

**CONSOLIDATED FINANCIAL STATEMENT  
GENERAL SUMMARY**

S/NO	DESCRIPTION	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
1	Opening Balance	35,520,176,537.86	35,097,532,875.05
2	Internally Generated Revenue (IGR)	70,532,892,163.94	93,277,209,534.01
3	Statutory Allocation	58,259,931,395.00	59,922,244,646.12
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	-	3,442,854,825.50
5	COVID-19 Intervention	-	1,000,000,000.00
		<b>164,313,000,096.80</b>	<b>192,739,841,880.68</b>
	<b>Less: Recurrent Expenditure</b>		
1	Personnel Cost	49,417,150,934.65	48,564,097,727.74
2	Overhead Cost	40,864,643,130.35	43,697,740,921.93
3	Public Debt Charges	6,200,000,000.00	35,442,606,826.00
	<b>Total</b>	<b>96,481,794,064.99</b>	<b>127,704,445,475.67</b>
	<b>Recurrent Budget Surplus</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
	<b>CAPITAL ACCOUNT</b>		
1	Opening Balance	7,020,225,751.78	7,528,627,877.00
2	<b>Recurrent Budget Surplus/Deficit</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
3	Value Added Tax (VAT)	24,955,552,583.00	30,756,738,525.96
4	Internal Loans and Credit	500,000,000.00	-
5	Internal Grants	67,681,554,092.31	52,639,745,455.60
6	External Loans	21,765,348,709.33	61,662,182,999.07
7	External Grants	13,763,709,943.70	20,999,967,529.00
8	Sales of Government Assets	4,000,000,000.00	4,000,000,000.00
	<b>TOTAL CAPITAL BUDGET</b>	<b>207,517,597,111.93</b>	<b>242,622,658,791.65</b>
	<b>BUDGET SIZE</b>		
1	Recurrent Budget	96,481,794,064.99	127,704,445,475.67
2	Capital Budget	207,517,597,111.93	242,622,658,791.65

	<b>Total Expenditure</b>	<b>303,999,391,176.92</b>	<b>370,327,104,267.31</b>
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**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
1	Opening Balance	35,520,176,537.86	35,097,532,875.05
2	Statutory Allocation From Federation Account	58,259,931,395.00	59,922,244,646.12
3	Value Added Tax (VAT)	24,955,552,583.00	30,756,738,525.96
4	Internally Generated Revenue (IGR)	70,532,892,163.94	93,277,209,534.01
5	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	-	3,442,854,825.50
5	COVID-19 Intervention	-	1,000,000,000.00
	<b>Total</b>	<b>189,268,552,679.80</b>	<b>223,496,580,406.64</b>
	<b>Capital Opening Balance</b>		
	Opening Balance	7,020,225,751.78	7,528,627,877.00
	<b>Total</b>	<b>7,020,225,751.78</b>	<b>7,528,627,877.00</b>
	<b>Internal Loans</b>		
1	Anchor Borrowers' Programme (CBN Loan)	500,000,000.00	-
	<b>Total for Internal Loans</b>	<b>500,000,000.00</b>	-
	<b>External Loans</b>		
1	Zaria Water Supply and Expansion Project IsDB.	4,000,000,000.00	10,453,680,000.00
2	Kaduna State Power Supply Company Exim Bank (India)	2,609,565,876.00	1,609,940,000.00
3	Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)	7,410,600,000.00	15,230,950,000.00
4	Bus Rapid Transport (BRT) Project (FDB)	-	17,406,800,000.00
5	World Bank Nigeria CARES Program	3,795,000,000.00	4,200,000,000.00
6	Reaching Out of School Children (ROOSC) Project	-	3,888,500,000.00
7	World Bank AGILE Programme	2,000,000,000.00	8,000,000,000.00
8	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) across the state	1,950,182,833.33	872,312,999.07
	<b>Total for External Loans</b>	<b>21,765,348,709.33</b>	<b>61,662,182,999.07</b>
	<b>External Grants</b>		
1	Global Partnership for Education (NIPEP World Bank)	2,500,000,000.00	-
2	Neglected Tropical Disease Control Programme (ONCHO)	-	138,000,000.00
3	Better Education Service Delivery for All (BESDA)	10,786,576,943.70	11,459,925,240.00
4	PHC and Routine Immunization MoU (BMGF/DfID/UNICEF)	477,133,000.00	252,000,000.00

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
5	Strengthen system for quality assurance and quality control of malaria diagnostic treatment (Malaria Programme)	-	4,882,751,826.33
6	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB)	-	417,290,462.67
7	Impact Project (World Bank Project) - SPHCB	-	1,050,000,000.00
8	Reaching Out of School Children (ROOSC) Project	-	2,750,000,000.00
9	RAAMP (Rural Access and Agricultural Marketing Project)	-	50,000,000.00
	<b>Total for External Grants</b>	<b>13,763,709,943.70</b>	<b>20,999,967,529.00</b>
	<b>Internal Grants</b>		
1	UBEC Intervention on Teachers' Professional Development	351,569,719.00	326,000,800.50
2	UBE Intervention on Infrastructure	6,260,383,210.37	5,193,426,646.97
3	UBEC Special Education Intervention	24,322,260.32	100,000,000.00
4	UBEC Special Education Quality Assurance	23,388,375.24	39,754,786.20
5	UBEC Intervention on Sports	-	47,268,182.60
6	UBEC Intervention on Agriculture	-	96,816,038.37
7	UNICEF Intervention (SUBEB)	-	13,100,000.00
8	Tertiary Education Trust Fund (COE) Normal Intervention	260,000,000.00	235,000,000.00
9	Tertiary Education Trust Fund (KASU) Normal Intervention	1,070,488,544.00	680,000,000.00
10	TETFund (Zonal Intervention) (KASU)	59,656,320.16	200,000,000.00
11	Presidential Needs Assessment Intervention Projects (KASU)	469,184,211.98	290,000,000.00
12	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	250,000,000.00
13	TETFund Special High Impact Intervention Projects (KASU)	-	500,000,000.00
14	Nigeria Erosion and Watershed Management Project (NEWMAP)/AcreaSAL	2,000,000,000.00	3,209,640,000.00
15	Reimbursement from Local Governments for Compensation to victims of Communal Violence	2,000,000,000.00	1,000,000,000.00
16	Contribution from Local Governments to Kafanchan Municipal Authority	7,600,000,000.00	1,089,274,834.51
17	Contribution from Local Governments to Kaduna Capital Territory	-	1,689,502,564.54
18	Contribution from Local Governments to Zaria Metropolitan Authority	-	1,339,684,036.11
19	Contribution from Local Governments for Security	786,868,050.14	786,868,050.14
20	1% Local Government Training Funds	-	361,172,945.13

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
21	0.01% JAAC Administrative Fees to Ministry for Local Government Affairs	-	67,598,004.36
22	Tax Refund from Federal Government	22,000,000,000.00	-
23	Expected Refund from Federal Government (Including Danmagaji projects)	12,615,000,000.00	18,000,000,000.00
24	State Fiscal Transparency Accountability and Sustainability (SFTAS) Program	6,500,000,000.00	-
25	UBEC Intervention Fund 2021/2022	3,000,000,000.00	4,000,000,000.00
26	TETFund (NBPZ) Normal Intervention	982,939,401.10	396,780,086.00
27	TETFund (NBPZ) Zonal Intervention 2021/2022	261,000,000.00	130,000,000.00
28	TETFund Special High Impact Intervention Projects	250,000,000.00	-
29	Basic Health Care Provision Fund (BHCPF) - SPHCB	916,754,000.00	1,017,000,000.00
30	Partnership for Expanded Water Supply Sanitation and Hygiene (PE-WASH) Project	-	600,000,000.00
31	Basic Health Care Provision Fund (BHCPF) - KADCHMA	-	540,782,965.36
32	60% Contribution from LG for PHC's Capital Projects	-	3,640,075,514.81
33	NIMASA Intervention (KASU)	-	1,000,000,000.00
34	BUA Foundation Intervention (KASU)	-	2,800,000,000.00
35	CBN Intervention (KASU)	-	3,000,000,000.00
	<b>Total for Internal Grants</b>	<b>67,681,554,092.31</b>	<b>52,639,745,455.60</b>
	<b>Sales of Government Assets</b>		
1	Sales of Government Assets	4,000,000,000.00	4,000,000,000.00
	<b>Total Sales of Government Assets</b>	<b>4,000,000,000.00</b>	<b>4,000,000,000.00</b>
	<b>Grand Total</b>	<b>303,999,391,176.92</b>	<b>370,327,104,267.31</b>

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

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
	<b>A) RECURRENT ACCOUNT</b>		
1	Opening Balance Account Consolidated for the Year	35,520,176,537.86	35,097,532,875.05
2	Add Internally Generated Revenue (IGR) for the Year	70,532,892,163.94	93,277,209,534.01
3	Add Statutory Revenue From Federation Account	58,259,931,395.00	59,922,244,646.12
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	-	3,442,854,825.50
5	COVID-19 Intervention	-	1,000,000,000.00
	<b>TOTAL RECURRENT REVENUE</b>	<b>164,313,000,096.80</b>	<b>192,739,841,880.68</b>
<b>1</b>	<b>Less: Transfer to Capital Development Fund</b>		
2	Less: Public Debt Charges (Repayment)	6,200,000,000.00	35,442,606,826.00
3	Less: Recurrent Expenditure (Personnel and Overhead Cost)	84,681,794,064.99	90,557,386,857.57
4	Less: Statutory Appropriation to Local Governments		
5	Less: Consolidated Revenue Fund Charges	5,600,000,000.00	1,704,451,792.10
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>96,481,794,064.99</b>	<b>127,704,445,475.67</b>
	<b>RECURRENT BUDGET SURPLUS</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
	<b>B) CAPITAL ACCOUNT</b>		
1	Opening Balance	7,020,225,751.78	7,528,627,877.00
2	Value Added Tax (VAT)	24,955,552,583.00	30,756,738,525.96
3	<b>Transfer from Recurrent Surplus</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
	<b>Total</b>	<b>99,806,984,366.59</b>	<b>103,320,762,807.98</b>
	<b>Internal Loans</b>		
1	Anchor Borrowers' Programme (CBN Loan)	500,000,000.00	-
	<b>Total for Internal Loans</b>	<b>500,000,000.00</b>	-
	<b>External Loans</b>		
1	Zaria Water Supply and Expansion Project IsDB.	4,000,000,000.00	10,453,680,000.00
2	Kaduna State Power Supply Company Exim Bank (India)	2,609,565,876.00	1,609,940,000.00
3	Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)	7,410,600,000.00	15,230,950,000.00
4	Bus Rapid Transport (BRT) Project (FDB)	-	17,406,800,000.00
5	World Bank Nigeria CARES Program	3,795,000,000.00	4,200,000,000.00

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SUMMARY OF RECURRENT AND CAPITAL ACCOUNTS**

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
6	Reaching Out of School Children (ROOSC) Project	-	3,888,500,000.00
7	World Bank AGILE Programme	2,000,000,000.00	8,000,000,000.00
8	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) across the state	1,950,182,833.33	872,312,999.07
	<b>Total for External Loans</b>	<b>21,765,348,709.33</b>	<b>61,662,182,999.07</b>
	<b>External Grants</b>		
1	Global Partnership for Education (NIPEP World Bank)	2,500,000,000.00	-
2	Neglected Tropical Disease Control Programme (ONCHO)	-	138,000,000.00
3	Better Education Service Delivery for All (BESDA)	10,786,576,943.70	11,459,925,240.00
4	PHC and Routine Immunization MoU (BMGF/DfID/UNICEF)	477,133,000.00	252,000,000.00
5	Strengthen system for quality assurance and quality control of malaria diagnostic treatment (	-	4,882,751,826.33
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	<b>Internal Grants</b>		
1	UBEC Intervention on Teachers' Professional Development	351,569,719.00	326,000,800.50
2	UBE Intervention on Infrastructure	6,260,383,210.37	5,193,426,646.97
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5	UBEC Intervention on Sports	-	47,268,182.60
6	UBEC Intervention on Agriculture	-	96,816,038.37
7	UNICEF Intervention (SUBEB)	-	13,100,000.00
8	Tertiary Education Trust Fund (COE) Normal Intervention	260,000,000.00	235,000,000.00
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10	TETFund (Zonal Intervention) (KASU)	59,656,320.16	200,000,000.00
11	Presidential Needs Assessment Intervention Projects (KASU)	469,184,211.98	290,000,000.00
12	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	250,000,000.00
13	TETFund Special High Impact Intervention Projects (KASU)	-	500,000,000.00

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SUMMARY OF RECURRENT AND CAPITAL ACCOUNTS**

S/NO	REVENUE	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
14	Nigeria Erosion and Watershed Management Project (NEWMAP)/AcreaSAL	2,000,000,000.00	3,209,640,000.00
15	Reimbursement from Local Governments for Compensation to victims of Communal Violence	2,000,000,000.00	1,000,000,000.00
16	Contribution from Local Governments to Kafanchan Municipal Authority	7,600,000,000.00	1,089,274,834.51
17	Contribution from Local Governments to Kaduna Capital Territory	-	1,689,502,564.54
18	Contribution from Local Governments to Zaria Metropolitan Authority	-	1,339,684,036.11
19	Contribution from Local Governments for Security	786,868,050.14	786,868,050.14
20	1% Local Government Training Funds	-	361,172,945.13
21	0.01% JAAC Administrative Fees to Ministry for Local Government Affairs	-	67,598,004.36
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23	Expected Refund from Federal Government (Including Danmagaji projects)	12,615,000,000.00	18,000,000,000.00
24	State Fiscal Transparency Accountability and Sustainability (SFTAS) Program	6,500,000,000.00	-
25	UBEC Intervention Fund 2021/2022	3,000,000,000.00	4,000,000,000.00
26	TETFund (NBPZ) Normal Intervention	982,939,401.10	396,780,086.00
27	TETFund (NBPZ) Zonal Intervention 2021/2022	261,000,000.00	130,000,000.00
28	TETFund Special High Impact Intervention Projects	250,000,000.00	-
29	Basic Health Care Provision Fund (BHCPF) - SPHCB	916,754,000.00	1,017,000,000.00
30	Partnership for Expanded Water Supply Sanitation and Hygiene (PE-WASH) Project	-	600,000,000.00
31	Basic Health Care Provision Fund (BHCPF) - KADCHMA	-	540,782,965.36
32	60% Contribution from LG for PHC's Capital Projects	-	3,640,075,514.81
33	NIMASA Intervention (KASU)	-	1,000,000,000.00
34	BUA Foundation Intervention (KASU)	-	2,800,000,000.00
35	CBN Intervention (KASU)	-	3,000,000,000.00
	<b>Total for Internal Grants</b>	<b>67,681,554,092.31</b>	<b>52,639,745,455.60</b>
	<b>Sales of Government Assets</b>		
1	Sales of Government Assets	4,000,000,000.00	4,000,000,000.00
	<b>SUB-TOTAL</b>	<b>4,000,000,000.00</b>	<b>4,000,000,000.00</b>
	<b>Grand Total</b>	<b>207,517,597,111.93</b>	<b>242,622,658,791.65</b>



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FINANCIAL STATEMENT**

S/NO	DESCRIPTION	2022 APPROVED REVISED APPROPRIATION	2023 PROPOSED APPROPRIATION
<b>A</b>	<b>RECURRENT ACCOUNT</b>		
1	Opening Balance	35,520,176,537.86	35,097,532,875.05
2	Internally Generated Revenue (IGR)	70,532,892,163.94	93,277,209,534.01
3	Statutory Allocation from Federation Account	58,259,931,395.00	59,922,244,646.12
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)		3,442,854,825.50
5	COVID-19 Intervention		1,000,000,000.00
	<b>TOTAL RECURRENT REVENUE</b>	<b>164,313,000,096.80</b>	<b>192,739,841,880.68</b>
	<b>RECURRENT EXPENDITURE</b>		
1	Consolidated Revenue Fund Charges	5,600,000,000.00	1,704,451,792.10
2	Personnel Cost	43,817,150,934.65	46,859,645,935.64
3	Overhead Cost	40,864,643,130.35	43,697,740,921.93
4	Public Debt Charges	6,200,000,000.00	35,442,606,826.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>96,481,794,064.99</b>	<b>127,704,445,475.67</b>
	<b>NET RECURRENT REVENUE</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
	<b>Amount to be transferred to Capital Development Fund</b>	<b>67,831,206,031.81</b>	<b>65,035,396,405.02</b>
<b>B</b>	<b>CAPITAL ACCOUNT</b>		
1	Estimated Receipts	207,517,597,111.93	242,622,658,791.65
2	Estimated Expenditure	207,517,597,111.93	242,622,658,791.65

**BUDGET SURPLUS / DEFICIT ₦**

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## SUMMARY OF DRAFT REVENUE 2023

S/NO	ORG. CODE	MDA	2022 APPROVED REVISED REVENUE	2023 PROPSOED REVENUE
		<b>ECONOMIC</b>		
1	021500100100	Ministry of Agriculture	60,000,000.00	140,600,000.00
2	021510200100	Kaduna State Agricultural Development Agency (KADA)	29,150,000.00	59,600,000.00
3	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	24,000,000.00	31,192,000.00
4	022200100100	Ministry of Business, Innovation and Technology	84,650,000.00	162,300,000.00
5	022200500100	Kaduna Enterprise Development Agency (KADEDA)	-	3,500,000.00
6	053501900100	Kaduna Mining Development Company Limited	120,000,000.00	360,000,000.00
7	022200600100	Kaduna Markets Development and Management Company	8,009,836,782.53	8,022,852,400.00
8	011101000200	Kaduna State Development and Property Company (KSDPC)	-	4,432,682,354.02
9	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	3,600,000,000.00	4,124,700,000.00
10	023400100100	Ministry of Public Works and Infrastructure	10,000,000.00	22,000,000.00
11	023400400100	Kaduna State Roads Agency (KADRA)	5,000,000.00	12,000,000.00
12	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	800,000,000.00	1,120,000,000.00
13	023400700100	Kaduna State Transport Regulatory Authority	68,000,000.00	158,760,000.00
		<b>TOTAL</b>	<b>12,810,636,782.53</b>	<b>18,650,186,754.02</b>
		<b>EDUCATION</b>		
14	051701100100	Kaduna State Scholarship and Loans Board	450,000.00	900,000.00
15	051700900100	Kaduna State Quality Assurance Authority	450,200,000.00	1,160,800,000.00
16	051700800100	Kaduna State Library Board	500,000.00	1,400,000.00
17	051701800100	Nuhu Bamalli Polytechnic, Zaria	889,630,000.00	1,174,311,600.00
18	051701900100	Kaduna State College of Education, Gidan Waya	650,000,000.00	858,000,000.00
19	051702100100	Kaduna State University (KASU)	3,500,000,000.00	4,620,000,000.00
		<b>TOTAL</b>	<b>5,490,780,000.00</b>	<b>7,815,411,600.00</b>
		<b>HEALTH</b>		
20	052100100100	Ministry of Health	360,000,000.00	452,900,016.10
21	052100600200	Kaduna State College of Nursing and Midwifery	200,000,000.00	264,000,000.00
22	052100500100	Barau Dikko Teaching Hospital	455,032,725.13	1,102,081,749.49

## SUMMARY OF DRAFT REVENUE 2023

S/NO	ORG. CODE	MDA	2022 APPROVED REVISED REVENUE	2023 PROPSOED REVENUE
		<b>TOTAL</b>	<b>1,015,032,725.13</b>	<b>1,818,981,765.59</b>
		<b>SOCIAL</b>		
23	053900100100	Ministry of Sports Development	11,000,000.00	61,600,000.00
24	051400100100	Ministry of Human Services and Social Development	3,650,000.00	7,200,000.00
25	014900100100	Local Government Service Board	1,000,000.00	3,000,000.00
26	055100100100	Ministry of Local Government Affairs	67,598,004.36	-
27	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	45,000,000.00	83,317,014.00
28	053500100100	Ministry of Environment and Natural Resources	120,000,000.00	210,000,000.00
29	053501600100	Kaduna State Environmental Protection Authority (KEPA)	3,000,000,000.00	3,437,184,000.00
		<b>TOTAL</b>	<b>3,248,248,004.36</b>	<b>3,802,301,014.00</b>
		<b>REGIONAL</b>		
30	043700100200	Zaria Metropolitan Authority	-	84,720,000.00
31	043700100300	Kaduna Capital Territory Authority	-	105,900,000.00
32	043700100400	Kafanchan Municipal Authority	-	70,600,000.00
		<b>TOTAL</b>	<b>-</b>	<b>261,220,000.00</b>
		<b>GENERAL ADMIN</b>		
33	011100700100	Kaduna Investment Promotion Agency	-	198,029,679.90
34	011100200200	Kaduna State Geographic Information Service (KADGIS)	12,500,000,000.00	15,023,220,275.00
35	011101000100	Kaduna State Public Procurement Authority (KADPPA)	149,333,624.50	149,333,624.50
36	016100500100	Kaduna State Media Corporation (KSMC)	245,000,000.00	500,000,000.00
37	016100800100	State Emergency Management Agency (SEMA)	52,712,216.00	52,712,216.00
38	016101900100	Government Printing Department	90,000,000.00	110,600,000.00
39	012401300100	Kaduna State Pilgrims Welfare Agency	90,000,000.00	73,530,000.00
40	022000100100	Ministry of Finance	4,810,039,601.07	5,720,000,000.00
41	022000800100	Kaduna State Internal Revenue Service (KADIRS)	29,978,449,210.35	38,092,412,605.00
42	014800100100	State Independent Electoral Commission (SIECOM)	810,000.00	770,000.00

## SUMMARY OF DRAFT REVENUE 2023

S/NO	ORG. CODE	MDA	2022 APPROVED REVISED REVENUE	2023 PROPSOED REVENUE
43	023800400100	Kaduna State Bureau of Statistics	-	5,000,000.00
		<b>TOTAL</b>	<b>47,916,344,651.92</b>	<b>59,925,608,400.40</b>
		<b>JUDICIARY</b>		
44	031800400100	High Court of Justice	20,000,000.00	600,000,000.00
45	031800700100	Customary Court of Appeal	15,000,000.00	200,000,000.00
46	031800500100	Sharia Court of Appeal	15,500,000.00	200,000,000.00
		<b>TOTAL</b>	<b>50,500,000.00</b>	<b>1,000,000,000.00</b>
		<b>LEGISLATURE</b>		
47	014000100100	Office of the State Auditor-General	650,000.00	2,000,000.00
48	014000200100	Office of the Auditor-General (Local Governments)	700,000.00	1,500,000.00
		<b>TOTAL</b>	<b>1,350,000.00</b>	<b>3,500,000.00</b>
		<b>GRAND TOTAL</b>	<b>70,532,892,163.94</b>	<b>93,277,209,534.01</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
1	<b>Ministry of Agriculture</b>					
	021500100100	Ministry of Agriculture	12020153	Veterinary Drug Licenses	700,000.00	-
	021500100100	Ministry of Agriculture	12020452	School/Tuition/Spill-Over Fees	500,000.00	-
	021500100100	Ministry of Agriculture	12020457	Abattoir/Slaughter House/Meat Fee	15,500,000.00	34,000,000.00
	021500100100	Ministry of Agriculture	12020447	Land Use/Allocation/Clearing Fees	5,000,000.00	10,000,000.00
	021500100100	Ministry of Agriculture	12020438	Survey/Planning/Building/Development Fees	300,000.00	600,000.00
	021500100100	Ministry of Agriculture	12020447	Land Use/Allocation/Clearing Fees	1,500,000.00	3,000,000.00
	021500100100	Ministry of Agriculture	12020605	Sales of Vaccines	7,500,000.00	20,000,000.00
	021500100100	Ministry of Agriculture	12020627	Sales of Horticulture	4,000,000.00	8,000,000.00
	021500100100	Ministry of Agriculture	12020619	Sales of Live stocks	2,500,000.00	5,000,000.00
	021500100100	Ministry of Agriculture	12021010	Loan Recovery on (Tractors)	15,000,000.00	-
	021500100100	Ministry of Agriculture	12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex	7,500,000.00	60,000,000.00
	021500100100	<b>Ministry of Agriculture</b>		<b>TOTAL</b>	<b>60,000,000.00</b>	<b>140,600,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>2</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>					
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020438	Survey/Planning/Building/Development Fees	500,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020701	Earnings From Consultancy Services	1,650,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020609	Proceeds From Sales of Farm Produce	2,775,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020608	Sales of Improved Seeds/Chemicals	5,000,000.00	10,000,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020622	Sales of Water Pump	6,000,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020628	Sales of Sprayers	3,225,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020722	Earnings from Irrigation Activities	3,500,000.00	12,300,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020720	Earning from Hire of Tractor/Harvesters/Agro Pr	6,500,000.00	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Farmlands/Stores Hiring		22,000,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Sales of Assorted/Farm Produce/Fruit Trees		3,000,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Sales of proceeds of Assorted Fruits (Produce from Orchard)		12,300,000.00
	021510200100	<b>Kaduna State Agricultural Development Agency (KADA)</b>		<b>TOTAL</b>	<b>29,150,000.00</b>	<b>59,600,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
3	<b>Kaduna Livestock Regulatory Authority (KADLRA)</b>					
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020153	Veterinary Drug Licenses	5,200,000.00	10,000,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020432	Livestock Products Certification Fees	10,000,000.00	10,000,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)		Inspection/Evaluation/Quarantine Fees	5,354,000.00	4,000,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020515	Penalties (General)	650,000.00	1,600,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020430	Professional Registration/Renewal Fees	2,796,000.00	5,592,000.00
	<b>021510300100</b>	<b>Kaduna Livestock Regulatory Authority (KADLRA)</b>		<b>TOTAL</b>	<b>24,000,000.00</b>	<b>31,192,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
4	<b>Ministry of Business, Innovation and Technology</b>					
	022200100100	Ministry of Business, Innovation and Technology	12020154	Business Premises Registration	74,650,000.00	149,300,000.00
	022200100100	Ministry of Business, Innovation and Technology	12020909	Rent of Shops, Warehouses, Expo-Hall and Inte	10,000,000.00	13,000,000.00
	022200100100	<b>Ministry of Business, Innovation and Technology</b>		<b>TOTAL</b>	<b>84,650,000.00</b>	<b>162,300,000.00</b>



## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
5	<b>Kaduna Enterprise Development Agency (KADEDA)</b>					
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	12020416	Administrative Fees	-	1,500,000.00
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	12021212	Other Interest	-	2,000,000.00
	022200500100	Kaduna Enterprise Development Agency (KADEDA)		<b>TOTAL</b>	-	<b>3,500,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
6	<b>Kaduna Mining Development Company Limited</b>					
	053501900100	Kaduna Mining Development Company Limited	12020744	Earnings from Joint Venture	120,000,000.00	360,000,000.00
	053501900100	Kaduna Mining Development Company Limited		<b>TOTAL</b>	<b>120,000,000.00</b>	<b>360,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
7	<b>Kaduna Markets Development and Management Company</b>					
	022200600100	Kaduna Markets Development and Management Company	12020602	Sales of Shops	4,080,929,154.07	5,582,852,400.00
	022200600100	Kaduna Markets Development and Management Company	12020745	Earnings from Markets	3,928,907,628.46	2,440,000,000.00
	022200600100	<b>Kaduna Markets Development and Management Company</b>		<b>TOTAL</b>	<b>8,009,836,782.53</b>	<b>8,022,852,400.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>8</b>	<b>Kaduna State Development and Property Company (KSDPC)</b>					
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020427	Tender Fees		-
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020604	Sales of Stores/ Scraps/ Unserviceable Items		-
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020908	Ground Rent		-
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020499	Other Fees		-
	011101000200	Kaduna State Development and Property Company (KSDPC)		Earnings from Government Buildings		4,432,682,354.02
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020462	Document Registration		-
	<b>011101000200</b>	<b>Kaduna State Development and Property Company (KSDPC)</b>		<b>TOTAL</b>	<b>-</b>	<b>4,432,682,354.02</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
9	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>					
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	12020436	Bill Board/Outdoor Advertisement Fees	509,000,000.00	900,000,000.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	12020438	Survey/Planning/Building/Development Fees	2,960,000,000.00	2,960,000,000.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	12020472	Reg./Renewal of Telecom System (Mast)	131,000,000.00	264,700,000.00
	<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>		<b>TOTAL</b>	<b>3,600,000,000.00</b>	<b>4,124,700,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
10	<b>Ministry of Public Works and Infrastructure</b>					
	023400100100	Ministry of Public Works and Infrastructure	12020415	Trade Testing Fees	1,000,000.00	2,000,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020441	Laboratory/Science Practical Fees	4,000,000.00	9,000,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020410	Electrical/Mechanical Inspection Fees	3,550,000.00	8,000,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020475	Valuation Fees	1,450,000.00	3,000,000.00
	023400100100	<b>Ministry of Public Works and Infrastructure</b>		<b>TOTAL</b>	<b>10,000,000.00</b>	<b>22,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
11	<b>Kaduna State Roads Agency (KADRA)</b>					
	023400400100	Kaduna State Roads Agency (KADRA)	12020439	Agency Fees	5,000,000.00	2,000,000.00
	023400400100	Kaduna State Roads Agency (KADRA)	12020508	Road Cut Fines		5,000,000.00
	023400400100	Kaduna State Roads Agency (KADRA)		Rent of Equipment		5,000,000.00
	023400400100	<b>Kaduna State Roads Agency (KADRA)</b>		<b>TOTAL</b>	<b>5,000,000.00</b>	<b>12,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
12	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>					
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020515	Penalties (General)	400,000,000.00	560,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020513	Conservation Fines	166,700,000.00	200,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020514	Penalty for Heavy Duty Vehicles	233,300,000.00	320,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020449	Business/Trade Operating Fees	-	8,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020704	Earnings From the use of Government Vehicles	-	32,000,000.00
	<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>		<b>TOTAL</b>	<b>800,000,000.00</b>	<b>1,120,000,000.00</b>



## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
13	<b>Kaduna State Transport Regulatory Authority</b>					
	023400700100	Kaduna State Transport Regulatory Authority	12020144	Taxi License/Registration	12,450,000.00	27,390,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020155	Commercial Tricycle License	50,000,000.00	110,000,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020156	Registration for Ride Hailing Operation	5,550,000.00	12,210,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020157	Motor Cycle Registration	-	9,160,000.00
	<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>		<b>TOTAL</b>	<b>68,000,000.00</b>	<b>158,760,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
14	<b>Kaduna State Scholarship and Loans Board</b>					
	051701100100	Kaduna State Scholarship and Loans Board	12020803	Rent on Government Buildings	450,000.00	900,000.00
	051701100100	<b>Kaduna State Scholarship and Loans Board</b>		<b>TOTAL</b>	<b>450,000.00</b>	<b>900,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
15	<b>Kaduna State Quality Assurance Authority</b>					
	051700900100	Kaduna State Quality Assurance Authority	12020135	Private Schools License	100,000,000.00	200,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020424	Accreditation Fees	100,000,000.00	200,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020430	Professional Registration/Renewal Fees	200,000,000.00	460,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020435	Examination Fees	30,000,000.00	200,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020723	Earnings from Book Review	200,000.00	800,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020724	Earnings from Printing of Documents	20,000,000.00	100,000,000.00
	051700900100	<b>Kaduna State Quality Assurance Authority</b>		<b>TOTAL</b>	<b>450,200,000.00</b>	<b>1,160,800,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
16	<b>Kaduna State Library Board</b>					
	051700800100	Kaduna State Library Board	12020491	Library/e-Library Fees	250,000.00	350,000.00
	051700800100	Kaduna State Library Board	12020803	Rent on Government Buildings	250,000.00	1,050,000.00
	051700800100	<b>Kaduna State Library Board</b>		<b>TOTAL</b>	<b>500,000.00</b>	<b>1,400,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
17	<b>Nuhu Bamalli Polytechnic, Zaria</b>					
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020453	Application/Acceptance/Admission Letters Fees	24,250,000.00	32,010,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020417	Contractors/Consultants Registration/Renewal F	480,000.00	633,600.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020441	Laboratory/Science Practical Fees	67,560,000.00	89,179,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020452	School/Tuition/Spill-Over Fees	346,245,000.00	457,043,400.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020496	Registration Fee	3,000,000.00	3,960,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020435	Examination Fees	109,785,000.00	144,916,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020487	Refuse Collection, Disposal and Sanitary Serv	42,225,000.00	55,737,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020422	Hostel Fees	4,650,000.00	6,138,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020423	Certificate/Transcript Fees	12,500,000.00	16,500,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020491	Library/e-Library Fees	42,225,000.00	55,737,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020429	Games Fees	33,780,000.00	44,589,600.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020499	Other Fees	25,335,000.00	33,442,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020495	Interview/Screening Fees	16,890,000.00	22,294,800.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020456	Water and other Utilities Rate/Tariff Fees	101,340,000.00	133,768,800.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020414	Information Communication Technology Service	59,115,000.00	78,031,800.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020421	Matriculation Fees	250,000.00	330,000.00
	<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>		<b>TOTAL</b>	<b>889,630,000.00</b>	<b>1,174,311,600.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
18		<b>Kaduna State College of Education, Gidan Waya</b>				
	051701900100	Kaduna State College of Education, Gidan Waya	12020417	Contractors/Consultants Registration/Renewal F	255,000.00	336,600.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020423	Certificate/Transcript Fees	29,825,000.00	39,369,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020429	Games Fees	17,875,000.00	23,595,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020433	B. Ed Programme/Postgraduate Processing Fee	96,227,500.00	127,020,300.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020435	Examination Fees	32,175,000.00	42,471,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020441	Laboratory/Science Practical Fees	32,175,000.00	42,471,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020452	School/Tuition/Spill-Over Fees	197,275,000.00	260,403,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020453	Application/Acceptance/Admission Letters Fees	14,300,000.00	18,876,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020491	Library/e-Library Fees	46,475,000.00	61,347,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020492	Training/Teaching Practise/SIWES/Rural Experi	48,620,000.00	64,178,400.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020494	Caution/Maintenance Fees	48,225,000.00	63,657,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020496	Registration Fee	63,905,000.00	84,354,600.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020601	Sales of Journal & Publications Hand and Log B	17,100,000.00	22,572,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020701	Earnings From Consultancy Services	5,500,000.00	7,260,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020801	Rent on Government Quarters	67,500.00	89,100.00
	051701900100	<b>Kaduna State College of Education, Gidan Waya</b>		<b>TOTAL</b>	<b>650,000,000.00</b>	<b>858,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>19</b>	<b>Kaduna State University (KASU)</b>					
	051702100100	Kaduna State University (KASU)	12020417	Contractors/Consultants Registration/Renewal F	21,500,000.00	28,380,000.00
	051702100100	Kaduna State University (KASU)	12020441	Laboratory/Science Practical Fees	36,993,000.00	48,830,760.00
	051702100100	Kaduna State University (KASU)	12020452	School/Tuition/Spill-Over Fees	1,066,880,000.00	1,408,281,600.00
	051702100100	Kaduna State University (KASU)	12020434	Remedial/Preliminary Studies and Processing F	30,664,750.00	40,477,470.00
	051702100100	Kaduna State University (KASU)	12020492	Training/Teaching Practise/SIWES/Rural Experi	6,550,000.00	8,646,000.00
	051702100100	Kaduna State University (KASU)	12020495	Interview/Screening Fees	16,000,000.00	21,120,000.00
	051702100100	Kaduna State University (KASU)	12020494	Caution/Maintenance Fees	123,310,000.00	162,769,200.00
	051702100100	Kaduna State University (KASU)	12020429	Games Fees	90,300,000.00	119,196,000.00
	051702100100	Kaduna State University (KASU)	12020427	Tender Fees	1,500,000.00	1,980,000.00
	051702100100	Kaduna State University (KASU)	12020435	Examination Fees	361,200,000.00	476,784,000.00
	051702100100	Kaduna State University (KASU)	12020423	Certificate/Transcript Fees	34,526,800.00	45,575,376.00
	051702100100	Kaduna State University (KASU)	12020491	Library/e-Library Fees	480,254,200.00	633,935,544.00
	051702100100	Kaduna State University (KASU)	12020496	Registration Fee	280,600,000.00	370,392,000.00
	051702100100	Kaduna State University (KASU)	12020499	Other Fees	949,721,250.00	1,253,632,050.00
	<b>051702100100</b>	<b>Kaduna State University (KASU)</b>		<b>TOTAL</b>	<b>3,500,000,000.00</b>	<b>4,620,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>20</b>	<b>Ministry of Health</b>					
	052100100100	Ministry of Health	12020733	Earnings from Theater Services	100,086,593.71	106,056,640.80
	052100100100	Ministry of Health	12020726	Earnings from Ultra Sound Services	26,117,973.33	29,993,139.20
	052100100100	Ministry of Health	12020727	Earnings from Mortuary/Storage Services	4,239,404.40	5,161,200.00
	052100100100	Ministry of Health	12020728	Earnings from X-Ray Services	5,552,065.97	7,646,126.40
	052100100100	Ministry of Health	12020729	Earnings from Dental Services	14,356,522.95	16,918,278.20
	052100100100	Ministry of Health	12020730	Earnings from Eye Clinic Services	16,176,941.09	16,260,733.60
	052100100100	Ministry of Health	12020731	Earnings from Issuance of Ethical Clearance	378,000.00	574,464.00
	052100100100	Ministry of Health	12020732	Earnings from Issuance of Medical Certificate of	2,896,358.85	2,859,416.00
	052100100100	Ministry of Health	12020734	Earnings from Physiotherapy Services	2,004,594.90	2,655,100.80
	052100100100	Ministry of Health	12020735	Earnings from National Health Insurance Schem	26,146,076.88	-
	052100100100	Ministry of Health	12020736	Earnings from Ear, Nose and Throat (ENT) serv	1,929,762.45	1,914,932.00
	052100100100	Ministry of Health	12020737	Earnings from Dialysis Services	54,074,840.00	54,636,008.00
	052100100100	Ministry of Health	12020136	Health Facilities Licenses	12,040,308.00	13,329,600.00
	052100100100	Ministry of Health	12020134	Patent Medicine & Drug Stores Licenses	34,046,340.70	1,552,667.50
	052100100100	Ministry of Health	12020417	Renewal of Registration Fees for Private Health Facilities		43,765,900.00
	052100100100	Ministry of Health	12020631	Sales of Out Patients Cards/Records	39,993,662.94	114,437,188.80
	052100100100	Ministry of Health	12020632	Sales of In Patients Cards/Records	19,755,553.84	34,283,620.80
	052100100100	Ministry of Health	12020498	School Inspection Certificate Fees	205,000.00	855,000.00
	<b>052100100100</b>	<b>Ministry of Health</b>		<b>TOTAL</b>	<b>360,000,000.00</b>	<b>452,900,016.10</b>



## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
21	<b>Kaduna State College of Nursing and Midwifery</b>					
	052100600200	Kaduna State College of Nursing and Midwifery	12020452	School/Tuition/Spill-Over Fees	97,170,000.00	128,264,400.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020421	Matriculation Fees	2,349,000.00	3,100,680.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020422	Hostel Fees	23,490,000.00	31,006,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020435	Examination Fees	3,915,000.00	5,167,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020441	Laboratory/Science Practical Fees	13,839,000.00	18,267,480.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020429	Games Fees	1,566,000.00	2,067,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020453	Application/Acceptance/Admission Letters Fees	3,915,000.00	5,167,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020601	Sales of Journal & Publications Hand and Log B	16,964,000.00	22,392,480.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020491	Library/e-Library Fees	3,132,000.00	4,134,240.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020494	Caution/Maintenance Fees	9,566,000.00	12,627,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020496	Registration Fee	11,566,000.00	15,267,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020492	Training/Teaching Practise/SIWES/Rural Experi	8,613,000.00	11,369,160.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020603	Sales of ID Cards	3,915,000.00	5,167,800.00
	052100600200	<b>Kaduna State College of Nursing and Midwifery</b>		<b>TOTAL</b>	<b>200,000,000.00</b>	<b>264,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>22</b>	<b>Barau Dikko Teaching Hospital</b>					
	052100500100	Barau Dikko Teaching Hospital	12020702	Earnings From Laboratory Services	75,965,895.23	537,111,858.68
	052100500100	Barau Dikko Teaching Hospital	12020443	Birth & Death Registration Fees	535,062.00	165,000.00
	052100500100	Barau Dikko Teaching Hospital	12020727	Earnings from Mortuary/Storage Services	2,876,370.86	5,508,488.50
	052100500100	Barau Dikko Teaching Hospital	12020728	Earnings from X-Ray Services	33,228,143.30	83,109,524.66
	052100500100	Barau Dikko Teaching Hospital	12020729	Earnings from Dental Services	1,772,892.00	3,186,693.88
	052100500100	Barau Dikko Teaching Hospital	12020733	Earnings from Theater Services	77,642,090.00	137,584,739.93
	052100500100	Barau Dikko Teaching Hospital	12020734	Earnings from Physiotherapy Services	7,447,929.94	17,566,213.54
	052100500100	Barau Dikko Teaching Hospital	12020737	Earnings from Dialysis Services	995,055.60	2,271,180.44
	052100500100	Barau Dikko Teaching Hospital	12020735	Earnings from National Health Insurance Schem	22,583,202.40	26,580,429.23
	052100500100	Barau Dikko Teaching Hospital	12020736	Earnings from Ear, Nose and Throat (ENT) serv	8,059,630.92	9,486,185.59
	052100500100	Barau Dikko Teaching Hospital	12020730	Earnings from Eye Clinic Services	2,069,183.25	11,235,428.69
	052100500100	Barau Dikko Teaching Hospital	12020631	Sales of Out Patients Cards/Records	15,484,534.56	23,725,297.17
	052100500100	Barau Dikko Teaching Hospital	12020632	Sales of In Patients Cards/Records	14,971,194.48	27,521,095.90
	052100500100	Barau Dikko Teaching Hospital	12020612	Proceeds from Sales of Drugs and Medications	191,401,540.59	215,379,613.28
	052100500100	Barau Dikko Teaching Hospital	12020492	Training/Teaching Practise/SIWES/Rural Experi	-	1,650,000.00
	<b>052100500100</b>	<b>Barau Dikko Teaching Hospital</b>		<b>TOTAL</b>	<b>455,032,725.13</b>	<b>1,102,081,749.49</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
23	<b>Ministry of Sports Development</b>					
	053900100100	Ministry of Sports Development	12020486	Stadium Gate Fees	7,000,000.00	16,000,000.00
	053900100100	Ministry of Sports Development	12020738	Earnings from Hiring of Sports Facilities	4,000,000.00	45,600,000.00
	053900100100	Ministry of Sports Development		<b>TOTAL</b>	<b>11,000,000.00</b>	<b>61,600,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
24	<b>Ministry of Human Services and Social Development</b>					
	051400100100	Ministry of Human Services and Social Development	12020490	Cooperative Audit/Supervision Fees	300,000.00	500,000.00
	051400100100	Ministry of Human Services and Social Development	12020499	Other Fees	3,350,000.00	6,700,000.00
	051400100100	<b>Ministry of Human Services and Social Development</b>		<b>TOTAL</b>	<b>3,650,000.00</b>	<b>7,200,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
25	<b>Local Government Service Board</b>					
	014900100100	Local Government Service Board	12020747	Earnings from Workshop and Seminars	730,000.00	810,000.00
	014900100100	Local Government Service Board	12020496	Registration Fee	270,000.00	2,190,000.00
	014900100100	<b>Local Government Service Board</b>		<b>TOTAL</b>	<b>1,000,000.00</b>	<b>3,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
26	<b>Ministry of Local Government Affairs</b>					
	055100100100	Ministry of Local Government Affairs	12020499	Other Fees	67,598,004.36	-
	055100100100	Ministry of Local Government Affairs		<b>TOTAL</b>	<b>67,598,004.36</b>	<b>-</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
27	<b>Rural Water Supply And Sanitation Agency (RUWASSA)</b>					
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020718	Earnings from Drilling of Boreholes	22,050,000.00	52,920,000.00
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020417	Contractors/Consultants Registration/Renewal F	18,149,250.00	30,397,014.00
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020721	Earnings from Public Toilets	4,800,750.00	-
	<b>055100500100</b>	<b>Rural Water Supply And Sanitation Agency (RUWASSA)</b>		<b>TOTAL</b>	<b>45,000,000.00</b>	<b>83,317,014.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>28</b>	<b>Ministry of Environment and Natural Resources</b>					
	053500100100	Ministry of Environment and Natural Resources	12020499	Other Fees	25,000,000.00	20,000,000.00
	053500100100	Ministry of Environment and Natural Resources	12020511	Forest Offence Fines	20,000,000.00	30,000,000.00
	053500100100	Ministry of Environment and Natural Resources	12020920	Other Rent	75,000,000.00	160,000,000.00
	<b>053500100100</b>	<b>Ministry of Environment and Natural Resources</b>		<b>TOTAL</b>	<b>120,000,000.00</b>	<b>210,000,000.00</b>



## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>29</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>					
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020431	Environmental Impact Assessment/Stress Fees	97,000,000.00	97,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020516	Gaseous Emission Fine	2,000,000.00	2,200,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020512	Stray Animal Fines	1,000,000.00	1,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020702	Earnings from Laboratory Services	33,984,000.00	33,984,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020503	Refuse Collection and Disposal Fines	2,859,516,000.00	3,300,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020804	Rent on Conference Centers	-	1,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020515	Penalties (General)	1,500,000.00	2,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12040017	Contractor Registration Fees	5,000,000.00	-
	<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>		<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>3,437,184,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>30</b>	<b>Zaria Metropolitan Authority</b>					
	043700100200	Zaria Metropolitan Authority	12020131	Liquour Licenses		21,600,000.00
	043700100200	Zaria Metropolitan Authority	12020454	Parking Fees		9,000,000.00
	043700100200	Zaria Metropolitan Authority	12020487	Refuse Collection, Disposal and Sanitary Services Fees		5,400,000.00
	043700100200	Zaria Metropolitan Authority	12020493	Shops, Kiosk, Restaurant/ Bakery Licences		9,000,000.00
	043700100200	Zaria Metropolitan Authority	12020116	Livestocks Dealer License		7,200,000.00
	043700100200	Zaria Metropolitan Authority	12020599	Road Cut Fines		3,600,000.00
	043700100200	Zaria Metropolitan Authority	12020120	Street Trading Fine		1,200,000.00
	043700100200	Zaria Metropolitan Authority	12020721	Earnings from Public Toilets		6,000,000.00
	043700100200	Zaria Metropolitan Authority	12020732	Naming of unnamed roads and streets		1,200,000.00
	043700100200	Zaria Metropolitan Authority	12010313	Hotels, Motels and Event Center Licences		5,400,000.00
	043700100200	Zaria Metropolitan Authority	12020160	Motor Park/Commercial Transport Permit and fees		5,400,000.00
	043700100200	Zaria Metropolitan Authority	12020137	Market Vendors License		3,600,000.00
	043700100200	Zaria Metropolitan Authority	12020512	Animal/Pet Control fines		1,800,000.00
	043700100200	Zaria Metropolitan Authority	12020517	On-Street Parking Fines		720,000.00
	043700100200	Zaria Metropolitan Authority	12020599	Miscellaneous Fines		3,600,000.00
	<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>		<b>TOTAL</b>	<b>-</b>	<b>84,720,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>31</b>	<b>Kaduna Capital Territory Authority</b>					
	043700100300	Kaduna Capital Territory Authority	12020131	Liquour Licenses		27,000,000.00
	043700100300	Kaduna Capital Territory Authority	12020454	Parking Fees		11,250,000.00
	043700100300	Kaduna Capital Territory Authority	12020487	Refuse Collection, Disposal and Sanitary Services Fees		6,750,000.00
	043700100300	Kaduna Capital Territory Authority	12020493	Shops, Kiosk, Restaurant/ Bakery Licences		11,250,000.00
	043700100300	Kaduna Capital Territory Authority	12020116	Livestocks Dealer License		9,000,000.00
	043700100300	Kaduna Capital Territory Authority	12020599	Road Cut Fines		4,500,000.00
	043700100300	Kaduna Capital Territory Authority	12020120	Street Trading Fine		1,500,000.00
	043700100300	Kaduna Capital Territory Authority	12020721	Earnings from Public Toilets		7,500,000.00
	043700100300	Kaduna Capital Territory Authority	12020732	Naming of unnamed roads and streets		1,500,000.00
	043700100300	Kaduna Capital Territory Authority	12010313	Hotels, Motels and Event Center Licences		6,750,000.00
	043700100300	Kaduna Capital Territory Authority	12020160	Motor Park / Commercial transport permit and fees		6,750,000.00
	043700100300	Kaduna Capital Territory Authority	12020137	Market Vendors License		4,500,000.00
	043700100300	Kaduna Capital Territory Authority	12020512	Animal/Pet Control fines		2,250,000.00
	043700100300	Kaduna Capital Territory Authority	12020517	On-Street Parking Fines		900,000.00
	043700100300	Kaduna Capital Territory Authority	12020599	Miscellaneous Fines		4,500,000.00
	<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>		<b>TOTAL</b>	<b>-</b>	<b>105,900,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>32</b>	<b>Kafanchan Municipal Authority</b>					
	043700100400	Kafanchan Municipal Authority	12020131	Liquour Licenses		18,000,000.00
	043700100400	Kafanchan Municipal Authority	12020454	Parking Fees		7,500,000.00
	043700100400	Kafanchan Municipal Authority	12020487	Refuse Collection, Disposal and Sanitary Services Fees		4,500,000.00
	043700100400	Kafanchan Municipal Authority	12020493	Shops, Kiosk, Restaurant/ Bakery Licences		7,500,000.00
	043700100400	Kafanchan Municipal Authority	12020116	Livestocks Dealer License		6,000,000.00
	043700100400	Kafanchan Municipal Authority	12020599	Road Cut Fines		3,000,000.00
	043700100400	Kafanchan Municipal Authority	12020120	Street Trading Fine		1,000,000.00
	043700100400	Kafanchan Municipal Authority	12020721	Earnings from Public Toilets		5,000,000.00
	043700100400	Kafanchan Municipal Authority	12020732	Naming of unnamed roads and streets		1,000,000.00
	043700100400	Kafanchan Municipal Authority	12010313	Hotels, Motels and Event Center Licences		4,500,000.00
	043700100400	Kafanchan Municipal Authority	12020160	Motor Park / Commercial transport permit and fees		4,500,000.00
	043700100400	Kafanchan Municipal Authority	12020137	Market Vendors License		3,000,000.00
	043700100400	Kafanchan Municipal Authority	12020512	Animal/Pet Control fines		1,500,000.00
	043700100400	Kafanchan Municipal Authority	12020517	On-Street Parking Fines		600,000.00
	043700100400	Kafanchan Municipal Authority	12020599	Miscellaneous Fines		3,000,000.00
	<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>		<b>TOTAL</b>	<b>-</b>	<b>70,600,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>33</b>	<b>Kaduna Investment Promotion Agency</b>					
	011100700100	Kaduna Investment Promotion Agency	12020747	Earnings from Workshop and Seminars	-	110,000,000.00
	011100700100	Kaduna Investment Promotion Agency	12020436	Bill Board/Outdoor Advertisement Fees	-	30,000,000.00
	011100700100	Kaduna Investment Promotion Agency	12020499	Other Fees	-	58,029,679.90
	<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>		<b>TOTAL</b>	<b>-</b>	<b>198,029,679.90</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>34</b>	<b>Kaduna State Geographic Information Service (KADGIS)</b>					
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020411	PPP Layout Fees	547,000,000.00	547,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020402	Obtaining Certified True Copies of Documents F	52,000,000.00	55,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020403	Revocation/Re-Issuance of Lost C of O Fees	52,000,000.00	52,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020405	Registration of Mortgage Fees	137,000,000.00	137,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020406	Re-Grant of Title Fees	197,000,000.00	197,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020407	Sub-division/Merger Fees	65,000,000.00	65,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020408	Re-Certification/Regularisation Fees	2,700,000,000.00	3,200,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020437	Deeds Registration Fees	549,000,000.00	912,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020438	Survey/Planning/Building/Development Fees	348,434,125.00	250,284,400.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020903	Rent & Premium on the Allocation of Land	3,100,030,000.00	3,200,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020447	Land Use/Allocation/Clearing Fees	1,500,000,000.00	2,500,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020479	Search Fees	57,200,000.00	114,400,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020515	Penalties (General)	55,000,000.00	110,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020484	Replacement of Broken Beacons	-	32,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020908	Ground Rent	2,792,535,875.00	3,292,535,875.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020496	Registration Fee	59,000,000.00	59,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020499	Other Fees	28,600,000.00	40,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020453	Application/Acceptance Fees	200,200,000.00	200,000,000.00
011100200200		Kaduna State Geographic Information Service (KADGIS)	12020460	Change of Purpose	60,000,000.00	60,000,000.00
<b>011100200200</b>		<b>Kaduna State Geographic Information Service (KADGIS)</b>		<b>TOTAL</b>	<b>12,500,000,000.00</b>	<b>15,023,220,275.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>35</b>	<b>Kaduna State Public Procurement Authority (KADPPA)</b>					
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020417	Contractors/Consultants Renewal Fees	13,037,062.50	13,037,062.50
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020417	Contractors/Consultants Registration Fees	17,777,812.00	17,777,812.00
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020427	Tender Fees	118,518,750.00	118,518,750.00
	<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (KADPPA)</b>		<b>TOTAL</b>	<b>149,333,624.50</b>	<b>149,333,624.50</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>36</b>	<b>Kaduna State Media Corporation (KSMC)</b>					
	016100500100	Kaduna State Media Corporation (KSMC)	12020633	Sales of Radio Airtime	51,000,000.00	102,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020634	Sales of TV Airtime	97,000,000.00	194,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020740	Earnings from Online Streaming	-	10,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020741	Earnings from Live TV Coverage	75,000,000.00	150,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020742	Earnings from Documentary Production	22,000,000.00	44,000,000.00
	<b>016100500100</b>	<b>Kaduna State Media Corporation (KSMC)</b>		<b>TOTAL</b>	<b>245,000,000.00</b>	<b>500,000,000.00</b>



**BREAKDOWN OF DRAFT REVENUE 2023**

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
37	<b>State Emergency Management Agency (SEMA)</b>					
	016100800100	State Emergency Management Agency (SEMA)	12020428	Fire Safety Certificate Fees	52,712,216.00	52,712,216.00
	016100800100	State Emergency Management Agency (SEMA)		<b>TOTAL</b>	<b>52,712,216.00</b>	<b>52,712,216.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>38</b>	<b>Government Printing Department</b>					
	016101900100	Government Printing Department	12020635	Sales of APER Forms	2,000,000.00	-
	016101900100	Government Printing Department	12020601	Sales of Journal & Publications Hand and Log B	3,000,000.00	3,600,000.00
	016101900100	Government Printing Department	12020601	Sales of Gazette and Other Documents		5,000,000.00
	016101900100	Government Printing Department	12020636	Sales of Waste	500,000.00	600,000.00
	016101900100	Government Printing Department	12020724	Earnings from Printing of Documents	84,500,000.00	101,400,000.00
	<b>016101900100</b>	<b>Government Printing Department</b>		<b>TOTAL</b>	<b>90,000,000.00</b>	<b>110,600,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>39</b>	<b>Kaduna State Pilgrims Welfare Agency</b>					
012401300100		Kaduna State Pilgrims Welfare Agency	12020420	Pilgrims Welfare Fees	15,592,515.59	
012401300100		Kaduna State Pilgrims Welfare Agency	12020909	Rent of Shops, Warehouses, Expo-Hall and Inte	519,750.52	500,000.00
012401300100		Kaduna State Pilgrims Welfare Agency	12020801	Rent on Government Quarters	83,160.08	80,000.00
012401300100		Kaduna State Pilgrims Welfare Agency	12020901	Rent on Government Land	519,750.52	2,450,000.00
012401300100		Kaduna State Pilgrims Welfare Agency	12020905	Lease Rentals	519,750.52	500,000.00
012401300100		Kaduna State Pilgrims Welfare Agency	12021210	Bank Interest	72,765,072.77	70,000,000.00
<b>012401300100</b>		<b>Kaduna State Pilgrims Welfare Agency</b>		<b>TOTAL</b>	<b>90,000,000.00</b>	<b>73,530,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>40</b>	<b>Ministry of Finance</b>					
	022000100100	Ministry of Finance	12020604	Sales of Stores/Scraps/Unserviceable Items	1,500,000,000.00	1,500,000,000.00
	022000100100	Ministry of Finance	12021210	Bank Interest	280,039,601.07	200,000,000.00
	022000100100	Ministry of Finance	12021211	Gains on Foreign Exchange	3,000,000,000.00	4,000,000,000.00
	022000100100	Ministry of Finance	12021011	Recovery of Overpayment	30,000,000.00	20,000,000.00
	<b>022000100100</b>	<b>Ministry of Finance</b>		<b>TOTAL</b>	<b>4,810,039,601.07</b>	<b>5,720,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>41</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>					
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010107	Direct Assessment Tax	471,147,452.49	710,677,564.58
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010103	PAYE Local Government	618,316,570.75	1,308,720,553.89
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010102	PAYE State Government	2,540,671,920.81	3,053,681,292.40
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010104	PAYE Federal Government	5,317,652,551.98	8,488,241,565.79
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010105	PAYE Others	5,754,891,281.63	8,455,606,964.99
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010106	Tax Audit Arrears	8,870,196,841.84	10,181,315,605.22
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010312	Capital Gains Tax	18,833,498.68	20,539,822.35
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010313	Restaurant and Entertainment Tax	87,943,869.16	137,415,658.16
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010302	WHT on Commission	144,527,051.60	170,032,916.42
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010303	WHT on Consultancy	58,121,160.70	32,718,013.85
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010304	WHT on Contract	641,342,605.86	1,505,975,675.32
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010305	WHT on Director's Fees	38,661,658.76	59,983,025.39
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010306	WHT on Dividend	371,585,327.83	542,985,836.39
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010307	WHT on Rent	27,634,433.00	52,697,846.26
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12010308	WHT on Bank Interest	646,749,541.30	763,420,323.10
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020133	Drivers' Licenses	457,105,094.08	382,426,771.72
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020143	Learner's Permit	4,111,344.00	883.39
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020132	Motor Vehicle Licenses	678,271,475.00	927,010,392.34
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020146	Vehicle Registration	220,387,876.80	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020147	Motor Vehicle Plate Number	466,289,984.00	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020157	Motor Cycle Registration	9,604,742.40	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020158	Motor Cycle Plate Number	23,020,416.00	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020160	Vehicle Stickers	3,670,272.00	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020445	Change of Ownership Fees	5,995,857.60	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020459	Stamp Duty Fees	6,801,226.24	90,576,582.03
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020448	Development Levies	2,313,182,100.00	763,420,323.10
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020429	Games Fees	144,598,076.64	444,964,988.32
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020638	Sales of Motor Vehicle Registration Booklet	31,558,809.60	-
022000800100		Kaduna State Internal Revenue Service (KADIRS)	12020639	Sales of Reflection Jackets	5,576,169.60	-
<b>022000800100</b>		<b>Kaduna State Internal Revenue Service (KADIRS)</b>		<b>TOTAL</b>	<b>29,978,449,210.35</b>	<b>38,092,412,605.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>42</b>	<b>State Independent Electoral Commission (SIECOM)</b>					
014800100100		State Independent Electoral Commission (SIECOM)	12020417	Contractors/Consultants Registration/Renewal F	160,000.00	170,000.00
014800100100		State Independent Electoral Commission (SIECOM)	12020642	Others (Bye Elections)	650,000.00	600,000.00
<b>014800100100</b>		<b>State Independent Electoral Commission (SIECOM)</b>		<b>TOTAL</b>	<b>810,000.00</b>	<b>770,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
43	<b>Kaduna State Bureau of Statistics</b>					
	023800400100	Kaduna State Bureau of Statistics	12020701	Earnings From Consultancy Services	-	5,000,000.00
	023800400100	<b>Kaduna State Bureau of Statistics</b>		<b>TOTAL</b>	-	<b>5,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
44	<b>High Court of Justice</b>					
	031800400100	High Court of Justice	12020401	Court Fees	5,500,000.00	170,000,000.00
	031800400100	High Court of Justice	12020426	Court Summons Fees	3,900,000.00	150,000,000.00
	031800400100	High Court of Justice	12020467	Probate Fees	5,100,000.00	100,000,000.00
	031800400100	High Court of Justice	12020501	Court Order Fines	5,500,000.00	180,000,000.00
	031800400100	<b>High Court of Justice</b>		<b>TOTAL</b>	<b>20,000,000.00</b>	<b>600,000,000.00</b>



## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>45</b>	<b>Customary Court of Appeal</b>					
	031800700100	Customary Court of Appeal	12020501	Court Order Fines	8,000,000.00	100,000,000.00
	031800700100	Customary Court of Appeal	12020401	Court Fees	5,000,000.00	70,000,000.00
	031800700100	Customary Court of Appeal	12020499	Other Fees	2,000,000.00	30,000,000.00
	<b>031800700100</b>	<b>Customary Court of Appeal</b>		<b>TOTAL</b>	<b>15,000,000.00</b>	<b>200,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>46</b>	<b>Sharia Court of Appeal</b>					
	031800500100	Sharia Court of Appeal	12020401	Court Fees	6,500,000.00	80,000,000.00
	031800500100	Sharia Court of Appeal	12020501	Court Order Fines	9,000,000.00	120,000,000.00
	031800500100	<b>Sharia Court of Appeal</b>		<b>TOTAL</b>	<b>15,500,000.00</b>	<b>200,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
47	<b>Office of the State Auditor-General</b>					
	014000100100	Office of the State Auditor-General	12020430	Professional Registration/Renewal Fees	650,000.00	2,000,000.00
	014000100100	Office of the State Auditor-General		<b>TOTAL</b>	<b>650,000.00</b>	<b>2,000,000.00</b>

## BREAKDOWN OF DRAFT REVENUE 2023

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2022 Approved Revised Revenue	2023 Proposed Revised Revenue
<b>48</b>	<b>Office of the Auditor-General (Local Governments)</b>					
	014000200100	Office of the Auditor-General (Local Governments)	12020496	Registration Fee	500,000.00	1,071,428.57
	014000200100	Office of the Auditor-General (Local Governments)	12020499	Other Fees	200,000.00	428,571.43
	<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>		<b>TOTAL</b>	<b>700,000.00</b>	<b>1,500,000.00</b>
<b>GRAND TOTAL</b>					<b>70,532,892,163.94</b>	<b>93,277,209,534.01</b>

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
		<b>ECONOMIC SECTOR</b>					
	021500100100	Ministry of Agriculture	Personnel Cost Total	362,306,547.20	366,580,252.79	-	-
	021500100100	Ministry of Agriculture	Overhead Cost Total	4,570,000.00	3,989,196.00	6,004,000.00	6,004,000.00
<b>1</b>	<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Recurrent Total</b>	<b>366,876,547.20</b>	<b>370,569,448.79</b>	<b>6,004,000.00</b>	<b>6,004,000.00</b>
	021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost Total	391,021,715.79	283,285,528.08	-	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost Total	1,979,100.00	2,265,770.40	3,429,600.00	3,397,100.00
<b>2</b>	<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Recurrent Total</b>	<b>393,000,815.79</b>	<b>285,551,298.48</b>	<b>3,429,600.00</b>	<b>3,397,100.00</b>
	021510300100	Kaduna State Livestock Regulatory Authority	Personnel Cost Total	25,879,431.44	72,821,624.16	-	-
	021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost Total	6,058,448.09	8,832,888.00	218,700.00	218,700.00
<b>3</b>	<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Recurrent Total</b>	<b>31,937,879.53</b>	<b>81,654,512.16</b>	<b>218,700.00</b>	<b>218,700.00</b>
	022200100100	Ministry of Business, Innovation and Technology	Personnel Cost Total	126,237,423.49	252,151,852.92	-	-
	022200100100	Ministry of Business, Innovation and Technology	Overhead Cost Total	17,416,966.89	185,180,388.00	6,097,000.00	6,097,000.00
<b>4</b>	<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Recurrent Total</b>	<b>143,654,390.39</b>	<b>437,332,240.92</b>	<b>6,097,000.00</b>	<b>6,097,000.00</b>
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost Total	11,020,508.22	18,928,441.92	-	-
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost Total	87,200.00	541,407.71	499,493.16	499,493.16
<b>5</b>	<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Recurrent Total</b>	<b>11,107,708.22</b>	<b>19,469,849.63</b>	<b>499,493.16</b>	<b>499,493.16</b>
	053501900100	Kaduna Mining Development Company Limited	Personnel Cost Total	11,506,229.92	18,975,285.60	-	-
	053501900100	Kaduna Mining Development Company Limited	Overhead Cost Total	268,339.48	439,319.24	881,595.92	881,595.92
<b>6</b>	<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Recurrent Total</b>	<b>11,774,569.40</b>	<b>19,414,604.84</b>	<b>881,595.92</b>	<b>881,595.92</b>
	025300100100	Ministry of Housing and Urban Development	Personnel Cost Total	104,002,758.26	98,168,042.52	-	-
	025300100100	Ministry of Housing and Urban Development	Overhead Cost Total	12,768,855.00	15,925,978.80	35,406,325.00	37,199,225.00
<b>7</b>	<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Recurrent Total</b>	<b>116,771,613.26</b>	<b>114,094,021.32</b>	<b>35,406,325.00</b>	<b>37,199,225.00</b>
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPI)	Personnel Cost Total	95,825,776.60	143,690,239.35	992,000.00	992,000.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPI)	Overhead Cost Total	54,479,000.00	29,879,496.00	42,099,000.00	40,899,000.00
<b>8</b>	<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KA)</b>	<b>Recurrent Total</b>	<b>150,304,776.60</b>	<b>173,569,735.35</b>	<b>42,099,000.00</b>	<b>40,899,000.00</b>
	025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost Total	23,136,254.59	15,936,684.00	-	-
	025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost Total	836,400.00	2,230,281.00	2,966,500.00	2,774,500.00
<b>9</b>	<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Recurrent Total</b>	<b>23,972,654.59</b>	<b>18,166,965.00</b>	<b>2,966,500.00</b>	<b>2,774,500.00</b>
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost Total	39,723,228.53	45,097,983.84	-	-
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost Total	2,119,957,733.13	2,169,974,359.02	974,657,975.00	974,657,975.00

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
10	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Recurrent Total	2,159,680,961.65	2,215,072,342.86	974,657,975.00	974,657,975.00
	023400100100	Ministry of Public Works and Infrastructure	Personnel Cost Total	116,336,418.35	83,308,705.92	-	-
	023400100100	Ministry of Public Works and Infrastructure	Overhead Cost Total	758,609,320.00	72,294,696.00	190,589,000.00	190,589,000.00
11	023400100100	Ministry of Public Works and Infrastructure	Recurrent Total	874,945,738.35	155,603,401.92	190,589,000.00	190,589,000.00
	023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost Total	59,966,732.68	69,419,279.64	-	-
	023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost Total	8,771,900.00	50,444,239.12	11,654,380.00	11,654,380.00
12	023400400100	Kaduna Roads Agency (KADRA)	Recurrent Total	68,738,632.68	119,863,518.76	11,654,380.00	11,654,380.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost Total	1,329,877,124.10	1,224,584,680.57	-	-
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost Total	87,287,100.00	65,011,154.76	84,993,740.00	84,993,740.00
13	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Recurrent Total	1,417,164,224.10	1,289,595,835.33	84,993,740.00	84,993,740.00
	023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost Total	21,578,621.70	17,358,281.52	-	-
	023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost Total	10,228,200.00	63,950,604.48	84,739,040.00	83,876,540.00
14	023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Recurrent Total	31,806,821.70	81,308,886.00	84,739,040.00	83,876,540.00
	023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost Total	32,356,075.81	14,463,342.75	600,000.00	600,000.00
	023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost Total	253,770.00	696,600.00	992,000.00	992,000.00
15	023400700100	Kaduna State Transport Regulatory Authority	Recurrent Total	32,609,845.81	15,159,942.75	1,592,000.00	1,592,000.00

## TOTAL FOR ECONOMIC SECTOR

Personnel Cost Total	2,750,774,846.71	2,724,770,225.59	1,592,000.00	1,592,000.00
Overhead Cost Total	3,083,572,332.59	2,671,656,378.53	1,445,228,349.08	1,444,734,249.08
Recurrent Total	5,834,347,179.29	5,396,426,604.12	1,446,820,349.08	1,446,326,249.08

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
		<b>SOCIAL SECTOR</b>					
		<b>SOCIAL SUB-SECTOR: EDUCATION</b>					
	051700100100	Ministry of Education	Personnel Cost Total	14,247,128,452.16	9,106,155,136.04	-	-
	051700100100	Ministry of Education	Overhead Cost Total	1,264,639,900.00	4,174,791,698.27	1,510,187,086.00	1,510,187,086.00
<b>16</b>	<b>051700100100</b>	<b>Ministry of Education</b>	<b>Recurrent Total</b>	<b>15,511,768,352.16</b>	<b>13,280,946,834.31</b>	<b>1,510,187,086.00</b>	<b>1,510,187,086.00</b>
	051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost Total	167,816,340.83	4,709,809,495.56	-	-
	051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost Total	482,730,028.80	707,887,773.97	1,395,151,169.00	1,395,151,169.00
<b>17</b>	<b>051700300100</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>Recurrent Total</b>	<b>650,546,369.63</b>	<b>5,417,697,269.53</b>	<b>1,395,151,169.00</b>	<b>1,395,151,169.00</b>
	051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost Total	39,169,324.39	32,992,636.14	-	-
	051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost Total	12,081,037.80	9,382,460.00	56,110,000.00	56,110,000.00
<b>18</b>	<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Recurrent Total</b>	<b>51,250,362.19</b>	<b>42,375,096.14</b>	<b>56,110,000.00</b>	<b>56,110,000.00</b>
	051700900100	Kaduna State Quality Assurance Authority	Personnel Cost Total	80,198,733.65	100,590,381.24	-	-
	051700900100	Kaduna State Quality Assurance Authority	Overhead Cost Total	518,820,519.80	359,885,238.14	508,471,035.33	508,471,035.33
<b>19</b>	<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Recurrent Total</b>	<b>599,019,253.45</b>	<b>460,475,619.38</b>	<b>508,471,035.33</b>	<b>508,471,035.33</b>
	051701000100	Teacher Service Board	Personnel Cost Total	55,271,097.56	79,391,912.76	-	-
	051701000100	Teacher Service Board	Overhead Cost Total	18,980,522.00	29,846,243.84	33,895,922.27	33,895,922.27
<b>20</b>	<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Recurrent Total</b>	<b>74,251,619.56</b>	<b>109,238,156.60</b>	<b>33,895,922.27</b>	<b>33,895,922.27</b>
	051700800100	Kaduna State Library Board	Personnel Cost Total	51,101,424.14	47,114,733.00	-	-
	051700800100	Kaduna State Library Board	Overhead Cost Total	368,250.00	655,435.00	650,000.00	615,000.00
<b>21</b>	<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Recurrent Total</b>	<b>51,469,674.14</b>	<b>47,770,168.00</b>	<b>650,000.00</b>	<b>615,000.00</b>
	051701800100	Nuhu Bamalli Polytechnic, Zaria	Personnel Cost Total	1,611,808,407.91	1,656,593,006.40	-	-
	051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost Total	410,965,392.70	149,195,346.84	456,912,603.60	460,510,609.50
<b>22</b>	<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Recurrent Total</b>	<b>2,022,773,800.61</b>	<b>1,805,788,353.24</b>	<b>456,912,603.60</b>	<b>460,510,609.50</b>
	051701900100	College of Education, Gidan Waya	Personnel Cost Total	1,446,130,893.43	1,689,454,631.04	-	-
	051701900100	College of Education, Gidan Waya	Overhead Cost Total	329,352,998.72	160,517,940.48	433,728,820.00	545,496,820.00
<b>23</b>	<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Recurrent Total</b>	<b>1,775,483,892.15</b>	<b>1,849,972,571.52</b>	<b>433,728,820.00</b>	<b>545,496,820.00</b>
	051702100100	Kaduna State University (KASU)	Personnel Cost Total	5,176,705,250.33	4,820,190,840.57	-	-
	051702100100	Kaduna State University (KASU)	Overhead Cost Total	751,977,000.00	327,528,656.00	942,137,950.00	942,977,950.00
<b>24</b>	<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Recurrent Total</b>	<b>5,928,682,250.33</b>	<b>5,147,719,496.57</b>	<b>942,137,950.00</b>	<b>942,977,950.00</b>
	051702600200	Kaduna Capital School	Personnel Cost Total	147,307,053.86	-	-	-
	051702600200	Kaduna Capital School	Overhead Cost Total	4,820,000.00	-	12,287,150.00	12,287,150.00

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S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
25	051702600200	Kaduna Capital School	Recurrent Total	152,127,053.86	-	12,287,150.00	12,287,150.00
	051702600100	Barewa College Zaria	Personnel Cost Total	106,314,474.42	-	202,947,965.03	209,036,403.98
	051702600100	Barewa College Zaria	Overhead Cost Total	4,725,000.00	-	2,451,000.00	2,451,000.00
26	051702600100	Barewa College Zaria	Recurrent Total	111,039,474.42	-	205,398,965.03	211,487,403.98
	051702600600	Alhudahuda College, Zaria	Personnel Cost Total	108,292,111.69	-	-	-
	051702600600	Alhudahuda College, Zaria	Overhead Cost Total	3,820,000.00	-	909,450.00	909,450.00
27	051702600600	Alhudahuda College, Zaria	Recurrent Total	112,112,111.69	-	909,450.00	909,450.00
	051702600500	Sardauna Memorial College	Personnel Cost Total	80,931,836.46	-	-	-
	051702600500	Sardauna Memorial College	Overhead Cost Total	3,366,400.00	-	1,674,532.36	1,674,532.36
28	051702600500	Sardauna Memorial College	Recurrent Total	84,298,236.46	-	1,674,532.36	1,674,532.36
	051702600800	Government College, Kaduna	Personnel Cost Total	94,051,847.25	-	-	-
	051702600800	Government College, Kaduna	Overhead Cost Total	4,566,000.00	-	1,725,400.00	1,725,400.00
29	051702600800	Government College, Kaduna	Recurrent Total	98,617,847.25	-	1,725,400.00	1,725,400.00
	051702600300	Queen Amina College, Kaduna	Personnel Cost Total	101,909,737.38	-	-	-
	051702600300	Queen Amina College, Kaduna	Overhead Cost Total	4,940,972.00	-	3,470,952.24	3,470,952.24
30	051702600300	Queen Amina College, Kaduna	Recurrent Total	106,850,709.38	-	3,470,952.24	3,470,952.24
	051702601300	Government Secondary School, Kagoro	Personnel Cost Total	83,368,708.69	-	-	-
	051702601300	Government Secondary School, Kagoro	Overhead Cost Total	3,320,000.00	-	-	-
31	051702601300	Government Secondary School, Kagoro	Recurrent Total	86,688,708.69	-	-	-
	051702601200	Government Secondary School, Fadan Kaje	Personnel Cost Total	39,159,952.35	-	-	-
	051702601200	Government Secondary School, Fadan Kaje	Overhead Cost Total	3,617,000.00	-	930,550.00	930,550.00
32	051702601200	Government Secondary School, Fadan Kaje	Recurrent Total	42,776,952.35	-	930,550.00	930,550.00
	051702600400	Rimi College, Kaduna	Personnel Cost Total	109,753,007.11	-	-	-
	051702600400	Rimi College, Kaduna	Overhead Cost Total	5,638,000.00	-	980,200.00	980,200.00
33	051702600400	Rimi College, Kaduna	Recurrent Total	115,391,007.11	-	980,200.00	980,200.00
	051702601000	Government Girls' College, Zonkwa	Personnel Cost Total	104,546,368.13	-	-	-
	051702601000	Government Girls' College, Zonkwa	Overhead Cost Total	4,367,000.00	-	2,407,730.00	2,407,730.00
34	051702601000	Government Girls' College, Zonkwa	Recurrent Total	108,913,368.13	-	2,407,730.00	2,407,730.00
	051702601500	Kufena College, Zaria	Personnel Cost Total	86,961,781.31	-	-	-
	051702601500	Kufena College, Zaria	Overhead Cost Total	5,060,000.00	-	2,405,696.55	2,405,696.55



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S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
35	051702601500	Kufena College, Zaria	Recurrent Total	92,021,781.31	-	2,405,696.55	2,405,696.55
	051702601100	Government Girls' Science Secondary School, Soba	Personnel Cost Total	56,074,756.23	-	-	-
	051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost Total	4,594,000.00	-	1,978,522.00	1,978,522.00
36	051702601100	Government Girls' Science Secondary School, Soba	Recurrent Total	60,668,756.23	-	1,978,522.00	1,978,522.00
	051702600700	Government Girls' Secondary School, Kwoi	Personnel Cost Total	53,295,137.50	-	-	-
	051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost Total	4,520,000.00	-	1,740,142.38	1,966,142.38
37	051702600700	Government Girls' Secondary School, Kwoi	Recurrent Total	57,815,137.50	-	1,740,142.38	1,966,142.38
	051702601600	Science Secondary School, Ikara	Personnel Cost Total	49,285,003.47	-	-	-
	051702601600	Science Secondary School, Ikara	Overhead Cost Total	4,220,000.00	-	861,690.42	861,690.42
38	051702601600	Science Secondary School, Ikara	Recurrent Total	53,505,003.47	-	861,690.42	861,690.42
	051702601400	Government Science Secondary School, Birnin Gwari	Personnel Cost Total	34,366,052.91	-	-	-
	051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost Total	4,346,000.00	-	1,028,400.00	1,058,400.00
39	051702601400	Government Science Secondary School, Birnin Gwari	Recurrent Total	38,712,052.91	-	1,028,400.00	1,058,400.00
	051702600900	Government College , Kagoro	Personnel Cost Total	119,112,521.83	-	-	-
	051702600900	Government College , Kagoro	Overhead Cost Total	4,337,000.00	-	9,090,987.65	1,374,387.65
40	051702600900	Government College , Kagoro	Recurrent Total	123,449,521.83	-	9,090,987.65	1,374,387.65
<b>SUB-SECTOR EDUCATION</b>							
<b>Personnel Cost Total</b>				24,250,060,274.99	22,242,292,772.75	202,947,965.03	209,036,403.98
<b>Overhead Cost Total</b>				3,860,173,021.82	5,919,690,792.53	5,381,186,989.80	5,489,897,395.70
<b>Recurrent Total</b>				28,110,233,296.81	28,161,983,565.28	5,584,134,954.83	5,698,933,799.68

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>SOCIAL SUB-SECTOR: HEALTH</b>							
	052100100100	Ministry of Health	Personnel Cost Total	6,264,313,385.69	6,110,289,559.21	-	-
	052100100100	Ministry of Health	Overhead Cost Total	374,304,829.00	583,404,837.76	438,967,194.00	436,838,194.00
<b>41</b>	<b>052100100100</b>	<b>Ministry of Health</b>	<b>Recurrent Total</b>	<b>6,638,618,214.69</b>	<b>6,693,694,396.97</b>	<b>438,967,194.00</b>	<b>436,838,194.00</b>
	052100300100	State Primary Health Care Board	Personnel Cost Total	2,219,713,867.75	3,086,504,661.56	-	-
	052100300100	State Primary Health Care Board	Overhead Cost Total	249,989,925.39	218,310,842.00	284,723,030.00	275,753,000.00
<b>42</b>	<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Recurrent Total</b>	<b>2,469,703,793.13</b>	<b>3,304,815,503.56</b>	<b>284,723,030.00</b>	<b>275,753,000.00</b>
	052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost Total	56,488,785.47	51,455,467.68	-	-
	052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost Total	4,827,300.00	3,428,820.00	6,868,500.00	6,868,500.00
<b>43</b>	<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Recurrent Total</b>	<b>61,316,085.47</b>	<b>54,884,287.68</b>	<b>6,868,500.00</b>	<b>6,868,500.00</b>
	052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost Total	76,522,084.18	71,360,618.38	-	-
	052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost Total	9,932,000.00	8,517,483.00	23,694,500.00	23,694,500.00
<b>44</b>	<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Recurrent Total</b>	<b>86,454,084.18</b>	<b>79,878,101.38</b>	<b>23,694,500.00</b>	<b>23,694,500.00</b>
	052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost Total	354,012,630.64	398,664,057.54	-	-
	052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost Total	84,163,220.02	62,280,800.10	90,466,800.00	90,766,800.00
<b>45</b>	<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Recurrent Total</b>	<b>438,175,850.66</b>	<b>460,944,857.64</b>	<b>90,466,800.00</b>	<b>90,766,800.00</b>
	052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost Total	2,444,691,343.26	4,207,901,795.04	-	-
	052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost Total	153,991,900.16	55,770,343.70	152,711,900.16	152,711,900.16
<b>46</b>	<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Recurrent Total</b>	<b>2,598,683,243.42</b>	<b>4,263,672,138.74</b>	<b>152,711,900.16</b>	<b>152,711,900.16</b>
	052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost Total	9,668,406.66	47,053,587.98	-	-
	052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost Total	2,754,700.00	2,801,106.00	9,159,000.00	9,159,000.00
<b>47</b>	<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Recurrent Total</b>	<b>12,423,106.66</b>	<b>49,854,693.98</b>	<b>9,159,000.00</b>	<b>9,159,000.00</b>
	052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost Total	69,581,021.51	-	-	-
	052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost Total	10,767,120.00	-	4,479,736.00	4,479,736.00
<b>48</b>	<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Recurrent Total</b>	<b>80,348,141.51</b>	<b>-</b>	<b>4,479,736.00</b>	<b>4,479,736.00</b>
<b>SUB-SECTOR HEALTH</b>							
			<b>Personnel Cost Total</b>	<b>11,494,991,525.14</b>	<b>13,973,229,747.40</b>	<b>-</b>	<b>-</b>
			<b>Overhead Cost Total</b>	<b>890,730,994.57</b>	<b>934,514,232.56</b>	<b>1,011,070,660.16</b>	<b>1,000,271,630.16</b>
			<b>Recurrent Total</b>	<b>12,385,722,519.71</b>	<b>14,907,743,979.96</b>	<b>1,011,070,660.16</b>	<b>1,000,271,630.16</b>

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<b>SOCIAL SUB-SECTOR: SOCIAL DEVELOPMENT</b>							
	053900100100	Ministry of Sports Development	Personnel Cost Total	82,320,856.80	71,416,755.25	-	-
	053900100100	Ministry of Sports Development	Overhead Cost Total	225,974,188.00	48,534,993.54	526,725,660.00	526,725,660.00
<b>49</b>	<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Recurrent Total</b>	<b>308,295,044.80</b>	<b>119,951,748.79</b>	<b>526,725,660.00</b>	<b>526,725,660.00</b>
	051400100100	Ministry of Human Services and Social Development	Personnel Cost Total	139,658,265.20	208,088,624.76	-	-
	051400100100	Ministry of Human Services and Social Development	Overhead Cost Total	7,612,440.00	621,569,600.00	50,800,000.00	58,000,000.00
<b>50</b>	<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Recurrent Total</b>	<b>147,270,705.20</b>	<b>829,658,224.76</b>	<b>50,800,000.00</b>	<b>58,000,000.00</b>
	051400200100	Kaduna State Disability Affairs Board	Personnel Cost Total	76,174,291.94	97,431,183.08	-	-
	051400200100	Kaduna State Disability Affairs Board	Overhead Cost Total	57,020,000.00	43,604,264.60	40,804,619.20	40,804,619.20
<b>51</b>	<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Recurrent Total</b>	<b>133,194,291.94</b>	<b>141,035,447.68</b>	<b>40,804,619.20</b>	<b>40,804,619.20</b>
	051405600100	Community and Social Development Agency	Personnel Cost Total	26,441,366.58	102,336,143.28	-	-
	051405600100	Community and Social Development Agency	Overhead Cost Total	6,260,000.00	5,650,200.00	19,320,000.00	19,320,000.00
<b>52</b>	<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Recurrent Total</b>	<b>32,701,366.58</b>	<b>107,986,343.28</b>	<b>19,320,000.00</b>	<b>19,320,000.00</b>
	051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost Total	-	-	-	-
	051405600100	Kaduna Social Investment Office (KADSIO)	Overhead Cost Total	313,027,990.74	1,946,978,235.56	40,785,000.00	12,352,000.00
<b>53</b>	<b>051405600100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Recurrent Total</b>	<b>313,027,990.74</b>	<b>1,946,978,235.56</b>	<b>40,785,000.00</b>	<b>12,352,000.00</b>
	014900100100	Local Government Service Board	Personnel Cost Total	72,475,065.59	40,005,117.24	-	-
	014900100100	Local Government Service Board	Overhead Cost Total	341,113,680.00	387,740,495.13	339,989,000.00	339,989,000.00
<b>54</b>	<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Recurrent Total</b>	<b>413,588,745.59</b>	<b>427,745,612.37</b>	<b>339,989,000.00</b>	<b>339,989,000.00</b>
	055100100100	Ministry for Local Government Affairs	Personnel Cost Total	124,486,410.75	126,497,584.80	-	-
	055100100100	Ministry for Local Government Affairs	Overhead Cost Total	523,302,288.49	444,921,845.36	545,174,913.92	545,174,913.92
<b>55</b>	<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Recurrent Total</b>	<b>647,788,699.24</b>	<b>571,419,430.16</b>	<b>545,174,913.92</b>	<b>545,174,913.92</b>
	055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost Total	14,673,656.02	56,176,585.44	-	-
	055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost Total	2,013,010.00	3,673,643.41	10,772,809.32	10,772,809.32
<b>56</b>	<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Recurrent Total</b>	<b>16,686,666.02</b>	<b>59,850,228.85</b>	<b>10,772,809.32</b>	<b>10,772,809.32</b>
	023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost Total	30,601,789.05	30,601,789.08	-	-
	023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost Total	4,012,400.00	6,562,825.60	3,934,400.00	3,934,400.00
<b>57</b>	<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Recurrent Total</b>	<b>34,614,189.05</b>	<b>37,164,614.68</b>	<b>3,934,400.00</b>	<b>3,934,400.00</b>
	053500100100	Ministry of Environment & Natural Resources	Personnel Cost Total	396,159,757.84	109,073,193.24	-	-
	053500100100	Ministry of Environment & Natural Resources	Overhead Cost Total	10,034,592.00	75,806,586.00	24,139,000.00	24,031,000.00

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
58	053500100100	Ministry of Environment & Natural Resources	Recurrent Total	406,194,349.84	184,879,779.24	24,139,000.00	24,031,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost Total	134,290,307.43	156,697,297.80	-	-
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost Total	13,456,499.92	76,219,323.41	48,158,538.21	53,161,321.57
59	053501600100	Kaduna State Environmental Protection Authority (KEPA)	Recurrent Total	147,746,807.35	232,916,621.21	48,158,538.21	53,161,321.57
<b>SUB-SECTOR SOCIAL DEVELOPMENT</b>							
			Personnel Cost Total	1,097,281,767.20	998,324,273.97	-	-
			Overhead Cost Total	1,503,827,089.15	3,661,262,012.61	1,650,603,940.65	1,634,265,724.01
			Recurrent Total	2,601,108,856.35	4,659,586,286.58	1,650,603,940.65	1,634,265,724.01
<b>TOTAL FOR SOCIAL DEVELOPMENT</b>							
			Personnel Cost Total	36,842,333,567.33	37,213,846,794.12	202,947,965.03	209,036,403.98
			Overhead Cost Total	6,254,731,105.54	10,515,467,037.71	8,042,861,590.61	8,124,434,749.87
			Recurrent Total	43,097,064,672.87	47,729,313,831.82	8,245,809,555.64	8,333,471,153.85

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>SOCIAL SUB-SECTOR: REGIONAL</b>							
	043700100200	Zaria Metropolitan Authority	Personnel Cost Total	81,700,000.00	25,748,813.16	-	-
	043700100200	Zaria Metropolitan Authority	Overhead Cost Total	418,300,000.00	130,972,077.32	-	-
<b>60</b>	<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Recurrent Total</b>	<b>500,000,000.00</b>	<b>156,720,890.48</b>	<b>-</b>	<b>-</b>
	043700100300	Kaduna Capital Territory Authority	Personnel Cost Total	81,700,000.00	56,739,595.36	-	-
	043700100300	Kaduna Capital Territory Authority	Overhead Cost Total	418,300,000.00	171,677,367.04	-	-
<b>61</b>	<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Recurrent Total</b>	<b>500,000,000.00</b>	<b>228,416,962.40</b>	<b>-</b>	<b>-</b>
	043700100400	Kafanchan Municipal Authority	Personnel Cost Total	81,700,000.00	27,453,470.28	-	-
	043700100400	Kafanchan Municipal Authority	Overhead Cost Total	418,300,000.00	115,829,691.52	-	-
<b>62</b>	<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Recurrent Total</b>	<b>500,000,000.00</b>	<b>143,283,161.80</b>	<b>-</b>	<b>-</b>

**REGIONAL**

<b>Personnel Cost Total</b>	245,100,000.00	109,941,878.80	-	-
<b>Overhead Cost Total</b>	1,254,900,000.00	418,479,135.88	-	-
<b>Recurrent Total</b>	<b>1,500,000,000.00</b>	<b>528,421,014.68</b>	<b>-</b>	<b>-</b>

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
		<b>GENERAL ADMINISTRATION SECTOR</b>					
		<b>GENERAL ADMINISTRATION SUB-SECTOR - EXECUTIVE</b>					
	011100100100	Government House	Personnel Cost Total	72,913,606.61	105,485,546.88	-	-
	011100100100	Government House	Overhead Cost Total	2,045,598,624.30	2,887,137,246.85	3,900,481,516.79	4,164,748,926.29
<b>63</b>	<b>011100100100</b>	<b>Government House</b>	<b>Recurrent Total</b>	<b>2,118,512,230.92</b>	<b>2,992,622,793.73</b>	<b>3,900,481,516.79</b>	<b>4,164,748,926.29</b>
	011100700100	Kaduna Investment Promotion Agency	Personnel Cost Total	35,261,246.96	37,472,737.68	-	-
	011100700100	Kaduna Investment Promotion Agency	Overhead Cost Total	10,065,000.00	10,715,240.00	12,598,000.00	12,713,000.00
<b>64</b>	<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Recurrent Total</b>	<b>45,326,246.96</b>	<b>48,187,977.68</b>	<b>12,598,000.00</b>	<b>12,713,000.00</b>
	011100200200	Kaduna Geographic Information Service (KADGIS)	Personnel Cost Total	262,990,865.72	249,440,204.28	-	-
	011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost Total	240,123,654.18	39,466,440.89	12,580,543.78	12,580,543.78
<b>65</b>	<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Recurrent Total</b>	<b>503,114,519.90</b>	<b>288,906,645.17</b>	<b>12,580,543.78</b>	<b>12,580,543.78</b>
	011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost Total	121,812,911.22	91,950,741.96	-	-
	011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost Total	4,874,680.00	30,840,729.52	6,827,480.00	6,827,480.00
<b>66</b>	<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Recurrent Total</b>	<b>126,687,591.22</b>	<b>122,791,471.48</b>	<b>6,827,480.00</b>	<b>6,827,480.00</b>
	011102100100	Kaduna State Liaison Office Abuja	Overhead Cost Total	14,026,000.00	131,540,760.00	14,460,000.00	14,460,000.00
<b>67</b>	<b>011102100100</b>	<b>Kaduna State Liaison Office Abuja</b>	<b>Recurrent Total</b>	<b>14,026,000.00</b>	<b>131,540,760.00</b>	<b>14,460,000.00</b>	<b>14,460,000.00</b>
	016100100100	Secretary to the State Government	Personnel Cost Total	1,229,836,175.91	592,396,086.68	-	-
	016100100100	Secretary to the State Government	Overhead Cost Total	1,441,392,429.91	1,828,143,456.54	1,432,417,005.09	1,430,817,005.09
<b>68</b>	<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Recurrent Total</b>	<b>2,671,228,605.81</b>	<b>2,420,539,543.22</b>	<b>1,432,417,005.09</b>	<b>1,430,817,005.09</b>
	016100500100	Kaduna State Media Corporation	Personnel Cost Total	240,261,130.14	224,233,182.96	-	-
	016100500100	Kaduna State Media Corporation	Overhead Cost Total	72,630,400.00	143,378,843.60	168,822,400.00	168,822,400.00
<b>69</b>	<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Recurrent Total</b>	<b>312,891,530.14</b>	<b>367,612,026.56</b>	<b>168,822,400.00</b>	<b>168,822,400.00</b>
	016100800100	State Emergency Management Agency	Personnel Cost Total	116,056,862.63	94,194,548.38	-	-
	016100800100	State Emergency Management Agency	Overhead Cost Total	147,703,408.00	100,600,542.00	118,701,000.00	118,201,000.00
<b>70</b>	<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Recurrent Total</b>	<b>263,760,270.63</b>	<b>194,795,090.38</b>	<b>118,701,000.00</b>	<b>118,201,000.00</b>
	016101900100	Government Printing Department	Personnel Cost Total	41,249,958.63	40,677,777.39	-	-
	016101900100	Government Printing Department	Overhead Cost Total	4,656,842.24	684,174.96	954,366.98	954,366.98
<b>71</b>	<b>016101900100</b>	<b>Government Printing Department</b>	<b>Recurrent Total</b>	<b>45,906,800.87</b>	<b>41,361,952.35</b>	<b>954,366.98</b>	<b>954,366.98</b>
	012401700100	Bureau of Interfaith	Personnel Cost Total	32,289,865.52	32,445,128.64	-	-
	012401700100	Bureau of Interfaith	Overhead Cost Total	10,467,964.68	47,622,291.39	616,666.82	616,666.82
<b>72</b>	<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Recurrent Total</b>	<b>42,757,830.20</b>	<b>80,067,420.03</b>	<b>616,666.82</b>	<b>616,666.82</b>

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates	
	012401300100	Pilgrims Welfare Agency	Personnel Cost Total	40,896,680.05	31,429,919.96	-	-	
	012401300100	Pilgrims Welfare Agency	Overhead Cost Total	396,963.32	7,809,963.38	1,046,464.31	1,535,308.59	
<b>73</b>	<b>012401300100</b>	<b>Pilgrims Welfare Agency</b>	<b>Recurrent Total</b>	<b>41,293,643.37</b>	<b>39,239,883.34</b>	<b>1,046,464.31</b>	<b>1,535,308.59</b>	
	016101600100	Kaduna State Peace Commission	Personnel Cost Total	12,423,300.71	24,705,899.88	-	-	
	016101600100	Kaduna State Peace Commission	Overhead Cost Total	1,595,439.90	17,003,191.00	5,008,044.64	5,008,044.64	
<b>74</b>	<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Recurrent Total</b>	<b>14,018,740.60</b>	<b>41,709,090.88</b>	<b>5,008,044.64</b>	<b>5,008,044.64</b>	
	025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost Total	54,653,753.93	37,826,822.52	-	-	
	025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost Total	1,764,940.00	2,917,980.00	7,470,000.00	8,347,500.00	
<b>75</b>	<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Recurrent Total</b>	<b>56,418,693.93</b>	<b>40,744,802.52</b>	<b>7,470,000.00</b>	<b>8,347,500.00</b>	
	012500100100	Office of the Head of Service	Personnel Cost Total	111,895,907.03	107,750,469.36	-	-	
	012500100100	Office of the Head of Service	Overhead Cost Total	552,796,188.83	8,522,924.22	122,476,232.05	122,481,232.05	
<b>76</b>	<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Recurrent Total</b>	<b>664,692,095.86</b>	<b>116,273,393.58</b>	<b>122,476,232.05</b>	<b>122,481,232.05</b>	
	012500900100	Kaduna State Pension Bureau	Personnel Cost Total	46,364,434.38	26,013,955.10	-	-	
	012500900100	Kaduna State Pension Bureau	Overhead Cost Total	34,010,458.30	46,506,753.63	50,541,278.30	50,541,278.30	
<b>77</b>	<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Recurrent Total</b>	<b>80,374,892.68</b>	<b>72,520,708.73</b>	<b>50,541,278.30</b>	<b>50,541,278.30</b>	
	014700100100	Civil Service Commission, Kaduna State	Personnel Cost Total	103,272,551.44	85,171,064.28	-	-	
	014700100100	Civil Service Commission, Kaduna State	Overhead Cost Total	35,587,402.45	59,012,609.86	37,701,527.22	37,701,527.22	
<b>78</b>	<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Recurrent Total</b>	<b>138,859,953.89</b>	<b>144,183,674.14</b>	<b>37,701,527.22</b>	<b>37,701,527.22</b>	
	022000100100	Ministry of Finance	Personnel Cost Total	618,079,694.71	1,239,182,492.68	-	-	
	022000100100	Ministry of Finance	Overhead Cost Total	21,845,293,881.69	50,833,005,824.10	56,697,914,192.60	54,936,018,719.28	
<b>79</b>	<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Recurrent Total</b>	<b>22,463,373,576.40</b>	<b>52,072,188,316.78</b>	<b>56,697,914,192.60</b>	<b>54,936,018,719.28</b>	
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost Total	894,932,378.19	531,893,006.53	-	-	
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost Total	725,539,821.68	265,826,208.23	1,420,917,000.68	1,420,917,000.68	
<b>80</b>	<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Recurrent Total</b>	<b>1,620,472,199.87</b>	<b>797,719,214.76</b>	<b>1,420,917,000.68</b>	<b>1,420,917,000.68</b>	
	014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost Total	101,282,255.29	150,061,319.64	-	-	
	014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost Total	552,830.08	2,874,811.86	1,975,157.44	1,975,157.44	
<b>81</b>	<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Recurrent Total</b>	<b>101,835,085.37</b>	<b>152,936,131.50</b>	<b>1,975,157.44</b>	<b>1,975,157.44</b>	
<b>TOTAL FOR EXECUTIVE</b>								
				<b>Personnel Cost Total</b>	4,136,473,579.07	3,702,330,904.81	-	-
				<b>Overhead Cost Total</b>	27,189,076,929.56	56,463,609,992.02	64,013,508,876.70	62,515,267,157.16

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**SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023**

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
			<b>Recurrent Total</b>	<b>31,325,550,508.63</b>	<b>60,165,940,896.83</b>	<b>64,013,508,876.70</b>	<b>62,515,267,157.16</b>



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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>GENERAL ADMINISTRATION SUB-SECTOR - GOVERNANCE</b>							
	023800100100	Planning and Budget Commission	Personnel Cost Total	136,997,837.16	109,799,889.12	-	-
	023800100100	Planning and Budget Commission	Overhead Cost Total	180,201,100.00	1,176,809,620.00	275,130,000.00	275,130,000.00
<b>82</b>	<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Recurrent Total</b>	<b>317,198,937.16</b>	<b>1,286,609,509.12</b>	<b>275,130,000.00</b>	<b>275,130,000.00</b>
	023800400100	Kaduna State Bureau of Statistics	Personnel Cost Total	133,436,247.63	146,647,019.63	-	-
	023800400100	Kaduna State Bureau of Statistics	Overhead Cost Total	1,718,000.00	8,776,692.00	352,000.00	352,000.00
<b>83</b>	<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Recurrent Total</b>	<b>135,154,247.63</b>	<b>155,423,711.63</b>	<b>352,000.00</b>	<b>352,000.00</b>
	023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost Total	15,000,000.32	16,140,910.44	-	-
	023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost Total	246,874,804.04	149,978,344.00	61,440,000.00	61,440,000.00
<b>84</b>	<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Recurrent Total</b>	<b>261,874,804.36</b>	<b>166,119,254.44</b>	<b>61,440,000.00</b>	<b>61,440,000.00</b>
	032600100100	Ministry of Justice	Personnel Cost Total	209,461,709.85	207,293,794.44	-	-
	032600100100	Ministry of Justice	Overhead Cost Total	204,094,000.00	401,636,598.00	122,818,000.00	122,818,000.00
<b>85</b>	<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Recurrent Total</b>	<b>413,555,709.85</b>	<b>608,930,392.44</b>	<b>122,818,000.00</b>	<b>122,818,000.00</b>

**GOVERNANCE**

<b>Personnel Cost Total</b>	494,895,794.96	479,881,613.64	22%
<b>Overhead Cost Total</b>	632,887,904.04	1,737,201,254.00	78%
<b>Recurrent Total</b>	<b>1,127,783,699.00</b>	<b>2,217,082,867.63</b>	<b>100%</b>

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>GENERAL ADMINISTRATION SUB-SECTOR - SECURITY</b>							
	012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost Total	26,822,260.91	35,520,393.96	-	-
	012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost Total	4,768,664,229.55	4,055,128,206.92	4,045,349,898.47	4,045,349,898.47
<b>86</b>	<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Recurrent Total</b>	<b>4,795,486,490.46</b>	<b>4,090,648,600.88</b>	<b>4,045,349,898.47</b>	<b>4,045,349,898.47</b>
	012401800100	Kaduna State Vigilance Service	Personnel Cost Total	5,151,866.85	3,145,770.00	-	-
	012401800100	Kaduna State Vigilance Service	Overhead Cost Total	124,072,600.00	49,660,013.30	119,002,592.55	119,130,292.55
<b>87</b>	<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Recurrent Total</b>	<b>129,224,466.85</b>	<b>52,805,783.30</b>	<b>119,002,592.55</b>	<b>119,130,292.55</b>

## SECURITY

<b>Personnel Cost Total</b>	31,974,127.76	38,666,163.96	-	-
<b>Overhead Cost Total</b>	4,892,736,829.55	4,104,788,220.22	4,164,352,491.02	4,164,480,191.02
<b>Recurrent Total</b>	<b>4,924,710,957.31</b>	<b>4,143,454,384.18</b>	<b>4,164,352,491.02</b>	<b>4,164,480,191.02</b>

## TOTAL GENERAL ADMINISTRATION EXPENDITURE

<b>Personnel Cost Total</b>	4,663,343,501.79	4,220,878,682.41
<b>Overhead Cost Total</b>	32,714,701,663.15	62,305,599,466.24
<b>Recurrent Total</b>	<b>37,378,045,164.94</b>	<b>66,526,478,148.64</b>

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**SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023**

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>JUDICIARY</b>							
	031800100100	Judicial Service Commission	Personnel Cost Total	65,723,445.48	77,462,573.64	-	-
	031800100100	Judicial Service Commission	Overhead Cost Total	62,614,757.20	110,744,384.40	225,623,100.00	225,323,100.00
<b>88</b>	<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Recurrent Total</b>	<b>128,338,202.68</b>	<b>188,206,958.04</b>	<b>225,623,100.00</b>	<b>225,323,100.00</b>
	031800400100	High Court of Justice	Personnel Cost Total	1,033,068,293.76	974,365,919.76	-	-
	031800400100	High Court of Justice	Overhead Cost Total	442,969,498.36	298,779,867.00	493,931,630.36	493,691,630.36
<b>89</b>	<b>031800400100</b>	<b>High Court of Justice</b>	<b>Recurrent Total</b>	<b>1,476,037,792.12</b>	<b>1,273,145,786.76</b>	<b>498,131,630.36</b>	<b>497,891,630.36</b>
	031800700100	Customary Court of Appeal	Personnel Cost Total	1,075,103,118.43	613,247,888.64	-	-
	031800700100	Customary Court of Appeal	Overhead Cost Total	147,904,831.24	149,451,073.59	274,789,242.36	274,789,242.36
<b>90</b>	<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Recurrent Total</b>	<b>1,223,007,949.67</b>	<b>762,698,962.23</b>	<b>274,789,242.36</b>	<b>274,789,242.36</b>
	031800500100	Sharia Court of Appeal	Personnel Cost Total	1,191,829,626.95	981,935,211.00	-	-
	031800500100	Sharia Court of Appeal	Overhead Cost Total	195,646,226.00	126,517,544.64	280,284,360.00	280,284,360.00
<b>91</b>	<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Recurrent Total</b>	<b>1,387,475,852.95</b>	<b>1,108,452,755.64</b>	<b>280,284,360.00</b>	<b>280,284,360.00</b>

**JUDICIARY**

<b>Personnel Cost Total</b>	3,365,724,484.62	2,647,011,593.04	79%
<b>Overhead Cost Total</b>	849,135,312.80	685,492,869.63	21%
<b>Recurrent Total</b>	<b>4,214,859,797.42</b>	<b>3,332,504,462.67</b>	<b>100%</b>

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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>LEGISLATURE</b>							
	011200300100	Kaduna State Legislature	Personnel Cost Total	1,082,809,766.15	1,362,917,442.11	-	-
	011200300100	Kaduna State Legislature	Overhead Cost Total	2,701,690,233.85	2,484,587,599.54	4,342,580,983.12	4,543,875,617.12
<b>92</b>	<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Recurrent Total</b>	<b>3,784,500,000.00</b>	<b>3,847,505,041.65</b>	<b>4,342,580,983.12</b>	<b>4,543,875,617.12</b>
	011200400100	Kaduna State Legislative Service Commission	Personnel Cost Total	137,873,162.17	84,173,269.32	-	-
	011200400100	Kaduna State Legislative Service Commission	Overhead Cost Total	28,721,376.00	38,853,561.60	122,440,400.00	122,040,400.00
<b>93</b>	<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Recurrent Total</b>	<b>166,594,538.17</b>	<b>123,026,830.92</b>	<b>122,440,400.00</b>	<b>122,040,400.00</b>
	014000100100	Office of the State Auditor-General	Personnel Cost Total	185,477,397.83	91,157,095.20	-	-
	014000100100	Office of the State Auditor-General	Overhead Cost Total	112,356,460.82	14,953,762.00	80,391,000.00	80,391,000.00
<b>94</b>	<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Recurrent Total</b>	<b>297,833,858.65</b>	<b>106,110,857.20</b>	<b>80,391,000.00</b>	<b>80,391,000.00</b>
	014000200100	Office of the Auditor-General (Local Governments)	Personnel Cost Total	143,714,208.05	109,400,747.16	-	-
	014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost Total	64,834,645.60	5,257,936.80	87,793,200.00	87,793,200.00
<b>95</b>	<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Recurrent Total</b>	<b>208,548,853.65</b>	<b>114,658,683.96</b>	<b>87,793,200.00</b>	<b>87,793,200.00</b>

## LEGISLATURE

<b>Personnel Cost Total</b>	1,549,874,534.20	1,647,648,553.79	39%
<b>Overhead Cost Total</b>	2,907,602,716.27	2,543,652,859.94	61%
<b>Recurrent Total</b>	<b>4,457,477,250.47</b>	<b>4,191,301,413.73</b>	<b>100%</b>

## TOTAL RECURRENT EXPENDITURE

<b>Personnel Cost Total</b>	49,417,150,934.65	48,564,097,727.74	13%
<b>Overhead Cost</b>	40,864,643,130.35	43,697,740,921.93	12%
<b>Debt Service</b>	6,200,000,000.00	35,442,606,826.00	10%
<b>Recurrent Total</b>	<b>96,481,794,064.99</b>	<b>127,704,445,475.67</b>	<b>34%</b>
	<b>Total Budget size</b>	<b>370,327,104,267.31</b>	

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
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# EXECUTIVE BRANCH

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
021500100100	Ministry of Agriculture	Personnel Cost	21010101	Consolidated Salaries	362,306,547.20	347,666,526.34		
021500100100	Ministry of Agriculture	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		18,913,726.45		
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Personnel Cost Total</b>			<b>362,306,547.20</b>	<b>366,580,252.79</b>	<b>-</b>	<b>-</b>
021500100100	Ministry of Agriculture	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	3,570,000.00	2,015,496.00	2,604,000.00	2,604,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,548,000.00	2,400,000.00	2,400,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22020901	Bank Charges (Other than Interest)	50,000.00	38,700.00	50,000.00	50,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22021001	Refreshment & Meals	500,000.00	387,000.00	500,000.00	500,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	450,000.00	-	450,000.00	450,000.00
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Overhead Cost Total</b>			<b>4,570,000.00</b>	<b>3,989,196.00</b>	<b>6,004,000.00</b>	<b>6,004,000.00</b>
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Recurrent Total</b>			<b>366,876,547.20</b>	<b>370,569,448.79</b>	<b>6,004,000.00</b>	<b>6,004,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost	21010101	Consolidated Salaries	391,021,715.79	266,963,034.36		
021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		16,322,493.72		
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Personnel Cost Total</b>			<b>391,021,715.79</b>	<b>283,285,528.08</b>	<b>-</b>	<b>-</b>
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		264,000.00	1,220,000.00	1,220,000.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020102	Local Transport and Traveling (Others)	262,500.00	-		
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	600.00	464.40	600.00	600.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021001	Refreshment & Meals	1,716,000.00	467,496.00	604,000.00	571,500.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021038	Supervision		1,533,810.00	315,000.00	315,000.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021066	M & E and Sector Performance Report		-	1,290,000.00	1,290,000.00
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Overhead Cost Total</b>			<b>1,979,100.00</b>	<b>2,265,770.40</b>	<b>3,429,600.00</b>	<b>3,397,100.00</b>
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Recurrent Total</b>			<b>393,000,815.79</b>	<b>285,551,298.48</b>	<b>3,429,600.00</b>	<b>3,397,100.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
021510300100	Kaduna State Livestock Regulatory Authority	Personnel Cost	21010101	Consolidated Salaries	25,879,431.44	67,304,041.32		
021510300100	Kaduna State Livestock Regulatory Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.84		
<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Personnel Cost Total</b>			<b>25,879,431.44</b>	<b>72,821,624.16</b>	-	-
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020102	Local Transport and Traveling (Others)		743,040.00	-	-
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		371,520.00	-	-
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	13,200.00	9,288.00	1,200.00	1,200.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021001	Refreshment & Meals	66,000.00	1,044,900.00	67,500.00	67,500.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021006	Postages & Courier Services		92,880.00	-	-
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)		959,760.00		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021014	Annual Budget Expenses and Administration	26,400.00	-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021021	Special Days/Celebrations		-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021038	Supervision (M&E)	397,760.09	-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020634	Public Health Emergencies	2,112,000.00	-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020307	Laboratory Supplies and Reagents	3,443,088.00	-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021062	Development of Regulations, Standards and Guidelines		2,709,000.00		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021038	Livestock Facilities Monitoring, Quality Assurance and Food Inspection		2,902,500.00	150,000.00	150,000.00
<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Overhead Cost Total</b>			<b>6,058,448.09</b>	<b>8,832,888.00</b>	<b>218,700.00</b>	<b>218,700.00</b>
<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Recurrent Total</b>			<b>31,937,879.53</b>	<b>81,654,512.16</b>	<b>218,700.00</b>	<b>218,700.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
022200100100	Ministry of Business, Innovation and Technology	Personnel Cost	21010101	Consolidated Salaries	126,237,423.49	245,297,109.72		
022200100100	Ministry of Business, Innovation and Technology	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,854,743.20		
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Personnel Cost Total</b>			<b>126,237,423.49</b>	<b>252,151,852.92</b>	<b>-</b>	<b>-</b>
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020102	Local Transport and Traveling (Others)		743,040.00	960,000.00	960,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020103	Exam Supervision Allowance	140,800.00	-		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020104	Teaching Aids/ Instructional Materials	880,483.69	-		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020105	BATC Upkeep Funds	6,072,000.00	6,072,000.00		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020106	Stakeholders Sensitization & Mobilization	5,000,000.00	-		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020107	External Examination Fees (Charges)	1,801,580.00	-		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020108	Internal Examination Fees (Charges)	1,883,103.20	-		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020109	Maintenance of Motor Vehicle/Transport Equipment		371,520.00	480,000.00	480,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020901	Bank Charges (Other than Interest)		9,288.00	12,000.00	12,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021001	Refreshment & Meals	353,100.00	1,044,900.00	1,350,000.00	1,350,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021006	Postages & Courier Services		92,880.00	120,000.00	120,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)		1,346,760.00	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021014	Annual Budget Expenses and Administration		-	175,000.00	175,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020203	Internet Access Charges		121,500,000.00		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020404	SIFMIS Maintenance and Support		54,000,000.00		
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021021	Special Days/Celebrations	1,285,900.00	-	3,000,000.00	3,000,000.00
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Overhead Cost Total</b>			<b>17,416,966.89</b>	<b>185,180,388.00</b>	<b>6,097,000.00</b>	<b>6,097,000.00</b>
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Recurrent Total</b>			<b>143,654,390.39</b>	<b>437,332,240.92</b>	<b>6,097,000.00</b>	<b>6,097,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost	21010101	Consolidated Salaries	11,020,508.22	11,035,165.68		
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		7,893,276.24		
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Personnel Cost Total</b>			<b>11,020,508.22</b>	<b>18,928,441.92</b>	-	-
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22020102	Local Transport and Traveling (Others)		208,980.00	270,000.00	270,000.00
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22021001	Refreshment & Meals	87,200.00	177,627.71	229,493.16	229,493.16
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		154,800.00		
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Overhead Cost Total</b>			<b>87,200.00</b>	<b>541,407.71</b>	<b>499,493.16</b>	<b>499,493.16</b>
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Recurrent Total</b>			<b>11,107,708.22</b>	<b>19,469,849.63</b>	<b>499,493.16</b>	<b>499,493.16</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
053501900100	Kaduna Mining Development Company Limited	Personnel Cost	21010101	Consolidated Salaries	11,506,229.92	2,441,678.76		
053501900100	Kaduna Mining Development Company Limited	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,537,465.00		
053501900100	Kaduna Mining Development Company Limited	Personnel Cost	21020151	Provisional Sum for Recruitment		9,996,141.84		
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Personnel Cost Total</b>			<b>11,506,229.92</b>	<b>18,975,285.60</b>	-	-
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		270,900.31	350,000.40	350,000.40
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,197.44	3,943.96	5,095.56	5,095.56
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22021001	Refreshment & Meals	104,150.04	164,474.97	212,499.96	212,499.96
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22021021	Special Days/Celebrations	161,992.00	-	314,000.00	314,000.00
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Overhead Cost Total</b>			<b>268,339.48</b>	<b>439,319.24</b>	<b>881,595.92</b>	<b>881,595.92</b>
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Recurrent Total</b>			<b>11,774,569.40</b>	<b>19,414,604.84</b>	<b>881,595.92</b>	<b>881,595.92</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
025300100100	Ministry of Housing and Urban Development	Personnel Cost	21010101	Consolidated Salaries	104,002,758.26	84,269,594.16		
025300100100	Ministry of Housing and Urban Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		13,898,448.36		
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Personnel Cost Total</b>			<b>104,002,758.26</b>	<b>98,168,042.52</b>	-	-
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020102	Local Transport and Traveling (Others)	-	2,891,044.80	5,198,000.00	5,887,600.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020209	Postages and Courier Services	-	77,400.00	120,000.00	140,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020305	Printing of Non-Security Documents	-	948,150.00	1,470,000.00	1,837,500.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	2,167,200.00	2,800,000.00	2,800,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020901	Bank Charges (Other than Interest)	26,400.00	46,440.00	61,000.00	62,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021001	Refreshment & Meals	377,080.00	321,984.00	499,200.00	608,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021003	Publicity & Advertisement	-	-	-	-
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021014	Annual Budget Expenses and Administration	78,375.00	-	178,125.00	184,125.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021038	Supervision	11,176,000.00	7,925,760.00	22,680,000.00	22,680,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021041	Planning Permission Expenses	1,111,000.00	1,548,000.00	2,400,000.00	3,000,000.00
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Overhead Cost Total</b>			<b>12,768,855.00</b>	<b>15,925,978.80</b>	<b>35,406,325.00</b>	<b>37,199,225.00</b>
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Recurrent Total</b>			<b>116,771,613.26</b>	<b>114,094,021.32</b>	<b>35,406,325.00</b>	<b>37,199,225.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Personnel Cost	21010101	Consolidated Salaries	95,825,776.60	134,289,943.32		
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		9,400,296.03		
<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>	<b>Personnel Cost Total</b>			<b>95,825,776.60</b>	<b>143,690,239.35</b>	<b>-</b>	<b>-</b>
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020308	Field & Camping Materials Supplies	4,028,000.00	6,400,206.00	7,894,000.00	7,894,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	7,267,473.00	9,389,500.00	9,389,500.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020405	Maintenance of Plants & Generators	-	6,343,704.00	8,196,000.00	8,196,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,000.00	9,288.00	12,000.00	12,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021001	Refreshment & Meals	468,000.00	338,625.00	437,500.00	437,500.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	100,000.00	-	150,000.00	150,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021038	Supervision (M&E)	48,760,000.00	9,520,200.00	9,520,000.00	8,320,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021041	Planning Permission Expenses	1,111,000.00	-	6,500,000.00	6,500,000.00
<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>	<b>Overhead Cost Total</b>			<b>54,479,000.00</b>	<b>29,879,496.00</b>	<b>42,099,000.00</b>	<b>40,899,000.00</b>
<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>	<b>Recurrent Total</b>			<b>150,304,776.60</b>	<b>173,569,735.35</b>	<b>42,099,000.00</b>	<b>40,899,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost	21010101	Consolidated Salaries	23,136,254.59	9,504,811.32		
025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,431,872.68		
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Personnel Cost Total</b>			<b>23,136,254.59</b>	<b>15,936,684.00</b>	<b>-</b>	<b>-</b>
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	410,000.00	402,480.00	470,000.00	278,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020209	Postages and Courier Services		77,400.00	60,000.00	60,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		408,672.00	192,000.00	192,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)		774,000.00	2,000,000.00	2,000,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	16,400.00	-		
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22021001	Refreshment & Meals	410,000.00	567,729.00	244,500.00	244,500.00
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Overhead Cost Total</b>			<b>836,400.00</b>	<b>2,230,281.00</b>	<b>2,966,500.00</b>	<b>2,774,500.00</b>
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Recurrent Total</b>			<b>23,972,654.59</b>	<b>18,166,965.00</b>	<b>2,966,500.00</b>	<b>2,774,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost			39,723,228.53			
			21010101	Consolidated Salaries		39,785,016.60		
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost						
			21010103	Consolidated Revenue Fund Charges - Salaries		5,312,967.24		
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Personnel Cost Total</b>			<b>39,723,228.53</b>	<b>45,097,983.84</b>	<b>-</b>	<b>-</b>
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		417,960.00	540,000.00	540,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	15,840,000.00	12,260,160.00	2,250,000.00	2,250,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020405	Maintenance of Plants & Generators	36,000,000.00	27,864,000.00	12,120,000.00	12,120,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020312	Fire Fighting Materials		1,269,360.00	1,640,000.00	1,640,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020406	Other Maintenance Services		127,710.00	165,000.00	165,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020601	Security Services	549,934,690.80	494,941,221.72	210,276,000.00	210,276,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020605	Cleaning & Fumigation Services	702,616,495.12	632,354,845.61	627,600,000.00	627,600,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020803	Plant/Generator Fuel Cost	815,257,667.20	1,000,491,100.48	120,000,000.00	120,000,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22021001	Refreshment & Meals	253,440.00	196,162.56		
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	55,440.00	51,838.65	66,975.00	66,975.00
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Overhead Cost Total</b>			<b>2,119,957,733.13</b>	<b>2,169,974,359.02</b>	<b>974,657,975.00</b>	<b>974,657,975.00</b>
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Recurrent Total</b>			<b>2,159,680,961.65</b>	<b>2,215,072,342.86</b>	<b>974,657,975.00</b>	<b>974,657,975.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost	21010101	Consolidated Salaries	116,336,418.35	83,308,705.92		
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Personnel Cost Total</b>			<b>116,336,418.35</b>	<b>83,308,705.92</b>	<b>-</b>	<b>-</b>
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	21020116	Surwash Allowance	-	-	50,000,000.00	50,000,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020209	Postages and Courier Services	-	812,700.00	1,050,000.00	1,050,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020309	Uniforms & other Clothing	1,316,800.00	4,040,280.00	5,220,000.00	5,220,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020312	Fire Fighting Materials	1,308,000.00	-	1,640,000.00	1,640,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	704,570,000.00	25,038,900.00	32,350,000.00	32,350,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021001	Refreshment & Meals	434,720.00	3,269,376.00	4,224,000.00	4,224,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021014	Annual Budget Expenses and Administration	239,800.00	-	2,245,000.00	2,245,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021021	Special Days/Celebrations	740,000.00	-	24,300,000.00	24,300,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021038	Supervision (M&E)	50,000,000.00	39,133,440.00	69,560,000.00	69,560,000.00
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Overhead Cost Total</b>			<b>758,609,320.00</b>	<b>72,294,696.00</b>	<b>190,589,000.00</b>	<b>190,589,000.00</b>
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Recurrent Total</b>			<b>874,945,738.35</b>	<b>155,603,401.92</b>	<b>190,589,000.00</b>	<b>190,589,000.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost	21010101	Consolidated Salaries	59,966,732.68	63,077,547.00		
023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,341,732.64		
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Personnel Cost Total</b>			<b>59,966,732.68</b>	<b>69,419,279.64</b>	-	-
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	9,879,280.00	3,720,000.00	3,720,000.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	14,400.00	11,517.12	14,880.00	14,880.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021001	Refreshment & Meals	90,000.00	250,002.00	323,000.00	323,000.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	27,500.00		36,500.00	36,500.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021038	Supervision (M&E)	8,640,000.00	40,303,440.00	7,560,000.00	7,560,000.00
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Overhead Cost Total</b>			<b>8,771,900.00</b>	<b>50,444,239.12</b>	<b>11,654,380.00</b>	<b>11,654,380.00</b>
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Recurrent Total</b>			<b>68,738,632.68</b>	<b>119,863,518.76</b>	<b>11,654,380.00</b>	<b>11,654,380.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost	21010101	Consolidated Salaries	1,329,877,124.10			
						1,220,002,998.73		
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		4,581,681.84		
<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Personnel Cost Total</b>			<b>1,329,877,124.10</b>	<b>1,224,584,680.57</b>	-	-
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	25,189,200.00	16,617,578.76	61,428,000.00	61,428,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020801	Motor Vehicle Fuel Cost	58,797,900.00	47,545,272.00	21,469,740.00	21,469,740.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	300,000.00	74,304.00	96,000.00	96,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22021001	Refreshment & Meals	3,000,000.00	774,000.00	2,000,000.00	2,000,000.00
<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Overhead Cost Total</b>			<b>87,287,100.00</b>	<b>65,011,154.76</b>	<b>84,993,740.00</b>	<b>84,993,740.00</b>
<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Recurrent Total</b>			<b>1,417,164,224.10</b>	<b>1,289,595,835.33</b>	<b>84,993,740.00</b>	<b>84,993,740.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost	21010101	Consolidated Salaries	21,578,621.70	11,840,698.68		
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.84		
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost	21020151	Provisional Sum for Recruitment		-		
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Personnel Cost Total</b>			<b>21,578,621.70</b>	<b>17,358,281.52</b>	<b>-</b>	<b>-</b>
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020202	Telephone Charges	36,000.00	-	162,000.00	162,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020410	Maintenance of Street Lights	-	13,155,275.52	75,000.00	112,500.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	696,600.00	900,000.00	900,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020420	Maintenance of Solar Grid and Equipment		40,998,780.00	72,970,000.00	72,970,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020613	Bill Verification	9,300,000.00	7,987,989.60	9,170,400.00	8,270,400.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020701	Financial Consulting	390,000.00	309,600.00	400,000.00	400,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020901	Bank Charges (Other than Interest)	7,200.00	6,687.36	8,640.00	8,640.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020910	Processing of Annual Company Tax Certificate	450,000.00	270,900.00	350,000.00	350,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22021001	Refreshment & Meals	45,000.00	487,620.00	630,000.00	630,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22021006	Postages & Courier Services	-	37,152.00	48,000.00	48,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	-	25,000.00	25,000.00
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Overhead Cost Total</b>			<b>10,228,200.00</b>	<b>63,950,604.48</b>	<b>84,739,040.00</b>	<b>83,876,540.00</b>
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Recurrent Total</b>			<b>31,806,821.70</b>	<b>81,308,886.00</b>	<b>84,739,040.00</b>	<b>83,876,540.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost	21010101	Consolidated Salaries	32,356,075.81	8,744,362.03	-	-
023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,718,980.72	600,000.00	600,000.00
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Personnel Cost Total</b>			<b>32,356,075.81</b>	<b>14,463,342.75</b>	<b>600,000.00</b>	<b>600,000.00</b>
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		387,000.00		
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	10,560.00	18,576.00	24,000.00	24,000.00
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22021001	Refreshment & Meals	243,210.00	291,024.00	968,000.00	968,000.00
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Overhead Cost Total</b>			<b>253,770.00</b>	<b>696,600.00</b>	<b>992,000.00</b>	<b>992,000.00</b>
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Recurrent Total</b>			<b>32,609,845.81</b>	<b>15,159,942.75</b>	<b>1,592,000.00</b>	<b>1,592,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700100100	Ministry of Education	Personnel Cost	21010101	Consolidated Salaries	14,247,128,452.16	9,096,487,066.88		
051700100100	Ministry of Education	Personnel Cost	21010102	Consolidated Salaries (Management Schools)				
051700100100	Ministry of Education	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		9,668,069.16		
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Personnel Cost Total</b>			<b>14,247,128,452.16</b>	<b>9,106,155,136.04</b>	<b>-</b>	<b>-</b>
051700100100	Ministry of Education	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	4,330,000.00	5,727,600.00	7,400,000.00	7,400,000.00
051700100100	Ministry of Education	Overhead Cost	22020302	Books	20,282,000.00	-		
051700100100	Ministry of Education	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	2,600,000.00	-		
051700100100	Ministry of Education	Overhead Cost	22020310	Teaching Aids/Instruction Materials	13,090,000.00	-	272,966,000.00	272,966,000.00
051700100100	Ministry of Education	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	6,966,000.00	9,000,000.00	9,000,000.00
051700100100	Ministry of Education	Overhead Cost	22020505	Professional Development Others	11,845,000.00	19,586,070.00	25,305,000.00	25,305,000.00
051700100100	Ministry of Education	Overhead Cost	22020601	Security Service to Schools	579,379,200.00	962,489,520.00	69,432,800.00	69,432,800.00
051700100100	Ministry of Education	Overhead Cost	22020614	Inter House Sports Competitions	4,266,500.00	250,000,000.00	5,698,000.00	5,698,000.00
051700100100	Ministry of Education	Overhead Cost	22020614	Other Academic Competitions		250,000,000.00		
051700100100	Ministry of Education	Overhead Cost	22021001	Refreshment & Meals	5,754,600.00	6,882,795.00	8,892,500.00	8,892,500.00
051700100100	Ministry of Education	Overhead Cost	22021005	Service School Fees Payment	53,187,300.00	45,210,719.27	78,411,782.00	78,411,782.00
051700100100	Ministry of Education	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection	7,816,000.00	7,128,540.00	99,210,000.00	99,210,000.00
051700100100	Ministry of Education	Overhead Cost	22040135	Overhead Payment to Schools	123,000,000.00	2,517,952,768.50		
051700100100	Ministry of Education	Overhead Cost	22040135	Overhead Payment to Management Schools		97,544,237.50		
051700100100	Ministry of Education	Overhead Cost	22021042	Female Education Expenses	4,026,000.00	5,303,448.00	26,852,000.00	26,852,000.00
051700100100	Ministry of Education	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	435,063,300.00	-	907,019,004.00	907,019,004.00
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Overhead Cost Total</b>			<b>1,264,639,900.00</b>	<b>4,174,791,698.27</b>	<b>1,510,187,086.00</b>	<b>1,510,187,086.00</b>
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Recurrent Total</b>			<b>15,511,768,352.16</b>	<b>13,280,946,834.31</b>	<b>1,510,187,086.00</b>	<b>1,510,187,086.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost	21010101	Consolidated Salaries	167,816,340.83	105,693,741.84		
051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		44,452,521.72		
051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost	21020151	Provisional Sum for Recruitment		4,559,663,232.00		
<b>051700300100</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>Personnel Cost Total</b>			<b>167,816,340.83</b>	<b>4,709,809,495.56</b>	<b>-</b>	<b>-</b>
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020102	Local Transport and Traveling (Others)		4,171,473.00	7,389,500.00	7,389,500.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020305	Printing of Non-Security Documents		-	2,482,660.00	2,482,660.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		3,947,400.00	5,100,000.00	5,100,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020404	Maintenance of Office/IT Equipment		3,374,640.00	4,360,000.00	4,360,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020406	Other Maintenance Services		827,019.00	3,068,500.00	3,068,500.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020710	Economic & Financial Consulting Services	950,400.00	696,600.00	900,000.00	900,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020901	Bank Charges (Other than Interest)		6,966.00	9,000.00	9,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021001	Refreshment & Meals	953,304.00	1,159,226.77	1,997,709.00	1,997,709.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021009	Sporting Activities	1,188,369.60	101,202,641.20	1,553,800.00	1,553,800.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020614	Other Academic Competitions		100,000,000.00		
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021013	Promotion (Service Wide)		5,411,808.00	6,992,000.00	6,992,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021026	Entertainment & Hospitality	105,600.00	-	1,098,000.00	1,098,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021038	Supervision M&E	7,985,155.20	10,000,000.00		
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22040135	Overhead Cost Payment to Schools		477,090,000.00	680,100,000.00	680,100,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	471,547,200.00	-	680,100,000.00	680,100,000.00
<b>051700300100</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>Overhead Cost Total</b>			<b>482,730,028.80</b>	<b>707,887,773.97</b>	<b>1,395,151,169.00</b>	<b>1,395,151,169.00</b>
<b>051700300100</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>Recurrent Total</b>			<b>650,546,369.63</b>	<b>5,417,697,269.53</b>	<b>1,395,151,169.00</b>	<b>1,395,151,169.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost	21010101	Consolidated Salaries	39,169,324.39	27,475,053.30		
051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.84		
051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost	21020151	Provisional Sum for Recruitment		12,444,881.27		
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Personnel Cost Total</b>			<b>39,169,324.39</b>	<b>32,992,636.14</b>	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020102	Local Transport and Traveling (Others)		1,083,600.00	1,400,000.00	1,400,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020208	Software Charges/ License Renewal		6,062,000.00	15,000,000.00	15,000,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,161,000.00	3,000,000.00	3,000,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020406	Other Maintenance Services		224,460.00	290,000.00	290,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020503	Local Training (Regular)		-	4,500,000.00	4,500,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020306	Production of Examination Certificates	8,431,557.80	-		
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020631	Examinations Monitoring & Evaluation	1,000,000.00	-		
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	139,480.00	-		
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021040	Whole Schools Evaluation	1,000,000.00	-		
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020635	Conduct of Examinations	1,000,000.00	-		
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	10,000.00	387,000.00	1,200,000.00	1,200,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021001	Refreshment & Meals	500,000.00	464,400.00	2,600,000.00	2,600,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021003	Publicity & Advertisement		-	28,120,000.00	28,120,000.00
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Overhead Cost Total</b>			<b>12,081,037.80</b>	<b>9,382,460.00</b>	<b>56,110,000.00</b>	<b>56,110,000.00</b>
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Recurrent Total</b>			<b>51,250,362.19</b>	<b>42,375,096.14</b>	<b>56,110,000.00</b>	<b>56,110,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700900100	Kaduna State Quality Assurance Authority	Personnel Cost	21010101	Consolidated Salaries	80,198,733.65	95,072,798.40		
051700900100	Kaduna State Quality Assurance Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.84		
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Personnel Cost Total</b>			<b>80,198,733.65</b>	<b>100,590,381.24</b>	-	-
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020102	Local Transport and Traveling (Others)	-	10,000,000.00	-	-
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020305	Printing of Non-Security Documents	5,414,000.00	-	-	-
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		2,756,601.00	4,561,500.00	4,561,500.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020612	External Examination Fees (Charges)	394,021,000.00	-	370,000,000.00	370,000,000.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020635	Conduct of Examinations	80,225,437.80	266,585,771.00	73,984,190.00	73,984,190.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021001	Refreshment & Meals	325,908.00	4,577,823.00	5,914,500.00	5,914,500.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	207,648.00	-	544,381.32	544,381.32
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection	2,656,368.00	15,920,406.00	27,569,000.00	27,569,000.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021040	Whole Schools Evaluation Expenses	16,137,208.00	60,044,637.14	25,897,464.01	25,897,464.01
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020631	Examinations Monitoring & Evaluation	5,275,990.00	-		
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,960.00	-		
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021039	Monitoring and Supervision of Schools	14,553,000.00	-		
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Overhead Cost Total</b>			<b>518,820,519.80</b>	<b>359,885,238.14</b>	<b>508,471,035.33</b>	<b>508,471,035.33</b>
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Recurrent Total</b>			<b>599,019,253.45</b>	<b>460,475,619.38</b>	<b>508,471,035.33</b>	<b>508,471,035.33</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701000100	Teacher Service Board	Personnel Cost	21010101	Consolidated Salaries	55,271,097.56	41,587,245.00		
051701000100	Teacher Service Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		37,804,667.76		
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Personnel Cost Total</b>			<b>55,271,097.56</b>	<b>79,391,912.76</b>	-	-
051701000100	Teacher Service Board	Overhead Cost	22020102	Local Transport and Traveling (Others)	3,015,000.00	5,161,000.00	3,000,000.00	3,000,000.00
051701000100	Teacher Service Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		387,000.00	500,000.00	500,000.00
051701000100	Teacher Service Board	Overhead Cost	22020404	Maintenance of Office/IT Equipment	1,150,000.00	1,541,800.00	1,000,000.00	1,000,000.00
051701000100	Teacher Service Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,480.00	38,700.00	50,000.00	50,000.00
051701000100	Teacher Service Board	Overhead Cost	22021001	Refreshment & Meals	5,245,500.00	1,935,000.00	2,500,000.00	2,500,000.00
051701000100	Teacher Service Board	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	5,357,542.00		12,000,000.00	12,000,000.00
051701000100	Teacher Service Board	Overhead Cost	22021012	Discipline and Appointment (Service Wide)		9,288,000.00		
051701000100	Teacher Service Board	Overhead Cost	22021012	Discipline and Appointment (Service Wide)		1,161,000.00	1,500,000.00	1,500,000.00
051701000100	Teacher Service Board	Overhead Cost	22021013	Promotion (Service Wide)	4,200,000.00	5,298,743.84	8,345,922.27	8,345,922.27
051701000100	Teacher Service Board	Overhead Cost	22021038	Supervision		5,035,000.00	5,000,000.00	5,000,000.00
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Overhead Cost Total</b>			<b>18,980,522.00</b>	<b>29,846,243.84</b>	<b>33,895,922.27</b>	<b>33,895,922.27</b>
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Recurrent Total</b>			<b>74,251,619.56</b>	<b>109,238,156.60</b>	<b>33,895,922.27</b>	<b>33,895,922.27</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700800100	Kaduna State Library Board	Personnel Cost	21010101	Consolidated Salaries	51,101,424.14	47,114,733.00		
051700800100	Kaduna State Library Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Personnel Cost Total</b>			<b>51,101,424.14</b>	<b>47,114,733.00</b>	<b>-</b>	<b>-</b>
051700800100	Kaduna State Library Board	Overhead Cost	22020304	Magazines and Periodicals	50,850.00	248,700.00	390,000.00	390,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22020303	Newspapers	255,000.00	250,000.00		
051700800100	Kaduna State Library Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		92,880.00	100,000.00	80,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,400.00	1,935.00	25,000.00	25,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22021001	Refreshment & Meals	60,000.00	61,920.00	135,000.00	120,000.00
<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Overhead Cost Total</b>			<b>368,250.00</b>	<b>655,435.00</b>	<b>650,000.00</b>	<b>615,000.00</b>
<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Recurrent Total</b>			<b>51,469,674.14</b>	<b>47,770,168.00</b>	<b>650,000.00</b>	<b>615,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701800100	Nuhu Bamalli Polytechnic, Zaria	Personnel Cost	21010101	Consolidated Salaries	1,611,808,407.91	1,656,593,006.40		
<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Personnel Cost Total</b>			<b>1,611,808,407.91</b>	<b>1,656,593,006.40</b>	-	-
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	21020142	TP/SIWES Allowance	2,540,000.00	1,965,960.00	2,540,000.00	3,060,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		5,572,800.00	7,704,000.00	7,848,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020106	International Transport and Travel-Estacodes	5,250,000.00		5,250,000.00	5,250,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	2,270,000.00	4,072,788.00	5,365,000.00	5,565,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020112	International Training (Seminars Conference and Workshop) Travel Cost	5,950,000.00		5,950,000.00	5,950,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020114	Local Training (Seminars, Conference & Workshop) Travel Cost	11,550,000.00		11,550,000.00	11,550,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020203	Internet Access Charges	2,882,500.00	8,939,700.00	2,987,500.00	2,987,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020209	Postages and Courier Services	660,000.00	510,840.00	660,000.00	660,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020301	Office Stationaries/Computer Consumables	11,200,000.00	8,668,800.00	11,200,000.00	11,200,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020302	Books	780,000.00		780,000.00	780,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020303	News Papers	1,302,000.00	1,007,748.00	1,302,000.00	1,302,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020304	Magazines and Periodicals	630,000.00	487,620.00	630,000.00	630,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020305	Printing of Non-Security Documents	6,875,000.00	5,321,250.00	6,875,000.00	6,875,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020306	Printing of Security Documents	20,900,000.00	16,176,600.00	25,525,000.00	25,525,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020308	Field & Camping Materials Supplies	1,850,000.00	1,431,900.00	1,850,000.00	1,850,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020309	Uniforms & other Clothing	2,125,000.00	1,644,750.00	2,840,000.00	2,840,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020310	Teaching Aids/Instruction Materials	9,582,500.00		11,671,500.00	11,671,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020312	Fire Fighting Materials	680,000.00	526,320.00	1,360,000.00	1,360,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020315	Computer Materials & Supply	1,255,000.00	971,370.00	1,255,000.00	1,255,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,569,500.00	2,762,793.00	3,779,000.00	3,699,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020402	Maintenance of Office Furniture	1,920,000.00	1,486,080.00	1,920,000.00	1,920,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	13,928,800.00	10,780,891.20	13,367,100.00	16,145,900.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020404	Maintenance of Office/IT Equipment	1,600,000.00	1,238,400.00	1,200,000.00	1,200,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020405	Maintenance of Plants & Generators	2,895,000.00	1,950,480.00	4,585,000.00	4,585,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020410	Maintenance of Street Lights	3,300,000.00	2,554,200.00	3,900,000.00	3,450,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,977,500.00	1,530,585.00	2,384,750.00	2,384,750.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020417	Maintenance of Science Laboratory	2,533,100.00	1,952,415.00	2,379,000.00	2,409,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020505	Professional Development Others	2,310,000.00	1,787,940.00	2,310,000.00	1,155,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020601	Security Services	19,680,000.00	15,232,320.00	18,450,000.00	18,450,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020605	Cleaning & Fumigation Services	1,528,000.00	1,182,672.00	1,528,000.00	1,600,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020611	Internal Examination Fees (Charges)	2,100,000.00	1,890,000.00	2,100,000.00	2,100,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020612	External Examination Fees (Charges)	2,625,000.00	2,362,500.00	2,625,000.00	2,625,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020702	Information Technology Consulting	3,250,000.00	2,515,500.00	6,500,000.00	8,125,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020711	Capacity Building (Part- time Services Delivery)	162,775,000.00		162,775,000.00	162,775,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,602,000.00	3,563,000.64	6,492,010.00	6,418,010.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020803	Plant/Generator Fuel Cost	11,354,000.00	9,216,018.00	19,845,000.00	19,845,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020901	Bank Charges (Other than Interest)	210,000.00	162,540.00	210,000.00	210,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020902	Insurance Premium	4,095,000.00	3,169,530.00	4,095,000.00	2,047,500.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021001	Refreshment & Meals	2,431,500.00	1,881,981.00	2,769,000.00	2,806,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021002	Honorarium & Sitting Allowance	4,365,000.00	3,378,510.00	4,215,000.00	4,365,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021003	Publicity & Advertisement	2,240,000.00	1,733,760.00	2,240,000.00	2,240,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021008	Subscription to Professional Bodies	1,925,000.00	-	1,925,000.00	1,925,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021009	Sporting Activities	10,215,000.00	7,906,410.00	11,718,000.00	12,280,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	2,180,750.00	-	2,181,280.00	2,231,045.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021024	Committees & Commissions Expenses	3,600,000.00	2,786,400.00	4,500,000.00	4,500,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021026	Entertainment & Hospitality	6,200,000.00	4,798,800.00	6,200,000.00	6,200,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021032	Industrial Attachment Supervision	2,380,000.00	1,842,120.00	2,380,000.00	1,940,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021036	Accreditation	40,893,242.70	-	51,044,463.60	52,719,904.50
051701800100	Nuhu Bamalli Polytechnic, Zaria	<b>Overhead Cost Total</b>			<b>410,965,392.70</b>	<b>149,195,346.84</b>	<b>456,912,603.60</b>	<b>460,510,609.50</b>
051701800100	Nuhu Bamalli Polytechnic, Zaria	<b>Recurrent Total</b>			<b>2,022,773,800.61</b>	<b>1,805,788,353.24</b>	<b>456,912,603.60</b>	<b>460,510,609.50</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701900100	College of Education, Gidan Waya	Personnel Cost	21010101	Consolidated Salaries	1,446,130,893.43	1,689,454,631.04		
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Personnel Cost Total</b>			<b>1,446,130,893.43</b>	<b>1,689,454,631.04</b>	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020101	Local Transport and Traveling (Training)	2,777,400.00	2,213,640.00	3,495,000.00	4,140,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020103	International Transport and Traveling (Training)	2,400,000.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		6,773,405.58	9,101,170.00	10,501,170.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020201	Electricity Charges	280,600.00	222,912.00	600,000.00	1,296,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020203	Internet Access Charges	6,000,000.00	4,716,756.00	6,384,000.00	6,674,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020204	Satellite Broadcasting Access Charges	432,000.00	334,368.00	432,000.00	432,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020205	Water Rates & Charges	137,000.00	116,100.00	180,000.00	195,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020208	Software Charges/ License Renewal	2,890,000.00	2,275,869.60	2,940,400.00	3,675,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020209	Postages and Courier Services	99,220.00	83,592.00	144,000.00	168,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020301	Office Stationaries/Computer Consumables	9,000,000.00	6,966,000.00	9,000,000.00	9,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020302	Books	836,400.00	-	897,600.00	897,600.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020303	News Papers	365,000.00	297,216.00	384,000.00	384,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020305	Printing of Non-Security Documents	14,880,000.00	11,924,863.20	17,188,300.00	20,448,300.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020306	Printing of Security Documents	17,050,000.00	13,158,000.00	27,200,000.00	40,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	6,950,000.00	4,644,000.00	6,000,000.00	6,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020308	Field & Camping Materials Supplies	4,700,000.00	2,902,500.00	3,750,000.00	3,750,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020309	Uniforms & other Clothing	2,180,000.00	1,571,220.00	2,610,000.00	2,900,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020310	Teaching Aids/Instruction Materials	9,085,000.00	-	10,000,000.00	10,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020312	Fire Fighting Materials	3,566,000.00	2,322,000.00	3,000,000.00	3,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020315	Computer Materials & Supply	3,566,000.00	2,631,909.60	4,000,400.00	4,400,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,690,400.00	3,688,110.00	5,365,000.00	5,765,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020402	Maintenance of Office Furniture	2,336,800.00	2,837,484.00	3,744,000.00	3,822,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	5,161,600.00	3,814,272.00	5,082,000.00	5,236,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020404	Maintenance of Office/IT Equipment	6,804,000.00	4,179,754.80	5,508,200.00	5,616,200.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020405	Maintenance of Plants & Generators	6,437,000.00	5,108,400.00	9,000,000.00	10,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020406	Other Maintenance Services	2,040,000.00	1,857,600.00	2,400,000.00	2,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	2,547,360.00	1,671,840.00	2,160,000.00	2,160,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020502	International Training	2,500,000.00	1,857,600.00	2,800,000.00	3,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020504	Local Training (Seminars, Conferece. & Workshop	1,876,160.00	1,548,000.00	2,250,000.00	2,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020505	Professional Development Others	370,640.00	309,600.00	1,000,000.00	1,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020601	Security Services	2,992,385.00	5,418,000.00	3,500,000.00	3,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020603	Residential Rent	1,321,840.00	1,114,560.00	1,440,000.00	1,440,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020605	Cleaning & Fumigation Services	9,216,000.00	6,966,000.00	10,100,000.00	11,250,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020611	Internal Examination Fees (Charges)	3,444,000.00	2,160,000.00	3,600,000.00	4,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020612	External Examination Fees (Charges)	1,722,000.00	2,160,000.00	3,600,000.00	4,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020633	Teaching Practise	12,000,000.00	9,288,000.00	12,000,000.00	12,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020701	Financial Consulting	1,016,800.00	1,857,600.00	2,400,000.00	2,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020702	Information Technology Consulting	1,500,000.00	777,096.00	1,004,000.00	1,004,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020703	Legal Services	2,000,000.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020704	Engineering Services	1,500,000.00	-	-	-

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051701900100	College of Education, Gidan Waya	Overhead Cost	22020705	Architectural Services	1,321,000.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020706	Surveying Services	416,560.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020709	Audit Fees	2,400,000.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,910,000.00	3,484,664.10	5,627,150.00	6,752,150.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020803	Plant/Generator Fuel Cost	4,800,000.00	3,870,000.00	6,250,000.00	7,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020806	Cooking Gas/Fuel Cost	1,885,600.00	696,600.00	900,000.00	900,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,230,000.00	1,114,560.00	1,440,000.00	1,440,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020902	Insurance Premium	1,476,000.00	-	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22021001	Refreshment & Meals	4,009,820.00	5,013,972.00	7,630,000.00	8,758,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021002	Honorarium & Sitting Allowance	3,840,900.00	7,740,000.00	12,077,000.00	12,077,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021003	Publicity & Advertisement	2,284,940.00	928,800.00	1,200,000.00	1,200,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021008	Subscription to Professional Bodies	410,000.00	-	435,200.00	435,200.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021009	Sporting Activities	2,988,992.00	2,013,483.60	2,601,400.00	2,601,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021014	Annual Budget Expenses and Administration	3,846,640.00	-	4,200,000.00	5,100,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021021	Special Days/Celebrations	2,434,443.00	-	2,400,000.00	2,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	2,992,200.00	-	4,060,000.00	4,560,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021026	Entertainment & Hospitality	2,000,000.00	1,354,500.00	3,500,000.00	5,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021029	Supplementary Support to NYSC	410,000.00	557,280.00	720,000.00	720,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021030	Third Party Funds	5,400,000.00	4,968,000.00	7,200,000.00	9,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021032	Industrial Attachment Supervision	-	1,486,080.00	2,080,000.00	2,240,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021033	Technology Teacher Reserch & Development	-	1,006,200.00	1,950,000.00	2,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021036	Accreditation	50,000,000.00	-	80,000,000.00	110,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021058	Affiliation Expenses	8,504,298.72	6,515,532.00	10,518,000.00	21,018,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021059	Part-Time/Visiting Lecturers Expenses	63,120,000.00	-	94,680,000.00	126,240,000.00
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Overhead Cost Total</b>			<b>329,352,998.72</b>	<b>160,517,940.48</b>	<b>433,728,820.00</b>	<b>545,496,820.00</b>
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Recurrent Total</b>			<b>1,775,483,892.15</b>	<b>1,849,972,571.52</b>	<b>433,728,820.00</b>	<b>545,496,820.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702100100	Kaduna State University (KASU)	Personnel Cost	21010101	Consolidated Salaries	5,176,705,250.33	4,820,190,840.57		
051702100100	Shehu Idris College of Health Science and Technology, Makarfi	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Personnel Cost Total</b>			<b>5,176,705,250.33</b>	<b>4,820,190,840.57</b>	<b>-</b>	<b>-</b>
051702100100	Kaduna State University (KASU)	Overhead Cost	21020203	Group Life Insurance		-	47,500,450.00	47,500,450.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020101	Local Transport and Traveling (Training)	7,500,000.00	3,870,000.00	5,000,000.00	5,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020104	International Transport and Traveling(Others)	6,000,000.00		22,000,000.00	22,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		27,120,960.00	35,880,000.00	36,720,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020106	International Transport and Travel-Estacodes	6,000,000.00	-	26,000,000.00	26,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020112	International Training (Seminars, Workshop and Conferences)	10,000,000.00	-		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020201	Electricity Charges	30,000,000.00	30,000,000.00		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020202	Telephone Charges	3,000,000.00	-		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020203	Internet Access Charges	10,920,000.00	8,452,080.00	10,920,000.00	10,920,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020204	Satellite Broadcasting Access Charges	5,700,000.00	4,411,800.00	5,700,000.00	5,700,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020205	Water Rates	5,000,000.00	5,000,000.00		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020208	Software Charges/ License Renewal	24,400,000.00	13,932,000.00	18,000,000.00	18,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020209	Postages and Courier Services	2,880,000.00	2,229,120.00	2,880,000.00	2,880,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020301	Office Stationaries/Computer Consumables	20,000,000.00	8,127,000.00	10,500,000.00	10,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020302	Books	18,000,000.00	-		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020303	News Papers	1,800,000.00	1,393,200.00	1,800,000.00	1,800,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020304	Magazines and Periodicals	120,000.00	92,880.00	120,000.00	120,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020305	Printing of Non-Security Documents	15,000,000.00	6,664,140.00	8,610,000.00	8,610,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020306	Printing of Security Documents	30,000,000.00	12,190,500.00	15,750,000.00	15,750,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	15,000,000.00	17,028,000.00	22,000,000.00	22,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020308	Field & Camping Materials Supplies	1,300,000.00	1,625,400.00	2,100,000.00	2,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020309	Uniforms & other Clothing	3,900,000.00	3,018,600.00	3,900,000.00	3,900,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020310	Teaching Aids/Instruction Materials	40,000,000.00	-	95,000,000.00	95,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020417	Maintenance of Science Laboratory	30,227,000.00	-		
051702100100	Kaduna State University (KASU)	Overhead Cost	22020315	Computer Materials & Supply		18,305,100.00	23,650,000.00	23,650,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		13,390,200.00	17,300,000.00	17,300,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs		31,135,698.00	40,227,000.00	40,227,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020504	Local Training (Seminars, Conference. & Workhop	5,000,000.00	8,127,000.00	10,500,000.00	10,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020505	Professional Development Others		6,579,000.00	8,500,000.00	8,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020601	Security Services	8,000,000.00	6,966,000.00	9,000,000.00	9,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020605	Cleaning & Fumigation Services	1,800,000.00	2,012,400.00	2,600,000.00	2,600,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020703	Legal Services	10,000,000.00	3,870,000.00	5,000,000.00	5,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020709	Audit Fees	2,000,000.00	1,548,000.00	2,000,000.00	2,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020711	Capacity Building (Part- time Services Delivery)	150,000,000.00	-	76,600,000.00	76,600,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020806	Cooking Gas/Fuel Cost	1,250,000.00	-		

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702100100	Kaduna State University (KASU)	Overhead Cost	22020909	Insurance of Capital Assets	20,000,000.00	19,698,300.00	25,450,000.00	25,450,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021001	Refreshment & Meals	8,860,000.00	11,795,760.00	15,240,000.00	15,240,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021002	Honorarium & Sitting Allowance	42,300,000.00	14,783,400.00	19,100,000.00	19,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021003	Publicity & Advertisement	5,100,000.00	3,947,400.00	5,100,000.00	5,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021007	Welfare Packages	3,000,000.00	2,322,000.00	3,000,000.00	3,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021008	Subscription to Professional Bodies	5,250,000.00	-	4,900,000.00	4,900,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021009	Sporting Activities	9,590,000.00	3,281,760.00	4,240,000.00	4,240,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021010	Direct Teaching & Laboratory Cost	35,000,000.00	18,055,098.00	23,327,000.00	23,327,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021014	Annual Budget Expenses and Administration	2,500,000.00	-	1,500,000.00	1,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021021	Special Days/Celebrations	10,000,000.00	-	17,853,500.00	17,853,500.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021022	Donations to Institutions & Organisations	5,000,000.00	1,935,000.00	2,500,000.00	2,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	1,500,000.00	-	500,000.00	500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021024	Committees & Commissions Expenses	15,000,000.00	1,083,600.00	1,400,000.00	1,400,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021026	Entertainment & Hospitality	22,500,000.00	2,322,000.00	3,000,000.00	3,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021029	Supplementary Support to NYSC	6,480,000.00	2,507,760.00	3,240,000.00	3,240,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021032	Industrial Attachment Supervision	10,000,000.00	8,707,500.00	11,250,000.00	11,250,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021034	Technology Research & Development	40,000,000.00	-	120,000,000.00	120,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021036	Accreditation	45,100,000.00	-	151,500,000.00	151,500,000.00
051702100100	Kaduna State University (KASU)	<b>Overhead Cost Total</b>			<b>751,977,000.00</b>	<b>327,528,656.00</b>	<b>942,137,950.00</b>	<b>942,977,950.00</b>
<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Recurrent Total</b>			<b>5,928,682,250.33</b>	<b>5,147,719,496.57</b>	<b>942,137,950.00</b>	<b>942,977,950.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600200	Kaduna Capital School	Personnel Cost	21010101	Consolidated Salaries	147,307,053.86	-		
<b>051702600200</b>	<b>Kaduna Capital School</b>	<b>Personnel Cost Total</b>			<b>147,307,053.86</b>	-	-	-
051702600200	Kaduna Capital School	Overhead Cost	22020102	Local Travel & Transport: Others	88,000.00	-	90,400.00	90,400.00
051702600200	Kaduna Capital School	Overhead Cost	22020303	Newspapers	20,000.00	-	73,000.00	73,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020304	Magazines & Periodicals	12,000.00	-	12,000.00	12,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020305	Printing of Non-Security Documents	590,750.00	-	4,332,500.00	4,332,500.00
051702600200	Kaduna Capital School	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	429,000.00	-	429,000.00	429,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,500,000.00	-	4,518,000.00	4,518,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020401	Maintenance Of Motor Vehicle/Transport Equipment		-	1,092,000.00	1,092,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020637	Science Practical	1,560,000.00	-	1,100,000.00	1,100,000.00
051702600200	Kaduna Capital School	Overhead Cost	22020901	Bank Charges (Other Than Interest)	12,000.00	-	12,000.00	12,000.00
051702600200	Kaduna Capital School	Overhead Cost	22021001	Refreshment & Meals	282,250.00	-	282,250.00	282,250.00
051702600200	Kaduna Capital School	Overhead Cost	22021009	Sporting Activities	326,000.00	-	346,000.00	346,000.00
<b>051702600200</b>	<b>Kaduna Capital School</b>	<b>Overhead Cost Total</b>			<b>4,820,000.00</b>	-	<b>12,287,150.00</b>	<b>12,287,150.00</b>
<b>051702600200</b>	<b>Kaduna Capital School</b>	<b>Recurrent Total</b>			<b>152,127,053.86</b>	-	<b>12,287,150.00</b>	<b>12,287,150.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600100	Barewa College Zaria	Personnel Cost	21010101	Consolidated Salaries	106,314,474.42	-	202,947,965.03	209,036,403.98
<b>051702600100</b>	<b>Barewa College Zaria</b>	<b>Personnel Cost Total</b>			<b>106,314,474.42</b>	<b>-</b>	<b>202,947,965.03</b>	<b>209,036,403.98</b>
051702600100	Barewa College Zaria	Overhead Cost	22020108	Local Transport and Travel-Civil Servants		-	<b>192,000.00</b>	<b>192,000.00</b>
051702600100	Barewa College Zaria	Overhead Cost	22020114	Local Training (Seminar, Conferences & Workshops) Travel Cost		-	60,000.00	60,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020201	Electricity Charges		-	300,000.00	300,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020205	Water Rates & Charges		-	240,000.00	240,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020203	Internet Access Charges	12,000.00	-		
051702600100	Barewa College Zaria	Overhead Cost	22020204	Satellite Broadcasting Access Charges	12,000.00	-		
051702600100	Barewa College Zaria	Overhead Cost	22020206	Sewage Charges	150,000.00	-	120,000.00	120,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020302	Books		-	45,000.00	45,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020305	Printing of Non-Security Documents	580,000.00	-	80,000.00	80,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	510,000.00	-		
051702600100	Barewa College Zaria	Overhead Cost	22020310	Teaching Aids/Instruction Materials	575,000.00	-	90,000.00	90,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020312	Fire Fighting Materials		-	100,000.00	100,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020315	Computer Materials & Supply		-	45,000.00	45,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020616	Knowledge Based Enhancement Programme	375,000.00	-		
051702600100	Barewa College Zaria	Overhead Cost	22020402	Maintenance of Office Furniture	375,000.00	-	60,000.00	60,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020406	Other Maintenance Services	499,000.00	-	270,000.00	270,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020416	Upkeep of Offices/Cleaning Services	150,000.00	-	480,000.00	480,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020615	Science Practical	475,000.00	-		
051702600100	Barewa College Zaria	Overhead Cost	22020418	Maintenance of Classroom Furniture		-	75,000.00	75,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020420	Maintenance of Solar Light and Equipment		-	60,000.00	60,000.00
051702600100	Barewa College Zaria	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,000.00	-	18,000.00	18,000.00
051702600100	Barewa College Zaria	Overhead Cost	22021001	Refreshment & Meals	520,000.00	-	96,000.00	96,000.00
051702600100	Barewa College Zaria	Overhead Cost	22021007	Welfare Packages		-	45,000.00	45,000.00
051702600100	Barewa College Zaria	Overhead Cost	22021009	Sporting Activities	480,000.00	-	75,000.00	75,000.00
<b>051702600100</b>	<b>Barewa College Zaria</b>	<b>Overhead Cost Total</b>			<b>4,725,000.00</b>	<b>-</b>	<b>2,451,000.00</b>	<b>2,451,000.00</b>
<b>051702600100</b>	<b>Barewa College Zaria</b>	<b>Recurrent Total</b>			<b>111,039,474.42</b>	<b>-</b>	<b>205,398,965.03</b>	<b>211,487,403.98</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600600	Alhudahuda College, Zaria	Personnel Cost	21010101	Consolidated Salaries	108,292,111.69	-		
<b>051702600600</b>	<b>Alhudahuda College, Zaria</b>	<b>Personnel Cost Total</b>			<b>108,292,111.69</b>	-	-	-
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	117,600.00	117,600.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020302	Books	675,000.00	-	75,000.00	75,000.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020305	Printing of Non-Security Documents	377,000.00	-	145,000.00	145,000.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	390,500.00	-	90,500.00	90,500.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,084,500.00	-	106,000.00	106,000.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	83,100.00	-	83,100.00	83,100.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020419	Upkeep of Residential Quarters/Cleaning Service	28,750.00	-	38,750.00	38,750.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020615	Science Practical	851,150.00	-	120,000.00	120,000.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22020901	Bank Charges (Other than Interest)	30,000.00	-	33,500.00	33,500.00
051702600600	Alhudahuda College, Zaria	Overhead Cost	22021001	Refreshment & Meals	300,000.00	-	100,000.00	100,000.00
<b>051702600600</b>	<b>Alhudahuda College, Zaria</b>	<b>Overhead Cost Total</b>			<b>3,820,000.00</b>	-	<b>909,450.00</b>	<b>909,450.00</b>
<b>051702600600</b>	<b>Alhudahuda College, Zaria</b>	<b>Recurrent Total</b>			<b>112,112,111.69</b>	-	<b>909,450.00</b>	<b>909,450.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600500	Sardauna Memorial College	Personnel Cost	21010101	Consolidated Salaries	80,931,836.46	-		
<b>051702600500</b>	<b>Sardauna Memorial College</b>	<b>Personnel Cost Total</b>			<b>80,931,836.46</b>	-	-	-
051702600500	Sardauna Memorial College	Overhead Cost	22020108	Local Transport and Travel-Civil Servants		-	179,500.00	179,500.00
051702600500	Sardauna Memorial College	Overhead Cost	22020302	Books	225,000.00	-	120,000.00	120,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020303	News Papers	22,500.00	-	39,000.00	39,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020305	Printing of Non-Security Documents	441,500.00	-	166,000.00	166,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	554,120.00	-	37,561.49	37,561.49
051702600500	Sardauna Memorial College	Overhead Cost	22020310	Teaching Aids/Instruction Materials	816,167.62	-	212,800.00	212,800.00
051702600500	Sardauna Memorial College	Overhead Cost	22020315	Computer Materials & Supply	212,500.00	-	60,000.00	60,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020402	Maintenance of Office Furniture	182,000.00	-	209,000.00	209,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020404	Maintenance of Office/IT Equipment	170,000.00	-	77,250.00	77,250.00
051702600500	Sardauna Memorial College	Overhead Cost	22020406	Other Maintenance Services	241,000.00	-	10,000.00	10,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020417	Maintenance of Science Laboratory		-	66,965.12	66,965.12
051702600500	Sardauna Memorial College	Overhead Cost	22020605	Cleaning & Fumigation Services	64,500.00	-	52,000.00	52,000.00
051702600500	Sardauna Memorial College	Overhead Cost	22020614	Inter House/Schools Competition	266,912.38	-	284,555.75	284,555.75
051702600500	Sardauna Memorial College	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,800.00	-	1,800.00	1,800.00
051702600500	Sardauna Memorial College	Overhead Cost	22021001	Refreshment & Meals	168,400.00	-	135,600.00	135,600.00
051702600500	Sardauna Memorial College	Overhead Cost	22021007	Welfare Packages		-	22,500.00	22,500.00
<b>051702600500</b>	<b>Sardauna Memorial College</b>	<b>Overhead Cost Total</b>			<b>3,366,400.00</b>	-	<b>1,674,532.36</b>	<b>1,674,532.36</b>
<b>051702600500</b>	<b>Sardauna Memorial College</b>	<b>Recurrent Total</b>			<b>84,298,236.46</b>	-	<b>1,674,532.36</b>	<b>1,674,532.36</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600800	Government College, Kaduna	Personnel Cost	21010101	Consolidated Salaries	94,051,847.25	-		
<b>051702600800</b>	<b>Government College, Kaduna</b>	<b>Personnel Cost Total</b>			<b>94,051,847.25</b>	-	-	-
051702600800	Government College, Kaduna	Overhead Cost	22020102	Local Transport and Traveling (Others)		-	28,000.00	28,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020302	Books	385,000.00	-	190,000.00	190,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020305	Printing of Non-Security Documents	850,000.00	-	310,000.00	310,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	1,051,000.00	-	171,000.00	171,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,158,500.00	-	480,000.00	480,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020402	Maintenance of Office Furniture	330,000.00	-	99,000.00	99,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	190,000.00	-	234,000.00	234,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020614	Inter House/Schools Competition	262,500.00	-	87,000.00	87,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020615	Science Practical	335,700.00	-	124,000.00	124,000.00
051702600800	Government College, Kaduna	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,300.00	-	2,400.00	2,400.00
<b>051702600800</b>	<b>Government College, Kaduna</b>	<b>Overhead Cost Total</b>			<b>4,566,000.00</b>	-	<b>1,725,400.00</b>	<b>1,725,400.00</b>
<b>051702600800</b>	<b>Government College, Kaduna</b>	<b>Recurrent Total</b>			<b>98,617,847.25</b>	-	<b>1,725,400.00</b>	<b>1,725,400.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600300	Queen Amina College, Kaduna	Personnel Cost	21010101	Consolidated Salaries	101,909,737.38	-		
<b>051702600300</b>	<b>Queen Amina College, Kaduna</b>	<b>Personnel Cost Total</b>			<b>101,909,737.38</b>	-	-	-
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020305	Printing of Non-Security Documents	94,150.00	-	84,250.00	84,250.00
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	2,050,900.00	-	2,050,900.00	2,050,900.00
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,000,000.00	-	514,100.00	514,100.00
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020615	Science Practical	800,000.00	-		
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020315	Computer Materials & Supply	237,500.00	-	252,500.00	252,500.00
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020605	Cleaning & Fumigation Services	231,250.00	-	231,000.00	231,000.00
051702600300	Queen Amina College, Kaduna	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,472.00	-	2,502.24	2,502.24
051702600300	Queen Amina College, Kaduna	Overhead Cost	22021009	Sporting Activities	524,700.00	-	335,700.00	335,700.00
<b>051702600300</b>	<b>Queen Amina College, Kaduna</b>	<b>Overhead Cost Total</b>			<b>4,940,972.00</b>	-	<b>3,470,952.24</b>	<b>3,470,952.24</b>
<b>051702600300</b>	<b>Queen Amina College, Kaduna</b>	<b>Recurrent Total</b>			<b>106,850,709.38</b>	-	<b>3,470,952.24</b>	<b>3,470,952.24</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601300	Government Secondary School, Kagoro	Personnel Cost	21010101	Consolidated Salaries	83,368,708.69	-		
<b>051702601300</b>	<b>Government Secondary School, Kagoro</b>	<b>Personnel Cost Total</b>			<b>83,368,708.69</b>	-	-	-
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020302	Books	600,600.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020303	Newspapers	20,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020304	Magazines & Periodicals	30,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	212,100.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020310	Teaching Aids/ Instructional Materials	1,168,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	209,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020404	Maintenance of Office Computer & ICT Equipment	206,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020417	Maintenance of Science Laboratories	255,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020404	Maintenance of Computers & ICT Equipment	42,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,000.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22021001	Refreshment & Meals	522,500.00	-		
051702601300	Government Secondary School, Kagoro	Overhead Cost	22021009	Sporting Activities	51,800.00	-		
<b>051702601300</b>	<b>Government Secondary School, Kagoro</b>	<b>Overhead Cost Total</b>			<b>3,320,000.00</b>	-	-	-
<b>051702601300</b>	<b>Government Secondary School, Kagoro</b>	<b>Recurrent Total</b>			<b>86,688,708.69</b>	-	-	-

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601200	Government Secondary School, Fadan Kaje	Personnel Cost	21010101	Consolidated Salaries	39,159,952.35	-		
<b>051702601200</b>	<b>Government Secondary School, Fadan Kaje</b>	<b>Personnel Cost Total</b>			<b>39,159,952.35</b>	-	-	-
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020101	Local Transport and Traveling (Training)		-	6,000.00	6,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	45,000.00	45,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020301	Office Stationaries/Computer Consumables	419,000.00	-	111,000.00	111,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020302	Books	564,800.00	-	79,000.00	79,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020305	Printing of Non-Security Documents	321,000.00	-		
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	769,500.00	-	250,750.00	250,750.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020310	Teaching Aids/Instruction Materials	691,875.00	-	25,500.00	25,500.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020404	Maintenance of Office/IT Equipment		-	114,000.00	114,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020405	Maintenance of Plants & Generators	224,450.00	-	60,000.00	60,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020615	Science Practical	300,000.00	-		
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020803	Plant/Generator Fuel Cost		-	30,000.00	30,000.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22020901	Bank Charges (Other than Interest)	10,190.00	-	10,800.00	10,800.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22021001	Refreshment & Meals	107,400.00	-	134,500.00	134,500.00
051702601200	Government Secondary School, Fadan Kaje	Overhead Cost	22021009	Sporting Activities	208,785.00	-	64,000.00	64,000.00
<b>051702601200</b>	<b>Government Secondary School, Fadan Kaje</b>	<b>Overhead Cost Total</b>			<b>3,617,000.00</b>	-	<b>930,550.00</b>	<b>930,550.00</b>
<b>051702601200</b>	<b>Government Secondary School, Fadan Kaje</b>	<b>Recurrent Total</b>			<b>42,776,952.35</b>	-	<b>930,550.00</b>	<b>930,550.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600400	Rimi College, Kaduna	Personnel Cost	21010101	Consolidated Salaries	109,753,007.11	-		
<b>051702600400</b>	<b>Rimi College, Kaduna</b>	<b>Personnel Cost Total</b>			<b>109,753,007.11</b>	-	-	-
051702600400	Rimi College, Kaduna	Overhead Cost	22020102	Local Travel & Transport: Others		-	22,000.00	22,000.00
051702600400	Rimi College, Kaduna	Overhead Cost	22020302	Books	800,000.00	-		
051702600400	Rimi College, Kaduna	Overhead Cost	22020305	Printing of Non-Security Documents	468,000.00	-	468,000.00	468,000.00
051702600400	Rimi College, Kaduna	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	296,000.00	-	96,000.00	96,000.00
051702600400	Rimi College, Kaduna	Overhead Cost	22020615	Science Practical	500,000.00	-		
051702600400	Rimi College, Kaduna	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,179,500.00	-	379,500.00	379,500.00
051702600400	Rimi College, Kaduna	Overhead Cost	22020901	Bank Charges (Other Than Interest)	3,600.00	-	3,600.00	3,600.00
051702600400	Rimi College, Kaduna	Overhead Cost	22021009	Sporting Activities	2,000,000.00	-		
051702600400	Rimi College, Kaduna	Overhead Cost	22021001	Refreshment & Meals	390,900.00	-	11,100.00	11,100.00
<b>051702600400</b>	<b>Rimi College, Kaduna</b>	<b>Overhead Cost Total</b>			<b>5,638,000.00</b>	-	<b>980,200.00</b>	<b>980,200.00</b>
<b>051702600400</b>	<b>Rimi College, Kaduna</b>	<b>Recurrent Total</b>			<b>115,391,007.11</b>	-	<b>980,200.00</b>	<b>980,200.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601000	Government Girls' College, Zonkwa	Personnel Cost	21010101	Consolidated Salaries	104,546,368.13	-		
<b>051702601000</b>	<b>Government Girls' College, Zonkwa</b>	<b>Personnel Cost Total</b>			<b>104,546,368.13</b>	-	-	-
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020302	Books	563,600.00	-	104,000.00	104,000.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020305	Printing of Non-Security Documents	635,000.00	-	486,910.00	486,910.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	800,000.00	-	400,600.00	400,600.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,051,470.00	-	383,000.00	383,000.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020406	Other Maintenance Services		-	215,000.00	215,000.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020614	Inter House/Schools Competition	113,850.00	-	211,000.00	211,000.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020615	Science Practical	616,200.00	-	212,900.00	212,900.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020635	Conduct of Examinations		-	276,000.00	276,000.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,340.00	-	3,300.00	3,300.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22021001	Refreshment & Meals	241,540.00	-	29,020.00	29,020.00
051702601000	Government Girls' College, Zonkwa	Overhead Cost	22021009	Sporting Activities	343,000.00	-	86,000.00	86,000.00
<b>051702601000</b>	<b>Government Girls' College, Zonkwa</b>	<b>Overhead Cost Total</b>			<b>4,367,000.00</b>	-	<b>2,407,730.00</b>	<b>2,407,730.00</b>
<b>051702601000</b>	<b>Government Girls' College, Zonkwa</b>	<b>Recurrent Total</b>			<b>108,913,368.13</b>	-	<b>2,407,730.00</b>	<b>2,407,730.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601500	Kufena College, Zaria	Personnel Cost	21010101	Consolidated Salaries	86,961,781.31	-		
<b>051702601500</b>	<b>Kufena College, Zaria</b>	<b>Personnel Cost Total</b>			<b>86,961,781.31</b>	<b>-</b>	<b>-</b>	<b>-</b>
051702601500	Kufena College, Zaria	Overhead Cost	21020122	Exam Supervision Allowance	120,000.00	-	150,000.00	150,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	120,000.00	-	165,000.00	165,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020302	Books	670,000.00	-		
051702601500	Kufena College, Zaria	Overhead Cost	22020201	Electricity Charges		-	240,000.00	240,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020205	Water Rates & Charges		-	240,000.00	240,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020301	Office Stationaries/Computer Consumables		-	120,000.00	120,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020307	Drugs & Medical supplies	803,000.00	-		
051702601500	Kufena College, Zaria	Overhead Cost	22020404	Maintenance of Office Equipment	376,303.45	-		
051702601500	Kufena College, Zaria	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		-	30,000.00	30,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020405	Maintenance of Plants & Generators		-	45,000.00	45,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020417	Maintenance of Science Laboratories	650,000.00	-	600,000.00	600,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020418	Maintenance of Classroom Furniture		-	150,000.00	150,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	760,300.00	-		
051702601500	Kufena College, Zaria	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,396.55	-	24,000.00	24,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22020310	Teaching Aids/Instructional Materials	800,000.00	-		
051702601500	Kufena College, Zaria	Overhead Cost	22021001	Refreshment & Meals	398,000.00	-	270,000.00	270,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22021007	Welfare Packages		-	60,000.00	60,000.00
051702601500	Kufena College, Zaria	Overhead Cost	22021009	Sporting Activities	350,000.00	-	311,696.55	311,696.55
<b>051702601500</b>	<b>Kufena College, Zaria</b>	<b>Overhead Cost Total</b>			<b>5,060,000.00</b>	<b>-</b>	<b>2,405,696.55</b>	<b>2,405,696.55</b>
<b>051702601500</b>	<b>Kufena College, Zaria</b>	<b>Recurrent Total</b>			<b>92,021,781.31</b>	<b>-</b>	<b>2,405,696.55</b>	<b>2,405,696.55</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601100	Government Girls' Science Secondary School, Soba	Personnel Cost	21010101	Consolidated Salaries	56,074,756.23	-		
<b>051702601100</b>	<b>Government Girls' Science Secondary School, Soba</b>	<b>Personnel Cost Total</b>			<b>56,074,756.23</b>	-	-	-
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020102	Local Transport and Traveling (Others)		-	99,400.00	99,400.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020203	Internet Access Charges	108,000.00	-		
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020302	Books	542,000.00	-		
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020303	News Papers	25,000.00	-	118,800.00	118,800.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020305	Printing of Non-Security Documents	540,700.00	-	9,000.00	9,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	1,011,974.00	-	292,500.00	292,500.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020310	Teaching Aids/Instruction Materials	1,099,500.00	-	166,700.00	166,700.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	186,326.00	-	174,000.00	174,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020404	Maintenance of Office/IT Equipment	445,000.00	-	105,000.00	105,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020418	Maintenance of Classroom Furniture	196,000.00	-	63,000.00	63,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020605	Cleaning & Fumigation Services	439,500.00	-	419,000.00	419,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020614	Inter House/Schools Competition		-	96,600.00	96,600.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22020635	Conduct of Examinations		-	198,000.00	198,000.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22021001	Refreshment & Meals		-	65,300.00	65,300.00
051702601100	Government Girls' Science Secondary School, Soba	Overhead Cost	22021009	Sporting Activities		-	171,222.00	171,222.00
<b>051702601100</b>	<b>Government Girls' Science Secondary School, Soba</b>	<b>Overhead Cost Total</b>			<b>4,594,000.00</b>	-	<b>1,978,522.00</b>	<b>1,978,522.00</b>
<b>051702601100</b>	<b>Government Girls' Science Secondary School, Soba</b>	<b>Recurrent Total</b>			<b>60,668,756.23</b>	-	<b>1,978,522.00</b>	<b>1,978,522.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600700	Government Girls' Secondary School, Kwoi	Personnel Cost	21010101	Consolidated Salaries	53,295,137.50	-		
<b>051702600700</b>	<b>Government Girls' Secondary School, Kwoi</b>	<b>Personnel Cost Total</b>			<b>53,295,137.50</b>	-	-	-
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	-	-	21,000.00	42,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020201	Electricity Charges	45,000.00	-	100,000.00	100,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020205	Water Rates & Charges	37,500.00	-	45,000.00	60,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020209	Postages and Courier Services	20,000.00	-	60,000.00	80,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020301	Office Stationery/Computer Consumables	700,000.00	-		
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020302	Books	800,000.00	-		
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020305	Printing of Non-Security Documents	882,000.00	-	352,000.00	342,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	625,200.00	-		
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22020901	Bank Charges (Other than Interest)	30,000.00	-	10,142.38	10,142.38
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22021001	Refreshment & Meals	670,000.00	-	616,000.00	756,000.00
051702600700	Government Girls' Secondary School, Kwoi	Overhead Cost	22021009	Sporting Activities	710,300.00	-	536,000.00	576,000.00
<b>051702600700</b>	<b>Government Girls' Secondary School, Kwoi</b>	<b>Overhead Cost Total</b>			<b>4,520,000.00</b>	-	<b>1,740,142.38</b>	<b>1,966,142.38</b>
<b>051702600700</b>	<b>Government Girls' Secondary School, Kwoi</b>	<b>Recurrent Total</b>			<b>57,815,137.50</b>	-	<b>1,740,142.38</b>	<b>1,966,142.38</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601600	Science Secondary School, Ikara	Personnel Cost	21010101	Consolidated Salaries	49,285,003.47	-		
<b>051702601600</b>	<b>Science Secondary School, Ikara</b>	<b>Personnel Cost Total</b>			<b>49,285,003.47</b>	-	-	-
051702601600	Science Secondary School, Ikara	Overhead Cost	22020101	Local Travel & Transport: Training		-	46,000.00	46,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020105	Duty Tour Allowance (Civil Servant)		-	40,000.00	40,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020203	Internet Access Charges	12,000.00	-		
051702601600	Science Secondary School, Ikara	Overhead Cost	22020201	Electricity Charges		-	120,000.00	120,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020204	Satellite Broadcasting Access Charges	12,000.00	-	18,000.00	18,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020206	Sewage Charges	60,000.00	-	60,090.42	60,090.42
051702601600	Science Secondary School, Ikara	Overhead Cost	22020305	Printing of Non-Security Documents	635,000.00	-	40,000.00	40,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020310	Teaching Aids/Instruction Materials	635,000.00	-	135,600.00	135,600.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	690,000.00	-		
051702601600	Science Secondary School, Ikara	Overhead Cost	22020402	Maintenance of Office Furniture	30,000.00	-		
051702601600	Science Secondary School, Ikara	Overhead Cost	22020404	Maintenance Of Office Computer & ICT Equipments	30,000.00	-	30,000.00	30,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020405	Maintenance Of Plants/Generators	30,000.00	-	30,000.00	30,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020418	Maintenance of Classroom Furniture	320,000.00	-		
051702601600	Science Secondary School, Ikara	Overhead Cost	22020637	Science Practical	645,000.00	-	150,000.00	150,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22020901	Bank Charges (Other Than Interest)	12,000.00	-	12,000.00	12,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22021001	Refreshment & Meals	460,000.00	-	60,000.00	60,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22021007	Welfare Packages		-	60,000.00	60,000.00
051702601600	Science Secondary School, Ikara	Overhead Cost	22021009	Sporting Activities	649,000.00	-	60,000.00	60,000.00
<b>051702601600</b>	<b>Science Secondary School, Ikara</b>	<b>Overhead Cost Total</b>			<b>4,220,000.00</b>	-	<b>861,690.42</b>	<b>861,690.42</b>
<b>051702601600</b>	<b>Science Secondary School, Ikara</b>	<b>Recurrent Total</b>			<b>53,505,003.47</b>	-	<b>861,690.42</b>	<b>861,690.42</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702601400	Government Science Secondary School, Birnin Gwari	Personnel Cost	21010101	Consolidated Salaries	34,366,052.91	-		
<b>051702601400</b>	<b>Government Science Secondary School, Birnin Gwari</b>	<b>Personnel Cost Total</b>			<b>34,366,052.91</b>	-	-	-
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	570,500.00	-	103,500.00	103,500.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020203	Internet Access Charges	30,000.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020205	Water Rates	120,000.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020301	Office Stationery/Computer Consumables	118,700.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020303	Newspapers	37,800.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020308	Field & Camping Materials Supplies	340,500.00	-	180,000.00	210,000.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020310	Teaching Aids/Instruction Materials	926,000.00	-	206,200.00	206,200.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020405	Maintenance of Plants/Generators	195,000.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020404	Maintenance of Computers & ICT Equipment	375,000.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020803	Plant / Generator Fuel Cost	243,000.00	-		
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020315	Computer Materials & Supply		-	128,000.00	128,000.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020404	Maintenance of Office/IT Equipment		-	78,000.00	78,000.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020504	Local Training (Seminars, Conference & Workshops		-	134,500.00	134,500.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22020901	Bank Charges (Other than Interest)	30,000.00	-	10,800.00	10,800.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22021001	Refreshment & Meals	609,500.00	-	187,400.00	187,400.00
051702601400	Government Science Secondary School, Birnin Gwari	Overhead Cost	22021009	Sporting Activities	750,000.00	-		
<b>051702601400</b>	<b>Government Science Secondary School, Birnin Gwari</b>	<b>Overhead Cost Total</b>			<b>4,346,000.00</b>	-	<b>1,028,400.00</b>	<b>1,058,400.00</b>
<b>051702601400</b>	<b>Government Science Secondary School, Birnin Gwari</b>	<b>Recurrent Total</b>			<b>38,712,052.91</b>	-	<b>1,028,400.00</b>	<b>1,058,400.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702600900	Government College , Kagoro	Personnel Cost	21010101	Consolidated Salaries	119,112,521.83	-		
<b>051702600900</b>	<b>Government College , Kagoro</b>	<b>Personnel Cost Total</b>			<b>119,112,521.83</b>	-	-	-
051702600900	Government College , Kagoro	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	-	-	97,500.00	97,500.00
051702600900	Government College , Kagoro	Overhead Cost	22020201	Electricity Charges	80,000.00	-	200,000.00	300,000.00
051702600900	Government College , Kagoro	Overhead Cost	22020205	Water Rates & Charges	43,695.00	-	58,260.00	58,260.00
051702600900	Government College , Kagoro	Overhead Cost	22020209	Postages and Courier Services	30,000.00	-	28,000.00	28,000.00
051702600900	Government College , Kagoro	Overhead Cost	22020637	Science Practical	700,000.00	-		
051702600900	Government College , Kagoro	Overhead Cost	22020305	Printing of Non-Security Documents	620,896.00	-	315,770.00	295,770.00
051702600900	Government College , Kagoro	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	560,659.00	-		
051702600900	Government College , Kagoro	Overhead Cost	22020310	Teaching Aids/ Instructional Materials	890,000.00	-		
051702600900	Government College , Kagoro	Overhead Cost	22020901	Bank Charges (Other than Interest)	20,000.00	-	10,877.65	10,877.65
051702600900	Government College , Kagoro	Overhead Cost	22021001	Refreshment & Meals	641,750.00	-	8,266,580.00	485,980.00
051702600900	Government College , Kagoro	Overhead Cost	22021009	Sporting Activities	750,000.00	-	114,000.00	98,000.00
<b>051702600900</b>	<b>Government College , Kagoro</b>	<b>Overhead Cost Total</b>			<b>4,337,000.00</b>	-	<b>9,090,987.65</b>	<b>1,374,387.65</b>
<b>051702600900</b>	<b>Government College , Kagoro</b>	<b>Recurrent Total</b>			<b>123,449,521.83</b>	-	<b>9,090,987.65</b>	<b>1,374,387.65</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100100100	Ministry of Health	Personnel Cost	21010101	Consolidated Salaries	6,264,313,385.69	6,093,071,524.93		
052100100100	Ministry of Health	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		17,218,034.28		
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Personnel Cost Total</b>			<b>6,264,313,385.69</b>	<b>6,110,289,559.21</b>	-	-
052100100100	Ministry of Health	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	11,086,574.76	12,000,004.00	12,000,004.00
052100100100	Ministry of Health	Overhead Cost	22020609	Overhead Cost payment to Hospitals	350,000,197.00	379,176,571.00	310,196,190.00	310,196,190.00
052100100100	Ministry of Health	Overhead Cost	22020610	HIV Intervention Fund	1,017,456.00	2,330,127.00	3,010,500.00	3,010,500.00
052100100100	Ministry of Health	Overhead Cost	22020617	Emergency Medical Services	-	4,428,054.00	5,721,000.00	5,721,000.00
052100100100	Ministry of Health	Overhead Cost	22020618	Public Health Operations	8,117,208.00	13,535,550.00	23,238,000.00	23,208,000.00
052100100100	Ministry of Health	Overhead Cost	22020619	Coordination of Food Safety	1,526,448.00	4,835,565.00	6,247,500.00	6,247,500.00
052100100100	Ministry of Health	Overhead Cost	22020620	COVID-19 Intervention	2,661,120.00	-	-	-
052100100100	Ministry of Health	Overhead Cost	22020621	Health Care Financing	533,280.00	1,150,164.00	2,986,000.00	2,986,000.00
052100100100	Ministry of Health	Overhead Cost	22020624	Family Planning (FP Programme)	-	-	3,070,000.00	3,070,000.00
052100100100	Ministry of Health	Overhead Cost	22020629	Food and Nutrition Programme	-	-	8,615,000.00	8,615,000.00
052100100100	Ministry of Health	Overhead Cost	22021001	Refreshment & Meals	774,840.00	1,369,980.00	2,850,000.00	2,850,000.00
052100100100	Ministry of Health	Overhead Cost	22021014	Annual Budget Expenses and Administration	66,528.00	-	350,000.00	350,000.00
052100100100	Ministry of Health	Overhead Cost	22020601	Security Services to 29 Health Facilities		146,376,000.00	4,800,000.00	4,800,000.00
052100100100	Ministry of Health	Overhead Cost	22021021	Special Days/Celebrations	39,600.00	-	4,000,000.00	4,000,000.00
052100100100	Ministry of Health	Overhead Cost	22021038	Supervision (M&E)	3,284,160.00	9,299,610.00	26,015,000.00	26,015,000.00
052100100100	Ministry of Health	Overhead Cost	22021039	Monitoring, Quality Assurance and Health Facility Inspection	2,124,672.00	3,582,846.00	8,404,000.00	7,904,000.00
052100100100	Ministry of Health	Overhead Cost	22021044	Health Information Management System	2,489,520.00	3,142,440.00	10,920,000.00	10,920,000.00
052100100100	Ministry of Health	Overhead Cost	22021045	Human Resources for Health	1,669,800.00	3,091,356.00	6,544,000.00	4,945,000.00
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Overhead Cost Total</b>			<b>374,304,829.00</b>	<b>583,404,837.76</b>	<b>438,967,194.00</b>	<b>436,838,194.00</b>
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Recurrent Total</b>			<b>6,638,618,214.69</b>	<b>6,693,694,396.97</b>	<b>438,967,194.00</b>	<b>436,838,194.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100300100	State Primary Health Care Board	Personnel Cost	21010101	Consolidated Salaries	2,219,713,867.75	122,406,316.16		
052100300100	State Primary Health Care Board	Personnel Cost	21010102	Consolidated Salaries (40% Local Government PHC Staff)		2,959,512,430.50		
052100300100	State Primary Health Care Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		4,585,914.90		
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Personnel Cost Total</b>			<b>2,219,713,867.75</b>	<b>3,086,504,661.56</b>	<b>-</b>	<b>-</b>
052100300100	State Primary Health Care Board	Overhead Cost	22020102	Local Travel & Transport: Others	4,048,440.00	2,492,280.00	4,470,030.00	
052100300100	State Primary Health Care Board	Overhead Cost	22020108	Local Transport & Travels - Civil Servants	5,992,574.02	3,963,654.00	8,121,000.00	8,121,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020609	Overhead Cost Payments to PHCs	111,753,000.00	49,347,000.00	54,830,000.00	54,830,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020641	Immunization plus day	1,905,024.00	32,174,166.00	41,809,000.00	41,809,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020709	Audit Fees	-	3,483,000.00	4,500,000.00	
052100300100	State Primary Health Care Board	Overhead Cost	22021001	Refreshment & Meals	-	1,513,944.00	1,956,000.00	1,956,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021013	Promotions (Service Wide)	1,776,720.00	2,863,800.00	3,700,000.00	3,700,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021016	Servicom	715,968.00	1,114,560.00	-	-
052100300100	State Primary Health Care Board	Overhead Cost	22021029	Support to NYSC	2,937,000.00	-		
052100300100	State Primary Health Care Board	Overhead Cost	22021050	Supervision (M & E)	4,683,360.00	10,575,936.00	18,664,000.00	18,664,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021065	Public Health Emergencies	85,552,017.77	22,500,000.00	25,000,000.00	25,000,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021203	Human Resources for Health	1,225,488.00	856,044.00	1,106,000.00	1,106,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021204	Health Information Management System	9,091,605.60	7,309,656.00	9,444,000.00	9,444,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021207	Routine Immunization and System Strengthening	3,459,192.00	60,776,802.00	78,523,000.00	78,523,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021217	MNCH Week	9,240,000.00	12,500,000.00	25,000,000.00	25,000,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021223	Family Planning (FP) Programme	7,609,536.00	6,840,000.00	7,600,000.00	7,600,000.00
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Overhead Cost Total</b>			<b>249,989,925.39</b>	<b>218,310,842.00</b>	<b>284,723,030.00</b>	<b>275,753,000.00</b>
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Recurrent Total</b>			<b>2,469,703,793.13</b>	<b>3,304,815,503.56</b>	<b>284,723,030.00</b>	<b>275,753,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost	21010101	Consolidated Salaries	56,488,785.47	51,455,467.68		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Personnel Cost Total</b>			<b>56,488,785.47</b>	<b>51,455,467.68</b>	<b>-</b>	<b>-</b>
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	960,000.00	960,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	960,000.00	1,145,520.00	520,000.00	520,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,470,600.00	2,400,000.00	2,400,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021043	Stakeholders Sensitization & Mobilization	35,000.00	-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021046	Citizens Engagement	1,150,000.00	-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop		-	1,665,000.00	1,665,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020710	Economic & fin. Consulting Services		-	100,000.00	100,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021001	Refreshment & Meals	1,964,000.00	812,700.00	1,050,000.00	1,050,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021003	Publicity & Advertisement		-	24,000.00	24,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021021	Special Days/Celebrations	287,800.00	-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021036	Accreditation Expenses	315,000.00	-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	115,500.00	-	149,500.00	149,500.00
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Overhead Cost Total</b>			<b>4,827,300.00</b>	<b>3,428,820.00</b>	<b>6,868,500.00</b>	<b>6,868,500.00</b>
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Recurrent Total</b>			<b>61,316,085.47</b>	<b>54,884,287.68</b>	<b>6,868,500.00</b>	<b>6,868,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost	21010101	Consolidated Salaries	76,522,084.18	66,594,711.00		
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		4,765,907.38		
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Personnel Cost Total</b>			<b>76,522,084.18</b>	<b>71,360,618.38</b>	-	-
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020208	Software Charges/ License Renewal	6,000,000.00	4,644,000.00	8,400,000.00	8,400,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies		-	8,560,000.00	8,560,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		820,440.00	1,260,000.00	1,260,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020506	Practicing Licence Fee( Charges)	550,000.00	735,300.00	950,000.00	950,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020708	Health Consultancy Services		-	450,000.00	450,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	50,000.00	54,180.00	70,000.00	70,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021001	Refreshment & Meals	656,000.00	752,715.00	1,272,500.00	1,272,500.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021002	Honorarium & Sitting Allowance	2,036,000.00	-		
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021058	Affiliation Expenses	500,000.00	657,900.00	850,000.00	850,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	140,000.00	-	280,000.00	280,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021038	Supervision		852,948.00	1,602,000.00	1,602,000.00
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Overhead Cost Total</b>			<b>9,932,000.00</b>	<b>8,517,483.00</b>	<b>23,694,500.00</b>	<b>23,694,500.00</b>
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Recurrent Total</b>			<b>86,454,084.18</b>	<b>79,878,101.38</b>	<b>23,694,500.00</b>	<b>23,694,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost	21010101	Consolidated Salaries	354,012,630.64	398,664,057.54		
052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost	21010103	Consolidated Revenue Fund Charges -		-		
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Personnel Cost Total</b>			<b>354,012,630.64</b>	<b>398,664,057.54</b>	<b>-</b>	<b>-</b>
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	21020102	Transport Allowance		1,306,125.00	1,000,000.00	1,000,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	21020116	Board Members Allowance	2,508,000.00	-	6,120,000.00	6,120,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	-	1,645,717.50	1,102,500.00	1,102,500.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020203	Internet Access Charges	660,000.00	789,480.00	680,000.00	680,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020208	Software Charges/ License Renewal	792,000.00	1,439,640.00	1,240,000.00	1,240,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020301	Office Stationaries/Computer Consumables	704,000.00	2,031,750.00	1,750,000.00	1,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020302	Books	12,265,833.87	3,134,700.00	1,800,000.00	1,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020303	News Papers	253,440.00	391,837.50	525,000.00	525,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020304	Magazines and Periodicals	190,080.00	501,552.00	216,000.00	216,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020305	Printing of Non-Security Documents	6,833,833.87	3,691,980.00	2,340,000.00	2,340,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020306	Printing of Security Documents	1,232,000.00	4,179,600.00	3,600,000.00	3,600,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	660,000.00	696,600.00	600,000.00	600,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020309	Uniforms & other Clothing	132,000.00	319,275.00	275,000.00	275,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020310	Teaching Aids/Instruction Materials	12,260,233.87	1,253,880.00	1,080,000.00	1,080,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020312	Fire Fighting Materials	396,000.00	1,079,730.00	840,000.00	840,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020315	Computer Materials & Supply	16,236,873.87	1,250,977.50	1,077,500.00	1,077,500.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport	2,382,633.87	1,915,650.00	1,230,000.00	1,230,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020402	Maintenance of Office Furniture	660,000.00	2,031,750.00	1,750,000.00	1,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020403	Maintenance of Office Building Residential	686,400.00	2,507,760.00	2,080,000.00	2,080,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020404	Maintenance of Office/IT Equipment	572,000.00	1,741,500.00	600,000.00	900,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020405	Maintenance of Plants & Generators	623,040.00	952,020.00	820,000.00	820,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020416	Upkeep of Offices/Cleaning Services	422,400.00	1,128,492.00	678,000.00	678,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020417	Maintenance of Science Laboratory	528,000.00	1,044,900.00	900,000.00	900,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020501	Local Training	858,000.00	1,857,600.00	800,000.00	800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020506	Practicing Licence Fee ( Charges)	-	-	360,000.00	360,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020601	Security Services	880,096.80	5,572,800.00	4,800,000.00	4,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020603	Residential Rent	1,188,000.00	2,438,100.00	1,400,000.00	1,400,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020605	Cleaning & Fumigation Services	466,400.00	2,340,576.00	2,016,000.00	2,016,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020611	Internal Examination Fees (Charges)	696,960.00	3,192,750.00	2,750,000.00	2,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020612	External Examination Fees (Charges)	1,135,200.00	3,510,864.00	4,644,000.00	4,644,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020631	Exams Supervision Expenses	-	650,160.00	560,000.00	560,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020711	Capacity Building (Part- time Services)	792,000.00	-	9,120,000.00	9,120,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020801	Motor Vehicle Fuel Cost	715,000.00	1,671,840.00	1,440,000.00	1,440,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020803	Plant/Generator Fuel Cost	2,334,233.87	2,842,128.00	1,872,000.00	1,872,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020901	Bank Charges (Other than Interest)	21,120.00	66,873.60	28,800.00	28,800.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021001	Refreshment & Meals	528,000.00	1,741,500.00	1,500,000.00	1,500,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021002	Honorarium & Sitting Allowance	528,000.00	-	1,800,000.00	1,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021003	Publicity & Advertisement	108,240.00	232,200.00	400,000.00	400,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021009	Sporting Activities	184,800.00	278,640.00	180,000.00	180,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021014	Annual Budget Expenses and Administration	237,600.00	-	360,000.00	360,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021026	Entertainment & Hospitality	580,800.00	348,300.00	200,000.00	200,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021029	Supplementary Support to NYSC	330,000.00	501,552.00	432,000.00	432,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021030	Third Party Funds Expenses	1,800,000.00	-		
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021036	Accreditation	9,780,000.00	-	23,500,000.00	23,500,000.00
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Overhead Cost Total</b>			<b>84,163,220.02</b>	<b>62,280,800.10</b>	<b>90,466,800.00</b>	<b>90,766,800.00</b>
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Recurrent Total</b>			<b>438,175,850.66</b>	<b>460,944,857.64</b>	<b>90,466,800.00</b>	<b>90,766,800.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost	21010101	Consolidated Salaries	2,444,691,343.26	4,207,901,795.04		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Personnel Cost Total</b>			<b>2,444,691,343.26</b>	<b>4,207,901,795.04</b>	<b>-</b>	<b>-</b>
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	21020130	Medical Allowance		7,480,833.30	8,312,037.00	8,312,037.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020202	Telephone Charges	373,860.00	-		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020203	Internet Access Charges	5,722,003.56	1,393,200.00	1,800,000.00	1,800,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020206	Sewage Charges	1,312,000.00	1,239,174.00	1,601,000.00	1,601,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020209	Postages and Courier Services	1,968,000.00	464,400.00	600,000.00	600,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,845,000.00	3,784,860.00	3,600,000.00	3,600,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020309	Uniforms & other Clothing	9,170,000.00	8,413,380.00	10,870,000.00	10,870,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,721,999.97	4,179,600.00	5,400,000.00	5,400,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020405	Maintenance of Plants & Generators	8,708,400.00	3,715,200.00	4,800,000.00	4,800,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020404	Maintenance of Computers & ICT Equipment	10,377,600.00	-		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020605	Cleaning & Fumigation Services	3,312,000.00	5,000,000.00		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020708	Medical & Health Consulting	8,200,000.00	-		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020709	Audit Fees		1,625,400.00	2,100,000.00	2,100,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,396,001.56	3,201,728.40	4,136,600.00	4,136,600.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020803	Plant/Generator Fuel Cost	13,284,000.00	5,526,360.00	7,140,000.00	7,140,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021001	Refreshment & Meals	204,180.00	9,591,408.00	12,392,000.00	12,392,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021002	Honorarium & Sitting Allowance		-	9,100,000.00	9,100,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021013	Promotion (Service Wide)	2,988,452.91	154,800.00	200,000.00	200,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021014	Annual Budget Expenses and Administration	623,000.00	-	660,263.16	660,263.16
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021036	Accreditation	76,875,400.16	-	80,000,000.00	80,000,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020901	Bank Charges (Other than Interest)	910,002.00	-		
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Overhead Cost Total</b>			<b>153,991,900.16</b>	<b>55,770,343.70</b>	<b>152,711,900.16</b>	<b>152,711,900.16</b>
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Recurrent Total</b>			<b>2,598,683,243.42</b>	<b>4,263,672,138.74</b>	<b>152,711,900.16</b>	<b>152,711,900.16</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost	21010101	Consolidated Salaries	9,668,406.66	6,937,181.33		
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		3,063,226.06		
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost	21020151	Provisional Sum for Recruitment		37,053,180.60		
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Personnel Cost Total</b>			<b>9,668,406.66</b>	<b>47,053,587.98</b>	-	-
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	980,000.00	928,800.00	3,200,000.00	3,200,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	774,000.00	1,000,000.00	1,000,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020901	Bank Charges (Other than Interest)	-	3,096.00	24,000.00	24,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22021001	Refreshment & Meals	1,305,000.00	1,095,210.00	2,615,000.00	2,615,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22021002	Honorarium & Sitting Allowance		-	1,200,000.00	1,200,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22021021	Special Days/Celebrations	469,700.00	-	1,120,000.00	1,120,000.00
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Overhead Cost Total</b>			<b>2,754,700.00</b>	<b>2,801,106.00</b>	<b>9,159,000.00</b>	<b>9,159,000.00</b>
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Recurrent Total</b>			<b>12,423,106.66</b>	<b>49,854,693.98</b>	<b>9,159,000.00</b>	<b>9,159,000.00</b>



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost	21010101	Consolidated Salaries	69,581,021.51	-		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Personnel Cost Total</b>			<b>69,581,021.51</b>	<b>-</b>	<b>-</b>	<b>-</b>
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020203	Internet Access Charges		-	296,000.00	296,000.00
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22021021	Special Days/Celebrations	264,000.00	-		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020610	HIV Intervention	10,344,720.00	-		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22021001	Refreshment & Meals	158,400.00	-		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020305	Printing of Non-Security Documents		-	1,860,000.00	1,860,000.00
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		-	2,323,736.00	2,323,736.00
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Overhead Cost Total</b>			<b>10,767,120.00</b>	<b>-</b>	<b>4,479,736.00</b>	<b>4,479,736.00</b>
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Recurrent Total</b>			<b>80,348,141.51</b>	<b>-</b>	<b>4,479,736.00</b>	<b>4,479,736.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
053900100100	Ministry of Sports Development	Personnel Cost	21010101	Consolidated Salaries	82,320,856.80	62,368,929.61		
053900100100	Ministry of Sports Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		9,047,825.64		
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Personnel Cost Total</b>			<b>82,320,856.80</b>	<b>71,416,755.25</b>	<b>-</b>	<b>-</b>
053900100100	Ministry of Sports Development	Overhead Cost	22020308	Field & Camping Materials Supplies		22,568,292.00	21,978,000.00	21,978,000.00
053900100100	Ministry of Sports Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		8,224,562.70	19,626,050.00	19,626,050.00
053900100100	Ministry of Sports Development	Overhead Cost	22020636	Local Medical Treatment & Expenses	2,565,024.00	8,286,831.00	30,706,500.00	30,706,500.00
053900100100	Ministry of Sports Development	Overhead Cost	22021001	Refreshment & Meals	3,409,164.00	9,455,307.84	30,716,160.00	30,716,160.00
053900100100	Ministry of Sports Development	Overhead Cost	22021009	Sporting Activities	220,000,000.00	-	423,545,950.00	423,545,950.00
053900100100	Ministry of Sports Development	Overhead Cost	22021014	Annual Budget Expenses and Administration		-	153,000.00	153,000.00
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Overhead Cost Total</b>			<b>225,974,188.00</b>	<b>48,534,993.54</b>	<b>526,725,660.00</b>	<b>526,725,660.00</b>
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Recurrent Total</b>			<b>308,295,044.80</b>	<b>119,951,748.79</b>	<b>526,725,660.00</b>	<b>526,725,660.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051400100100	Ministry of Human Services and Social Development	Personnel Cost	21010101	Consolidated Salaries	139,658,265.20	198,913,949.04		
051400100100	Ministry of Human Services and Social Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		9,174,675.72		
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Personnel Cost Total</b>			<b>139,658,265.20</b>	<b>208,088,624.76</b>	-	-
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		913,320.00	1,680,000.00	1,680,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020901	Bank Charges (Other than Interest)		185,760.00	240,000.00	240,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021001	Refreshment & Meals	574,640.00	650,160.00	840,000.00	840,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021018	Gender Activities	583,000.00	-		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021004	Medical Expenses		25,200,000.00	30,800,000.00	38,000,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021021	Special Days/Celebrations	1,364,000.00	-	-	-
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021029	Supplementary Support to NYSC	1,680,800.00	500,000,000.00	16,600,000.00	16,600,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021038	Supervision	440,000.00	495,360.00	640,000.00	640,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020420	Child Protection Services		14,250,000.00		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020421	Vesicovaginal Fistula (VVF) Intervention		18,375,000.00		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020422	Sexual Assault Referral Centres (SARCs)		19,500,000.00		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020423	Annual Gender and Business Platform		12,000,000.00		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	2,970,000.00		-	-
						30,000,000.00		
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Overhead Cost Total</b>			<b>7,612,440.00</b>	<b>621,569,600.00</b>	<b>50,800,000.00</b>	<b>58,000,000.00</b>
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Recurrent Total</b>			<b>147,270,705.20</b>	<b>829,658,224.76</b>	<b>50,800,000.00</b>	<b>58,000,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051400200100	Kaduna State Disability Affairs Board	Personnel Cost	21010101	Consolidated Salaries	76,174,291.94	88,913,600.24		
051400200100	Kaduna State Disability Affairs Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		8,517,582.84		
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Personnel Cost Total</b>			<b>76,174,291.94</b>	<b>97,431,183.08</b>	<b>-</b>	<b>-</b>
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020102	Local Transport and Traveling (Others)		98,298.00	127,000.00	127,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	2,500,000.00	-		
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020104	Teaching Aids/ Instructional Materials	7,500,000.00	-		
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	33,037,000.00	33,037,000.00	33,571,670.00	33,571,670.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		298,764.00	386,000.00	386,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020632	Rehabilitation of PLWDs	5,353,400.00	10,000,000.00	5,552,000.00	5,552,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	29,600.00	6,501.60	8,400.00	8,400.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021001	Refreshment & Meals		70,821.00	91,500.00	91,500.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021021	Special Days/Celebrations	600,000.00	-	948,049.20	948,049.20
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020316	Resettlement Tools	8,000,000.00	-		
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021038	Supervision (M&E)		92,880.00	120,000.00	120,000.00
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Overhead Cost Total</b>			<b>57,020,000.00</b>	<b>43,604,264.60</b>	<b>40,804,619.20</b>	<b>40,804,619.20</b>
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Recurrent Total</b>			<b>133,194,291.94</b>	<b>141,035,447.68</b>	<b>40,804,619.20</b>	<b>40,804,619.20</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051405600100	Community and Social Development Agency	Personnel Cost	21010101	Consolidated Salaries	26,441,366.58	94,656,143.28		
051405600100	Community and Social Development Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		7,680,000.00		
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Personnel Cost Total</b>			<b>26,441,366.58</b>	<b>102,336,143.28</b>	-	-
051405600100	Community and Social Development Agency	Overhead Cost	21020111	Motor Vehicle Maint & Fuelling Allowance		2,012,400.00	3,600,000.00	3,600,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020106	Stakeholders Sensitization & Mobilization	3,000,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22021066	M & E and Sector Performance Report	100,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22020711	World Bank Capacity Building Programmes	1,080,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	2,080,000.00	2,012,400.00	12,600,000.00	12,600,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020202	Telephone charges		1,161,000.00	2,100,000.00	2,100,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020203	Internet Access Charges		-	720,000.00	720,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		464,400.00	300,000.00	300,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22021038	Monitoring of Activities within the Communities across the 23 LGAs		1,081,000.00		
051405600100	Community and Social Development Agency	Overhead Cost	22021013	Promotion and Outreach Activities to Communities across the 23 LGAs		6,000,000.00		
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Overhead Cost Total</b>			<b>6,260,000.00</b>	<b>5,650,200.00</b>	<b>19,320,000.00</b>	<b>19,320,000.00</b>
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Recurrent Total</b>			<b>32,701,366.58</b>	<b>107,986,343.28</b>	<b>19,320,000.00</b>	<b>19,320,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost				-		
051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost				-		
<b>051405500100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Personnel Cost Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020114	Administrative Allowance		8,769,000.00	23,472,000.00	1,200,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020123	Field/Trip Allowance		11,150,000.00	17,313,000.00	11,152,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020152	Security Allowance		616,000.00	36,000.00	36,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22080104	Social Investment Programme	282,727,500.00	1,917,851,235.56		
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22020305	Printing of Non Security Documents	30,300,490.74	1,685,000.00	87,600,000.00	87,600,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021001	Refreshment & Meals		2,331,000.00	3,086,000.00	3,086,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		3,040,000.00	62,000.00	62,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021046	Citizens' Engagement Expenses		336,000.00	1,685,000.00	1,685,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021055	Ad-Hoc Staff Expenses		1,200,000.00	500,000.00	500,000.00
051405500100	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Overhead Cost Total</b>			<b>313,027,990.74</b>	<b>1,946,978,235.56</b>	<b>40,785,000.00</b>	<b>12,352,000.00</b>
<b>051405500100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Recurrent Total</b>			<b>313,027,990.74</b>	<b>1,946,978,235.56</b>	<b>40,785,000.00</b>	<b>12,352,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
014900100100	Local Government Service Board	Personnel Cost	21010101	Consolidated Salaries	72,475,065.59	22,640,720.64		
014900100100	Local Government Service Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		17,364,396.60		
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Personnel Cost Total</b>			<b>72,475,065.59</b>	<b>40,005,117.24</b>	-	-
014900100100	Local Government Service Board	Overhead Cost	22020105	Duty Tour Allowance-Civil Servants		-	548,000.00	548,000.00
014900100100	Local Government Service Board	Overhead Cost	22020305	Printing of Non-Security Documents		-	700,000.00	700,000.00
014900100100	Local Government Service Board	Overhead Cost	22020503	Local Training(Regular)	336,000,000.00	361,172,945.13	259,200,000.00	259,200,000.00
014900100100	Local Government Service Board	Overhead Cost	22021001	Refreshment & Meals	226,512.00	185,760.00	240,000.00	240,000.00
014900100100	Local Government Service Board	Overhead Cost	22021013	Promotion (Service Wide)	4,857,600.00	10,746,990.00	23,885,000.00	23,885,000.00
014900100100	Local Government Service Board	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	29,568.00	-	216,000.00	216,000.00
014900100100	Local Government Service Board	Overhead Cost	22021038	Supervision		15,634,800.00	55,200,000.00	55,200,000.00
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Overhead Cost Total</b>			<b>341,113,680.00</b>	<b>387,740,495.13</b>	<b>339,989,000.00</b>	<b>339,989,000.00</b>
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Recurrent Total</b>			<b>413,588,745.59</b>	<b>427,745,612.37</b>	<b>339,989,000.00</b>	<b>339,989,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
055100100100	Ministry for Local Government Affairs	Personnel Cost	21010101	Consolidated Salaries	124,486,410.75	6,011,174.04		
055100100100	Ministry for Local Government Affairs	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		120,486,410.76		
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Personnel Cost Total</b>			<b>124,486,410.75</b>	<b>126,497,584.80</b>	-	-
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	7,353,000.00	9,500,000.00	9,500,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020507	Seminars/Workshops for Traditional Institutions	9,538,524.92	10,577,844.37	21,666,465.60	21,666,465.60
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021001	Refreshment & Meals	1,162,703.73	2,045,301.56	2,642,508.48	2,642,508.48
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021007	Welfare Packages	44,387,200.00	38,999,925.00	50,387,500.00	50,387,500.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021026	Entertainment & Hospitality	2,185,920.00	1,935,000.00	5,000,000.00	5,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021049	Secretariat Expenses for JAAC Meeting	67,598,004.36	67,598,004.36	67,598,004.36	67,598,004.36
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021067	Installation and Coronation of New Chiefs and Emirs	100,000,000.00	42,880,000.00	20,000,000.00	20,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020108	Local Transport and Travel-Civil Servants		6,000,000.00	12,600,000.00	12,600,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021038	Supervision		20,000,000.00	55,200,000.00	55,200,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021004	Medical Expenses		15,000,000.00	150,500.00	150,500.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22040120	Contribution to Traditional Councils (Emirates & Chiefdoms)	298,429,935.48	232,532,770.06	300,429,935.48	300,429,935.48
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Overhead Cost Total</b>			<b>523,302,288.49</b>	<b>444,921,845.36</b>	<b>545,174,913.92</b>	<b>545,174,913.92</b>
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Recurrent Total</b>			<b>647,788,699.24</b>	<b>571,419,430.16</b>	<b>545,174,913.92</b>	<b>545,174,913.92</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost	21010101	Consolidated Salaries	14,673,656.02	32,548,119.60		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		4,069,710.48		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost	21020151	Provisional Sum for Recruitment		19,558,755.36		
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Personnel Cost Total</b>			<b>14,673,656.02</b>	<b>56,176,585.44</b>	-	-
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020304	Magazines and Periodicals	120,000.00	112,230.00	145,000.00	145,000.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020305	Printing of Non-Security Documents	737,500.00	-	2,546,500.00	2,546,500.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	480,000.00	3,058,119.91	6,951,059.32	6,951,059.32
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021001	Refreshment & Meals	286,110.00	503,293.50	650,250.00	650,250.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020904	Other CRF Bank Charges	209,400.00	-		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	180,000.00	-	480,000.00	480,000.00
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Overhead Cost Total</b>			<b>2,013,010.00</b>	<b>3,673,643.41</b>	<b>10,772,809.32</b>	<b>10,772,809.32</b>
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Recurrent Total</b>			<b>16,686,666.02</b>	<b>59,850,228.85</b>	<b>10,772,809.32</b>	<b>10,772,809.32</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost	21010101	Consolidated Salaries	30,601,789.05	25,288,821.84		
023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,312,967.24		
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Personnel Cost Total</b>			<b>30,601,789.05</b>	<b>30,601,789.08</b>	-	-
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		541,800.00	700,000.00	700,000.00
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22020307	Laboratory Services	84,000.00	-		
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	14,400.00	11,145.60	14,400.00	14,400.00
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22021001	Refreshment & Meals	54,000.00	1,009,880.00	620,000.00	620,000.00
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	3,860,000.00	5,000,000.00	2,600,000.00	2,600,000.00
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Overhead Cost Total</b>			<b>4,012,400.00</b>	<b>6,562,825.60</b>	<b>3,934,400.00</b>	<b>3,934,400.00</b>
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Recurrent Total</b>			<b>34,614,189.05</b>	<b>37,164,614.68</b>	<b>3,934,400.00</b>	<b>3,934,400.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
053500100100	Ministry of Environment & Natural Resources	Personnel Cost	21010101	Consolidated Salaries	328,271,092.89	84,051,995.76		
053501800100	Ministry of Environment & Natural Resources	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	67,888,664.95	25,021,197.48		
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Personnel Cost Total</b>			<b>396,159,757.84</b>	<b>109,073,193.24</b>	-	-
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	3,000,000.00	3,080,200.00	4,300,000.00	4,300,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020209	Postages and Courier Services		479,880.00	620,000.00	512,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		2,786,400.00	5,600,000.00	5,600,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,992.00	138,546.00	179,000.00	179,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021001	Refreshment & Meals	3,640,000.00	2,368,440.00	10,560,000.00	10,560,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021038	Supervision	3,391,600.00	3,068,120.00		
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020424	Forest Protection		30,000,000.00		
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021066	M & E and Sector Performance Report		-	2,880,000.00	2,880,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021046	Community Engagement on Alternative Sources of Cooking Fuel		33,885,000.00		
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Overhead Cost Total</b>			<b>10,034,592.00</b>	<b>75,806,586.00</b>	<b>24,139,000.00</b>	<b>24,031,000.00</b>
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Recurrent Total</b>			<b>406,194,349.84</b>	<b>184,879,779.24</b>	<b>24,139,000.00</b>	<b>24,031,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost	21010101	Consolidated Salaries	134,290,307.43	151,179,714.96		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.84		
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Personnel Cost Total</b>			<b>134,290,307.43</b>	<b>156,697,297.80</b>	<b>-</b>	<b>-</b>
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		8,832,177.53	6,188,917.20	7,426,700.64
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	72,126.72	23,219.63	32,499.48	37,499.40
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021001	Refreshment & Meals	219,199.68	464,400.00	4,200,000.00	4,800,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	175,000.00		400,000.00	800,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021021	Special Days/Celebrations	3,076,133.00	-	7,595,000.00	10,355,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020425	Mobile Court Operations		20,000,000.00		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020426	Environmental Enforcement		24,000,000.00		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021038	Monitoring and Enforcement on Liquid Waste		5,260,132.50		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021038	Monitoring and Enforcement on Medical Waste		7,317,393.75		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021038	Supervision	9,914,040.52	10,322,000.00	29,742,121.53	29,742,121.53
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Overhead Cost Total</b>			<b>13,456,499.92</b>	<b>76,219,323.41</b>	<b>48,158,538.21</b>	<b>53,161,321.57</b>
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Recurrent Total</b>			<b>147,746,807.35</b>	<b>232,916,621.21</b>	<b>48,158,538.21</b>	<b>53,161,321.57</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
043700100200	Zaria Metropolitan Authority	Personnel Cost	21010101	Consolidated Salaries	69,700,000.00	12,587,587.56		
043700100200	Zaria Metropolitan Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,000,000.00			
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Personnel Cost Total</b>			<b>81,700,000.00</b>	<b>25,748,813.16</b>		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020102	Local Transport and Traveling (Others)	6,750,000.00	4,891,680.00	8,145,000.00	8,145,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020209	Postages and Courier Services	3,600,000.00	1,021,680.00	3,495,000.00	3,495,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost		Maintenance of Motor Vehicle/Transport Equipment		1,000,000.00	5,200,000.00	5,200,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020308	Field & Camping Materials Supplies	50,000,000.00	-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020309	Uniforms & other Clothing		-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020710	Financial Consulting	65,000,000.00	-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020703	Legal Services	52,000,000.00	-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020706	Surveying Services	20,000,000.00	-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020404	Maintenance of Office/IT Equipment		-	64,419,993.90	64,419,993.90
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020601	Security Services		4,024,800.00	48,556,806.00	48,556,806.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	50,000.00	47,368.80	30,100,000.00	30,100,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021001	Refreshment & Meals	10,000,000.00	4,403,673.00	61,200.00	61,200.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021007	Welfare Packages	30,000,000.00	7,740,000.00	26,689,500.00	26,689,500.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021008	Subscription to Professional Bodies		-	30,000,000.00	30,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021009	Sporting Activities		13,480,000.00	5,000,000.00	5,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost			5,000,000.00		5,000,000.00	5,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021014	Annual Budget Expenses and Administration		-		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021026	Entertainment & Hospitality	9,400,000.00	5,727,600.00	9,400,000.10	9,400,000.10
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021027	Traditional Gifts	30,000,000.00	-	30,000,000.00	30,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021038	Supervision	28,000,000.00	25,480,000.00	28,000,000.00	28,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		50,000,000.00	229,964,800.00	229,964,800.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020410	Maintenance of Street Lights		13,155,275.52	91,500,000.00	91,500,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021046	Citizen Engagement	40,000,000.00	-		
043700100200	Zaria Metropolitan Authority	Overhead Cost		Development of Regulations, Standards and Guidelines	40,000,000.00			
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021062			-		
043700100200	Zaria Metropolitan Authority	Overhead Cost		Production of Regulations, Standards and Guidelines	28,500,000.00		114,432,500.00	114,432,500.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021063			-		
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Overhead Cost Total</b>			<b>418,300,000.00</b>	<b>130,972,077.32</b>		
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Recurrent Total</b>			<b>500,000,000.00</b>	<b>156,720,890.48</b>		

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
043700100300	Kaduna Capital Territory Authority	Personnel Cost	21010101	Consolidated Salaries	69,700,000.00	27,879,895.24	6,750,000.00	6,750,000.00
043700100300	Kaduna Capital Territory Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,000,000.00			
043700100300	Kaduna Capital Territory Authority	Personnel Cost	21020151	Provisional Sum for Recruitment		12,259,834.56		
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Personnel Cost Total</b>			<b>81,700,000.00</b>	<b>56,739,595.36</b>	<b>-</b>	<b>-</b>
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020102	Local Transport and Traveling (Others)	6,750,000.00	5,224,500.00	25,000,000.00	25,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020209	Postages and Courier Services	3,600,000.00	2,786,400.00	-	-
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,200,000.00	-	-
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020308	Field & Camping Materials Supplies	50,000,000.00	-	20,000,000.00	20,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020309	Uniforms & other Clothing		-	50,000.00	50,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020710	Financial Consulting	65,000,000.00	-	9,984,000.00	9,984,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020703	Legal Services	52,000,000.00	-	-	-
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020706	Surveying Services	20,000,000.00	-	20,000,000.00	20,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020404	Maintenance of Office/IT Equipment		-	5,000,000.00	5,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020601	Security Services		-	9,400,000.00	9,400,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	50,000.00	38,700.00	30,000,000.00	30,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021001	Refreshment & Meals	10,000,000.00	4,631,616.00	28,000,000.00	28,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021007	Welfare Packages	30,000,000.00	15,480,000.00	60,000,000.00	60,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021008	Subscription to Professional Bodies		-	-	-
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021009	Sporting Activities		15,480,000.00	15,000,000.00	15,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021014	Annual Budget Expenses and Administration	5,000,000.00		229,964,800.00	229,964,800.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021026	Entertainment & Hospitality	9,400,000.00	6,501,600.00		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021027	Traditional Gifts	30,000,000.00	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021038	Supervision	28,000,000.00	33,124,000.00		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		60,900,000.00		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020410	Maintenance of Street Lights		26,310,551.04		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021046	Citizen Engagement	40,000,000.00	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021062	Development of Regulations, Standards and Guidelines	40,000,000.00	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021063	Production of Regulations, Standards and Guidelines	28,500,000.00	-		
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Overhead Cost Total</b>			<b>418,300,000.00</b>	<b>171,677,367.04</b>		
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Recurrent Total</b>			<b>500,000,000.00</b>	<b>228,416,962.40</b>		

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Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
043700100400	Kafanchan Municipal Authority	Personnel Cost	21010101	Consolidated Salaries	69,700,000.00	14,852,392.68		
043700100400	Kafanchan Municipal Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,000,000.00	12,601,077.60		
043700100400	Kafanchan Municipal Authority	Personnel Cost	21020151	Provisional Sum for Recruitment		16,599,865.56		
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Personnel Cost Total</b>			<b>81,700,000.00</b>	<b>27,453,470.28</b>		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020102	Local Transport and Traveling (Others)	6,750,000.00	4,644,000.00	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020209	Postages and Courier Services	3,600,000.00	3,870,000.00	10,320,000.00	10,320,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		900,000.00	1,320,000.00	1,320,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020308	Field & Camping Materials Supplies	50,000,000.00	-	17,209,996.97	17,209,996.97
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020309	Uniforms & other Clothing		-	22,209,996.97	22,209,996.97
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020710	Financial Consulting	65,000,000.00	-	5,200,000.00	5,200,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020703	Legal Services	52,000,000.00	-	61,200.00	61,200.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020706	Surveying Services	20,000,000.00	-	36,689,500.00	36,689,500.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020404	Maintenance of Office/IT Equipment		-	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020601	Security Services		4,024,800.00	4,600,000.00	4,600,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	50,000.00	77,400.00	5,000,000.00	5,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021001	Refreshment & Meals	10,000,000.00	4,244,616.00	19,400,000.00	19,400,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021007	Welfare Packages	30,000,000.00	5,000,000.00		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021009	Sporting Activities		12,480,000.00		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021026	Entertainment & Hospitality	5,000,000.00	4,953,600.00	229,964,800.00	229,964,800.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021027	Traditional Gifts	9,400,000.00	-		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021038	Supervision	30,000,000.00	22,480,000.00		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	28,000,000.00	40,000,000.00		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020410	Maintenance of Street Lights		13,155,275.52		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021046	Citizen Engagement	40,000,000.00	-		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021062	Development of Regulations, Standards and Guidelines	40,000,000.00	-		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021063	Production of Regulations, Standards and Guidelines	28,500,000.00	-	30,000,000.00	30,000,000.00
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Overhead Cost Total</b>			<b>418,300,000.00</b>	<b>115,829,691.52</b>		
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Recurrent Total</b>			<b>500,000,000.00</b>	<b>143,283,161.80</b>		

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011100100100	Government House	Personnel Cost	21010101	Consolidated Salaries	72,913,606.61	105,485,546.88		
011100100100	Government House	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>011100100100</b>	<b>Government House</b>	<b>Personnel Cost Total</b>			<b>72,913,606.61</b>	<b>105,485,546.88</b>	-	-
011100100100	Government House	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		78,622,920.00	97,840,000.00	97,880,000.00
011100100100	Government House	Overhead Cost	22020404	Maintenance of Office/IT Equipment		50,896,608.53	118,826,077.44	59,398,077.44
011100100100	Government House	Overhead Cost	22020405	Maintenance of Plants & Generators	6,859,515.70	61,179,548.20	27,770,192.40	27,770,192.40
011100100100	Government House	Overhead Cost	22020415	Upkeep of Govt. House/Cleaning Services		87,596,220.89	116,712,868.00	127,999,167.33
011100100100	Government House	Overhead Cost	22020608	ADC/Orderlies & Other Escort Expenditure	252,528,343.78	95,933,873.41	99,470,021.40	99,470,021.40
011100100100	Government House	Overhead Cost	22020901	Bank Charges (Other than Interest)	251,078.78	736,117.33	3,804,223.92	3,804,223.92
011100100100	Government House	Overhead Cost	22021001	Refreshment & Meals	77,680,780.70	79,011,345.68	119,095,482.29	136,109,122.61
011100100100	Government House	Overhead Cost	22021003	Publicity & Advertisement	535,747,694.17	576,923,379.55	1,139,432,932.51	1,139,432,932.51
011100100100	Government House	Overhead Cost	22021026	Entertainment & Hospitality	342,788,446.14	559,561,501.74	811,403,552.68	811,403,552.68
011100100100	Government House	Overhead Cost	22021046	Citizen Engagement	523,745,566.74	877,727,450.69	927,561,029.52	1,222,916,499.36
011100100100	Government House	Overhead Cost	22021060	History and Heritage Projects	62,003,440.00	47,400,000.00	125,000,000.00	125,000,000.00
011100100100	Government House	Overhead Cost	22021065	Protocol Support Services	243,993,758.29	371,548,280.85	313,565,136.64	313,565,136.64
<b>011100100100</b>	<b>Government House</b>	<b>Overhead Cost Total</b>			<b>2,045,598,624.30</b>	<b>2,887,137,246.85</b>	<b>3,900,481,516.79</b>	<b>4,164,748,926.29</b>
<b>011100100100</b>	<b>Government House</b>	<b>Recurrent Total</b>			<b>2,118,512,230.92</b>	<b>2,992,622,793.73</b>	<b>3,900,481,516.79</b>	<b>4,164,748,926.29</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011100700100	Kaduna Investment Promotion Agency	Personnel Cost	21010101	Consolidated Salaries	35,261,246.96	34,534,969.68		
011100700100	Kaduna Investment Promotion Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		2,937,768.00		
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Personnel Cost Total</b>			<b>35,261,246.96</b>	<b>37,472,737.68</b>	-	-
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020304	Magazines and Periodicals	60,000.00	1,000,000.00	60,000.00	60,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020616	Knowledge Based Enhancement	3,200,000.00	2,399,400.00	3,100,000.00	3,100,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020710	Economic & fin. Consulting Services	2,270,000.00	-	465,000.00	580,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	60,000.00	46,440.00	60,000.00	60,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021001	Refreshment & Meals	605,000.00	619,200.00	1,000,000.00	1,000,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021006	Postages & Courier Services		1,000,000.00	48,000.00	48,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021014	Annual Budget Expenses and Administration	70,000.00		65,000.00	65,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021051	Public Private Partnership (PPP) Programme	3,800,000.00		7,800,000.00	7,800,000.00
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Overhead Cost Total</b>			<b>10,065,000.00</b>	<b>10,715,240.00</b>	<b>12,598,000.00</b>	<b>12,713,000.00</b>
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Recurrent Total</b>			<b>45,326,246.96</b>	<b>48,187,977.68</b>	<b>12,598,000.00</b>	<b>12,713,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost	21010101	Consolidated Salaries	121,812,911.22	79,934,572.32		
011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		12,016,169.64		
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Personnel Cost Total</b>			<b>121,812,911.22</b>	<b>91,950,741.96</b>	<b>-</b>	<b>-</b>
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	13,680.00	13,529.52	17,480.00	17,480.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021001	Refreshment & Meals	1,066,000.00	1,161,000.00	1,500,000.00	1,500,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021038	Conduct of Monitoring of all Capital Projects		7,560,000.00		
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020709	Conduct of Procurement Audit		7,548,000.00		
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020706	Conduct of Procurement Survey		4,558,200.00		
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021008	Subscription to Professional Bodies		-	1,500,000.00	1,500,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	495,000.00		510,000.00	510,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	3,300,000.00	10,000,000.00	3,300,000.00	3,300,000.00
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Overhead Cost Total</b>			<b>4,874,680.00</b>	<b>30,840,729.52</b>	<b>6,827,480.00</b>	<b>6,827,480.00</b>
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Recurrent Total</b>			<b>126,687,591.22</b>	<b>122,791,471.48</b>	<b>6,827,480.00</b>	<b>6,827,480.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011100200200	Kaduna Geographic Information Service (KADGIS)	Personnel Cost	21010101	Consolidated Salaries	262,990,865.72	240,272,606.40		
011100200200	Kaduna Geographic Information Service (KADGIS)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		9,167,597.88		
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Personnel Cost Total</b>			<b>262,990,865.72</b>	<b>249,440,204.28</b>	<b>-</b>	<b>-</b>
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	7,454,040.89	9,630,543.78	9,630,543.78
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22020901	Bank Charges (Other than Interest)	52,800.00	77,400.00	100,000.00	100,000.00
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22020906	Cost of Revenue Collection	239,270,054.18	-	-	-
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22021001	Refreshment & Meals	528,000.00	774,000.00	1,000,000.00	1,000,000.00
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		30,000,000.00		
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22021013	Promotion (Service Wide)	220,000.00	1,161,000.00	1,500,000.00	1,500,000.00
011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost	22021014	Annual Budget Expenses and Administration	52,800.00	-	350,000.00	350,000.00
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Overhead Cost Total</b>			<b>240,123,654.18</b>	<b>39,466,440.89</b>	<b>12,580,543.78</b>	<b>12,580,543.78</b>
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Recurrent Total</b>			<b>503,114,519.90</b>	<b>288,906,645.17</b>	<b>12,580,543.78</b>	<b>12,580,543.78</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020201	Electricity Charges	3,000,000.00	2,322,000.00	3,000,000.00	3,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020203	Internet Access Charges	1,146,000.00	928,800.00	1,200,000.00	1,200,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020209	Postages and Courier Services	420,000.00	371,520.00	480,000.00	480,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	3,000,000.00	2,322,000.00	3,000,000.00	3,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22021007	Welfare Packages		30,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020205	Water Rates & Charges		5,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020601	Security Services		10,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		5,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020801	Motor Vehicle Fuel Cost		3,500,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020605	Cleaning & Fumigation Services		15,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020803	Plant/Generator Fuel Cost		10,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020405	Maintenance of Plants & Generators		5,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost		Federal Capital Territory Charges		30,000,000.00		
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020901	Bank Charges (Other than Interest)	60,000.00	96,440.00	60,000.00	60,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22021001	Refreshment & Meals	6,400,000.00	12,000,000.00	6,720,000.00	6,720,000.00
011102100100	Kaduna State Liaison Office Abuja	<b>Overhead Cost Total</b>			<b>14,026,000.00</b>	<b>131,540,760.00</b>	<b>14,460,000.00</b>	<b>14,460,000.00</b>
011102100100	Kaduna State Liaison Office Abuja	<b>Recurrent Total</b>			<b>14,026,000.00</b>	<b>131,540,760.00</b>	<b>14,460,000.00</b>	<b>14,460,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
016100100100	Secretary to the State Government	Personnel Cost	21010101	Consolidated Salaries	1,121,836,175.91	52,483,611.48		
016100100100	Secretary to the State Government	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		39,912,475.20		
016100100100	Secretary to the State Government	Personnel Cost	21030109	Severance Pay for Political office appointees	108,000,000.00	500,000,000.00		
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Personnel Cost Total</b>			<b>1,229,836,175.91</b>	<b>592,396,086.68</b>	-	-
016100100100	Secretary to the State Government	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	2,030,000.00	2,030,000.00
016100100100	Secretary to the State Government	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	200,904.00	20,021,711.22	2,612,030.00	2,612,030.00
016100100100	Secretary to the State Government	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		13,235,288.54	17,099,856.00	17,099,856.00
016100100100	Secretary to the State Government	Overhead Cost	22020627	Hosting of Conferences, Convention and Others	134,540,181.36	152,419,298.16	296,924,157.83	296,924,157.83
016100100100	Secretary to the State Government	Overhead Cost	22020628	Projects Implementation and Results Delivery (PIRD)	48,413,773.17	53,899,174.38	197,195,176.20	195,595,176.20
016100100100	Secretary to the State Government	Overhead Cost	22020901	Bank Charges (Other than Interest)	26,400.00	89,474.40	115,600.00	115,600.00
016100100100	Secretary to the State Government	Overhead Cost	22021001	Refreshment & Meals	50,483,359.37	54,206,970.03	70,034,845.00	70,034,845.00
016100100100	Secretary to the State Government	Overhead Cost	22021022	Donations to Institutions & Organisations	300,590,158.51	294,576,782.69	380,590,158.51	380,590,158.51
016100100100	Secretary to the State Government	Overhead Cost	22021024	Committees & Commissions Expenses	350,457,653.55	303,736,161.72	392,423,981.55	392,423,981.55
016100100100	Secretary to the State Government	Overhead Cost	22021052	Cabinet/Executive Matters Expenses	39,999,999.96	36,032,486.40	23,391,200.00	23,391,200.00
016100100100	Secretary to the State Government	Overhead Cost	22021002	Honorarium & Sitting Allowance	435,000,000.00	600,000,000.00		
016100100100	Secretary to the State Government	Overhead Cost	21030102	Pension	35,000,000.00	-		
016100100100	Secretary to the State Government	Overhead Cost	22021021	Special Day Celebrations		261,226,109.00		
016100100100	Secretary to the State Government	Overhead Cost	22021053	Support to Civil Society Organisations (CSOs)	46,680,000.00	38,700,000.00	50,000,000.00	50,000,000.00
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Overhead Cost Total</b>			<b>1,441,392,429.91</b>	<b>1,828,143,456.54</b>	<b>1,432,417,005.09</b>	<b>1,430,817,005.09</b>
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Recurrent Total</b>			<b>2,671,228,605.81</b>	<b>2,420,539,543.22</b>	<b>1,432,417,005.09</b>	<b>1,430,817,005.09</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
016100500100	Kaduna State Media Corporation	Personnel Cost	21010101	Consolidated Salaries	240,261,130.14	222,798,134.76		
016100500100	Kaduna State Media Corporation	Personnel Cost	21010103	Consolidated Revenue Fund Charges-Salaries		1,435,048.20		
<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Personnel Cost Total</b>			<b>240,261,130.14</b>	<b>224,233,182.96</b>	<b>-</b>	<b>-</b>
016100500100	Kaduna State Media Corporation	Overhead Cost	21020130	Medical Allowance		2,554,200.00	6,300,000.00	6,300,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020108	Local Transport and Travel-Civil Servants		12,842,208.00	27,792,000.00	27,792,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020202	Telephone charges	1,080,000.00	835,920.00	1,080,000.00	1,080,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020203	Internet Access Charges		1,548,000.00	3,000,000.00	3,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020204	Satellite Broadcasting Access Charges	13,300,000.00	13,328,200.00	4,300,000.00	4,300,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020208	Software Charges/ License Renewal	9,977,400.00	2,846,307.60	3,677,400.00	3,677,400.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020209	Postages and Courier Services		278,640.00	360,000.00	360,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020305	Printing of Non-Security Documents		-	7,381,000.00	7,381,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020309	Uniforms & other Clothing	960,000.00	743,040.00	960,000.00	960,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	2,080,000.00	1,609,920.00	2,080,000.00	2,080,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020312	Fire Fighting Materials	5,000,000.00	3,870,000.00	5,000,000.00	5,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020314	Robe & Outfit Allowance	3,800,000.00	2,910,240.00	3,760,000.00	3,760,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020506	Practicing Licence Fee( Charges)	17,841,000.00	7,740,000.00	10,000,000.00	10,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020601	Security Services		3,030,960.00	40,000.00	40,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020602	Office Rent	3,000,000.00	2,322,000.00	3,000,000.00	3,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020605	Cleaning & Fumigation Services		2,167,200.00	4,800,000.00	4,800,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020806	Cooking Gas/Fuel Cost	336,000.00	260,064.00	336,000.00	336,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020901	Bank Charges (Other than Interest)	216,000.00	167,184.00	216,000.00	216,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		5,000,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020801	Motor Vehicle Fuel Cost		3,500,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020803	Plant/Generator Fuel Cost		10,000,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020405	Maintenance of Plants & Generators		5,000,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		7,500,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020301	Office Stationaries/Computer Consumables		7,400,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020801	Motor Vehicle Fuel Cost		3,000,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020405	Maintenance of Plants & Generators		5,200,000.00		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020912	Commission for Marketers		8,359,200.00	16,800,000.00	16,800,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021001	Refreshment & Meals	5,040,000.00	4,055,760.00	10,240,000.00	10,240,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021058	Affiliation Expenses		1,935,000.00	2,500,000.00	2,500,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021002	Honorarium & Sitting Allowance	10,000,000.00	-		
016100500100	Kaduna State Media Corporation	Overhead Cost	22021008	Content Creation		23,374,800.00	55,200,000.00	55,200,000.00
<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Overhead Cost Total</b>			<b>72,630,400.00</b>	<b>143,378,843.60</b>	<b>168,822,400.00</b>	<b>168,822,400.00</b>
<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Recurrent Total</b>			<b>312,891,530.14</b>	<b>367,612,026.56</b>	<b>168,822,400.00</b>	<b>168,822,400.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
016100800100	State Emergency Management Agency	Personnel Cost	21010101	Consolidated Salaries	116,056,862.63	88,676,965.56		
016100800100	State Emergency Management Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,582.82		
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Personnel Cost Total</b>			<b>116,056,862.63</b>	<b>94,194,548.38</b>	<b>-</b>	<b>-</b>
016100800100	State Emergency Management Agency	Overhead Cost	22020102	Local Transport and Traveling (Others)		5,048,000.00	2,000,000.00	2,000,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	4,480,000.00	2,972,160.00	3,840,000.00	3,840,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020308	Field & Camping Materials Supplies	68,773,000.00	37,223,982.00	48,093,000.00	48,093,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020309	Uniforms & other Clothing	4,860,000.00	3,096,000.00	4,000,000.00	4,000,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	46,300,800.00	31,792,050.00	40,575,000.00	40,575,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020312	Fire Fighting Materials	10,291,000.00	7,353,000.00	9,500,000.00	9,500,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,054,600.00	1,578,960.00	2,040,000.00	2,040,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020629	Food and Nutrition Programme	1,682,000.00	-	3,000,000.00	3,000,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	13,008.00	46,440.00	60,000.00	60,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021001	Refreshment & Meals	1,249,000.00	1,489,950.00	1,925,000.00	1,925,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		10,000,000.00		
016100800100	State Emergency Management Agency	Overhead Cost	22021014	Annual Budget Expenses and Administration		-	168,000.00	168,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021021	Special Days/Celebrations		-	3,500,000.00	3,000,000.00
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Overhead Cost Total</b>			<b>147,703,408.00</b>	<b>100,600,542.00</b>	<b>118,701,000.00</b>	<b>118,201,000.00</b>
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Recurrent Total</b>			<b>263,760,270.63</b>	<b>194,795,090.38</b>	<b>118,701,000.00</b>	<b>118,201,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
016101900100	Government Printing Department	Personnel Cost	21010101	Consolidated Salaries	41,249,958.63	40,677,777.39		
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Personnel Cost Total</b>			<b>41,249,958.63</b>	<b>40,677,777.39</b>	-	-
016101900100	Government Printing Department	Overhead Cost	22020312	Fire Fighting Materials	132,042.24	-	<b>132,354.24</b>	<b>132,354.24</b>
016101900100	Government Printing Department	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		210,280.32	271,680.00	271,680.00
016101900100	Government Printing Department	Overhead Cost	22020405	Maintenance of Plants & Generators	4,472,000.00	-	-	-
016101900100	Government Printing Department	Overhead Cost	22020406	Other Maintenance Services		436,025.57	563,340.53	563,340.53
016101900100	Government Printing Department	Overhead Cost	22020901	Bank Charges (Other than Interest)	26,400.00	3,039.07	3,926.45	3,926.45
016101900100	Government Printing Department	Overhead Cost	22021001	Refreshment & Meals		34,830.00	45,000.00	45,000.00
016101900100	Government Printing Department	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	26,400.00	-	70,420.00	70,420.00
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Overhead Cost Total</b>			<b>4,656,842.24</b>	<b>684,174.96</b>	<b>954,366.98</b>	<b>954,366.98</b>
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Recurrent Total</b>			<b>45,906,800.87</b>	<b>41,361,952.35</b>	<b>954,366.98</b>	<b>954,366.98</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012401700100	Bureau of Interfaith	Personnel Cost	21010101	Consolidated Salaries	32,289,865.52	21,569,172.24		
012401700100	Bureau of Interfaith	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		10,875,956.40		
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Personnel Cost Total</b>			<b>32,289,865.52</b>	<b>32,445,128.64</b>	-	-
012401700100	Bureau of Interfaith	Overhead Cost	22020102	Local Transport and Traveling (Others)		19,829,140.68	30,000.00	30,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	138,000.00	801,864.00	86,000.00	86,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020305	Printing of Non-Security Documents		585,919.66	42,502.14	42,502.14
012401700100	Bureau of Interfaith	Overhead Cost	22021038	Supervision	10,000,000.00	-		
012401700100	Bureau of Interfaith	Overhead Cost	22020901	Bank Charges (Other than Interest)	964.68	746.66	964.68	964.68
	Bureau of Interfaith	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		10,000,000.00		
012401700100	Bureau of Interfaith	Overhead Cost	22021001	Refreshment & Meals	329,000.00	16,404,620.40	457,200.00	457,200.00
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Overhead Cost Total</b>			<b>10,467,964.68</b>	<b>47,622,291.39</b>	<b>616,666.82</b>	<b>616,666.82</b>
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Recurrent Total</b>			<b>42,757,830.20</b>	<b>80,067,420.03</b>	<b>616,666.82</b>	<b>616,666.82</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012401300100	Pilgrims Welfare Agency	Personnel Cost	21010101	Consolidated Salaries	40,896,680.05	31,429,919.96		
012401300100	Pilgrims Welfare Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Personnel Cost Total</b>			<b>40,896,680.05</b>	<b>31,429,919.96</b>	-	-
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020102	Local Transport and Traveling (Others)		331,272.00	288,000.00	350,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	140,000.00	300,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020203	Internet Access Charges		161,112.53	208,155.72	375,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,808.59	7,591.85	9,808.59	9,808.59
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021001	Refreshment & Meals	276,000.00	193,500.00	250,000.00	350,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021038	Monitoring and Evaluation of Pilgrims Activities		5,000,000.00		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020406	Other Maintenance Services	30,154.73	-		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021026	Entertainment & Hospitality	78,000.00	-		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021004	Medical Expenses		2,116,487.00	150,500.00	150,500.00
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Overhead Cost Total</b>			<b>396,963.32</b>	<b>7,809,963.38</b>	<b>1,046,464.31</b>	<b>1,535,308.59</b>
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Recurrent Total</b>			<b>41,293,643.37</b>	<b>39,239,883.34</b>	<b>1,046,464.31</b>	<b>1,535,308.59</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
016101600100	Kaduna State Peace Commission	Personnel Cost	21010101	Consolidated Salaries	12,423,300.71	4,979,082.96		
016101600100	Kaduna State Peace Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		19,726,816.92		
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Personnel Cost Total</b>			<b>12,423,300.71</b>	<b>24,705,899.88</b>	-	-
016101600100	Kaduna State Peace Commission	Overhead Cost	22020102	Local Transport and Traveling (Others)		2,036,540.00	1,710,000.00	1,710,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	19,561.92	-	-	-
016101600100	Kaduna State Peace Commission	Overhead Cost	22021003	Publicity & Advertisement	398,126.40	-		
016101600100	Kaduna State Peace Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,087,000.00		
016101600100	Kaduna State Peace Commission	Overhead Cost	22021001	Refreshment & Meals	1,050,888.38	879,651.00	3,136,500.00	3,136,500.00
	Kaduna State Peace Commission	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		10,000,000.00		
	Kaduna State Peace Commission	Overhead Cost	22020602	Office Rent		3,000,000.00		
016101600100	Kaduna State Peace Commission	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	126,863.19	-	161,544.64	161,544.64
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Overhead Cost Total</b>			<b>1,595,439.90</b>	<b>17,003,191.00</b>	<b>5,008,044.64</b>	<b>5,008,044.64</b>
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Recurrent Total</b>			<b>14,018,740.60</b>	<b>41,709,090.88</b>	<b>5,008,044.64</b>	<b>5,008,044.64</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost	21010101	Consolidated Salaries	54,653,753.93	20,462,425.92		
025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		17,364,396.60		
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Personnel Cost Total</b>			<b>54,653,753.93</b>	<b>37,826,822.52</b>	<b>-</b>	<b>-</b>
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		936,540.00	1,890,000.00	2,070,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,336.00	7,740.00	315,000.00	337,500.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021001	Refreshment & Meals	188,496.00	340,560.00	1,560,000.00	1,800,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	42,108.00		690,000.00	900,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021038	Supervision	1,528,000.00	1,633,140.00	3,015,000.00	3,240,000.00
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Overhead Cost Total</b>			<b>1,764,940.00</b>	<b>2,917,980.00</b>	<b>7,470,000.00</b>	<b>8,347,500.00</b>
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Recurrent Total</b>			<b>56,418,693.93</b>	<b>40,744,802.52</b>	<b>7,470,000.00</b>	<b>8,347,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012500100100	Office of the Head of Service	Personnel Cost	21010101	Consolidated Salaries	111,895,907.03	84,812,945.40		
012500100100	Office of the Head of Service	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		22,937,523.96		
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Personnel Cost Total</b>			<b>111,895,907.03</b>	<b>107,750,469.36</b>	-	-
012500100100	Office of the Head of Service	Overhead Cost	22020209	Postages and Courier Services		193,500.00	260,000.00	265,000.00
012500100100	Office of the Head of Service	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		2,484,540.00	3,210,000.00	3,210,000.00
012500100100	Office of the Head of Service	Overhead Cost	22020503	Local Training ( Regular)	517,540,795.12	-	108,954,700.00	108,954,700.00
012500100100	Office of the Head of Service	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,200.16	39,381.12	50,880.00	50,880.00
012500100100	Office of the Head of Service	Overhead Cost	22021001	Refreshment & Meals	21,084,934.40	5,805,503.10	7,500,650.00	7,500,650.00
012500100100	Office of the Head of Service	Overhead Cost	22021021	Special Days/Celebrations	14,158,259.15	-	2,500,002.05	2,500,002.05
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Overhead Cost Total</b>			<b>552,796,188.83</b>	<b>8,522,924.22</b>	<b>122,476,232.05</b>	<b>122,481,232.05</b>
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Recurrent Total</b>			<b>664,692,095.86</b>	<b>116,273,393.58</b>	<b>122,476,232.05</b>	<b>122,481,232.05</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012500900100	Kaduna State Pension Bureau	Personnel Cost	21010101	Consolidated Salaries	46,364,434.38	19,763,405.30		
012500900100	Kaduna State Pension Bureau	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,250,549.80		
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Personnel Cost Total</b>			<b>46,364,434.38</b>	<b>26,013,955.10</b>	<b>-</b>	<b>-</b>
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020208	Software Charges/ License Renewal	14,588,158.30	-	14,588,158.30	14,588,158.30
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		696,600.00	900,000.00	900,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020404	Maintenance of Office/IT Equipment	823,020.00	637,017.48	823,020.00	823,020.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22021060	Development of Archives and Cataloging		5,805,000.00	3,500,000.00	3,500,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22021070	Biometric Capturing of unverified files		4,106,921.40	10,306,100.00	10,306,100.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020630	Pension Verification	18,000,000.00	13,932,000.00	18,000,000.00	18,000,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020901	Bank Charges (Other than Interest)		185,760.00	240,000.00	240,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22021001	Refreshment & Meals	599,280.00	529,416.00	2,184,000.00	2,184,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22060204	Settlement of Outstanding Recurrent Liabilities		20,614,038.75	-	-
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Overhead Cost Total</b>			<b>34,010,458.30</b>	<b>46,506,753.63</b>	<b>50,541,278.30</b>	<b>50,541,278.30</b>
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Recurrent Total</b>			<b>80,374,892.68</b>	<b>72,520,708.73</b>	<b>50,541,278.30</b>	<b>50,541,278.30</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
014700100100	Civil Service Commission, Kaduna State	Personnel Cost	21010101	Consolidated Salaries	103,272,551.44	63,994,171.49		
014700100100	Civil Service Commission, Kaduna State	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		21,176,892.80		
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Personnel Cost Total</b>			<b>103,272,551.44</b>	<b>85,171,064.28</b>	<b>-</b>	<b>-</b>
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020305	Printing of Non-Security Documents	1,476,784.00	1,142,649.23	1,476,291.00	1,476,291.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		720,303.75	930,625.00	930,625.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,148.45	1,662.90	2,148.45	2,148.45
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021001	Refreshment & Meals	695,080.00	3,005,232.50	1,298,750.00	1,298,750.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	3,040,000.00	3,355,368.09	3,043,111.23	3,043,111.23
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021013	Promotion (Service Wide)	30,307,918.00	50,787,393.39	30,874,881.54	30,874,881.54
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021014	Annual Budget Expenses and Administration	65,472.00	-	75,720.00	75,720.00
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Overhead Cost Total</b>			<b>35,587,402.45</b>	<b>59,012,609.86</b>	<b>37,701,527.22</b>	<b>37,701,527.22</b>
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Recurrent Total</b>			<b>138,859,953.89</b>	<b>144,183,674.14</b>	<b>37,701,527.22</b>	<b>37,701,527.22</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
022000100100	Ministry of Finance	Personnel Cost	21010101	Consolidated Salaries	618,079,694.71	1,205,777,649.28		
022000100100	Ministry of Finance	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		33,404,843.40		
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Personnel Cost Total</b>			<b>618,079,694.71</b>	<b>1,239,182,492.68</b>	<b>-</b>	<b>-</b>
022000100100	Ministry of Finance	Overhead Cost	21020206	Govt 8% Contribution to Pension Scheme	2,078,898,696.42	2,260,000,000.00	2,530,000,000.00	2,300,000,000.00
022000100100	Ministry of Finance	Overhead Cost	21020209	Govt 5% Contribution to Pension Scheme	1,415,756,284.70	2,400,000,000.00	2,200,000,000.00	2,000,000,000.00
022000100100	Ministry of Finance	Overhead Cost	21030101	Gratuity and Death Benefits	3,100,000,000.00	1,200,000,000.00	3,000,000,000.00	3,000,000,000.00
022000100100	Ministry of Finance	Overhead Cost	21030102	Pension (Defined Benefits)	3,140,000,000.00	3,640,000,000.00	5,170,000,000.00	4,700,000,000.00
	Ministry of Finance	Overhead Cost	22020102	Local Transport and Traveling (Others)		10,000,000.00		
022000100100	Ministry of Finance	Overhead Cost	22020104	International Transport and Traveling(Others)	327,821,640.00	258,000,000.00	300,000,000.00	300,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	359,301,761.10	361,351,838.10	389,052,366.60	311,241,893.28
022000100100	Ministry of Finance	Overhead Cost	22020106	International Transport and Travel-Estacodes	651,688,771.48	516,000,000.00	600,000,000.00	400,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020107	International Transport and Travel-Passage		258,000,000.00	400,000,000.00	400,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020201	Electricity Charges	564,000,000.00	540,000,000.00	1,200,000,000.00	1,200,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020205	Water Rates & Charges	179,200,000.00	399,600,000.00	444,000,000.00	444,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020301	Office Stationaries/Computer Consumables	782,000,000.00	648,000,000.00	540,000,000.00	360,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020305	Printing of Non-Security Documents	92,736,000.00	108,360,000.00	105,000,000.00	70,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020306	Printing of Security Documents	94,760,000.00	92,880,000.00	90,000,000.00	60,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020701	Financial Consulting	896,000,000.00	1,161,000,000.00	3,000,000,000.00	3,000,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020709	Continuous Internal Audit	25,311,528.00	77,400,000.00	75,000,000.00	50,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020801	Motor Vehicle Fuel Cost	288,400,000.00	324,000,000.00	30,000,000.00	30,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020901	Bank Charges (Other than Interest)	26,400,000.00	15,480,000.00	10,000,000.00	10,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020902	Insurance Premium	150,000,000.00	77,400,000.00	100,000,000.00	100,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020909	Insurance of Capital Assets	50,000,000.00	77,400,000.00	50,000,000.00	50,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021001	Refreshment & Meals	3,379,200.00	12,647,160.00	12,255,000.00	8,170,000.00
022000100100	Ministry of Finance	Overhead Cost	22021007	Welfare Packages	250,800,000.00	860,000,000.00	900,000,000.00	600,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	41,200,000.00	92,880,000.00	110,000,000.00	100,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021066	M & E and Sector Performance Report	1,320,000.00	-	-	-
022000100100	Ministry of Finance	Overhead Cost	22060101	Foreign Loans and Interest Repayment	5,000,000,000.00	25,849,855,164.00	25,849,855,164.00	25,849,855,164.00
022000100100	Ministry of Finance	Overhead Cost	22060201	Domestic Loans and Interest Repayment	1,200,000,000.00	9,592,751,662.00	9,592,751,662.00	9,592,751,662.00
022000100100	Ministry of Finance	Overhead Cost	22060204	Settlement of Outstanding Recurrent Liabilities	45,320,000.00	-	-	-
022000100100	Ministry of Finance	Overhead Cost	21020131	Performance Bonus	1,081,000,000.00	-	-	-
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Overhead Cost Total</b>			<b>21,845,293,881.69</b>	<b>50,833,005,824.10</b>	<b>56,697,914,192.60</b>	<b>54,936,018,719.28</b>
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Recurrent Total</b>			<b>22,463,373,576.40</b>	<b>52,072,188,316.78</b>	<b>56,697,914,192.60</b>	<b>54,936,018,719.28</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21010101	Consolidated Salaries	894,932,378.19	510,147,761.61		
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		21,745,244.92		
<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Personnel Cost Total</b>			<b>894,932,378.19</b>	<b>531,893,006.53</b>	<b>-</b>	<b>-</b>
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	21020131	Performance Bonus	120,000,000.00	164,726,807.47	283,029,786.08	283,029,786.08
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	21020134	Research/Academic Allowance	1,401,982.82	24,837,958.73	12,710,541.00	12,710,541.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020102	Local Transport and Traveling (Others)		7,000,000.00	-	-
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost		-	19,248,000.00	19,248,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020402	Maintenance of Office Furniture		-	1,429,272.00	1,429,272.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020404	Maintenance of Office/IT Equipment		5,926,604.69	7,657,112.00	7,657,112.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020405	Maintenance of Plants & Generators		-	13,920,000.00	13,920,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020602	Office Rent	4,202,400.00	7,074,360.00	9,140,000.00	9,140,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020703	Legal Services		10,035,877.33	14,439,118.00	14,439,118.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020803	Board Members Allowance	1,980,000.00	-	-	-
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020901	Bank Charges (Other than Interest)	412,000.00	-	-	-
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020906	Cost of Revenue Collection	586,827,725.47	-	1,036,183,171.60	1,036,183,171.60
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22021001	Refreshment & Meals	660,000.00	3,792,600.00	4,900,000.00	4,900,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020910	Establishment of Tax Academy		28,500,000.00		
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22021014	Annual Budget Expenses and Administration	167,713.39	-	260,000.00	260,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22021029	Supplementary Support to NYSC	9,888,000.00	13,932,000.00	18,000,000.00	18,000,000.00
<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Overhead Cost Total</b>			<b>725,539,821.68</b>	<b>265,826,208.23</b>	<b>1,420,917,000.68</b>	<b>1,420,917,000.68</b>
<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Recurrent Total</b>			<b>1,620,472,199.87</b>	<b>797,719,214.76</b>	<b>1,420,917,000.68</b>	<b>1,420,917,000.68</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost	21010101	Consolidated Salaries	101,282,255.29	113,846,026.92		
014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		36,215,292.72		
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Personnel Cost Total</b>			<b>101,282,255.29</b>	<b>150,061,319.64</b>	-	-
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020208	Software Charges/ License Renewal	428,670.00	216,000.00	240,000.00	240,000.00
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020102	Local Transport and Traveling (Others)		774,000.00		
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		810,478.19	547,129.44	547,129.44
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services		944,280.00	1,020,000.00	1,020,000.00
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22021001	Refreshment & Meals	124,160.08	130,053.67	168,028.00	168,028.00
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Overhead Cost Total</b>			<b>552,830.08</b>	<b>2,874,811.86</b>	<b>1,975,157.44</b>	<b>1,975,157.44</b>
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Recurrent Total</b>			<b>101,835,085.37</b>	<b>152,936,131.50</b>	<b>1,975,157.44</b>	<b>1,975,157.44</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023800100100	Planning and Budget Commission	Personnel Cost	21010101	Consolidated Salaries	136,997,837.16	101,501,030.04		
023800100100	Planning and Budget Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		8,298,859.08		
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Personnel Cost Total</b>			<b>136,997,837.16</b>	<b>109,799,889.12</b>	-	-
023800400100	Planning and Budget Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		11,610,000.00	15,000,000.00	15,000,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22020629	Nutrition Coordination Activities		100,000,000.00	28,000,000.00	28,000,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	200,000.00	93,500.00	250,000.00	250,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021001	Refreshment & Meals	17,001,100.00	15,000,120.00	29,880,000.00	29,880,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021013	Promotion (Service Wide)	8,000,000.00	3,096,000.00	4,000,000.00	4,000,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	55,000,000.00	60,570,000.00	90,000,000.00	90,000,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22040127	Recurrent Counterpart Contribution By Government	40,000,000.00	25,000,000.00		
023800400100	Planning and Budget Commission	Overhead Cost	22021007	Welfare Package (General Stakeholders)		400,000,000.00		
023800400100	Planning and Budget Commission	Overhead Cost	22020427	Open Government Partnership Activities		15,000,000.00		
023800400100	Planning and Budget Commission	Overhead Cost	22021066	M & E and Sector Performance Report		500,000,000.00		
023800400100	Planning and Budget Commission	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Implementation	60,000,000.00	46,440,000.00	108,000,000.00	108,000,000.00
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Overhead Cost Total</b>			<b>180,201,100.00</b>	<b>1,176,809,620.00</b>	<b>275,130,000.00</b>	<b>275,130,000.00</b>
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Recurrent Total</b>			<b>317,198,937.16</b>	<b>1,286,609,509.12</b>	<b>275,130,000.00</b>	<b>275,130,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023800400100	Kaduna State Bureau of Statistics	Personnel Cost	21010101	Consolidated Salaries	133,436,247.63	139,417,699.63		
023800400100	Kaduna State Bureau of Statistics	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		7,229,320.00		
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Personnel Cost Total</b>			<b>133,436,247.63</b>	<b>146,647,019.63</b>	-	-
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	372,000.00	5,108,400.00	60,000.00	60,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020203	Internet Access Charges	506,000.00	619,200.00	192,000.00	192,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020208	Software Charges/ License Renewal		450,000.00	100,000.00	100,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020305	Printing of Non-Security Documents		-		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,052,640.00		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020404	Maintenance of Office/IT Equipment	120,000.00	1,238,400.00		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020901	Bank Charges (Other than Interest)	480,000.00	4,644.00		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021001	Refreshment & Meals		303,408.00		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021008	Subscription to Professional Bodies		-		
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021014	Annual Budget Expenses and Administration	240,000.00			
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021029	Supplementary Support to NYSC		-		
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Overhead Cost Total</b>			<b>1,718,000.00</b>	<b>8,776,692.00</b>	<b>352,000.00</b>	<b>352,000.00</b>
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Recurrent Total</b>			<b>135,154,247.63</b>	<b>155,423,711.63</b>	<b>352,000.00</b>	<b>352,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost	21010101	Consolidated Salaries	15,000,000.32	12,540,910.44		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		3,600,000.00		
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Personnel Cost Total</b>			<b>15,000,000.32</b>	<b>16,140,910.44</b>	-	-
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020208	Software Charges/ License Renewal		13,500,000.00	60,000,000.00	60,000,000.00
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		1,114,560.00	1,440,000.00	1,440,000.00
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020208	Master Data Management System	25,250,000.00	(25,250,000.00)		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020504	Induction of Adhoc Staff at NIMC HQ	4,500,000.00	5,400,000.00		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	28,908.00	46,440.00		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021001	Refreshment & Meals	3,508,000.00	792,576.00		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021038	Supervision	10,000,000.00	7,755,480.00		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	11,689,600.00	11,619,288.00		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021055	Ad-Hoc Staff Expenses	191,898,296.04	135,000,000.00		
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Overhead Cost Total</b>			<b>246,874,804.04</b>	<b>149,978,344.00</b>	<b>61,440,000.00</b>	<b>61,440,000.00</b>
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Recurrent Total</b>			<b>261,874,804.36</b>	<b>166,119,254.44</b>	<b>61,440,000.00</b>	<b>61,440,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
032600100100	Ministry of Justice	Personnel Cost	21010101	Consolidated Salaries	209,461,709.85	192,068,994.10		
032600100100	Ministry of Justice	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		15,224,800.34		
<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Personnel Cost Total</b>			<b>209,461,709.85</b>	<b>207,293,794.44</b>	-	-
032600100100	Ministry of Justice	Overhead Cost	22020302	Books	12,600,000.00	-	5,000,000.00	5,000,000.00
032600100100	Ministry of Justice	Overhead Cost	22020622	Administration of Criminal Justice Monitoring Committee Expenses	30,000,000.00	16,143,318.00	18,268,000.00	18,268,000.00
032600100100	Ministry of Justice	Overhead Cost	22020637	Court Process & Witnesses	10,950,000.00	6,192,000.00	2,500,000.00	2,500,000.00
032600100100	Ministry of Justice	Overhead Cost	22020703	Legal Services	83,960,000.00	270,410,780.00	31,300,000.00	31,300,000.00
032600100100	Ministry of Justice	Overhead Cost	22020901	Bank Charges (Other than Interest)	24,000.00	46,440.00	60,000.00	60,000.00
032600100100	Ministry of Justice	Overhead Cost	22021001	Refreshment & Meals	180,000.00	255,420.00	330,000.00	330,000.00
032600100100	Ministry of Justice	Overhead Cost	22021017	Anti-Corruption	28,300,000.00	73,498,640.00	30,360,000.00	30,360,000.00
032600100100	Ministry of Justice	Overhead Cost	22021002	Honorarium & Sitting Allowance	280,000.00	-		
032600100100	Ministry of Justice	Overhead Cost	22021038	Supervision (M & E)	1,800,000.00	-		
032600100100	Ministry of Justice	Overhead Cost	22021054	Law Review Committee Expenses	36,000,000.00	35,090,000.00	35,000,000.00	35,000,000.00
<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Overhead Cost Total</b>			<b>204,094,000.00</b>	<b>401,636,598.00</b>	<b>122,818,000.00</b>	<b>122,818,000.00</b>
<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Recurrent Total</b>			<b>413,555,709.85</b>	<b>608,930,392.44</b>	<b>122,818,000.00</b>	<b>122,818,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost	21010101	Consolidated Salaries	26,822,260.91	21,379,933.08		
012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		14,140,460.88		
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Personnel Cost Total</b>			<b>26,822,260.91</b>	<b>35,520,393.96</b>	-	-
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	141,963.62	15,297,990.00	385,000.00	385,000.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	3,502,737.00	4,525,500.00	4,525,500.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020601	Security Services	23,421,351.36	21,870,315.25	24,300,350.28	24,300,350.28
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020604	Security Vote (Including Operations)	620,660,745.75	620,660,745.72	620,660,745.72	620,660,745.72
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020606	Security Vote (Preventive & Supportive Measure)	4,120,000,000.00	3,388,036,340.00	3,388,036,340.00	3,388,036,340.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020901	Bank Charges (Other than Interest)	13,416.82	29,257.20	37,800.00	37,800.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22021001	Refreshment & Meals	4,426,752.00	5,730,821.75	7,404,162.47	7,404,162.47
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Overhead Cost Total</b>			<b>4,768,664,229.55</b>	<b>4,055,128,206.92</b>	<b>4,045,349,898.47</b>	<b>4,045,349,898.47</b>
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Recurrent Total</b>			<b>4,795,486,490.46</b>	<b>4,090,648,600.88</b>	<b>4,045,349,898.47</b>	<b>4,045,349,898.47</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
012401800100	Kaduna State Vigilance Service	Personnel Cost	21010101	Consolidated Salaries	5,151,866.85	3,145,770.00		
012401800100	Kaduna State Vigilance Service	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Personnel Cost Total</b>			<b>5,151,866.85</b>	<b>3,145,770.00</b>	<b>-</b>	<b>-</b>
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	1,025,000.00	332,633.30	369,592.55	427,092.55
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020309	Uniforms & other Clothing	80,375,000.00	-	55,500,000.00	55,500,000.00
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020317	Security Gadget	10,000,000.00	-	8,200,000.00	8,200,000.00
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020401	Maintenance of Motor Vehicle / Transport Equipment	405,000.00	-		
012401800100	Kaduna State Vigilance Service	Overhead Cost	21020152	Operation Allowance	31,970,000.00	-		
012401800100	Kaduna State Vigilance Service	Overhead Cost	22021003	Publicity & Advertisement	105,600.00	-		
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020601	Security Services		49,076,820.00	54,669,000.00	54,694,800.00
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,000.00	10,800.00	12,000.00	12,000.00
012401800100	Kaduna State Vigilance Service	Overhead Cost	22021001	Refreshment & Meals	180,000.00	239,760.00	252,000.00	296,400.00
<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Overhead Cost Total</b>			<b>124,072,600.00</b>	<b>49,660,013.30</b>	<b>119,002,592.55</b>	<b>119,130,292.55</b>
<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Recurrent Total</b>			<b>129,224,466.85</b>	<b>52,805,783.30</b>	<b>119,002,592.55</b>	<b>119,130,292.55</b>



**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
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# JUDICIARY BRANCH

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800100100	Judicial Service Commission	Personnel Cost	21010101	Consolidated Salaries	65,723,445.48	27,568,684.20		
031800100100	Judicial Service Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		49,893,889.44		
<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Personnel Cost Total</b>			<b>65,723,445.48</b>	<b>77,462,573.64</b>	<b>-</b>	<b>-</b>
031800100100	Judicial Service Commission	Overhead Cost	21020135	Robe & Outfit Allowances	16,152,626.00	16,168,860.00	20,890,000.00	20,890,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	10,000,000.00	18,808,200.00	24,300,000.00	24,300,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020112	International Training (Seminars Conferences and Workshops) Travel Cost	25,000,000.00	17,028,000.00	22,000,000.00	22,000,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020114	Local Training (Seminar, Conferences & Workshops) Travel Cost	42,240.00	6,479,928.00	28,372,000.00	28,372,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020201	Electricity Charges	2,000,000.00	1,671,840.00	2,160,000.00	2,160,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020205	Water Rates & Charges	-	476,010.00	615,000.00	615,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020209	Postages and Courier Services	140,800.00	92,880.00	120,000.00	120,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020301	Office Stationaries/Computer Consumables	513,480.00	1,351,017.00	5,745,500.00	5,745,500.00
031800100100	Judicial Service Commission	Overhead Cost	22020302	Books	-	199,305.00	-	-
031800100100	Judicial Service Commission	Overhead Cost	22020305	Printing of Non-Security Documents	4,376,000.00	4,644,000.00	14,000,000.00	14,000,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	2,359,152.00	648,000.00	648,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020405	Maintenance of Plants & Generators	227,040.00	352,944.00	456,000.00	456,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020607	Overseas Medical Treatment & Expenses	-	-	24,600,000.00	24,600,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021004	Medical Expenses		11,300,400.00	25,200,000.00	25,200,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020801	Motor Vehicle Fuel Cost	477,400.00	696,600.00	900,000.00	900,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020803	Plant/Generator Fuel Cost	800,800.00	1,548,000.00	3,000,000.00	3,000,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	12,971.20	17,492.40	22,600.00	22,600.00
031800100100	Judicial Service Commission	Overhead Cost	22021001	Refreshment & Meals	851,400.00	910,224.00	4,176,000.00	4,176,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	2,020,000.00	13,274,100.00	27,150,000.00	27,150,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021012	Discipline and Appointment (Service Wide)	-	4,179,600.00	7,400,000.00	7,400,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021013	Promotion (Service Wide)	-	3,018,600.00	3,900,000.00	3,600,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	393,192.00	508,000.00	508,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021038	Supervision	-	5,774,040.00	9,460,000.00	9,460,000.00
<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Overhead Cost Total</b>			<b>62,614,757.20</b>	<b>110,744,384.40</b>	<b>225,623,100.00</b>	<b>225,323,100.00</b>
<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Recurrent Total</b>			<b>128,338,202.68</b>	<b>188,206,958.04</b>	<b>225,623,100.00</b>	<b>225,323,100.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800400100	High Court of Justice	Personnel Cost	21010101	Consolidated Salaries	1,033,068,293.76	974,365,919.76		
031800400100	High Court of Justice	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>031800400100</b>	<b>High Court of Justice</b>	<b>Personnel Cost Total</b>			<b>1,033,068,293.76</b>	<b>974,365,919.76</b>	<b>-</b>	<b>-</b>
031800400100	High Court of Justice	Overhead Cost	21020109	Furniture Allowance	-	-	-	-
031800400100	High Court of Justice	Overhead Cost	22020101	Local Transport and Traveling (Training)	-	-	4,200,000.00	4,200,000.00
031800400100	High Court of Justice	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	14,857,600.00	8,730,720.00	11,280,000.00	11,040,000.00
031800400100	High Court of Justice	Overhead Cost	22020106	International Transport and Travel-Estacodes	-	15,480,000.00	20,000,000.00	20,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020112	International Training (Seminars Conferences and Workshops) Travel Cost	50,000,000.00	23,220,000.00	30,000,000.00	30,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020201	Electricity Charges	10,552,000.00	8,359,200.00	10,800,000.00	10,800,000.00
031800400100	High Court of Justice	Overhead Cost	22020202	Telephone charges	158,400.00	3,715,200.00	4,800,000.00	4,800,000.00
031800400100	High Court of Justice	Overhead Cost	22020203	Internet Access Charges	-	464,400.00	600,000.00	600,000.00
031800400100	High Court of Justice	Overhead Cost	22020205	Water Rates & Charges	704,000.00	2,786,400.00	3,600,000.00	3,600,000.00
031800400100	High Court of Justice	Overhead Cost	22020209	Postages and Courier Services	475,200.00	1,021,680.00	1,320,000.00	1,320,000.00
031800400100	High Court of Justice	Overhead Cost	22020301	Office Stationaries/Computer Consumables	57,288,000.00	8,297,280.00	10,720,000.00	10,720,000.00
031800400100	High Court of Justice	Overhead Cost	22020302	Books	660,000.00	1,393,200.00	1,800,000.00	1,800,000.00
031800400100	High Court of Justice	Overhead Cost	22020303	News Papers	253,440.00	594,432.00	768,000.00	768,000.00
031800400100	High Court of Justice	Overhead Cost	22020304	Magazines and Periodicals	7,920.00	13,932.00	18,000.00	18,000.00
031800400100	High Court of Justice	Overhead Cost	22020305	Printing of Non-Security Documents	843,920.00	7,955,172.00	10,278,000.00	10,278,000.00
031800400100	High Court of Justice	Overhead Cost	22020314	Robe & Outfit Allowance	31,521,500.00	23,692,527.00	30,610,500.00	30,610,500.00
031800400100	High Court of Justice	Overhead Cost	22020315	Computer Materials & Supply	352,000.00	619,200.00	800,000.00	800,000.00
031800400100	High Court of Justice	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,906,080.00	2,707,452.00	3,498,000.00	3,498,000.00
031800400100	High Court of Justice	Overhead Cost	22020402	Maintenance of Office Furniture	21,464,000.00	4,644,000.00	6,000,000.00	6,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	28,612,000.00	24,311,340.00	31,410,000.00	31,410,000.00
031800400100	High Court of Justice	Overhead Cost	22020405	Maintenance of Plants & Generators	14,633,400.00	7,815,852.00	10,098,000.00	10,098,000.00
031800400100	High Court of Justice	Overhead Cost	22020406	Other Maintenance Services	-	464,400.00	600,000.00	600,000.00
031800400100	High Court of Justice	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	15,746,240.00	4,486,104.00	5,796,000.00	5,796,000.00
031800400100	High Court of Justice	Overhead Cost	22020501	Local Training	3,784,000.00	13,913,424.00	5,813,000.00	5,813,000.00
031800400100	High Court of Justice	Overhead Cost	22020601	Security Services	25,280,000.00	13,932,000.00	18,000,000.00	18,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020603	Residential Rent	69,897,250.36	-	91,554,130.36	91,554,130.36
031800400100	High Court of Justice	Overhead Cost	22020605	Cleaning & Fumigation Services	704,000.00	1,238,400.00	1,600,000.00	1,600,000.00
031800400100	High Court of Justice	Overhead Cost	22020607	Medical Treatment & Expenses	48,000,000.00	-	75,500,000.00	75,500,000.00
031800400100	High Court of Justice	Overhead Cost	22021004	Medical Expenses		65,000,520.00	25,200,000.00	25,200,000.00
031800400100	High Court of Justice	Overhead Cost	22020702	Information Technology Consulting	6,000,000.00	1,161,000.00	1,500,000.00	1,500,000.00
031800400100	High Court of Justice	Overhead Cost	22020801	Motor Vehicle Fuel Cost	1,815,000.00	4,527,900.00	5,850,000.00	5,850,000.00
031800400100	High Court of Justice	Overhead Cost	22020803	Plant/Generator Fuel Cost	10,640,000.00	38,313,000.00	49,500,000.00	49,500,000.00
031800400100	High Court of Justice	Overhead Cost	22020901	Bank Charges (Other than Interest)	17,688.00	71,982.00	93,000.00	93,000.00
031800400100	High Court of Justice	Overhead Cost	22021001	Refreshment & Meals	255,860.00	3,657,150.00	4,725,000.00	4,725,000.00
031800400100	High Court of Justice	Overhead Cost	22021003	Publicity & Advertisement	-	3,096,000.00	4,000,000.00	4,000,000.00
031800400100	High Court of Justice	Overhead Cost	22021007	Welfare Packages	880,000.00	3,096,000.00	4,000,000.00	4,000,000.00
031800400100	High Court of Justice	Overhead Cost	22021008	Subscription to Professional Bodies	660,000.00	-	2,500,000.00	2,500,000.00
031800400100	High Court of Justice	Overhead Cost	22021021	Special Days/Celebrations	25,000,000.00	-	9,300,000.00	9,300,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800400100	High Court of Justice	Overhead Cost Total			442,969,498.36	298,779,867.00	493,931,630.36	493,691,630.36
031800400100	High Court of Justice	Recurrent Total			1,476,037,792.12	1,273,145,786.76	498,131,630.36	497,891,630.36

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800700100	Customary Court of Appeal	Personnel Cost	21010101	Consolidated Salaries	1,075,103,118.43	607,730,665.80		
031800700100	Customary Court of Appeal	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,517,222.84		
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Personnel Cost Total</b>			<b>1,075,103,118.43</b>	<b>613,247,888.64</b>	<b>-</b>	<b>-</b>
031800700100	Customary Court of Appeal	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	15,082,176.07	14,228,983.80	18,383,700.00	18,383,700.00
031800700100	Customary Court of Appeal	Overhead Cost	22020106	International Transport and Travel-Estacodes	14,196,000.00	15,325,200.00	21,800,000.00	21,800,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020107	International Transport and Travel-Passages	4,403,080.00	-		
031800700100	Customary Court of Appeal	Overhead Cost	22020114	Local Training (Seminars,Conferences. & Workshops) Travel Cost	3,598,980.00	5,823,189.00	7,523,500.00	7,523,500.00
031800700100	Customary Court of Appeal	Overhead Cost	22020201	Electricity Charges	3,336,960.00	5,749,272.00	7,428,000.00	7,428,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020203	Internet Access Charges	888,800.00	1,114,560.00	1,440,000.00	1,440,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020301	Office Stationaries/Computer Consumables	894,168.00	1,586,700.00	10,050,000.00	10,050,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020305	Printing of Non-Security Documents	1,727,660.00	3,426,111.00	6,426,500.00	6,426,500.00
031800700100	Customary Court of Appeal	Overhead Cost	22020314	Robe & Outfit Allowance	48,819,357.00	39,411,582.32	54,919,357.00	54,919,357.00
031800700100	Customary Court of Appeal	Overhead Cost	22020404	Maintenance of Office Computer & ICT Equipments	13,310,000.00	11,209,842.00	16,483,000.00	16,483,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020405	Maintenance of Plants & Generators	545,600.00	1,857,600.00	2,400,000.00	2,400,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020406	Other Maintenance Services	1,015,080.00	2,577,420.00	3,330,000.00	3,330,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020601	Security Services	1,906,080.00	2,089,800.00	5,700,000.00	5,700,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020603	Residential Rent		10,612,472.95	23,711,205.36	23,711,205.36
031800700100	Customary Court of Appeal	Overhead Cost	22020607	Medical Treatment & Expenses	30,000,000.00	-	52,500,000.00	52,500,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22021004	Medical Expenses		23,220,000.00	25,200,000.00	25,200,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,506,326.44	4,980,690.00	9,435,000.00	9,435,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,900,800.00	1,973,700.00	2,550,000.00	2,550,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,379.20	5,944.32	7,680.00	7,680.00
031800700100	Customary Court of Appeal	Overhead Cost	22021001	Refreshment & Meals	327,184.53	945,286.20	1,221,300.00	1,221,300.00
031800700100	Customary Court of Appeal	Overhead Cost	22021007	Welfare Packages	1,443,200.00	3,312,720.00	4,280,000.00	4,280,000.00
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Overhead Cost Total</b>			<b>147,904,831.24</b>	<b>149,451,073.59</b>	<b>274,789,242.36</b>	<b>274,789,242.36</b>
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Recurrent Total</b>			<b>1,223,007,949.67</b>	<b>762,698,962.23</b>	<b>274,789,242.36</b>	<b>274,789,242.36</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800500100	Sharia Court of Appeal	Personnel Cost	21010101	Consolidated Salaries	1,191,829,626.95	981,623,244.00		
031800500100	Sharia Court of Appeal	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		311,967.00		
<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Personnel Cost Total</b>			<b>1,191,829,626.95</b>	<b>981,935,211.00</b>	<b>-</b>	<b>-</b>
031800500100	Sharia Court of Appeal	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	14,298,800.00	12,384,000.00	16,000,000.00	16,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020106	International Transport and Travel-Estacodes	17,480,000.00	16,254,000.00	36,000,000.00	36,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020107	International Transport and Travel-Passages	8,960,000.00	-		
031800500100	Sharia Court of Appeal	Overhead Cost	22020109	Local Transport and Travelling (Training)	1,320,000.00	2,709,000.00	3,500,000.00	3,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020112	International Training (Seminars Conferences and Workshops) Travel Cost	9,452,800.00	8,901,000.00	31,500,000.00	31,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020201	Electricity Charges	1,029,600.00	1,393,200.00	1,800,000.00	1,800,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020202	Telephone charges	176,000.00	464,400.00	600,000.00	600,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020203	Internet Access Charges	176,000.00	696,600.00	900,000.00	900,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020205	Water Rates & Charges	-	557,280.00	720,000.00	720,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,083,500.00	2,167,200.00	8,800,000.00	8,800,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020302	Books	2,310,000.00	1,935,000.00	2,500,000.00	2,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020305	Printing of Non-Security Documents	1,650,000.00	2,322,000.00	3,000,000.00	3,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020314	Robe & Outfit Allowance	55,190,150.00	-	60,200,000.00	60,200,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020315	Computer Materials & Supply	1,311,200.00	1,935,000.00	2,500,000.00	2,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,056,000.00	2,786,400.00	3,600,000.00	3,600,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020402	Maintenance of Office Furniture	7,156,000.00	7,546,500.00	9,750,000.00	9,750,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	1,166,000.00	3,870,000.00	5,000,000.00	5,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020405	Maintenance of Plants & Generators	492,800.00	3,250,800.00	4,200,000.00	4,200,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020406	Other Maintenance Services	1,584,000.00	3,870,000.00	5,000,000.00	5,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020501	Training General	6,306,800.00	-		
031800500100	Sharia Court of Appeal	Overhead Cost	22020601	Security Services	6,848,000.00	1,764,720.00	11,280,000.00	11,280,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020605	Cleaning & Fumigation Services	182,600.00	-		
031800500100	Sharia Court of Appeal	Overhead Cost	22020404	Maintenance of Office Comp. & ICT Equip.	550,000.00	-		
031800500100	Sharia Court of Appeal	Overhead Cost	22020114	Local Training (Sem, Conf. and W/s)	1,425,600.00	3,773,250.00		
031800500100	Sharia Court of Appeal	Overhead Cost	22020602	Office Rent	6,980,000.00	6,772,500.00	8,750,000.00	8,750,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020803	Plant / Generator Fuel Cost	7,838,968.00	-		
031800500100	Sharia Court of Appeal	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,874,400.00	6,192,000.00	12,000,000.00	12,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,288.00	7,244.64	9,360.00	9,360.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021001	Refreshment & Meals	6,320,000.00	6,192,000.00	18,000,000.00	18,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021004	Medical Expenses	20,000,000.00	23,374,800.00	25,200,000.00	25,200,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021007	Welfare Packages	6,424,720.00	5,089,050.00	9,075,000.00	9,075,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	309,600.00	400,000.00	400,000.00
<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Overhead Cost Total</b>			<b>195,646,226.00</b>	<b>126,517,544.64</b>	<b>280,284,360.00</b>	<b>280,284,360.00</b>
<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Recurrent Total</b>			<b>1,387,475,852.95</b>	<b>1,108,452,755.64</b>	<b>280,284,360.00</b>	<b>280,284,360.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
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# LEGISLATIVE BRANCH

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011200300100	Kaduna State Legislature	Personnel Cost	21010101	Consolidated Salaries	1,082,809,766.15	545,454,676.35		
011200300100	Kaduna State Legislature	Personnel Cost	21010103	Consolidated Revenue Fund Charges -		817,462,765.76		
<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Personnel Cost Total</b>			<b>1,082,809,766.15</b>	<b>1,362,917,442.11</b>	<b>-</b>	<b>-</b>
011200300100	Kaduna State Legislature	Overhead Cost	21030110	Severance Gratuity	60,000,000.00	163,306,700.50	210,990,569.12	210,990,569.12
011200300100	Kaduna State Legislature	Overhead Cost	22020101	Local Transport and Traveling (Training)	20,979,200.00	15,480,000.00	20,000,000.00	20,000,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	1,848,000.00	1,137,780.00	1,470,000.00	1,470,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020106	International Transport and Travel-Estacodes	450,726,848.00	323,535,870.00	530,005,000.00	530,005,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020112	International Training (Seminars Conference	443,456.64	107,090,640.00	188,360,000.00	188,360,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020114	Local Training (Seminar, Conferences &	51,455,360.00	-	128,340,000.00	128,340,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020116	Duty Tour Allowance-Political	16,315,200.00	12,189,803.40	15,749,100.00	15,749,100.00
011200300100	Kaduna State Legislature	Overhead Cost	22020201	Electricity Charges	7,497,600.00	6,594,480.00	9,230,000.00	9,940,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020203	Internet Access Charges	27,852,000.00	20,916,576.00	27,024,000.00	27,024,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020205	Water Rates & Charges	3,326,400.00	2,925,720.00	4,095,000.00	4,410,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020209	Postages and Courier Services	132,132.00	116,216.10	171,150.00	192,150.00
011200300100	Kaduna State Legislature	Overhead Cost	22020301	Office Stationaries/Computer Consumables	44,802,736.00	43,280,231.69	57,228,112.00	61,681,100.00
011200300100	Kaduna State Legislature	Overhead Cost	22020303	News Papers	4,013,602.56	3,531,375.00	4,562,500.00	4,562,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020305	Printing of Non-Security Documents	29,640,880.00	23,220,774.00	30,001,000.00	30,001,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	296,199.20	1,039,745.16	1,583,340.00	1,823,340.00
011200300100	Kaduna State Legislature	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport	12,426,700.00	11,708,530.20	15,664,300.00	16,117,300.00
011200300100	Kaduna State Legislature	Overhead Cost	22020402	Maintenance of Office Furniture	2,059,200.00	1,811,160.00	2,925,000.00	3,510,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020403	Maintenance of Office Building Residential	67,095,890.40	5,040,103.79	7,327,162.00	7,426,958.00
011200300100	Kaduna State Legislature	Overhead Cost	22020404	Maintenance of Office/IT Equipment	1,892,000.00	812,700.00	1,575,000.00	2,100,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020405	Maintenance of Plants & Generators	9,578,558.00	18,300,010.95	28,612,110.00	31,504,360.00
011200300100	Kaduna State Legislature	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	3,954,720.00	3,024,637.20	4,015,850.00	4,151,900.00
011200300100	Kaduna State Legislature	Overhead Cost	22020503	Local Training (Regular)	22,660,000.00	77,695,668.00	33,063,000.00	44,084,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020601	Security Services	52,800,000.00	46,440,000.00	61,515,000.00	63,030,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020605	Cleaning & Fumigation Services	13,094,400.00	11,517,120.00	18,600,000.00	22,320,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020607	Overseas Medical Treatment & Expenses	21,252,000.00	-	26,250,000.00	28,350,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020608	ADC/Orderlies & Other Escort Expenditure	2,162,160.00	1,901,718.00	2,661,750.00	2,866,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020701	Financial Consulting	21,848,800.00	23,614,740.00	40,680,000.00	50,850,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020703	Legal Services	22,176,000.00	19,504,800.00	50,400,000.00	75,600,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,512,220.00	6,371,955.00	14,892,500.00	21,552,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020803	Plant/Generator Fuel Cost	19,008,000.00	15,170,400.00	19,600,000.00	19,600,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020901	Bank Charges (Other than Interest)	414,163.20	364,275.36	470,640.00	470,640.00
011200300100	Kaduna State Legislature	Overhead Cost	22020902	Insurance Premium	82,516,000.00	-	159,700,000.00	213,700,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021002	Honorarium & Sitting Allowance	9,694,080.00	8,526,384.00	11,934,000.00	12,852,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021003	Publicity & Advertisement	73,616,400.00	64,748,970.00	111,540,000.00	139,425,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021004	Medical Expenses	7,751,040.00	25,525,746.00	10,594,800.00	12,360,600.00
011200300100	Kaduna State Legislature	Overhead Cost	22021007	Welfare Packages	260,852,024.65	213,402,326.40	326,622,900.00	327,462,900.00
011200300100	Kaduna State Legislature	Overhead Cost	22021008	Subscription to Professional Bodies	6,100,000.00	-	67,950,000.00	72,150,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021014	Annual Budget Expenses and Administration	924,000.00	1,161,000.00	1,500,000.00	1,500,000.00



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011200300100	Kaduna State Legislature	Overhead Cost	22021022	Donations to Institutions & Organisations	13,200,000.00	11,610,000.00	16,650,000.00	18,300,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021024	Committees & Commissions Expenses	1,037,117,303.20	1,006,296,904.80	1,800,125,200.00	1,800,125,200.00
011200300100	Kaduna State Legislature	Overhead Cost	22021026	Entertainment & Hospitality	207,081,160.00	182,137,293.00	269,767,000.00	304,214,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22021027	Traditional Gifts	4,573,800.00	3,535,245.00	9,135,000.00	13,702,500.00
011200300100	Kaduna State Legislature	<b>Overhead Cost Total</b>			<b>2,701,690,233.85</b>	<b>2,484,587,599.54</b>	<b>4,342,580,983.12</b>	<b>4,543,875,617.12</b>
011200300100	Kaduna State Legislature	<b>Recurrent Total</b>			<b>3,784,500,000.00</b>	<b>3,847,505,041.65</b>	<b>4,342,580,983.12</b>	<b>4,543,875,617.12</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
011200400100	Kaduna State Legislative Service Commission	Personnel Cost	21010101	Consolidated Salaries	137,873,162.17	66,808,869.72		
011200400100	Kaduna State Legislative Service Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		17,364,399.60		
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Personnel Cost Total</b>			<b>137,873,162.17</b>	<b>84,173,269.32</b>	<b>-</b>	<b>-</b>
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	2,886,400.00	7,399,440.00	29,560,000.00	29,560,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020114	Local Training (Seminar, Conferences & Workshops)	4,752,000.00	5,201,280.00	6,720,000.00	6,720,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020116	Duty Tour Allowance-Political		3,521,700.00	29,550,000.00	29,550,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020201	Electricity Charges	223,080.00	217,494.00	281,000.00	281,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,044,560.00	1,229,886.00	1,589,000.00	1,589,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020305	Printing of Non-Security Documents	881,760.00	1,404,810.00	1,815,000.00	1,815,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020314	Robe & Outfit Allowance	7,775,000.00	6,006,240.00	7,760,000.00	7,360,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	96,800.00	164,862.00	213,000.00	213,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	2,706,000.00	4,760,100.00	16,150,000.00	16,150,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020801	Motor Vehicle Fuel Cost	484,704.00	1,989,799.20	4,570,800.00	4,570,800.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	26,400.00	46,440.00	60,000.00	60,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021001	Refreshment & Meals	503,360.00	796,910.40	1,029,600.00	1,029,600.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021007	Welfare Packages	3,454,000.00	6,114,600.00	22,900,000.00	22,900,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	58,432.00	-	242,000.00	242,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020105	Local Transport & Travels - Civil Servants	1,914,000.00	-		
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle / Transport Equipment	1,562,880.00	-		
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021003	Publicity & Advertisement	352,000.00	-		
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Overhead Cost Total</b>			<b>28,721,376.00</b>	<b>38,853,561.60</b>	<b>122,440,400.00</b>	<b>122,040,400.00</b>
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Recurrent Total</b>			<b>166,594,538.17</b>	<b>123,026,830.92</b>	<b>122,440,400.00</b>	<b>122,040,400.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
014000100100	Office of the State Auditor-General	Personnel Cost	21010101	Consolidated Salaries	185,477,397.83	87,048,943.20		
014000100100	Office of the State Auditor-General	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		4,108,152.00		
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Personnel Cost Total</b>			<b>185,477,397.83</b>	<b>91,157,095.20</b>	<b>-</b>	<b>-</b>
014000100100	Office of the State Auditor-General	Overhead Cost	22020105	Duty Tour Allowance (Civil Servant)	404,448.00	1,046,448.00	671,000.00	671,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020108	Local Transport & Travels - Civil Servants	32,736.00	5,179,568.00		
014000100100	Office of the State Auditor-General	Overhead Cost	22020114	Local Training (Seminars, Workshop & Conferences)	-	3,390,096.00		
014000100100	Office of the State Auditor-General	Overhead Cost	22020203	Internet Access Charges	-	232,200.00		
014000100100	Office of the State Auditor-General	Overhead Cost	22020401	Maintenance Of Motor Vehicle / Transport Equipment		3,096,000.00		
014000100100	Office of the State Auditor-General	Overhead Cost	22020709	Audit Fees	76,010,455.45	-		
014000100100	Office of the State Auditor-General	Overhead Cost	22020901	Bank Charges (Other Than Interest)	52,800.00	270,900.00	4,800,000.00	4,800,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021001	Refreshment & Meals	136,021.37	1,638,550.00	40,000,000.00	40,000,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021058	Affiliation Expenses	-	100,000.00	1,920,000.00	1,920,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021023	Final Accounts And Budget Preparation Expenses	35,720,000.00	-	33,000,000.00	33,000,000.00
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Overhead Cost Total</b>			<b>112,356,460.82</b>	<b>14,953,762.00</b>	<b>80,391,000.00</b>	<b>80,391,000.00</b>
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Recurrent Total</b>			<b>297,833,858.65</b>	<b>106,110,857.20</b>	<b>80,391,000.00</b>	<b>80,391,000.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2023**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2022 Approved Revised	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
014000200100	Office of the Auditor-General (Local Governments)	Personnel Cost	21010101	Consolidated Salaries	143,714,208.05	109,400,747.16		
014000200100	Office of the Auditor-General (Local Governments)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Personnel Cost Total</b>			<b>143,714,208.05</b>	<b>109,400,747.16</b>	<b>-</b>	<b>-</b>
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		2,000,000.00		
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020108	Local Transport & Travels - Civil Servants		2,000,000.00		
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020305	Printing of Non-Security Documents		482,202.00	623,000.00	623,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020306	Printing of Security Documents	79,000.00	-		
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		2,167,200.00	4,800,000.00	4,800,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020504	Local Training (Seminars, Conferences & Workshops)		2,032,988.40	2,626,600.00	2,626,600.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020701	Financial Consulting	14,000,000.00	-	45,000,000.00	45,000,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22021001	Refreshment & Meals	155,645.60	575,546.40	1,743,600.00	1,743,600.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	20,600,000.00	-	33,000,000.00	33,000,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020701	Implementation of Revised Audit Law under SFTAS Program	30,000,000.00	-		
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Overhead Cost Total</b>			<b>64,834,645.60</b>	<b>5,257,936.80</b>	<b>87,793,200.00</b>	<b>87,793,200.00</b>
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Recurrent Total</b>			<b>208,548,853.65</b>	<b>114,658,683.96</b>	<b>87,793,200.00</b>	<b>87,793,200.00</b>

## KADUNA STATE GOVERNMENT DRAFT BUDGET 2023

## SECTORAL SUMMARY

	SECTORS	2022 Approved Revised Appropriation	2023 Proposed Estimates	2024 Proposed Estimates	2024 Proposed Estimates
<b>A</b>	<b>Sub-Sector: Economic</b>				
1	Agriculture	2,324,426,205.41	750,417,543.75	2,004,819,279.96	883,864,525.00
2	Business, Innovation and Technology	3,139,382,901.34	1,330,825,051.66	2,580,178,068.88	1,416,325,068.88
3	Housing and Urban Development	9,092,038,461.68	7,389,719,950.74	12,819,355,524.48	13,401,082,572.45
4	Public Works and Infrastructure	33,824,810,543.12	47,262,827,304.80	23,712,767,489.26	23,062,242,489.11
	<b>Total for Sub-Sector: Economic</b>	<b>48,380,658,111.54</b>	<b>56,733,789,850.94</b>	<b>41,117,120,362.58</b>	<b>38,763,514,655.43</b>
<b>B</b>	<b>Sub-Sector: Social</b>				
1	Education	52,806,696,596.77	79,559,428,751.22	74,317,815,803.44	69,385,946,330.07
2	Health	26,369,146,573.39	44,109,545,330.71	23,143,552,635.56	20,928,975,678.29
3	Social Development	19,940,421,141.67	8,284,031,348.22	3,189,211,920.26	2,320,646,356.21
	<b>Total for Sub-Sector: Social</b>	<b>99,116,264,311.83</b>	<b>131,953,005,430.15</b>	<b>100,650,580,359.27</b>	<b>92,635,568,364.57</b>
<b>C</b>	<b>Sub-Sector: Regional</b>				
1	Metropolitan Authorities	21,000,000,000.00	19,344,175,792.19	3,611,353,646.51	3,691,324,090.05
	<b>Total for Sub-Sector: Regional</b>	<b>21,000,000,000.00</b>	<b>19,344,175,792.19</b>	<b>3,611,353,646.51</b>	<b>3,691,324,090.05</b>
<b>D</b>	<b>Sub-Sector: General Administration</b>				
1	Executive	29,576,891,475.42	24,476,472,669.75	14,691,356,442.76	11,812,661,442.76
2	Governance	3,554,530,170.44	6,488,342,954.91	2,300,780,861.41	2,298,560,861.41
3	Law and Justice	1,177,981,942.70	1,065,238,313.19	58,500,000.00	59,400,000.00
4	Legislature	4,711,271,100.00	2,561,633,780.50	3,690,344,874.00	4,005,420,949.00
	<b>Total for Sub-Sector: Gen. Admin</b>	<b>39,020,674,688.56</b>	<b>34,591,687,718.36</b>	<b>20,740,982,178.17</b>	<b>18,176,043,253.17</b>
	<b>Grand Total</b>	<b>207,517,597,111.93</b>	<b>242,622,658,791.65</b>	<b>166,120,036,546.52</b>	<b>153,266,450,363.22</b>

## KADUNA STATE GOVERNMENT DRAFT BUDGET 2023

## SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2022 Approved Revised Appropriation	2023 Proposed Estimates	2024 Proposed Estimates	2025 Proposed Estimates
Ministry of Agriculture	2,254,629,795.96	671,742,750.00	1,953,306,754.96	832,109,000.00
Kaduna State Agricultural Development Agency (KADA)	31,207,250.00	25,414,293.75	43,012,525.00	43,012,525.00
Kaduna State Livestock Regulatory Authority	38,589,159.45	53,260,500.00	8,500,000.00	8,743,000.00
Ministry of Business, Innovation and Technology	1,737,795,604.53	1,227,198,215.45	1,345,822,620.60	1,344,822,620.60
Kaduna Enterprise Development Agency (KADEDA)	1,316,703,750.00	103,626,836.21	71,502,448.28	71,502,448.28
Kaduna State Mining Development Company	84,883,546.80	-	1,162,853,000.00	-
Ministry of Housing and Urban Development	5,794,800,820.06	4,946,566,169.45	10,233,355,524.48	10,815,082,572.45
Kaduna State Urban Planning and Development Authority (KASUPDA)	439,554,460.09	-	-	-
Kaduna State Mortgage Foreclosure Authority	305,104,929.53	503,653,781.29	8,171,708.38	8,171,708.38
Kaduna State Facilities Management Agency(KADFAMA)	2,552,578,252.00	1,939,500,000.00	2,586,000,000.00	2,586,000,000.00
Ministry of Public Works and Infrastructure	9,338,773,888.64	18,708,229,763.62	10,525,149,365.85	10,525,104,365.85
Kaduna Roads Agency (KADRA)	19,092,839,401.44	6,582,117,807.68	9,420,111,105.26	9,420,111,105.26
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	173,536,000.00	62,124,733.50	82,832,978.00	82,832,978.00
Kaduna State Power Supply Company (KAPSCO)	5,164,379,198.04	3,610,715,000.00	3,684,674,040.15	3,034,194,040.00
Kaduna State Transport Regulatory Authority	55,282,055.00	18,299,640,000.00	-	-
Ministry of Education	15,760,188,810.31	20,959,648,031.31	35,220,710,399.00	35,220,710,399.00
Kaduna State University (KASU)	3,808,004,792.00	13,444,307,880.15	2,391,008,083.06	2,316,008,083.06
College of Education, Gidan Waya	1,192,400,000.00	1,008,876,224.00	893,000,000.00	893,000,000.00
Kaduna State Library Board	13,333,115.08	45,941,560.00	45,941,560.00	45,941,560.00
Kaduna State Scholarship Board	3,228,536,000.00	2,652,420,000.00	3,152,420,000.00	3,152,420,000.00
State Universal Basic Education Board (SUBEB)	27,178,937,535.94	40,218,400,657.10	31,964,997,681.33	27,331,164,270.66
Nuhu Bamalli Polytechnic, Zaria	1,625,296,343.44	1,229,834,398.65	649,738,080.05	426,702,017.35
Ministry of Health	12,657,125,297.08	31,275,871,544.00	10,155,584,215.00	9,701,200,715.00
Kaduna State College of Nursing and Midwifery	269,405,633.60	840,098,405.00	823,751,525.00	371,320,525.00
Kaduna State Primary Health Care Development Agency	6,176,782,698.26	4,561,992,524.68	4,662,378,336.86	4,662,378,336.86
Kaduna State Health Supplies Management Agency (KADHSMA)	3,214,393,768.28	3,404,425,999.54	3,329,225,999.54	3,329,225,999.54
Kaduna State AIDS Control Agency (KADSACA)	20,272,870.97	15,944,101.89	15,944,101.89	15,944,101.89
Barau Dikko Teaching Hospital, Kaduna	2,002,477,984.20	1,678,761,520.04	1,280,762,457.27	86,000,000.00
Kaduna State Contributory Health Management Authority (KACHMA)	1,489,280,681.00	1,917,851,235.56	939,756,000.00	939,756,000.00
Bureau for Substance Abuse, Prevention and Treatment	539,407,640.00	414,600,000.00	1,936,150,000.00	1,823,150,000.00
Ministry of Sports Development	470,000,000.00	886,561,808.11	2,490,343,064.05	1,490,000,000.00

## KADUNA STATE GOVERNMENT DRAFT BUDGET 2023

## SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2022 Approved Revised Appropriation	2023 Proposed Estimates	2024 Proposed Estimates	2025 Proposed Estimates
Ministry of Human Services and Social Development	5,443,272,000.00	499,625,750.00	495,223,500.00	627,001,000.00
Kaduna State Rehabilitation Board	147,000,000.00	163,645,356.21	203,645,356.21	203,645,356.21
Community and Social Development Agency	1,307,578,500.00	332,492,600.00		
Ministry for Local Government Affairs	3,242,620,054.17	2,323,031,645.95	3,990,708,861.26	3,990,708,861.26
Rural Water Supply and Sanitation Agency (RUWASSA)	4,643,433,881.76	1,293,464,395.80	2,276,522,983.79	2,276,522,983.79
Kaduna State Water Service Regulatory Commission	17,038,800.00	23,617,995.00	16,771,875.00	16,771,875.00
Ministry of Environment and Natural Resources	3,145,479,147.46	2,715,753,998.74	3,486,535,106.21	3,486,415,106.21
Kaduna Environmental Protection Authority (KEPA)	1,523,998,758.28	45,837,798.42	124,818,540.30	204,908,983.84
Zaria Metropolitan Authority	7,000,000,000.00	5,977,300,000.00	6,386,500,000.00	6,386,500,000.00
Kaduna Capital Territory Authority	7,000,000,000.00	8,813,025,792.19	7,623,576,795.60	7,623,576,795.60
Kafanchan Municipal Authority	7,000,000,000.00	4,553,850,000.00	7,018,500,000.00	7,018,500,000.00
Kaduna Investment Promotion Agency (KADIPA)	183,443,985.26	160,000,000.00	203,432,500.00	249,132,500.00
Kaduna State Public Procurement Agency (PPA)	150,290,936.23	7,552,500.00	34,051,600.00	34,051,600.00
Kaduna Geographic Information Service (KADGIS)	5,169,395,457.62	2,078,490,209.85	2,591,320,279.80	2,591,320,279.80
Kaduna State Media Corporation (KSMC)	988,256,380.00	1,048,000,000.00	35,000,000.00	35,000,000.00
Government Printing Department	20,015,400.00	12,300,000.00	12,300,000.00	12,300,000.00
Kaduna State Pilgrims Welfare Agency	-	3,000,000.00	3,000,000.00	3,000,000.00
Office of the Head of Service	4,673,460,795.12	1,000,000,000.00	600,000,000.00	600,000,000.00
Ministry of Finance	12,127,511,488.40	15,005,379,889.50	5,288,169,562.00	5,288,169,562.00
Kaduna State Internal Revenue Service (KADIRS)	94,035,831.00	932,564,854.44	180,726,385.00	180,726,385.00
State Independent Electoral Commission (SIECOM)	92,476,970.84	51,146,354.70	2,990,131,354.70	111,436,354.70
Ministry of Internal Security and Home Affairs	6,078,004,230.96	4,120,708,861.26	2,990,708,861.26	2,990,708,861.26
Kaduna State Vigilance Service	-	57,330,000.00	-	-
Kaduna State Planning and Budget Commission (PBC)	2,929,379,170.44	5,867,940,861.16	2,084,525,861.41	2,084,525,861.41
Kaduna State Bureau of Statistics	213,880,000.00	337,775,000.00	216,255,000.00	214,035,000.00
Kaduna Residents Identification Management Agency (KADRIMA)	364,525,000.00	187,500,000.00	450,000,000.00	450,000,000.00
Ministry of Justice	46,746,000.00	95,127,093.75	106,836,125.00	106,836,125.00
Judicial Service Commission	123,140,965.26	49,540,965.26	-	-
High Court of Justice	554,346,950.00	612,947,712.50	58,500,000.00	59,400,000.00
Cutomary Court of Appeal	150,247,553.58	145,060,553.85	-	-
Sharia Court of Appeal	350,246,473.86	257,689,081.58	-	-

## KADUNA STATE GOVERNMENT DRAFT BUDGET 2023

### SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2022 Approved Revised Appropriation	2023 Proposed Estimates	2024 Proposed Estimates	2025 Proposed Estimates
Kaduna State Assembly Service Commission	129,071,900.00	-	-	-
Kaduna State Legislature	4,582,199,200.00	2,441,803,780.50	3,564,523,374.00	3,873,308,374.00
Office of the State Auditor-General	-	85,000,000.00	89,250,000.00	93,712,500.00
Office of the Auditor-General (Local Governments)	-	34,830,000.00	36,571,500.00	38,400,075.00
<b>Grand Total</b>	<b>207,517,597,111.93</b>	<b>242,622,658,791.65</b>	<b>194,235,108,995.54</b>	<b>181,427,222,812.24</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates	
<b>Ministry of Agriculture</b>										
021500100100	23010127	70421	03101	31842400	Grain Buffer Stock	200,000,000.00	-	100,000,000.00	100,000,000.00	
021500100100	23030112	70421	03101	31842400	Provision of Laboratory Reagents and Equipment	20,000,000.00	57,500,000.00	50,000,000.00	50,000,000.00	
021500100100	23030112	70421	03101	31842400	Rehabilitation of State Owned Irrigation Schemes/Grazing Reserves	48,660,835.38	16,012,500.00	48,660,835.38	-	
021500100100	23020113	70421	03101	31842400	Establishment of Community-Based Agric-Produce Drying Centres	38,000,000.00	-	44,000,000.00	44,000,000.00	
021500100100	23050101	70421	03101	31842400	Livestock Production Resilience Support Project. (L-PRES) COUNTERPART	40,000,000.00	20,000,000.00	20,000,000.00	40,000,000.00	
021500100100	23050101	70421	03101	31842400	Agro Processing Productivity, Enhancement and Livelihood Improvement Support (APPEALS) (Counterpart Funding)	200,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	
021500100100	23050101	70421	03101	31842400	Anchor Borrowers Program	200,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	
021500100100	23010127	70421	03101	31842400	Cellulant Youth Connect to Work Program (Counterpart Funding)	36,544,000.00	21,144,000.00	18,934,000.00	18,934,000.00	
021500100100	23050101	70421	03101	31842400	IITA/ Young Africa Works Project (Counterpart Funding)	20,820,000.00	20,820,000.00	20,820,000.00	20,820,000.00	
021500100100	23050101	70421	03101	31842400	NALDA (National, Agricultural, Land, Development Authority) Program (Counterpart Funding)	10,000,000.00	-	10,000,000.00	10,000,000.00	
021500100100	23050101	70421	03101	31842400	World Bank CARES Program (Drawdown)	1,092,536,919.58	-	1,092,536,919.58	-	
021500100100	23050101	70421	03101	31842400	RAAMP (Rural Access and Agricultural Marketing Project) (Counterpart Funding)	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	
021500100100	23010127	70421	03101	31842400	Procurement of Vaccines & Drugs for Clinical Services and Annual Livestock Vaccination Campaign	25,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00	
021500100100	23030112	70421	03101	31842400	Renovation of Engineering Division at Barnawa	6,564,000.00				
021500100100	23040101	70421	03101	31842400	Protection/Management of Existing Plantation Nimbia Afaka Ribako	8,149,041.00				
021500100100	23010127	70421	03101	31842400	Conduct of Kaduna State Council on Agriculture	8,355,000.00	6,266,250.00	8,355,000.00	8,355,000.00	
021500100100	23050101	70421	03101	31842400	Integrated Boosting Agricultural Grains and Services (IBAGS) Flagship Programme (Counterpart Funding)	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	
<b>Ministry of Agriculture</b>						<b>Total</b>	<b>2,254,629,795.96</b>	<b>671,742,750.00</b>	<b>1,953,306,754.96</b>	<b>832,109,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Agricultural Development Agency (KADA)</b>									
021510200100	23050101	70421	03101	31842400	Conduct of Unified Agricultural Extension Services	15,383,000.00	-	9,126,800.00	9,126,800.00
021510200100	23020113	70421	03101	31842400	Community Seed Production Enhancement Project	10,530,500.00			
021510200100	23020113	70421	03101	31842400	Establishment of Genetically Improved Farmed Tilapia (GIFT)Technology	5,293,750.00	3,732,543.75	4,976,725.00	4,976,725.00
021510200100	23030112	70421	03101	31842400	Rehabilitation/Establishment of Nurseries		3,546,000.00	4,728,000.00	4,728,000.00
021510200100	23050101	70421	03101	31842400	Production, Promoting Diversification & Utilization of Fruits & Vegetables among Homesteads, Schools,etc.		4,748,250.00	6,331,000.00	6,331,000.00
021510200100	23030112	70421	03101	31842400	Agricultural Planning Programme		2,828,625.00	3,771,500.00	3,771,500.00
021510200100	23050101	70421	03101	31842400	Establishment of Community Seed Scheme (Assorted Seeds of Maize (OPV), Rice, Soya Beans & Sorghum)		1,687,500.00	2,250,000.00	2,250,000.00
021510200100	23020113	70421	03101	31842400	Establishment of Micro Drip Irrigation System under the Community Based Irrigation		3,601,875.00	4,802,500.00	4,802,500.00
021510200100	23010127	70421	03101	31842400	Agricultural Land Development		5,269,500.00	7,026,000.00	7,026,000.00
<b>Kaduna State Agricultural Development Agency (KADA) Total</b>						<b>31,207,250.00</b>	<b>25,414,293.75</b>	<b>43,012,525.00</b>	<b>43,012,525.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Livestock Regulatory Authority</b>									
021510300100	23050101	70421	03101	31842400	Procurement of Livestock Information and Management System		11,437,500.00	-	-
021510300100	23020113	70421	03101	31842400	Installation of Walk-in Solar Powered Cold System		2,057,250.00	-	2,743,000.00
021510300100	23020113	70421	03101	31842400	Establishment of 1 No. Quality Control Laboratory		26,078,250.00	-	-
021510300100	23050101	70421	03101	31842400	Value Chain Certification		7,125,000.00	7,500,000.00	5,000,000.00
021510300100	23050101	70421	03101	31842400	Conduct of Research and Development on Livestock	1,834,650.00			
021510300100	23050101	70421	03101	31842400	Conduct of State Livestock Resources Survey (Census)	-			
021510300100	23050101	70421	03101	31842400	Value Chain Mapping and Strategy Development	1,834,650.00			
021510300100	23050103	70421	03101	31842400	Food Inspection Programme	240,309.45			
021510300100	23050101	70421	03101	31842400	Prototype Development for Abattoirs, Slaughter Slabs and Reference Laboratories	5,490,000.00			
021510300100	23020113	70421	03101	31842400	Establishment of 6Nos. Quality Control and 5Nos. Diagnostic Laboratories	24,047,000.00			
021510300100	23020113	70421	03101	31842400	Establishment of Livestock Control Posts	464,850.00			
021510300100	23050102	70421	03101	31842400	Development of Kaduna State Livestock Information Management Portal	1,712,700.00			
021510300100	23050101	70421	03101	31842400	Disease Free Zones Programme Development	1,125,000.00			
021510300100	23050101	70421	03101	31842400	Food Safety Project Initiative	1,300,000.00			
021510300100	23020113	70421	03101	31842400	Development of Walk-in Solar Powered Cold System	540,000.00			
021510300100	23020113	70421	03101	31842400	Prototype Development of Livestock Facilities		6,562,500.00	1,000,000.00	1,000,000.00
<b>Kaduna State Livestock Regulatory Authority</b>					<b>Total</b>	<b>38,589,159.45</b>	<b>53,260,500.00</b>	<b>8,500,000.00</b>	<b>8,743,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Business, Innovation and Technology</b>									
022200100100	23050101	70473	03101	31842400	Development of Tourism Policy and Master Plan	4,713,974.10	3,018,000.00	-	-
022200100100	23020118	70473	03101	31842400	Development of Queen Amina Historical & Cultural Site		2,722,500.00	3,630,000.00	3,630,000.00
022200100100	23020119	70473	03101	31842400	Grading and Classification of Hotels and Motels	3,249,000.00	4,565,250.00	6,087,000.00	6,087,000.00
022200100100	23050103		03101	31842400	Implementation of Africa Continental Free Trade Agreement (AfCFTA )	10,850,360.40			
022200100100	23050102	70460	03101	31842400	Development of Web Portal for ICT Services.		7,526,250.00	10,035,000.00	10,035,000.00
022200100100	23030127	70460	03101	31842400	Digital Skill Programmes	20,000,000.00	-	20,035,000.00	20,035,000.00
022200100100	23030127	70460	03101	31842400	Development of Data Resource Management System	60,000,000.00	-	80,080,000.00	80,080,000.00
022200100100	23020127	70460	03101	31842400	Electronic Document Resource Management System	30,000,000.00	65,045,015.00	20,060,020.00	20,060,020.00
022200100100	23050102	70460	03101	31842400	Information Technology Consulting	20,000,000.00	-	20,080,000.00	20,080,000.00
022200100100	23030127	70460	03101	31842400	Network Connectivity Upgrade	50,000,000.00	72,500,000.00	30,000,000.00	30,000,000.00
022200100100	23050102	70460	03101	31842400	Microsoft Premium Subscription	200,000,000.00	445,000,000.00	100,000,000.00	100,000,000.00
022200100100	23050101	70460	03101	31842400	Establishment of E-Library facilities in 12 Selected Secondary Schools within each of the 12 Zonal Divisions in the Ministry of Education.		-	40,003,000.00	40,003,000.00
022200100100	23020118	70411	03101	31842400	Establishment of Business Support Centers	4,989,164.40	-	2,500,000.00	1,500,000.00
022200100100		70443	02101	31820500	Acquisition of 2nos Expo Halls and Replacement of Tarpaulin		15,001,500.00	20,000,000.00	20,000,000.00
022200100100	23050102	70411	03101	31842400	Business Premises Registration Automation System Upgrade	3,086,550.00	-	6,250,000.00	6,250,000.00
022200100100	23030121	70443	03101	31842400	Rehabilitation, Restructuring and Equipping of BATCs and COSDECs	138,341,659.73	300,395,700.45	400,527,600.60	400,527,600.60
022200100100	23030121	70435	03101	31842400	Provision of Transformers & Power Supply to all BATCs		-	18,537,000.00	18,537,000.00
022200100100	23020118	70133	03101	31842400	Design & Construction of Entrepreneurship Skills Parks & Centres	10,000,000.00	-	250,345,000.00	250,345,000.00
022200100100	23050102		03101	31842400	Development of Web Portal for ICT Services	10,000,000.00			
022200100100	23020118	70443	03101	31842400	Establishment of Six Model Technical and Vocational Education Training (TVET) Centres.	500,000,000.00	300,000,000.00	300,345,000.00	300,345,000.00
022200100100	23050101		03101	31842400	Implementation of Micro, Small and Medium Scale Enterprises (MSMEs) Sustainability and Support Strategy	30,657,888.90			
022200100100	23050103		03101	31842400	Implementation of Trade Facilitation Agenda	18,762,975.00			
022200100100	23010112		03101	31842400	Equipping Trade Facilitation Center	3,419,572.50			
022200100100	23020101		03101	31842400	Establishment of Trade Resource Center	11,038,477.50			
022200100100	23050101	70133	03101	31842400	Skills for Prosperity (S4P) Co-Funding	6,485,004.00	11,424,000.00	15,232,000.00	15,232,000.00
022200100100	23050101		03101	31842400	United Nation Industrial Organization (UNIDO) (Counterpart Funding)	178,695,000.00			
022200100100	23020127		03101	31842400	Kaduna State Data Centre Upgrade and Consolidation Initiative	120,000,000.00			
022200100100					Skills Acquisition and Youth Empowerment Programme	301,810,000.00			
022200100100	23050103	70133	03101	31842400	Monitoring and Supervision (M&E)	1,695,978.00	-	2,076,000.00	2,076,000.00
<b>Ministry of Business, Innovation and Technology</b>					<b>Total</b>	<b>1,737,795,604.53</b>	<b>1,227,198,215.45</b>	<b>1,345,822,620.60</b>	<b>1,344,822,620.60</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Enterprise Development Agency (KADEDA)</b>									
022200500100	23050101	70490	03101	31842400	Business Excellence Initiative	17,000,000.00	27,000,000.00	36,000,000.00	36,000,000.00
022200500100	23050101	70411	03101	31842400	MSME Cluster Development Programme	19,840,000.00	76,626,836.21	35,502,448.28	35,502,448.28
022200500100	23050101		03101	31842400	Easing Financial Constraints to Distressed Micro, Small and Medium Scale Enterprises (MSMEs) through Debt Financing (KADCARES)	753,781,875.00			
022200500100	23050101		03101	31842400	Enhancing Micro, Small and Medium Scale Enterprises (MSMEs) IT Capacity (KADCARES)	526,081,875.00	-		
<b>Kaduna Enterprise Development Agency (KADEDA)</b>					<b>Total</b>	<b>1,316,703,750.00</b>	<b>103,626,836.21</b>	<b>71,502,448.28</b>	<b>71,502,448.28</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Mining Development Company</b>									
053501900100	23010101	70431	03101	31842400	Acquisition and Maintenance of Mineral Titles	12,147,296.80	-	35,000,000.00	35,000,000.00
053501900100	23010101	70431	03101	31842400	Mineral Exploration	45,232,500.00	-	25,131,498.16	25,131,498.16
053501900100	23010101	70431	03101	31842400	Establishment of Mineral Processing Plant / Buying Center	22,503,750.00	-	12,500,000.00	12,500,000.00
053501900100	23010101	70431	03101	31842400	Formularisation and Extension Services to ASM Operators	3,250,000.00	-	5,000,000.00	5,000,000.00
053501900100	23010101	70431	03101	31842400	Engagement, Sensitisation and Community Relations	1,750,000.00	-	4,500,000.00	4,500,000.00
<b>Kaduna State Mining Development Company</b>					<b>Total</b>	<b>84,883,546.80</b>	<b>-</b>	<b>82,131,498.16</b>	<b>82,131,498.16</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Housing and Urban Development</b>									
025300100100	23020101	70443	03101	31842400	Construction and Acquisition of New State Government Administrative Buildings	3,036,558,965.58	<b>2,205,205,885.48</b>	5,508,082,798.82	6,089,797,846.78
025300100100	23020104	70610	03101	31842400	Construction of Low Income Mass Housing	2,104,578,161.40	<b>2,134,523,441.96</b>	3,625,224,725.66	3,625,224,725.66
025300100100	23050101	70610	03101	31842400	Mortgage Interest Rate Subsidy	198,452,381.40	-	1,000,024,000.00	1,000,030,000.00
025300100100	23020124	70810	03101	31842400	Construction of Green Parks	149,856,561.64	<b>143,497,259.25</b>	100,024,000.00	100,030,000.00
025300100100	23020101	70443	03101	31842400	Construction of Block of Studios and Administrative Buildings for KSMC Kaduna	305,354,750.04	<b>463,339,582.76</b>	-	-
<b>Ministry of Housing and Urban Development</b>					<b>Total</b>	<b>5,794,800,820.06</b>	<b>4,946,566,169.45</b>	<b>10,233,355,524.48</b>	<b>10,815,082,572.45</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>									
025300400100	23010129		03101	31842400	Procurement of Brand New Heavy Duty Equipment	270,000,000.00			
025300400100	230050101		03101	31842400	Street Naming and House Numbering Project	169,554,460.09	-		
<b>Kaduna State Urban Planning and Development Authority Total</b>						<b>439,554,460.09</b>	<b>-</b>	<b>-</b>	<b>-</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Mortgage and Foreclosure Authority</b>									
025300600100	23030127	70460	03101	31842400	Upgrade of the Kaduna State Mortgage and Foreclosure Authority (KADMFA) Website	1,290,000.00	-	3,300,000.00	3,300,000.00
025300600100					Mortgage Interest Rate Subsidy	301,547,618.60	500,000,000.00		
025300600100	23020127	70460	03101	31842400	Digitalisation of Registry Records and Installation of File Tracking Record	2,267,310.93	3,653,781.29	4,871,708.38	4,871,708.38
<b>Kaduna State Mortgage and Foreclosure Authority</b>					<b>Total</b>	<b>305,104,929.53</b>	<b>503,653,781.29</b>	<b>8,171,708.38</b>	<b>8,171,708.38</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Facilities Management Agency(KADFAMA)</b>									
025300500100	23030121	70443	03101	31842400	Repairs and Renovation of State Government Assets	2,123,958,450.00	<b>1,545,000,000.00</b>	2,060,000,000.00	2.06E+09
025300500100	23030121		03101	31842400	Landscaping of State Government Premises	173,396,130.00			
025300500100	23030101	70443	03101	31842400	Purchase and Repairs of Furniture and Fittings in MDAs	255,223,672.00	<b>394,500,000.00</b>	526,000,000.00	5.26E+08
<b>Kaduna State Facilities Management Agency(KADFAMA) Total</b>						<b>2,552,578,252.00</b>	<b>1,939,500,000.00</b>	<b>2,586,000,000.00</b>	<b>2,586,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Public Works and Infrastructure</b>									
023400100100	23020103	70640	03101	31842400	Provision of Intergrated Solar Powered Street Lights	1,078,787,133.00	277,300,000.00	1,386,500,000.00	1,386,500,000.00
023400100100	23020125	70435	03101	31842400	Provision of Solar Powered Solution at 150MLD Water Treatment Plant including Perimeter Lighting at other Water Works	1,080,190,000.00	780,000,000.00	1,039,685,000.00	1,039,685,000.00
023400100100	23020105	70630	03101	31842400	Zaria Water Supply and Expansion Project (IsDB)	3,000,000,000.00	10,528,680,000.00	99,685,000.00	99,685,000.00
023400100100	23030127	70140	03101	31842400	Mechanical Workshop for Skills Acquisition	23,500,000.00	17,625,000.00	23,500,000.00	23,455,000.00
023400100100	23020116	70630	03101	31842400	Consultancy Services for Greater Kaduna Water Supply Expansion Project	-	375,000,000.00	497,600,000.00	497,600,000.00
023400100100	23020114	70451	03101	31842400	Construction/Rehabilitation of Roads including Consultancy Servcies	2,885,148,534.00	3,812,328,274.39	4,554,389,365.85	4,554,389,365.85
023400100100	23010140	70630	03101	31842400	Purchase of Water Treatment Chemicals and Consumables	500,000,000.00	-	500,000,000.00	500,000,000.00
023400100100	23020118	70620	03101	31842400	Infrastructure Master Plan (Web Base Application)	24,000,000.00	-	23,975,000.00	23,975,000.00
023400100100	23030104	70630	03101	31842400	Construction/Rehabilitation of Water Facilities including Consultancy Services	397,148,221.64	350,000,000.00	699,925,000.00	699,925,000.00
023400100100	23020161	70630	03101	31842400	Rehabilitation of Dams across the State	50,000,000.00	525,000,000.00	699,940,000.00	699,940,000.00
023400100100	230201055	70630	03101	31842400	Provision of Water, Sanitation and Hygiene (WASH) Facilities and Services under the World Bank Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SURWASH) Programme	300,000,000.00	2,042,296,489.23	999,950,000.00	999,950,000.00
<b>Ministry of Public Works and Infrastructure</b>					<b>Total</b>	<b>9,338,773,888.64</b>	<b>18,708,229,763.62</b>	<b>10,525,149,365.85</b>	<b>10,525,104,365.85</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Roads Agency (KADRA)</b>									
023400400100	23020114	70451	03101	31842400	Construction of Kawo Bridge	2,163,515,677.84	-		
023400400100	23020114	70451	03101	31842400	Township Roads Project	12,579,043,607.60	<b>2,356,179,904.99</b>	5,678,089,952.50	5,678,089,952.50
023400400100	23020114	70451	03101	31842400	State Trunk Roads	3,150,081,000.00	<b>2,227,662,045.81</b>	2,363,831,022.91	2,363,831,022.91
023400400100	23020114	70451	03101	31842400	Provision of Infrastructure at New Layouts	365,859,201.00	<b>1,115,540,259.71</b>	370,270,129.86	370,270,129.86
023400400100	23020114	70451	03101	31842400	Purchase of Plants and Equipment	200,000,000.00	<b>50,000,000.00</b>	50,000,000.00	50,000,000.00
023400400100	23020114	70451	03101	31842400	Beautification of Bus Rapid Transit Lanes and Road Pavements	135,615,000.00	-	-	-
023400400100	23020114	70451	03101	31842400	Construction of Box Culverts	80,620,445.00	<b>150,000,000.00</b>	150,000,000.00	150,000,000.00
023400400100	23020114	70451	03101	31842400	Provision of Road Signages and Markings	85,000,000.00	<b>26,795,597.17</b>	-	-
023400400100	23020114	70451	03101	31842400	Design and Construction of Double Coat Surface Dressed Roads	132,854,120.00	-	-	-
023400400100	23020114	70160	03101	31842400	PHASE (I) Site Clearance, Laterite Filling and Compaction in Four (4) Approved Layouts		<b>455,940,000.00</b>	607,920,000.00	607,920,000.00
023400400100	23020114	70451	03101	31842400	Consultancy Services on Road Projects	200,250,350.00	<b>200,000,000.00</b>	200,000,000.00	200,000,000.00
<b>Kaduna Roads Agency (KADRA)</b>					<b>Total</b>	<b>19,092,839,401.44</b>	<b>6,582,117,807.68</b>	<b>9,420,111,105.26</b>	<b>9,420,111,105.26</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>									
023400600100	23050104	70133	03101	31842400	Supply of Complete Uniform Sets, Provost Berets, Belts & Lanyards	38,886,000.00	<b>28,714,500.00</b>	38,286,000.00	38,286,000.00
023400600100	23010113	70133	03101	31842400	KASTLEA Monitoring, Command & Control Center in Kafanchan & Zaria (Phase I)	60,000,000.00	<b>33,410,233.50</b>	44,546,978.00	44,546,978.00
023400600100	23020101		03101	31842400	KASTLEA Traffic Monitoring, Command and Control Center in Kaduna (Completion Stage) and Kafanchan (Phase II)	50,000,000.00			
023400600100	23020101		03101	31842400	KASTLEA Traffic Monitoring, Command and Control Center in Kafanchan (Phase II)	24,650,000.00			
<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA) Total</b>						<b>173,536,000.00</b>	<b>62,124,733.50</b>	<b>82,832,978.00</b>	<b>82,832,978.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Power Supply Company (KAPSCO)</b>									
023400300100	23020125	70443	03101	31842400	2x60MVA Transmission Sub-Station, Street Lights and Mini-Grid (Kaduna Power Project)	2,609,565,876.00	<b>1,609,940,000.00</b>	650,000,000.15	-
023400300100	23020125	70443	03101	31842400	Kaduna Solar for Schools and Public Buildings	254,984,636.00	<b>410,940,000.00</b>	547,920,000.00	547,920,000.00
023400300100	23020125	70443	03101	31842400	Provision of Power Infrastructure for Government Approved Layouts	200,972,974.00	<b>356,160,000.00</b>	474,880,000.00	474,880,000.00
023400300100	23020103	70435	03101	31842400	Electricity Access for Communities	1,000,000,000.00	<b>784,050,000.00</b>	1,045,400,000.00	1,045,400,000.00
023400300100	23020103	70443	03101	31842400	Extension of Electricity to Eastern Sector (Millenium City)	573,843,000.00	<b>430,350,000.00</b>	573,800,000.00	573,800,000.00
023400300100	23020123	70443	03101	31842400	Commercial Street Lighting Initiative (for Transport Hubs and Security Prone Areas)	310,341,100.04	-	289,934,040.00	289,454,040.00
023400300100	23020125	70133	03101	31842400	Consultancy Services for the Development of Off-Grid Electrification and Streetlight Policy	25,671,612.00	<b>19,275,000.00</b>	25,700,000.00	25,700,000.00
023400300100	23020103	70435	03101	31842400	Provision of Solar Power for Civil Servants	75,000,000.00	-	77,040,000.00	77,040,000.00
023400300100	23020103		03101	31842400	Operation and Maintenance of Solar Equipment	114,000,000.00	-		
<b>Kaduna State Power Supply Company (KAPSCO)</b>					<b>Total</b>	<b>5,164,379,198.04</b>	<b>3,610,715,000.00</b>	<b>3,684,674,040.15</b>	<b>3,034,194,040.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates	
<b>Kaduna State Transport Regulatory Authority</b>										
023400700100	23050101	70451	03101	31842400	Travel Demand Survey	3,049,150.70	<b>5,250,000.00</b>	-	-	
023400700100	23010125	70451	03101	31842400	Compilation, Printing and Distribution of Transport Regulations & Operational Guidelines	5,296,200.00	<b>1,800,000.00</b>	-	-	
023400700100	23050101		03101	31842400	Registration of Commercial Vehicles/Drivers	15,086,704.30	-			
023400700100	23050101		03101	31842400	Development of Kaduna State Transport Sector Codes of Operation and Vehicle Inspection Regulations	6,700,000.00	-			
023400700100					Provision of Bus Rapid Transit Infrastructure		<b>17,406,800,000.00</b>			
023400700100					Provision of Bus Rapid Transit Infrastructure (Counterpart Funding)		<b>870,340,000.00</b>			
023400700100	23050101	70451	03101	31842400	Development of Transport Services Integrated System (TRANSIS)	25,150,000.00	-	-	-	
023400700100	23050102	70451	03101	31842400	Procurement & Installation of Transport Operational Licensing System		<b>15,450,000.00</b>	-	-	
<b>Kaduna State Transport Regulatory Authority</b>						<b>Total</b>	<b>55,282,055.00</b>	<b>18,299,640,000.00</b>	-	-

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Education</b>									
051700100100	23010124	70980	03101	31842400	Procurement of Education Materials and Textbooks	105,999,800.00	104,034,382.00	174,034,382.00	174,034,382.00
051700100100	23010124	70980	03101	31842400	Provision of White Marker Boards and Smart Boards for Schools	163,186,000.00	63,186,000.00	163,186,000.00	163,186,000.00
051700100100	23010127	70980	03101	31842400	School Feeding Programme for Boarding Schools	2,998,076,507.85	3,127,760,000.00	4,127,760,000.00	4,127,760,000.00
051700100100		70980		31842400	Procurement of Science, Technical and Vocational Equipment	190,690,105.00	35,850,050.00	35,850,050.00	35,850,050.00
051700100100	23010127	70980	03101	31842400	Establishment/Activation and Maintenance of School Gardens	10,371,250.00	-	10,371,250.00	10,371,250.00
051700100100	23030106	70980	03101	31842400	Rehabilitation, Equipping and Conversion of some Boarding and Day Schools to Full Boarding facilities across the State (17 Nos. Boarding Schools - Roll Over Projects)	3,315,349,472.14	2,099,480,980.00	1,499,480,980.00	1,499,480,980.00
051700100100	23020107	70980	03101	31842400	Schools Rebuilding and Equipping Programme (Roll Over Projects)	908,197,675.32	1,077,973,310.00	3,877,973,310.00	3,877,973,310.00
051700100100	23010112	70980	03101	31842400	Supply of Furniture to Secondary Schools	2,000,000,000.00	2,412,613,930.00	4,612,613,930.00	4,612,613,930.00
051700100100	23030106	70980	03101	31842400	Rehabilitation of 69 Secondary Schools	208,000,000.00	-	-	-
051700100100	23030106	70980	03101	31842400	Disaster Intervention in 50 Secondary Schools	170,000,000.00	888,590,723.00	88,590,723.00	88,590,723.00
051700100100	23030106	70980	03101	31842400	Fencing of Schools	100,000,000.00	154,985,815.00	354,985,815.00	354,985,815.00
051700100100	23020107	70980	03101	31842400	Construction and Equipping of 6 Science Secondary Schools - IsDB Project (Ex gratias)	400,000,000.00	261,826,247.00	261,826,247.00	261,826,247.00
051700100100	23050102	70980	03101	31842400	Development and Deployment of Education Portal and E-Learning Platform	150,000,000.00	100,000,000.00	150,000,000.00	150,000,000.00
051700100100	23020107	70980	03101	31842400	United Nations Children Fund (UNICEF) (Counterpart Funding)	-	143,037,712.00	143,037,712.00	143,037,712.00
051700100100					Construction of 62 New Schools (AGILE)		6,300,000,000.00		
051700100100					Renovation of 55 no. of Schools (AGILE)		1,000,000,000.00		
051700100100					Provision of Digital Literacy Equipments and Conditional Cash Trnsfers (CCT) (AGILE)		700,000,000.00		
051700100100					Project Management & System Strengthening (AGILE) (Counterpart Funding)		2,000,000,000.00		
051700100100	23020107	70980	03101	31842400	Adolescent Girls Initiative for Learning and Empowerment (AGILE)	2,020,000,000.00	-	19,340,000,000.00	19,340,000,000.00
051700100100	23050101		03101	31842400	Conduct of Emotional Intelligence Training for School Guidance & Counsellors	20,318,000.00	-		
051700100100					Capacity Building		125,987,850.00		
051700100100					Accreditation		31,651,632.31		
051700100100	23050103	70443	03101	31842400	Repair and Construction of Sports Facilities in Schools (Netball, BasketBall, VolleyBall, Badminton and HandBall Courts)		117,000,000.00	81,000,000.00	81,000,000.00
051700100100	23050101		03101	31842400	Global Partnership for Education (NIPEP World Bank) Project	3,000,000,000.00	-		
051700100100	23010125	70980	03101	31842400	Teaching Aids/Instructional Materials for Junior Secondary Schools		215,669,400.00	300,000,000.00	300,000,000.00
<b>Ministry of Education</b>						<b>15,760,188,810.31</b>	<b>20,959,648,031.31</b>	<b>35,220,710,399.00</b>	<b>35,220,710,399.00</b>

## FOOT NOTE:

Adolescent Girls Initiative for Learning and Empowerment (AGILE)

Loan: 8,000,000,000.00

Counterpart: 2,000,000,000.00

Total: 10,000,000,000.00

United Nations Children Fund (UNICEF) supported activities

Counterpart: 143,037,712.00



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>State Universal Basic Education Board (SUBEB)</b>									
051700300100					Teachers Professional Development Programme (UBEC Intervention)		326,000,800.25		
051700300100					Agricultural Development Programme (UBEC Intervention)		96,815,988.37		
051700300100					Sports Development Programme (UBEC Intervention)		47,870,262.60		
051700300100					Quality Assurance and School Monitoring Programme (UBEC Intervention)		40,954,786.20		
051700300100	23020107	70950	03101	31842400	Piloting Open Schooling Programme in 10 LGEAs		<b>1,059,765,254.50</b>	1,059,765,254.50	1,059,765,254.50
051700300100	23020107	70950	03101	31842400	Rollover of 2022 Primary Education Development Projects	3,773,494,007.83	4,926,276,677.24	4,926,276,677.24	3,615,884,914.64
051700300100	23020107	70950	03101	31842400	Rollover of 2017, 2018 and 2019 UBEC Intervention Projects		4,028,627,475.77		
051700300100	23020107	70950	03101	31842400	2020 UBEC Intervention Projects		1,430,148,320.05	1,430,148,320.05	-
051700300100	23020107	70950	03101	31842400	2021 UBEC Intervention Projects		1,893,293,328.02	1,893,293,328.02	-
051700300100	23030106	70950	03101	31842400	2022 UBEC Intervention Projects		3,034,784,170.10	3,034,784,170.10	3,034,784,170.10
051700300100					Intervention on SBMC/SIP (UBEC Intervention)		602,201,800.00		
051700300100	23050102	70950	03101	31842400	Installation of Human Resource Software		4,321,000.00	800,000.00	800,000.00
051700300100	23050101	70950	03101	31842400	Development of Hand Book Human Resources Development Policy		9,480,000.00		
051700300100	23050101	70950	03101	31842400	Training of Teachers on Management Information System		5,060,000.00	5,060,000.00	5,060,000.00
051700300100	23050101	70950	03101	31842400	Conduct of Medium Term Strategic Plan Training on Digital Literacy		4,100,000.00	4,100,000.00	4,100,000.00
051700300100	23050101	70950	03101	31842400	Conduct Sensitization and Enrolment Drive of Out of School		4,170,000.00	4,170,000.00	4,170,000.00
051700300100	23050103	70950	03101	31842400	Provision of Scholastic Materials for Out of School Children (BESDA)		1,200,000,000.00	1,200,000,000.00	1,200,000,000.00
051700300100	23050103	70950	03101	31842400	Provision of School Grant to BESDA Schools (BESDA)		852,000,000.00	852,000,000.00	852,000,000.00
051700300100	23050103	70950	03101	31842400	Provision of Literacy Materials for Intensive Programmes (BESDA)		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
051700300100	23050103	70950	03101	31842400	Training of Teachers and Headteachers on Intensive Literacy Programmes (BESDA)		500,000,000.00	500,000,000.00	500,000,000.00
051700300100	23050103	70950	03101	31842400	Provision of Supplementary Readers and other Instructional Materials (BESDA)		2,074,959,000.00	2,074,959,000.00	2,074,959,000.00
051700300100	23050103	70950	03101	31842400	Impact Evaluation Assessment (BESDA)		477,315,000.00	477,315,000.00	477,315,000.00
051700300100	23050103	70950	03101	31842400	Accountability and System Strengthening (BESDA)		826,756,794.00	826,756,794.00	826,756,794.00
051700300100	23050102	70950	03101	31842400	Installation and Development of Bemis Offices (BESDA)		149,000,000.00	149,000,000.00	149,000,000.00
051700300100	23020107	70950	03101	31842400	Provision of Infrastructure to BESDA Schools (BESDA)	8,370,778,931.90	4,336,000,000.00	4,336,000,000.00	4,336,000,000.00
051700300100					UBEC Special Education Intervention		100,000,000.00		
051700300100	23040154	70912	03101	31842400	Provision of Infrastructures to Special Education Schools	2,462,980,069.95	-		
051700300100	23020107	70980	03101	31842400	Construction of New Schools (Reaching Out Of School Children (ROOSC))	-	5,000,000,000.00	7,076,725,500.00	7,076,725,500.00
051700300100					Renovation of Schools (Reaching Out Of School Children (ROOSC))		2,188,500,000.00		
051700300100	23040151	70912	03101	31842400	UBEC Intervention Fund 2021-2022	3,900,000,000.00	4,000,000,000.00		
051700300100	23050109	70912	03101	31842400	Continuous Quality Assurance Monitoring and Evaluation of 144Nos. Schools across the State	24,479,422.50			
051700300100	23050109	70912	03101	31842400	Follow-up Monitoring and Evaluation of 72Nos. Schools across the State	1,809,600.00			
051700300100	23050109	70912	03101	31842400	Daily School Monitoring of 690Nos. Schools across the State	2,589,600.00			
051700300100	23050110	70912	03101	31842400	Teachers Professional Development (TPD)	235,304,550.00			
051700300100	23050109	70912	03101	31842400	Monitoring of Schools Resumption Activities	617,370.00			
051700300100	23050109	70912	03101	31842400	Monitoring of Schools End of Term Activities	617,370.00			
051700300100	23050109	70912	03101	31842400	Provision of Office Equipment	2,891,281.41			
051700300100	23050108	70912	03101	31842400	Mapping Out of School Children across the State	28,411,500.00			
051700300100	23050108	70912	03101	31842400	Intervention for Out of School Children	467,025,000.00			
051700300100	23050108	70912	03101	31842400	Continous Sensitization of General Public on decrease in number of Out of School Children	22,100,000.00			
051700300100	23050108	70912	03101	31842400	Expansion of existing School Infrastructure to address overcrowding in 6Nos. LGEAs (Jema'a, Sanga, Igabi, Sabon Gari and Lere)	46,546,500.00			

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700300100	23050108	70912	03101	31842400	Capacity Building of Master Trainers, Mentors, Teachers' Leaders, Headteachers and Teachers	163,295,956.58			
051700300100	23050108	70912	03101	31842400	School Support visit by Mentors and Coaches	43,733,922.06			
051700300100	23050108	70912	03101	31842400	Conduct Impact Assessment by SUBEB and MoE Officials at School Levels	12,566,775.00			
051700300100	23050108	70912	03101	31842400	Programme Evaluation of Better Education Service Delivery for All (BESDA) activities coordinated externally by Independent Personnel	1,180,216,980.80			
051700300100	23050108	70912	03101	31842400	Procurement of Pupils and Teachers Textbooks	181,390,625.00			
051700300100	23050108	70912	03101	31842400	Conduct of Annual School Census 2020/2021 Exercise	12,885,600.00			
051700300100	23050108	70912	03101	31842400	Development of State Basic Education Strategic Plan 2020/2023	3,805,750.00			
051700300100	23050108	70912	03101	31842400	E-Learning Programme	91,000,000.00			
051700300100	23050108	70912	03101	31842400	Provision of Environmental and Social Safe Guard System	28,268,500.00			
051700300100	23050108	70912	03101	31842400	Capacity Building and System Development	28,268,500.00			
051700300100	23050112	70921	03101	31842400	Rollover of 2017 - 2019 UBEC Matching Grant Projects	2,021,539,069.95			
051700300100	23050112	70921	03101	31842400	2020 Intervention Projects of Universal Basic Education (UBEC) Matching Grant	975,000,887.22			
051700300100	23050112	70921	03101	31842400	2021 Intervention Projects of Universal Basic Education (UBEC) Matching Grant	1,072,709,129.57			
051700300100	23050110	70911	03101	31842400	Capacity Building on Early Childhood Care and Development (ECCDE) Teachers on Reggio Emilia	9,750,097.50			
051700300100	23050110	70912	03101	31842400	Capacity Building of 120Nos. FTS Participants on Jolly Phonics and SMASE	4,888,650.00			
051700300100	23050108	70912	03101	31842400	Provision of School Support Materials to New Intakes	117,196,755.00			
051700300100	23050108	70912	03101	31842400	Community Sensitization on Better Education Service Delivery for All (BESDA) Enrollment	6,875,700.00			
051700300100	23050108	70912	03101	31842400	Continous Follow up Visit on Better Education Service Delivery for All (BESDA) Enrollment	225,071,977.00			
051700300100	23050110	70950	03101	31842400	Programme Administration on Teachers Professional Development (TPD) activities	4,550,000.00			
051700300100	23050114	70912	03101	31842400	AMA Foundation Intervention on Infrastructure in 10 Schools	429,031,658.12			
051700300100	23050110	70912	03101	31842400	Capacity Building on Curriculum Implementation Strategies for Headteachers	9,100,013.00			
051700300100	23050110	70912	03101	31842400	School Based Management Committee Training for 2335Nos. Members	85,163,520.00			
051700300100	23050110	70912	03101	31842400	Capacity Building of Counsellors to help Children express their Emotions for Learning to be Effective in Schools	3,900,044.85			
051700300100	23050110	70912	03101	31842400	Capacity Building of 220Nos. Head Teachers on Leadership Skills	6,500,000.00			
051700300100	23050110	70912	03101	31842400	Training of 400Nos. SSOs across the 23 LGAs	6,500,552.50			
051700300100	23050110	70912	03101	31842400	Training of 400Nos. Class Teachers on ICT	9,104,680.00			
051700300100	23050110	70912	03101	31842400	Capacity Building of 200Nos. Gender Disaggregated Teachers on Basic Knowledge of Inclusive Education and Sign Language	4,761,250.00			
051700300100	23050111	70912	03101	31842400	Construction of 2Nos. Block of Classrooms (Prototype)	12,629,779.50			
051700300100	23050111	70912	03101	31842400	Procurement of Support Materials	1,934,107.71			
051700300100	23050111	70912	03101	31842400	Capacity Building of 100Nos. Gender Disaggregated Teachers on Brailing and Mobility	1,245,562.50			
051700300100	23050111	70912	03101	31842400	Procurement of Teaching and Learning Materials	2,481,180.00			
051700300100	23050111	70912	03101	31842400	Procurement of Sports and Skills Materials	1,127,587.50			
051700300100	23050110	70912	03101	31842400	Capacity Building of 200Nos. Almajiri School Teachers on Basic Skills in Literacy and Numeracy (Phase V)	5,200,585.00			
051700300100	23050113	70921	03101	31842400	Provision of Science and Laboratory Equipment to Junior Secondary Schools	74,114,625.00			
051700300100	23050113	70921	03101	31842400	Provision of First Aid Boxes to Junior Secondary Schools	22,815,000.00			

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051700300100	23050113	70912	03101	31842400	Capacity Building of Master Trainers	1,743,950.00			
051700300100	23050113	70912	03101	31842400	Capacity Building of SMOs and CMOs on Community Entry	9,867,650.00			
051700300100	23050113	70912	03101	31842400	Community Entry on Sensitization and Nomination of School Based Management Committee (SBMCs) Members	63,511,500.00			
051700300100	23050113	70912	03101	31842400	Capacity Building of SMOs and CSOs on Training of Trainers (ToT) Roles and Responsibilities (Phase I)	9,867,650.00			
051700300100	23050113	70912	03101	31842400	Capacity Building of to SBMC Members (Phase I)	116,142,000.00			
051700300100	23050113	70912	03101	31842400	Capacity Building of SMOs and CSOs on Training of Trainers (ToT) on Resource Mobilization (Phase II)	9,867,650.00			
051700300100	23050113	70912	03101	31842400	Capacity Building of Training of Trainers (ToT) to SBMC Members (Phase II)	116,142,000.00			
051700300100	23050110	70912	03101	31842400	Capacity Building of 920Nos. Teachers on Strengthening Mathematics and Science Education (SMASE)	22,755,135.00			
051700300100	23050110	70912	03101	31842400	Secondary School Feeding	445,129,776.00			
051700300100	23050110	70912	03101	31842400	Primary School Feeding	185,640,000.00			
<b>State Universal Basic Education Board (SUBEB)</b>					<b>Total</b>	<b>27,178,937,535.94</b>	<b>40,218,400,657.10</b>	<b>31,964,997,681.33</b>	<b>27,331,164,270.66</b>

Reaching Out of School Children (ROOSC) Project

Loans: 3,888,500,000.00  
 Grant: 2,750,000,000.00  
 Counterpart 550,000,000.00  
**Total 7,188,500,000.00**

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Scholarship and Loans Board</b>									
051701100100	23050101	70950	03101	31842400	Award of Local Scholarships to Qualified Applicants	1,126,531,000.00	<b>1,511,550,000.00</b>	1,511,550,000.00	1,511,550,000.00
051701100100	23050101	70950	03101	31842400	Award of Foreign Scholarships to Qualified Applicants	2,102,005,000.00	<b>1,136,550,000.00</b>	1,636,550,000.00	1,636,550,000.00
051701100100	23050103	70950	03101	31842400	Review of Loan Applications		<b>4,320,000.00</b>	4,320,000.00	4,320,000.00
<b>Kaduna State Scholarship and Loans Board</b>					<b>Total</b>	<b>3,228,536,000.00</b>	<b>2,652,420,000.00</b>	<b>3,152,420,000.00</b>	<b>3,152,420,000.00</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Library Board</b>									
051700800100	23010125	70160	03101	31842400	Procurement of New Library Books	13,333,115.08	<b>45,941,560.00</b>	45,941,560.00	45,941,560.00
<b>Kaduna State Library Board</b>						<b>13,333,115.08</b>	<b>45,941,560.00</b>	<b>45,941,560.00</b>	<b>45,941,560.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Nuhu Bamalli Polytechnic, Zaria</b>									
051701800100	23020101	70443	03101	31842400	Rehabilitation & Remodelling of Multi-Purpose Hall, Main Campus (On-going)	119,865,000.00	<b>119,865,000.00</b>	55,294,450.00	20,074,150.00
051701800100	23020123	70443	03101	31842400	Proposed Construction of Solar Street Lights at Samaru Kataf, Main & Annex Campuses (On-going)	11,491,942.34	<b>11,491,942.34</b>	6,526,574.05	3,818,191.35
051701800100	23020118	70443	03101	31842400	Physical Infrastructure/Programme Upgrade (TETFUND)	490,000,000.00	<b>200,000,000.00</b>	91,355,200.00	32,094,400.00
051701800100	23050101	70980	03101	31842400	Academic Staff Training and Development (TETFUND)	250,000,000.00	<b>80,000,000.00</b>	80,500,000.00	80,500,000.00
051701800100	23050101	70980	03101	31842400	Library Development (TETFUND)	50,000,000.00	<b>20,000,000.00</b>	10,355,200.00	5,094,400.00
051701800100	23050101	70980	03101	31842400	Professional Development/Conference Attendance (TETFUND)	34,000,000.00	<b>15,000,000.00</b>	15,000,000.00	15,000,000.00
051701800100	23050101	70980	03101	31842400	Institution Based Research (TETFUND)	80,000,000.00	<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
051701800100	23050101	70980	03101	31842400	Equipment Fabrication (TETFUND)	23,939,401.10	<b>9,280,086.00</b>	9,280,086.00	9,280,086.00
051701800100	23050101	70980	03101	31842400	ICT Support (TETFUND)	15,000,000.00	<b>7,500,000.00</b>	7,500,000.00	7,500,000.00
051701800100	23020118	70980	03101	31842400	Project Maintenance (TETFUND)	20,000,000.00	<b>15,000,000.00</b>	8,105,200.00	4,344,400.00
051701800100	23050101	70980	03101	31842400	Publication of Journals (TETFUND)	10,000,000.00	<b>5,000,000.00</b>	4,522,572.50	4,262,157.50
051701800100	23050101	70980	03101	31842400	Manuscripts Development (TETFUND)	10,000,000.00	<b>5,000,000.00</b>	4,522,572.50	4,262,157.50
051701800100	23050101	70980	03101	31842400	Zonal Intervention (ICT) (TETFUND)	261,000,000.00	<b>130,000,000.00</b>	130,000,000.00	130,000,000.00
051701800100	23050102		03101	31842400	TETFund Special High Impact Intervention Projects	250,000,000.00			
051701800100	23020118	70443	03101	31842400	Upgrading of Sports Complex at Main Campus	-	<b>130,428,500.00</b>	60,048,025.00	21,658,675.00
051701800100					Procurement of Books		<b>603,720.00</b>		
051701800100	23020118	70443	03101	31842400	Completion of 150 Seat Lecture Theatre at Main Campus	-	<b>74,736,000.00</b>	34,986,400.00	13,304,800.00
051701800100	23020118	70443	03101	31842400	Rehabilitation of Existing Roads and Drainages at Main Campus	-	<b>120,336,000.00</b>	55,506,400.00	20,144,800.00
051701800100	23010112	70980	03101	31842400	Procurement of Classroom Furniture at Main, Annex and Samaru Kataf Campuses	-	<b>30,000,000.00</b>	14,855,200.00	6,594,400.00
051701800100	23010112	70980	03101	31842400	Procurement of Office Equipment and Furniture at Main, Annex and Samaru Kataf Campuses	-	<b>44,500,000.00</b>	21,380,200.00	8,769,400.00
051701800100					Teaching Aids/Instruction Materials		<b>7,416,468.00</b>		
051701800100					Capacity Building		<b>125,987,850.00</b>		
051701800100					Procurement of Books		<b>6,037,200.00</b>		
051701800100					Accreditation		<b>31,651,632.31</b>		
<b>Nuhu Bamalli Polytechnic, Zaria</b>						<b>1,625,296,343.44</b>	<b>1,229,834,398.65</b>	<b>649,738,080.05</b>	<b>426,702,017.35</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>College of Education, Gidan Waya</b>									
051701900100	23030106	70941	03101	31842400	Rehabilitation of 2Nos Science Laboratories	6,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
051701900100	23030106	70941	03101	31842400	Rehabilitation of Block 'O' Classrooms/Lecture Halls	18,500,000.00	15,000,000.00	15,000,000.00	15,000,000.00
051701900100	23030121	70941	03101	31842400	Rehabilitation of Temporary Administrative Block	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
051701900100	23030101	70941	03101	31842400	Rehabilitation of 4Nos Students Hostels	80,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00
051701900100	23030110	70941	03101	31842400	Rehabilitation of College Main Library	13,300,000.00	25,000,000.00	25,000,000.00	25,000,000.00
051701900100	23020122	70941	03101	31842400	Construction of Perimeter Fence and College Main Entrance Gate	135,300,000.00	70,000,000.00	70,000,000.00	70,000,000.00
051701900100	23030101	70941	03101	31842400	Supply of Classrooms Furniture	10,000,000.00	-	-	-
051701900100	23030101	70941	03101	31842400	Rehabilitation of Provost Residence	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
051701900100	23020107	70941	03101	31842400	Construction of Central Store	14,100,000.00	20,000,000.00	20,000,000.00	20,000,000.00
051701900100	23020107	70941	03101	31842400	Rehabilitation/Construction of Library/Computer Centre in Staff School	4,700,000.00	8,000,000.00	8,000,000.00	8,000,000.00
051701900100	23030106	70941	03101	31842400	Rehabilitation of Burnt Block of 6Nos Classrooms	10,000,000.00	-	-	-
051701900100	23020107	70941	03101	31842400	Construction of Agric Education Department Complex, Department of Technical Education, Fine and Applied Arts Complex (TETFund)	260,000,000.00	-	-	-
051701900100	23020107	70941	03101	31842400	Construction and Furnishing of School of Arts and Social Sciences Complex (TETFund)		200,000,000.00	200,000,000.00	200,000,000.00
051701900100	23030106	70941	03101	31842400	Rehabilitation of 9Nos Classrooms/Lecture Halls	80,000,000.00	-	-	-
051701900100	23010124	70941	03101	31842400	Supply of Equipment and Furnishing of Science Laboratories (Physics, Biology, Chemistry and Integrated Science)	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
051701900100	23020107	70941	03101	31842400	Construction of Science Laboratory (B.Ed Programme)	40,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00
051701900100	23030106	70941	03101	31842400	Rehabilitation of Block of 8Nos Classrooms	25,000,000.00	-	-	-
051701900100	23020122	70941	03101	31842400	Proposed Construction of Perimeter Fence and Gate House at Hunkuyi Annex Campus	120,000,000.00	120,000,000.00	120,000,000.00	120,000,000.00
051701900100	23030106	70941	03101	31842400	Provision of Solar Powered Light in Students' Hostels Area	45,000,000.00	-	-	-
051701900100	23030106	70941	03101	31842400	Rehabilitation of 10Nos Boreholes	40,000,000.00	-	-	-
051701900100	23030106	70941	03101	31842400	Rehabilitation of Fine and Applied Arts Department	60,000,000.00	-	-	-
051701900100	23030101	70941	03101	31842400	Rehabilitation of Deputy Provost, Registrar and Bursar' Residence	45,000,000.00	-	-	-
051701900100	23030106	70941	03101	31842400	Rehabilitation of Burnt Home Economics Department Laboratory	40,000,000.00	-	-	-
051701900100	23030106	70941	03101	31842400	Maintenance of Roads	60,000,000.00	-	-	-
051701900100	23020101	70941	03101	31842400	Construction of Administrative Block at Hunkuyi Annex Campus		100,000,000.00	100,000,000.00	100,000,000.00
051701900100	23020107	70941	03101	31842400	Construction of Classroom Blocks at Hunkuyi Annex Campus		80,000,000.00	80,000,000.00	80,000,000.00
051701900100	23020107	70941	03101	31842400	Construction of Toilet Blocks at Hunkuyi Annex Campus		20,000,000.00	20,000,000.00	20,000,000.00
051701900100					Teaching Aids/Instruction Materials		7,120,800.00		
051701900100					Capacity Building		56,808,000.00		
051701900100					Procurement of Books		6,947,424.00		
051701900100					Accreditation		45,000,000.00		
<b>College of Education, Gidan Waya</b>						<b>1,192,400,000.00</b>	<b>1,008,876,224.00</b>	<b>893,000,000.00</b>	<b>893,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State University (KASU)</b>									
051702100100	23020118		03101	31842400	Renovation of Convocation Square (Makarfi Campus)	2,752,000.00	-		
051702100100	23020118		03101	31842400	Supply of Biomedical Engineering, Physics, Chemistry and Public Health Laboratories Equipment (Makarfi Campus)	18,163,684.75	-		
051702100100	23020118		03101	31842400	Supply of Furniture for Biomedical Engineering, Physics, Chemistry Anatomy/Physiology and Public Health Laboratories (Makarfi Campus)	15,144,852.63	-		
051702100100	23020118		03101	31842400	Construction of Public Health Laboratory (Makarfi Campus)	7,572,431.31	-		
051702100100	23020118		03101	31842400	Construction of Chemistry and Anatomy/ Physiology Laboratories (Makarfi Campus)	15,144,852.63	-		
051702100100	23020118		03101	31842400	Construction of Biomedical Engineering and Physics Laboratories (Makarfi Campus)	15,144,852.63	-		
051702100100	23020118		03101	31842400	Construction of Classroom Block and Toilet for Nutrition and Dietetics Complex (Makarfi Campus)	14,898,845.44	-		
051702100100	23020118		03101	31842400	Purchase of Laboratories and Kitchen Equipment for Nutrition and Dietetics Complex (Makarfi Campus)	19,383,594.00	-		
051702100100	23020118		03101	31842400	Construction of Nutrition and Dietetics Complex (Makarfi Campus)	32,445,664.78	-		
051702100100	23020118		03101	31842400	Purchase of 300Nos. Theatre Seats and Public Address System, 3D Lecture Projector (Makarfi Campus)	7,873,597.59	-		
051702100100	23020118		03101	31842400	Supply and Installation of 350KVA Perkins Generator with Generator House (Makarfi Campus)	15,075,323.88	-		
051702100100	23020118		03101	31842400	Construction of 100,000 Litres Steel Water Tank (Makarfi Campus)	11,190,136.68	-		
051702100100	23020118		03101	31842400	Renovation of 1No. Burnt Student Hostel (Makarfi Campus)	13,030,664.37	-		
051702100100	23020118		03101	31842400	Renovation of 3Nos. Student Hostel (Makarfi Campus)	11,108,416.50	-		
051702100100	23020118		03101	31842400	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	-		
051702100100	23020118		03101	31842400	Construction of 300-Capacity Student Lecture Theatre (Makarfi Campus)	9,908,133.25	-		
051702100100	23020118	70443	03101	31842400	Supply of Library Furniture (Makarfi Campus)	9,775,582.98	5,534,947.00	-	-
051702100100	23020118	70443	03101	31842400	Consultancy Services on various Constructions (Z)		157,279,965.00	78,639,982.50	78,639,982.50
051702100100	23020118	70443	03101	31842400	Construction of Fence and Gate (Kafanchan Campus)	157,279,965.00	128,639,982.50	64,319,991.25	64,319,991.25
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of Faculty of Law (Phase II)	370,482,050.00	310,452,050.00	155,226,025.00	155,226,025.00
051702100100	23020118	70443	03101	31842400	Construction of Twin Lecture Theatre & Courtyard for Faculty of Law (Phase II)	310,454,550.00	370,452,050.00	185,226,025.00	185,226,025.00
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of Faculty of Education (Phase II)	370,454,550.00	310,454,550.00	155,226,025.00	155,226,025.00
051702100100	23020118	70443	03101	31842400	Construction of Twin Lecture Theatre for Faculty of Education (Phase II)	310,454,550.00	370,454,550.00	185,226,025.00	185,226,025.00
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of Faculty of Engineering (Phase II)	370,454,550.00	310,454,550.00	155,226,025.00	155,226,025.00
051702100100	23020118	70443	03101	31842400	Construction of Twin Lecture Theatre for Faculty of Engineering (Phase II)	310,454,550.00	138,930,000.00	-	-
051702100100	23020118	70443	03101	31842400	Construction of Faculty of Social & Management Science Building	138,927,500.00	30,452,050.00	-	-
051702100100	23010123	70443	03101	31842400	Supply & Installation of Automatic Dry Sprinkler Aerosol Fire Suppression & Extinguishing Devices	12,712,500.00	32,712,500.00	-	-
051702100100	23020114	70443	03101	31842400	Construction of Access Roads and Internal Road Network		75,000,000.00	75,000,000.00	-
051702100100	23020118	70443	03101	31842400	Commencement of Work at Satellite Campus, Lere	50,000,000.00	175,000,000.00	87,500,000.00	87,500,000.00
051702100100	23020118	70443	03101	31842400	Landscapping and Construction of Parking Lots	7,712,500.00	11,212,500.00	-	-
051702100100	23010112	70443	03101	31842400	Procurement of Students Tables & Chairs	11,212,500.00	12,212,500.00	-	-
051702100100	23020118	70443	03101	31842400	Construction of Fence for Male & Female Hostels	12,212,500.00	10,212,500.00	-	-
051702100100	23020118	70443	03101	31842400	Construction of Fence for Male & Female Common Rooms	903,842,393.58	11,712,500.00	-	-
051702100100	23010125	70443	03101	31842400	Purchase of 160 Nos. Journals and Periodicals (Makarfi Campus)	2,737,500.00	6,737,500.00	-	-
051702100100					Procurement of Teaching Aids/Instruction Materials		73,530,000.00		
051702100100	23020118	70443	03101	31842400	Construction of Economics Department		25,466,481.84	-	-



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702100100	23020118	70443	03101	31842400	Construction and Consultancy Services for Faculty of Pharmaceutical Sciences		29,492,330.92	-	-
051702100100	23020118	70443	03101	31842400	Construction of Multipurpose Tech. Laboratory Complex (Kafanchan Campus)		6,715,515.55	-	-
051702100100	23010124	70443	03101	31842400	Procurement of Equipment for Multipurpose Tech. Laboratory Complex (Kafanchan Campus)		12,496,066.22	-	-
051702100100	23020118	70443	03101	31842400	Construction and Consultancy Services for Faculty of Agricultural Science [Phase II]		82,784,287.92	-	-
051702100100	23010112	70443	03101	31842400	Furnishing of Faculty of Agricultural Science [Phase II]		6,923,486.59	-	-
051702100100	23010112	70443	03101	31842400	Furnishing of Laboratories & Offices at Faculty of Pharmaceutical Science Complex		13,643,039.25	-	-
051702100100	23010112	70443	03101	31842400	Furnishing of Laboratories at Faculty of Science Complex [II]		4,596,224.85	-	-
051702100100	23010124	70443	03101	31842400	Procurement of Equipment for Faculty of Medicine (CT-Scan)		10,410,765.38	-	-
051702100100	23010124	70443	03101	31842400	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (Lots 23C)		7,633,796.48	-	-
051702100100	23010112	70443	03101	31842400	Procurement of Furniture & Equipment for Library (Kafanchan Campus)		7,041,819.75	-	-
051702100100	23020118	70443	03101	31842400	Consultancy Services for Installation & Networking of Campus-wide Surveillance System and Instructional Facilities		12,328,862.00	-	-
051702100100	23020118	70443	03101	31842400	Consultancy Services for Construction of Faculty of Social & Management Sciences Auditorium Complex		2,483,021.28	-	-
051702100100	23010124	70443	03101	31842400	Procurement of Equipment for other Selected Departments		5,687,503.01	-	-
051702100100	23020118	70443	03101	31842400	Consultancy Services for Construction of Students' IT Park		2,381,173.44	-	-
051702100100	23020118	70443	03101	31842400	Construction and Consultancy Services for 300 Seat Capacity Lecture Hall (Kafanchan Campus)		22,504,112.26	-	-
051702100100	23020118	70443	03101	31842400	Construction, Furnishing and Consultancy Services of Auto-Card/Manual Drafting Studio Complex		31,874,022.85	-	-
051702100100	23010124	70443	03101	31842400	Procurement of Equipment for Auto-Card/Manual Drafting Studio Complex		11,112,859.17	-	-
051702100100	23010122	70443	03101	31842400	Procurement of MRI Machine for Faculty of Medicine		22,499,381.04	-	-
051702100100	23010122	70443	03101	31842400	Procurement of Additional Equipment and Consultancy Services for Faculty of Medicine Complex (A) and (B)		14,946,218.71	-	-
051702100100	23010124	70443	03101	31842400	Procurement and Consultancy Services for Additional Equipment for Faculty of Medicine (III)		14,711,999.81	-	-
051702100100	23020118	70443	03101	31842400	Construction and Consultancy Services for Classrooms/Office Complex at Kafanchan		22,517,505.23	-	-
051702100100	23010113	70443	03101	31842400	Procurement of Desktops Computers		2,518,528.83	-	-
051702100100	23020118	70443	03101	31842400	Construction of Faculty of Environmental Sciences (Phase II)		69,094,701.43	-	-
051702100100	23020118	70443	03101	31842400	Construction, Furnishing & Supply of Equipments for the Faculty of Social & Management Sciences (Phase II)		126,049,580.32	-	-
051702100100	23010124	70443	03101	31842400	Procurement & Installation of Printing Equipment for Mass Communication Department		27,128,556.00	-	-
051702100100	23010112	70443	03101	31842400	Procurement and Installation of Lecture Hall Furniture for Faculty of Arts		7,504,564.47	-	-
051702100100	23010124	70443	03101	31842400	Consultancy Services on Procurement of Equipment for Postgraduate Research in the Department of Biochemistry		34,867,355.00	-	-
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of Faculty of Science (Phase II)		2,250,000.00	-	-
051702100100	23010112	70443	03101	31842400	Consultancy Services on Construction and Furnishing of Faculty of Science (Phase II)		13,843,393.95	-	-

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
051702100100	23010122	70443	03101	31842400	Procurement of Equipment for Faculty of Medicine		601,918.16	-	-
051702100100	23010122	70443	03101	31842400	Consultancy Services on Procurement of Equipment for Faculty of Medicine		13,885,261.51	-	-
051702100100	23010127	70443	03101	31842400	Procurement and Consultancy Services for Equipment for Faculty of Agriculture		23,166,028.05	-	-
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of 500 Seat Capacity Lecture Theatre		11,597,885.92	-	-
051702100100	23020118	70443	03101	31842400	Construction and Furnishing of Twin Lecture Hall		13,771,734.07	-	-
051702100100	23020118	70443	03101	31842400	Construction of Postgraduate Lecture Classes		1,558,049.07	-	-
051702100100	23010122	70443	03101	31842400	Furnishing of Clinical Laboratories & Procurement of Teaching Aids (LOT 23B)		15,463,218.14	-	-
051702100100	23010112	70443	03101	31842400	Purchase of Student's Beds & Mattresses		5,903,842.08	2,951,921.04	2,951,921.04
051702100100	23020118	70443	03101	31842400	Development of Permanent Site		1,992,932,126.54	1,246,466,063.27	1,246,466,063.27
051702100100	23020118	70443	03101	31842400	Construction, Furnishing and Consultancy Services of Senate Building		73,436,691.87	-	-
051702100100	23020118	70443	03101	31842400	Construction, Furnishing and Consultancy Services for Faculty of Law Building at Permanent Site, Kaduna		350,782,684.91	-	-
051702100100	23010124	70443	03101	31842400	Procurement of Laboratory Equipment including Consultancy Services		63,316,547.20	-	-
051702100100	23020118	70443	03101	31842400	Construction of 2 Nos. Blocks of 4Nos. Classrooms		16,923,202.55	-	-
051702100100	23010125	70443	03101	31842400	Supply of Library Furniture (Makarfi Campus)		19,775,582.98	-	-
051702100100	23020118	70443	03101	31842400	Renovation of Convocation Square (Makarfi Campus)		12,752,000.00	-	-
051702100100	23010122	70443	03101	31842400	Supply of Furniture for Biomedical Engineering, Physics, Chemistry Anatomy/Physiology and Public Health Laboratories (Makarfi Campus)		28,163,684.75	-	-
051702100100	23010122	70443	03101	31842400	Construction of Public Health Laboratory (Makarfi Campus)		17,572,431.31	-	-
051702100100	23020118	70443	03101	31842400	Construction of Chemistry and Anatomy/Physiology Laboratories (Makarfi Campus)		15,655,513.88	-	-
051702100100	23020106	70443	03101	31842400	Construction of Biomedical Engineering and Physics Laboratories (Makarfi Campus)		15,144,852.63	-	-
051702100100	23020118	70443	03101	31842400	Construction of Nutrition and Dietetics Department, Classroom Block and Toilet (Makarfi Campus)		47,344,510.22	-	-
051702100100	23010122	70443	03101	31842400	Purchase of Laboratories and Kitchen Equipment for Nutrition and Dietetics Department (Makarfi Campus)		19,383,594.00	-	-
051702100100	23010112	70443	03101	31842400	Purchase of 300 Nos. Theatre Seats, Public Address System and 3D Lecture Projector (Makarfi Campus)		7,873,597.59	-	-
051702100100	23010119	70443	03101	31842400	Supply and Installation of 350KVA Perkins Generator (Makarfi Campus)		15,075,323.88	-	-
051702100100	23010107	70443	03101	31842400	Construction of 100,000 Litres Steel Water Tank (Makarfi Campus)		11,190,136.68	-	-
051702100100					Construction of Faculty of Education (CBN)		3,000,000,000.00		
051702100100					Construction of Faculty of Science - Phase II (BUA Foundation)		2,800,000,000.00		
051702100100					Construction of Students' Hostels (NIMASA)		1,000,000,000.00		
051702100100	23020118	70443	03101	31842400	Renovation of 1No. Burnt Students Hostel (Makarfi Campus)		13,030,664.37	-	-
051702100100	23030106	70443	03101	31842400	Renovation of 3Nos. Students Hostel (Makarfi Campus)		11,108,416.50	-	-
051702100100	23020118	70443	03101	31842400	Tertiary Education Trust Fund (KASU) Special Intervention		250,000,000.00	-	-
051702100100	23020118	70443	03101	31842400	Construction of 300 Students Capacity Lecture Theatre (Makarfi Campus)		9,908,133.25	-	-
051702100100					Technology Research & Development		92,880,000.00		
051702100100					Teaching Aids/Instruction Materials		73,530,000.00		
051702100100					Capacity Building		59,288,400.00		
051702100100					Procurement of Books		10,000,000.00		
051702100100					Accreditation		136,350,000.00		
<b>Kaduna State University (KASU)</b>					<b>Total</b>	<b>3,808,004,792.00</b>	<b>13,444,307,880.15</b>	<b>2,391,008,083.06</b>	<b>2,316,008,083.06</b>

### BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
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## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Health</b>									
052100100100	23030105	70731	03101	31842400	Upgrading and Equipping of General Hospitals	3,001,762,674.67	<b>3,989,541,600.00</b>	3,989,541,600.00	3,989,541,600.00
052100100100	23020106	70731	03101	31842400	Construction and Equipping of 300-Bed Specialist Hospital	7,410,600,000.00	<b>15,230,950,000.00</b>	3,682,359,171.00	3,682,359,171.00
052100100100					Construction of Nuclear Medicine Centre		<b>4,000,000,000.00</b>		
052100100100					Procurement of Equipment for Nuclear Medicine Centre		<b>6,092,380,000.00</b>		
052100100100	23010122	70740	03101	31842400	Public Health Emergencies Programmes	282,983,760.00	<b>734,350,000.00</b>	734,350,000.00	734,350,000.00
052100100100	23030105	70721	03101	31842400	Construction/Renovation of Standard Accident and Emergency Unit in General Hospitals (Kafanchan, Saminaka, Birnin Gwari and Hajija Gambo Sawaba General Hospital, Zaria)	51,570,000.00	<b>195,823,000.00</b>	195,823,000.00	195,823,000.00
052100100100	23020107	70760	03101	31842400	Construction of New College of Nursing and Midwifery (Pambegua)	281,693,209.00	-	452,431,000.00	-
052100100100	23030105	70731	03101	31842400	Construction of Trauma Centre (Doka)	370,000,000.00	<b>49,000,000.00</b>	49,000,000.00	49,000,000.00
052100100100	23010122	70721	03101	31842400	Purchase of 20Nos. Blood Bank Refrigerators for Blood Transfusion Services for 20Nos. Secondary Health Facilities	17,400,000.00	<b>25,230,000.00</b>	25,230,000.00	25,230,000.00
052100100100	23010122	70740	03101	31842400	Strengthening Systems for Prevention of Malaria, Quality Assurance and Quality Control of Malaria Diagnosis Treatment (Counterpart Funding)	861,662,084.00	<b>513,697,500.00</b>	513,697,500.00	513,697,500.00
052100100100	23010122	70740	03101	31842400	Scale up of Drugs Susceptible Tuberculosis (DSTB) Services in Health Facilities		<b>31,507,500.00</b>	24,760,000.00	31,507,500.00
052100100100	23010122	70740	03101	31842400	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB) (Counterpart Funding)	62,593,569.41	<b>31,086,069.00</b>	31,086,069.00	22,386,069.00
052100100100	23010122	70740	03101	31842400	Kaduna Emergency Nutrition Action Plan (KADENAP) Programme	188,000,000.00	<b>200,382,000.00</b>	275,382,000.00	275,382,000.00
052100100100	23010122		03101	31842400	Accelerated Nutrition Result in Nigeria (ANRiN)	50,000,000.00			
052100100100	23010122	70740	03101	31842400	Neglected Tropical Disease Control Programme (ONCHO) (Counterpart Funding)	25,000,000.00	<b>25,641,000.00</b>	25,641,000.00	25,641,000.00
052100100100	23010122		03101	31842400	Neglected Tropical Disease Control Programme (NTDs) (Counterpart Funding)	25,000,000.00			
052100100100	23010122	70721	03101	31842400	Purchase of Dialysis Consumables		<b>45,000,000.00</b>	45,000,000.00	45,000,000.00
052100100100	23010122	70721	03101	31842400	Planned Preventive Maintenance (Maintenance of Medical Equipments across the 31 Secondary Health facilities)	28,860,000.00	<b>37,195,000.00</b>	37,195,000.00	37,195,000.00
052100100100	23010122	70740	03101	31842400	Procurement of Consumables and Maintenance of Mobile Diagnostic Trucks	-	<b>74,087,875.00</b>	74,087,875.00	74,087,875.00
<b>Ministry of Health</b>					<b>Total</b>	<b>12,657,125,297.08</b>	<b>31,275,871,544.00</b>	<b>10,155,584,215.00</b>	<b>9,701,200,715.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Primary Health Care Board</b>									
052100300100	23030105	70740	03101	31842400	Construction, Renovation, Upgrade and Equiping of 255 PHCs	4,277,250,000.00	<b>2,523,528,336.86</b>	3,723,528,336.86	3,723,528,336.86
052100300100	23010122		03101	31842400	Procurement of PPEs for 1,154 Health Facilities	233,554,800.00			
052100300100	23030105	70740	03101	31842400	Remodelling, Reconstruction, Expansion and Consultancy Services of PHCB HQ		<b>600,045,937.82</b>	-	-
052100300100	23050101	70740	03101	31842400	Conduct of Quarterly Planned Preventive Maintenance of Medical Equipment in 255 PHCs	25,500,000.00	<b>71,400,000.00</b>	71,400,000.00	71,400,000.00
052100300100	23050101	70740	03101	31842400	PHC MOU, IMPACT Project and BHCPF(25%) (Counterpart Funding)	954,266,000.00	<b>875,000,000.00</b>	550,100,000.00	550,100,000.00
052100300100	23010122	70740	03101	31842400	Procurement of Basic Tools and Consumables for Community Health Influencers Promoters Service Agents (CHIPS) and Mobile Outreach	100,000,000.00	<b>100,000,000.00</b>	100,000,000.00	100,000,000.00
052100300100	23020159	70740	03101	31842400	Construction of Mini Incinerators in the Referral 255 PHCs		<b>217,350,000.00</b>	217,350,000.00	217,350,000.00
052100300100	23030105		03101	31842400	Repairs and Routine Maintenance of Solar Systems for 34Nos. Solar Clinics in the Primary Health Centers	52,283,978.26	-		
052100300100	23050107		03101	31842400	Basic Health Care Provision Fund (BHCPF)	397,329,455.00	-		
052100300100	23030105		03101	31842400	Provision of Solar Power for the Second Phase of 255 PHCs under Upgrade	136,598,465.00	-		
052100300100	23010122	70740	03101	31842400	Procurement of Furniture, Fittings, Office Equipment, ICT Equipment, 500 KVA Power Generator and Solar System for the SPHCB Headquarters		<b>174,668,250.00</b>	-	-
<b>Kaduna State Primary Health Care Board</b>					<b>Total</b>	<b>6,176,782,698.26</b>	<b>4,561,992,524.68</b>	<b>4,662,378,336.86</b>	<b>4,662,378,336.86</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Contributory Health Management Authority (KADCHMA)</b>									
052100200100	23050107		03101	31842400	Insurance Premium for the Vulnerable Population of Kaduna State	840,000,000.00	1,917,851,235.56	939,756,000.00	939,756,000.00
052100200100					Provision of Counterpart Funding (Basic Health Care Provision Funds (BHCPF)) 25%	129,856,136.00	-		
052100200100	23050107		03101	31842400	Basic Health Care Provision Fund (BHCPF)	519,424,545.00	-		
<b>Kaduna State Contributory Health Management Authority Total</b>						<b>1,489,280,681.00</b>	<b>1,917,851,235.56</b>	<b>939,756,000.00</b>	<b>939,756,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>									
052110200100	23010122	70711	03101	31842400	Procurement of Drugs for Health Facilities through Framework Procurement Agreement with Manufacturers/Distributors	565,818,130.03	<b>942,401,706.29</b>	942,401,706.29	942,401,706.29
052110200100	23010122	70711	03101	31842400	Procurement of Health Commodities & Consumables for Integrated PHC Services and other Programmes	503,539,200.00	<b>503,539,200.00</b>	503,539,200.00	503,539,200.00
052110200100	23010122	70711	03101	31842400	Procurement of Drugs for MNCH Week	247,635,750.00	<b>247,635,750.00</b>	247,635,750.00	247,635,750.00
052110200100	23010122	70711	03101	31842400	Distribution of Drugs and Health Commodities to Public Health Facilities through Direct Delivery	69,212,343.25	<b>69,212,343.25</b>	69,212,343.25	69,212,343.25
052110200100	23010122	70711	03101	31842400	Procurement of Quality Control Laboratory Equipment	16,400,000.00	<b>36,400,000.00</b>	36,400,000.00	36,400,000.00
052110200100	23010122	70711	03101	31842400	Upgrade of KADHSMA Pharma-grade Warehouse (Phase II)	140,000,000.00	<b>280,000,000.00</b>	280,000,000.00	280,000,000.00
052110200100	23030105	70711	03101	31842400	Renovation/Upgrade of Zonal Medical Stores in Zaria & Kafanchan	80,000,000.00	<b>80,000,000.00</b>	80,000,000.00	80,000,000.00
052110200100	23010122	70711	03101	31842400	Logistics for Zipline Aerial Drone Delivery Services to selected Hard-to-Reach Health Facilities and Emergencies	500,000,000.00	<b>628,530,000.00</b>	628,530,000.00	628,530,000.00
052110200100	23010122	70711	03101	31842400	Procurement of Antiretroviral Drugs, Diagnostics Test Kits, Reagents, and other Consumables Under the HIV/AIDS Treatment Programme	366,707,000.00	<b>366,707,000.00</b>	366,707,000.00	366,707,000.00
052110200100	23010122	70711	03101	31842400	Procurement of Ambulances for 255 PHCs	585,081,345.00	-	-	-
052110200100	23010122	70711	03101	31842400	Procurement of Free Ante-Natal and Delivery Services Consumables (BDTH)	100,000,000.00	-	-	-
052110200100	23010122	70740	03101	31842400	Procurement of 4,600 Cartons of Ready to Use Theurapeutic Food (RUTF)		<b>250,000,000.00</b>	174,800,000.00	174,800,000.00
052110200100	23010122	70711	03101	31842400	Procurement of Free Paediatrics Consumables for Children between 0-5 Years	40,000,000.00	-	-	-
<b>Kaduna State Health Supplies Management Agency (KA) Total</b>						<b>3,214,393,768.28</b>	<b>3,404,425,999.54</b>	<b>3,329,225,999.54</b>	<b>3,329,225,999.54</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State College of Nursing and Midwifery</b>									
052100600200	23020118	70443	03101	31842400	Construction/Renovation of Building (Kaduna Campus)	19,420,440.44	<b>20,332,000.00</b>	20,332,000.00	20,332,000.00
052100600200	23010124	70133	03101	31842400	Procurement of Library/e-Library Books, Furniture/Equipment & Teaching Aids	138,645,193.16	<b>189,648,525.00</b>	189,648,525.00	189,648,525.00
052100600200	23020118	70443	03101	31842400	Construction of Male Hostel (Kafanchan Campus)	33,840,000.00	<b>33,840,000.00</b>	33,840,000.00	33,840,000.00
052100600200	23020118	70443	03101	31842400	Construction of Laboratory & Demonstration Room (Kafanchan Campus)	54,000,000.00	<b>54,000,000.00</b>	54,000,000.00	54,000,000.00
052100600200	23020118	70443	03101	31842400	Construction of Lecture Theatre (Kafanchan Campus)	14,100,000.00	<b>56,500,000.00</b>	56,500,000.00	56,500,000.00
052100600200					Capacity Building		<b>7,058,880.00</b>		
052100600200	23010124	70133	03101	31842400	Accreditation for the College	7,000,000.00	<b>26,288,000.00</b>	17,000,000.00	17,000,000.00
052100600200	23020107	70760	03101	31842400	Construction of New College of Nursing and Midwifery (Pambegua)		<b>452,431,000.00</b>	452,431,000.00	-
052100600200	23050101		03101	31842400	Stage III Consultancy Fees (Kafanchan Campus)	2,400,000.00	-		
<b>Kaduna State College of Nursing and Midwifery</b>					<b>Total</b>	<b>269,405,633.60</b>	<b>840,098,405.00</b>	<b>823,751,525.00</b>	<b>371,320,525.00</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Barau Dikko Teaching Hospital, Kaduna</b>									
052100500100	23020106		03101	31842400	Construction of Dialysis Intensive Care Unit	22,992,376.70			
052100500100	23010122		03101	31842400	Provision of Medical Gas Piping	39,929,230.25			
052100500100	23010122		03101	31842400	Procurement of Fire Extinguishers	3,730,711.05			
052100500100	23010122		03101	31842400	Procurement and Installation of Radiology Equipment	18,440,579.39			
052100500100	23020101		03101	31842400	Completion of Academic Block	24,315,105.04			
052100500100	23010122		03101	31842400	Procurement of Antenatal and Delivery Consumables	200,000,000.00			
052100500100	23010122		03101	31842400	Procurement of Pediatric Consumables for Children Between 0-5 Years	80,000,000.00			
052100500100	23020106		03101	31842400	Construction of Oxygen Gas Plant with 350KVA Generator	100,000,000.00			
052100500100	23020118	70731	03101	31842400	Construction & Equipping of New Accident and Emergency Unit and Catheter Laboratory (Former Nitel Building)	838,557,572.39	<b>910,092,206.50</b>	910,092,206.50	-
052100500100	23020118	70443	03101	31842400	Construction of Central Sterile Supply Department (CSSD)	145,377,662.94	<b>108,377,662.94</b>	108,377,662.94	-
052100500100	23010122	70732	03101	31842400	Procurement and Installation of Intensive Care Unit (ICU) Equipment	110,892,587.11	<b>110,892,587.11</b>	110,892,587.11	-
052100500100	23010122	70732	03101	31842400	Procurement and Installation of Obstetrics and Gynaecology Equipment.	100,751,919.77	150,751,919.77	-	-
052100500100	23020118	70731	03101	31842400	Renovation of Special Care Baby Unit	132,720,149.06	52,747,143.00	-	-
052100500100	23010122	70731	03101	31842400	Procurement of Personal Protective Equipment (PPEs)	28,200,000.00	86,000,000.00	86,000,000.00	86,000,000.00
052100500100					Accreditation		72,000,000.00		
052100500100	23010122	70731	03101	31842400	Procurement of New Dialysis Machines	119,000,000.00	122,500,000.00	-	-
052100500100	23010122	70731	03101	31842400	Procurement of Dialysis Consumables	37,570,090.50	65,400,000.72	65,400,000.72	-
<b>Barau Dikko Teaching Hospital, Kaduna</b>					<b>Total</b>	<b>2,002,477,984.20</b>	<b>1,678,761,520.04</b>	<b>1,280,762,457.27</b>	<b>86,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Bureau for Substance Abuse, Prevention and Treatment</b>									
052110300100	23010124	70740	03101	31842400	Preventive Activities and Community Engagement in the Fight against Drug Abuse	100,000,000.00	-	409,800,000.00	409,800,000.00
052110300100	23020106	70740	03101	31842400	Completion and Equipping of Rehabilitation Centres across the three Senatorial Zones	400,000,000.00	<b>400,000,000.00</b>	859,000,000.00	764,000,000.00
052110300100	23020118	70443	03101	31842400	Construction and Installation of Digitalised/Customised Bill Boards	7,500,000.00	<b>7,500,000.00</b>	124,000,000.00	124,000,000.00
052110300100	23010124	70460	03101	31842400	Conduct of Radio and Television programmes	7,500,000.00	-	80,400,000.00	80,400,000.00
052110300100	23010122	70740	03101	31842400	Procurement of Specialised Testing Kits (Urine, Saliva and Breathalyser).	2,100,000.00	<b>2,100,000.00</b>	51,600,000.00	51,600,000.00
052110300100	23010124	70460	03101	31842400	Production and Distribution of Information, Education and Communication (IEC) Materials.	11,250,000.00	<b>5,000,000.00</b>	150,850,000.00	150,850,000.00
052110300100	23020106	70740	03101	31842400	Community Based Drug Treatment and Harm Reduction Services	7,500,000.00	-	186,000,000.00	186,000,000.00
052110300100	23010124	70740	03101	31842400	Engagement of Civil Societies and other Organisations in the Fight against Drug Abuse	3,407,640.00	-	74,500,000.00	56,500,000.00
052110300100	23050101		03101	31842400	Integrating Mental Health Facilities	150,000.00	-	-	-
<b>Bureau for Substance Abuse, Prevention and Treatment Total</b>						<b>539,407,640.00</b>	<b>414,600,000.00</b>	<b>1,936,150,000.00</b>	<b>1,823,150,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State AIDS Control Agency (KADSACA)</b>									
052100400000	23050103	70132	03101	31842400	Data Validation	-	800,000.00	800,000.00	800,000.00
052100400000	23020101	70740	03101	31842400	HIV Intervention Activities	-	1,160,000.00	1,160,000.00	1,160,000.00
052100400000	23050101	70740	03101	31842400	Production of 3000 copies of IEC Materials	-	1,860,000.00	1,860,000.00	1,860,000.00
052100400000	23050101	70132	03101	31842400	Review of HIV State Strategic Development Plan	-	1,320,000.00	1,320,000.00	1,320,000.00
052100400000	23050101	70740	03101	31842400	Behavioural Change Communication (Strengthen Innovative Strategic Behaviour Change Communication for Targeted Population)	385,480.97	4,343,121.89	4,343,121.89	4,343,121.89
052100400000	23050101	70731	03101	31842400	Scale up of Adolescent and Youth Population Intervention in 9 LGAs to Significantly Reduce the Incidence of New HIV Infections	798,660.00	3,160,980.00	3,160,980.00	3,160,980.00
052100400000	23020101	70760	03101	31842400	Set up NEPWHAN Offices in the 3 Senatorial Zones for HIV, Hepatitis, STI Counselling and Testing Services	487,800.00	3,300,000.00	3,300,000.00	3,300,000.00
052100400000	23020101	70132	03101	31842400	Procurement of HIV Diagnostics Test Kits	3,036,150.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of HIV Consumables	3,878,640.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of Condoms	3,802,500.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of Hepatitis Test Strips	3,312,000.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of VDRL Test Strips	828,000.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of Methadone	2,592,540.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of Single use Syringe	842,400.00	-	-	-
052100400000	23020101	70132	03101	31842400	Procurement of Antibiotics for STI	308,700.00	-	-	-
<b>Kaduna State AIDS Control Agency (KADSACA)</b>					<b>Total</b>	<b>20,272,870.97</b>	<b>15,944,101.89</b>	<b>15,944,101.89</b>	<b>15,944,101.89</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Sports Development</b>									
053900100100	23030111	70443	03101	31842400	Rahablitation and Consultancy Services of Township Stadium (Ranchers Bees)	150,000,000.00	<b>170,068,612.81</b>	773,039,149.14	-
053900100100	23020112	70443	03101	31842400	Construction of Kaduna State Sports Academy in Kagarko LGA (Phase I)	88,450,000.00	<b>134,000,000.00</b>	670,000,000.00	670,000,000.00
053900100100	23010126	70443	03101	31842400	Procurement of Sporting Equipment for 10Nos. Neighbourhood Centers	56,000,000.00	<b>30,000,000.00</b>	150,000,000.00	-
053900100100	23030111	70443	03101	31842400	Rehabilitation of 2Nos. Stadia	72,050,000.00	-	150,000,000.00	150,000,000.00
053900100100	23020112	70443	03101	31842400	Consultancy Services for the Rehabilitation of Township Stadium	16,000,000.00	-	77,303,914.91	-
053900100100	23020112	70443	03101	31842400	Construction of Kaduna State Sports Academy in Ikara, Ikara LGA (Phase I)	87,500,000.00	<b>134,000,000.00</b>	670,000,000.00	670,000,000.00
053900100100					Sporting Activities		<b>418,493,195.30</b>		
<b>Ministry of Sports Development</b>					<b>Total</b>	<b>470,000,000.00</b>	<b>886,561,808.11</b>	<b>2,490,343,064.05</b>	<b>1,490,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Human Services and Social Development</b>									
051400100100	23050101	71090	03101	31842400	Child Protection Services	37,200,000.00	-	4,750,000.00	19,000,000.00
051400100100	23050101	71090	03101	31842400	Vesicovaginal Fistula (VVF) Intervention	18,000,000.00	-	23,800,000.00	24,500,000.00
051400100100	23050101	71090	03101	31842400	Sexual Assault Referral Centres (SARCs)	20,400,000.00	-	26,000,000.00	26,000,000.00
051400100100	23020101	71090	03101	31842400	Support/Assistance for the Completion of 23Nos. Community Self Help Project	20,400,000.00	-	-	-
051400100100	23050101		03101	31842400	Propoor Programme	4,000,000,000.00			
051400100100	23050101		03101	31842400	Disability Trust Fund	100,000,000.00			
051400100100	23050101	71090	03101	31842400	Kaduna State Women Empowerment Fund	180,072,000.00	200,827,500.00	38,942,500.00	155,770,000.00
051400100100	23050101	70850	03101	31842400	Creative Arts and Culture	24,000,000.00	26,723,250.00	35,631,000.00	35,631,000.00
051400100100	23050101	70620	03101	31842400	Establishment of Kaduna State Youth Parliament	15,600,000.00	10,875,000.00	14,500,000.00	14,500,000.00
051400100100	23050101	71090	03101	31842400	Establishment of Kaduna State Children's Parliament	-	12,750,000.00	7,000,000.00	7,000,000.00
051400100100	23050101	71090	03101	31842400	Shelter for Women and Children	27,600,000.00	25,700,000.00	27,600,000.00	27,600,000.00
051400100100	23050101	71090	03101	31842400	At Risk Children Programme (Counterpart Funding)	1,000,000,000.00	207,750,000.00	277,000,000.00	277,000,000.00
051400100100	23050101	71090	03101	31842400	Diversion Programme (Counterpart Funding)	-	15,000,000.00	40,000,000.00	40,000,000.00
<b>Ministry of Human Services and Social Development</b>					<b>Total</b>	<b>5,443,272,000.00</b>	<b>499,625,750.00</b>	<b>495,223,500.00</b>	<b>627,001,000.00</b>

**Kaduna State Disability Affairs Board**

051400200100	23010124	71012	03101	31842400	Procurement of Instruction/Teaching Materials for Trainees at Kaduna, Kafanchan Disability Training Centres and CBR		10,000,000.00	10,000,000.00	10,000,000.00
051400200100	23010129	71012	03101	31842400	Purchase of Resettlement Tools for the Graduating Trainees at Kaduna, Kafanchan Disability Centres and CBR		15,000,000.00	15,000,000.00	15,000,000.00
051400200100					Procurement of Teaching Aids		10,000,000.00		
051400200100	23020102	71012	03101	31842400	Completion of Construction of three Ultra Modern Rehabilitation Centres at Maigana, Bagoma and Kwoi in Soba, B/Gwari and Jaba LGAs respectively	147,000,000.00	128,645,356.21	178,645,356.21	178,645,356.21
<b>Kaduna State Disability Affairs Board</b>					<b>Total</b>	<b>147,000,000.00</b>	<b>163,645,356.21</b>	<b>203,645,356.21</b>	<b>203,645,356.21</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Community and Social Development Agency</b>									
051405600100	23050107	70620	03101	31842400	Expand Livelihood Support and Grants for the Poor and Vulnerable Households for Human Development	10,741,000.00	10,321,000.00	10,741,000.00	-
051405600100	23020105	70620	03101	31842400	Rehabilitation of Hand Pumps and Motorised Boreholes in Interested Communities across the 23 LGAs	30,000,000.00	10,138,000.00	138,000.00	-
051405600100	23010124	70620	03101	31842400	Procurement of Mobility, Learning/Hearing Aids, etc for GVG	20,000,000.00	5,360,000.00	510,000.00	-
051405600100	23050107	70160	03101	31842400	CSDA Staff Experience Sharing to other States/World Bank Capacity Building		-	16,800,000.00	-
051405600100	23050101	70620	03101	31842400	Grant B - Grants for Gender & Vulnerable Groups	300,000,000.00	80,000,000.00	300,000,000.00	-
051405600100	23050104	70160	03101	31842400	Projects Launch at Community Level (Cheque Presentation) across the 23 LGAs	2,800,000.00	-	3,000,000.00	-
051405600100	23050101	70620	03101	31842400	Grant A-Community Development plan	349,971,500.00	120,080,000.00	375,250,000.00	-
051405600100	23050101	70620	03101	31842400	Nutrition	144,000,000.00	-	360,000.00	-
051405600100	23050101	70620	03101	31842400	Grant C - Labour Intensive Public Workfare (LIPWF)	450,066,000.00	106,593,600.00	454,254,000.00	-
051405600100	23050101	70150	03101	31842400	World Bank Capacity Building		-	1,800,000.00	-
<b>Community and Social Development Agency</b>					<b>Total</b>	<b>1,307,578,500.00</b>	<b>332,492,600.00</b>	<b>1,162,853,000.00</b>	<b>-</b>

**Ministry for Local Government Affairs**

055100100100	23020103	70620	03101	31842400	Purchase and Installation of Transformers (Liability)	154,017,489.91	<b>167,984,117.38</b>	250,645,489.84	250,645,489.84
055100100100	23020114	70620	03101	31842400	Rural Feeder Roads project	1,000,000,000.00	<b>925,000,000.00</b>	1,500,000,000.00	1,500,000,000.00
055100100100	23020103	70620	03101	31842400	Rural Electrification	42,957,969.42	<b>192,547,528.57</b>	390,063,371.42	390,063,371.42
055100100100	23020103	70620	03101	31842400	Kauru Special Intervention on Rural Electrification Projects	195,644,594.84	-	-	-
055100100100	23030112	70421	03101	31842400	Rural Access and Agricultural Marketing Project (RAAMP) (Counterpart)	50,000,000.00	<b>37,500,000.00</b>	50,000,000.00	50,000,000.00
055100100100	23020101	70620	03101	31842400	Construction/Renovation of Emirs/Chiefs Palaces	1,800,000,000.00	<b>1,000,000,000.00</b>	1,800,000,000.00	1,800,000,000.00
<b>Ministry for Local Government Affairs</b>					<b>Total</b>	<b>3,242,620,054.17</b>	<b>2,323,031,645.95</b>	<b>3,990,708,861.26</b>	<b>3,990,708,861.26</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>									
055100500100	23020105	70630	03101	31842400	Counterpart Fund for Attainment of Open Defecation Free (ODF)/Hygiene Project and Construction of 48 Blocks of Gender Sensitive Sanitation Facilities in Institutions/Public Places in the State	406,054,914.06	<b>361,227,629.04</b>	361,227,629.04	361,227,629.04
055100500100	23050101		03101	31842400	Conduct of Hygiene Promotion and Mobilization across the 23 LGAs	58,319,600.15			
055100500100	23020105		03101	31842400	Construction of 100 Blocks of Gender Sensitive Sanitation Facilities in Institutions/Public Places	471,129,709.44			
055100500100	23050101		03101	31842400	Management of 207 CLTS Facilitators in the 23 LGAs	4,943,800.00			
055100500100	23020105	70630	03101	31842400	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) - World Bank Project across the State	882,682,833.33	-	872,312,999.07	872,312,999.07
055100500100	23020105	70630	03101	31842400	Construction, Installation and Contract Management of 50 Hand Pump Boreholes in Rural Areas (Liability)	575,721,834.38	<b>70,234,208.18</b>	93,645,610.91	93,645,610.91
055100500100	23030104		03101	31842400	Refurbishing/Maintenance of 2 Units Drilling Rigs/Components and Purchase of Workshop Materials	78,541,970.40			
055100500100	23050101		03101	31842400	Institutionalization of the VLOM Concept in 476 Communities for Sustainability of WASH Facilities	72,990,000.00			
055100500100	23030104	70630	03101	31842400	Matching Grant for Partnership for Expanded Water Supply, Hygiene and Sanitation (PEWASH)	1,506,000,000.00	<b>600,000,000.00</b>	600,000,000.00	600,000,000.00
055100500100	23030104	70630	03101	31842400	Construction, Installation and Contract Management of 12 Solar Motorised Borehole Facilities in Small Towns	-	<b>111,252,558.58</b>	148,336,744.77	148,336,744.77
055100500100	23020105	70630	03101	31842400	Rehabilitation of 450 Boreholes including Contract Management	258,142,000.00	<b>37,500,000.00</b>	50,000,000.00	50,000,000.00
055100500100	23020105		03101	31842400	Emergency Response to Disaster in WASH	16,825,000.00			
055100500100	23050101		03101	31842400	Procurement Process for Drilling and Construction of Water and Sanitation Facilities.	3,357,220.00			
055100500100	23050101		03101	31842400	Mechanism for Tracking, Monitoring, Contract Management, Media and Publicity, Supervision and other Logistics to all Projects Sites	94,184,000.00			
055100500100	23010129		03101	31842400	Procurement of 1 No. Additional State of the Art Drilling Rig and Acompaining Equipment	63,541,000.00			
055100500100	23010105	70630	03101	31842400	Procurement of 2Nos. Additional State of the Art Drilling Rigs and Accessories (Accrued Liabilities)	151,000,000.00	<b>113,250,000.00</b>	151,000,000.00	151,000,000.00
<b>Rural Water Supply and Sanitation Agency (RUWASSA) Total</b>						<b>4,643,433,881.76</b>	<b>1,293,464,395.80</b>	<b>2,276,522,983.79</b>	<b>2,276,522,983.79</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Water Service Regulatory Commission</b>									
023400800100	23050103	70630	03101	31842400	Development of Regulations, Standards and Guidelines	10,988,800.00	<b>12,400,000.00</b>	12,400,000.00	12,400,000.00
023400800100	23050103	70630	03101	31842400	Production of Regulations, Standards and Guidelines	672,000.00	<b>800,000.00</b>	800,000.00	800,000.00
023400800100	23010129	70630	03101	31842400	Procurement of Mini Water Quality Laboratory Equipment and Reagents	5,378,000.00	<b>10,417,995.00</b>	3,571,875.00	3,571,875.00
<b>Kaduna State Water Service Regulatory Commission</b>					<b>Total</b>	<b>17,038,800.00</b>	<b>23,617,995.00</b>	<b>16,771,875.00</b>	<b>16,771,875.00</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Environment and Natural Resources</b>									
053500100100	23040102	70560	03101	31842400	Monitoring and Enforcement of Solid Waste	23,763,082.35	36,637,936.77	48,850,582.36	48,850,582.36
053500100100	23040102	70560	03101	31842400	Construction of 3Nos Dumpsites (Liability)	281,686,395.36	214,424,171.54	285,898,895.39	285,898,895.39
053500100100	23040102	70560	03101	31842400	Construction of Weather Station and Installation of equipment	40,945,074.78	69,020,737.17	46,162,574.78	46,162,574.78
053500100100	23040102	70560	03101	31842400	Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)-Counterpart	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
053500100100	23050101	70560	03101	31842400	Construction of Geological Museum & Laboratory	64,160,100.00	93,913,125.00	125,217,500.00	125,217,500.00
053500100100	23050101	70431	03101	31842400	Mining and Environmental Degradation Control	10,603,050.60	11,277,000.00	15,036,000.00	15,036,000.00
053500100100	23040101	70422	03101	31842400	Shelter Belt Management	38,182,388.40	-	54,675,000.00	54,645,000.00
053500100100	23040101	70422	03101	31842400	Raising of Seedlings in the State Nurseries	27,595,021.38	-	90,151,516.00	90,151,516.00
053500100100	23040101	70422	03101	31842400	State wide Tree Planting	118,827,437.28	99,523,077.96	132,412,437.28	132,412,437.28
053500100100	23040101	70422	03101	31842400	Forest Reserve Management and Monitoring using GIS Application	8,934,888.00	21,611,250.00	28,815,000.00	28,815,000.00
053500100100	23010129	70422	03101	31842400	Sustainable Fuelwood Management Project	13,511,784.38	15,165,000.00	20,220,000.00	20,220,000.00
053500100100	23040101	70422	03101	31842400	Greening and Urban Renewal Planting	28,515,600.00	-	36,115,000.00	36,055,000.00
053500100100	23040101	70422	03101	31842400	Enrichment Planting in the Forest Reserve	23,763,000.00	-	84,065,000.00	84,065,000.00
053500100100	23040101	70422	03101	31842400	Patrol (Protection) of Forest Reserve	9,543,220.80	130,578,750.00	174,105,000.00	174,075,000.00
053500100100	23040102	70550	03101	31842400	Procurement of Geological Laboratory/Museum Equipment	93,407,600.40	79,156,950.30	105,542,600.40	105,542,600.40
053500100100	23040104	70483	03101	31842400	Community Engagement on Alternative Sources of Cooking Fuel	35,711,036.40	-	45,180,000.00	45,180,000.00
053500100100	23050101	70560	03101	31842400	Procurement of Design for Ecological Problem Areas	139,324,845.30	141,802,500.00	189,070,000.00	189,070,000.00
053500100100	23050101	70550	03101	31842400	Research and Development in the Environmental Sector	17,475,310.20	52,721,250.00	70,295,000.00	70,295,000.00
053500100100	23040102	70560	03101	31842400	Procurement, Installation and Management of Toxic and Hazardous Waste Facilities	19,043,668.20	37,605,000.00	50,140,000.00	50,140,000.00
053500100100	23040102	70560	03101	31842400	Climate Change Mitigation and Adaptation Activities	18,163,249.05	460,873,500.00	614,498,000.00	614,498,000.00
053500100100	23040102	70560	03101	31842400	Global Event on Environmental Activities	25,637,862.68	47,760,000.00	31,840,000.00	31,840,000.00
053500100100	23040105	70431	03101	31842400	Procurement of Geological Field/Onsite Equipment	6,684,531.90	9,836,250.00	13,115,000.00	13,115,000.00
053500100100	23040104	70560	03101	31842400	Reducing Emission from Deforestation and Forest Degradation (REDD+) Counterpart	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
053500100100	23050101	70560	03101	31842400	Conduct of State Council on Environment	-	18,731,250.00	24,975,000.00	24,975,000.00
053500100100	23050101	70560	03101	31842400	Geophysical/Geochemical Survey of Mineral Deposit Sites	-	75,116,250.00	100,155,000.00	100,155,000.00
<b>Ministry of Environment and Natural Resources</b>					<b>Total</b>	<b>3,145,479,147.46</b>	<b>2,715,753,998.74</b>	<b>3,486,535,106.21</b>	<b>3,486,415,106.21</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Environmental Protection Authority (KEPA)</b>									
053501600100	23050103	70560	03101	31842400	Mining Environmental Compliance Monitoring	2,525,000.00	1,803,831.75	4,810,218.00	7,215,327.00
053501600100	23040104		03101	31842400	Mobile Court Operations	10,430,000.00			
053501600100	23040104		03101	31842400	Solid Waste Management/Refuse Evacuation Exercise and Dumpsite Management	689,276,961.36			
053501600100	23050101	70560	03101	31842400	Plastic Mop UP Programme	5,517,377.30	4,500,001.13	9,900,003.00	14,200,004.50
053501600100	23050103	70560	03101	31842400	Monitoring and Enforcement on Liquid Waste	6,960,200.00	-	11,222,260.00	15,431,010.00
053501600100	23050103	70560	03101	31842400	Monitoring and Enforcement on Medical Waste	5,586,800.00	-	13,426,060.00	17,095,595.00
053501600100	23010129	70560	03101	31842400	Procurement of Laboratory Reagents		15,533,966.28	21,460,001.26	22,967,051.26
053501600100	23020118	70560	03101	31842400	Provision of Sustainable Air Quality Equipment	36,202,419.62	23,999,999.27	63,999,998.04	127,999,996.08
053501600100	23010129		03101	31842400	Incinerators and Accessories (SURWASH)	747,500,000.00	-		
053501600100	23010129		03101	31842400	Weigh Bridge (Scale) and Accessories (SURWASH)	20,000,000.00	-		
<b>Kaduna Environmental Protection Authority (KEPA) Total</b>						<b>1,523,998,758.28</b>	<b>45,837,798.42</b>	<b>124,818,540.30</b>	<b>204,908,983.84</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Zaria Metropolitan Authority</b>									
043700100200	23020114	70160	03101	31842400	Construction of Roads across ZMA		4,236,585,299.83	2,560,975,499.72	2,560,975,499.72
043700100200	23020118	70160	03101	31842400	Construction of Earth Dam at Danwata Soba LGA		290,509,460.40	484,182,434.00	484,182,434.00
043700100200	23020124	70160	03101	31842400	Construction/Provision of Local Markets Across ZMA		45,327,000.00	75,545,000.00	75,545,000.00
043700100200	23020114	70160	03101	31842400	Consultancy Services for Road Construction		178,496,516.13	297,494,193.55	297,494,193.55
043700100200					Procurement of Uniforms and Other Clothing		-		
043700100200	23020123	70160	03101	31842400	Provision of Intergrated Solar Powered Street Lights		154,772,959.95	257,954,933.25	257,954,933.25
043700100200	23020118	70160	03101	31842400	Construction of City Gates		18,027,000.00	30,045,000.00	30,045,000.00
043700100200	23020118	70160	03101	31842400	Street Naming & House Numbering		126,168,000.00	210,280,000.00	210,280,000.00
043700100200	23020123	70160	03101	31842400	Provision of Intergrated Solar Powered Traffic Lights		15,318,900.00	25,531,500.00	25,531,500.00
043700100200	23020118	70160	03101	31842400	Solid Waste Collection and Management		334,246,077.36	557,076,795.60	557,076,795.60
043700100200	23050103	70160	03101	31842400	Management of Dump Sites		50,000,069.31	83,333,448.85	83,333,448.85
043700100200	23020124	70160	03101	31842400	Provision & Maintenance of Public Convinience across Zaria Metropolitan		60,000,000.00	100,000,000.00	100,000,000.00
043700100200	23020118	70160	03101	31842400	Purchase of Steel & Rubber Dust Bin		24,018,900.00	40,031,500.00	40,031,500.00
043700100200	23030113	70160	03101	31842400	Road Mainteinance Across ZMA		104,073,990.02	173,456,650.03	173,456,650.03
043700100200	23020116	70160	03101	31842400	Construction of Drainages and Culverts		62,455,827.00	104,093,045.00	104,093,045.00
043700100200	23020103	70640	03101	31842400	Provision of Intergrated Solar Powered Street Lights		277,300,000.00	1,386,500,000.00	1,386,500,000.00
043700100200	23020118		03101	31842400	Provision for Infrastructural Development	7,000,000,000.00			
<b>Zaria Metropolitan Authority</b>					<b>Total</b>	<b>7,000,000,000.00</b>	<b>5,977,300,000.00</b>	<b>6,386,500,000.00</b>	<b>6,386,500,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Capital Territory Authority</b>									
043700100300	23020114	70620	03101	31842400	Construction/Provision of Roads		6,516,966,000.00	3,491,610,000.00	3,491,610,000.00
043700100300	23020114	70620	03101	31842400	Construction/Provision of Road Infrastructure		330,000,000.00	550,000,000.00	550,000,000.00
043700100300	23020114	70620	03101	31842400	Construction/Provision of Drainages		90,000,000.00	150,000,000.00	150,000,000.00
043700100300	23020124	70620	03101	31842400	Construction/Provision of Parks and Recreational Centres		150,000,000.00	250,000,000.00	250,000,000.00
043700100300	23030123	70620	03101	31842400	Construction/Provision of Transport Infrastructure		30,000,000.00	50,000,000.00	50,000,000.00
043700100300	23030122	70620	03101	31842400	Construction/Provision of 3Nos City Gates		36,000,000.00	60,000,000.00	60,000,000.00
043700100300	23020124	70620	03101	31842400	Construction/Provision of Local Markets		48,000,000.00	80,000,000.00	80,000,000.00
043700100300	23020118	70620	03101	31842400	Construction/Provision of Public Conveniences		18,000,000.00	30,000,000.00	30,000,000.00
043700100300	23020110	70620	03101	31842400	Construction/Provision of Emergency/Fire Truck Shelters		101,340,000.00	168,900,000.00	168,900,000.00
43700100300	23020118	70620	03101	31842400	Construction/Provision of Waste Management Infrastructure		30,000,000.00	50,000,000.00	50,000,000.00
043700100300	23020118	70160	03101	31842400	Solid Waste Collection and Management		405,445,792.19	557,076,795.60	557,076,795.60
043700100300	23050103	70620	03101	31842400	Provision of Propriety Monitoring and Enforcement Reporting Tool		10,134,000.00	16,890,000.00	16,890,000.00
043700100300	23050103	70620	03101	31842400	Monitoring and Enforcement Activities		15,000,000.00	25,000,000.00	25,000,000.00
043700100300					Procurement of Uniforms and Other Clothing		15,480,000.00		
043700100300	23010128	70620	03101	31842400	Provision of ICT Equipment		12,000,000.00	20,000,000.00	20,000,000.00
043700100300	23030113	70620	03101	31842400	Rehabilitation/Repairs of Roads		132,000,000.00	220,000,000.00	220,000,000.00
043700100300	23030124	70620	03101	31842400	Rehabilitation/Repairs of Motor Parks		12,000,000.00	20,000,000.00	20,000,000.00
043700100300	23030113	70620	03101	31842400	Rehabilitation/Repairs of Drainages		39,000,000.00	65,000,000.00	65,000,000.00
043700100300	23030121	70620	03101	31842400	Rehabilitation/Repairs of Office Buildings		187,560,000.00	312,600,000.00	312,600,000.00
043700100300	23040104	70620	03101	31842400	Rehabilitation/Repairs of Dump Sites and Refuse Transfer Stations		30,000,000.00	50,000,000.00	50,000,000.00
043700100300	23030124	70620	03101	31842400	Rehabilitation/Repairs of Open Space		12,000,000.00	20,000,000.00	20,000,000.00
043700100300	23020103	70640	03101	31842400	Provision of Intergrated Solar Powered Street Lights		554,600,000.00	1,386,500,000.00	1,386,500,000.00
043700100300	23020123	70640	03101	31842400	Provision of Solar Powered Traffic Signal Control System	-	37,500,000.00	50,000,000.00	50,000,000.00
043700100300	23020118		03101	31842400	Provision for Infrastructural Development	7,000,000,000.00	-		
<b>Kaduna Capital Territory Authority</b>						<b>7,000,000,000.00</b>	<b>8,813,025,792.19</b>	<b>7,623,576,795.60</b>	<b>7,623,576,795.60</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kafanchan Municipal Authority</b>									
043700100400	23020123	70620	03101	31842400	Construction/Provision of Roads and Road Infrastructure including Drainages		3,423,566,000.00	4,242,610,000.00	4,242,610,000.00
043700100400	23020122	70620	03101	31842400	Construction/Provision of Parks And Recreational Centres		162,000,000.00	270,000,000.00	270,000,000.00
043700100400	23040101	70620	03101	31842400	Construction/Provision of Transport Infrastructure		30,000,000.00	50,000,000.00	50,000,000.00
043700100400	23020112	70620	03101	31842400	KMA Green Project		30,000,000.00	50,000,000.00	50,000,000.00
043700100400	23050103	70620	03101	31842400	Construction/Provision of Local Markets		66,000,000.00	110,000,000.00	110,000,000.00
043700100400	23020114	70620	03101	31842400	Construction/Provision of Public Conveniences		36,000,000.00	60,000,000.00	60,000,000.00
043700100400	23020114	70620	03101	31842400	Construction/Provision of Emergency/Fire Truck Shelters		101,340,000.00	168,900,000.00	168,900,000.00
043700100400	23020114	70620	03101	31842400	Construction/Provision of Waste Management Infrastructure		60,000,000.00	100,000,000.00	100,000,000.00
043700100400					Procurement of Uniforms and Other Clothing		19,350,000.00		
043700100400	23020114	70620	03101	31842400	Provision of Priority Monitoring and Enforcement Reporting Tool		25,134,000.00	41,890,000.00	41,890,000.00
043700100400	23030113	70620	03101	31842400	Provision of ICT Equipment		12,000,000.00	20,000,000.00	20,000,000.00
043700100400	23020114	70620	03101	31842400	Rehabilitatio/Repairs of Roads		171,000,000.00	285,000,000.00	285,000,000.00
043700100400					Procurement of Uniforms and Other Clothing				
043700100400	23020114	70620	03101	31842400	Rehabilitation/Repairs of Motor Parks		36,000,000.00	60,000,000.00	60,000,000.00
043700100400	23020114	70620	03101	31842400	Rehabilitation/Repairs of Drainages		48,000,000.00	80,000,000.00	80,000,000.00
043700100400	23020114	70620	03101	31842400	Rehabilitation/Repairs of Office Buildings		56,160,000.00	93,600,000.00	93,600,000.00
043700100400	23020103	70640	03101	31842400	Provision of Intergrated Solar Powered Street Lights		277,300,000.00	1,386,500,000.00	1,386,500,000.00
043700100400	23020118		03101	31842400	Provision for Infrastructural Development	7,000,000,000.00	-		
<b>Kafanchan Municipal Authority</b>					<b>Total</b>	<b>7,000,000,000.00</b>	<b>4,553,850,000.00</b>	<b>7,018,500,000.00</b>	<b>7,018,500,000.00</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Investment Promotion Agency (KADIPA)</b>									
011100700100	23050107	70411	03101	31842400	Conduct of KADINVEST	183,443,985.26	<b>160,000,000.00</b>	203,432,500.00	249,132,500.00
<b>Kaduna Investment Promotion Agency (KADIPA)</b>					<b>Total</b>	<b>183,443,985.26</b>	<b>160,000,000.00</b>	<b>203,432,500.00</b>	<b>249,132,500.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Public Procurement Agency (KADPPA)</b>									
011101000100	23050103	70474	03101	31842400	Conduct of Monitoring of all Capital Projects across the State	15,045,000.00	-	9,840,000.00	9,840,000.00
011101000100	23050101	70474	03101	31842400	Conduct of Procurement Audit	43,880,000.00	-	10,064,000.00	10,064,000.00
011101000100	23050101	70474	03101	31842400	Conduct of Procurement Survey	14,592,804.23	-	4,077,600.00	4,077,600.00
011101000100	23050102	70474	03101	31842400	E-Procurement Licences	55,373,132.00	7,552,500.00	10,070,000.00	10,070,000.00
011101000100	23050107		03101	31842400	Production of Journal	9,500,000.00	-	-	-
011101000100	23050107		03101	31842400	Review Report	11,900,000.00	-	-	-
<b>Kaduna State Public Procurement Agency (PPA)</b>					<b>Total</b>	<b>150,290,936.23</b>	<b>7,552,500.00</b>	<b>34,051,600.00</b>	<b>34,051,600.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna Geographic Information Service (KADGIS)</b>									
011100200200	23010101	70620	03101	31842400	Design, Installation, Management Transfer/Managing of KADGIS Infrastructure and Equipment	2,595,348,190.40	-	-	-
011100200200	23010101	70620	03101	31842400	Recovery of Public Land/Compensation		657,000,000.00	876,000,000.00	876,000,000.00
011100200200	23010101	70620	03101	31842400	Survey and Demarcation of Approved Lands in the State	173,314,973.00	243,750,000.00	325,000,000.00	325,000,000.00
011100200200	23050107	70620	03101	31842400	Preparation of 8Nos Master Plans and Mapping in Zone I	315,215,587.20	300,000,000.00	400,000,000.00	400,000,000.00
011100200200	23010101	70620	03101	31842400	Economic Survey of Master Plans of the State	160,000,070.20	-	-	-
011100200200	23010101	70620	03101	31842400	Systematic Property Registration Programme (SPRP)	232,800,000.00	427,740,209.85	570,320,279.80	570,320,279.80
011100200200	23010101	70490	03101	31842400	KADGIS Public Service on Wheels	85,929,953.82	225,000,000.00	300,000,000.00	300,000,000.00
011100200200	23010101	70620	03101	31842400	Assessment Valuation of Land and Economic Trees/Recovery of Lands for Compensation	1,486,786,683.00	-	60,000,000.00	60,000,000.00
011100200200					Cost of Revenue Collection		180,000,000.00		
011100200200	23010101	70620	03101	31842400	Assessment and Valuation of Land and Landed Properties	120,000,000.00	45,000,000.00	60,000,000.00	60,000,000.00
<b>Kaduna Geographic Information Service (KADGIS)</b>					<b>Total</b>	<b>5,169,395,457.62</b>	<b>2,078,490,209.85</b>	<b>2,591,320,279.80</b>	<b>2,591,320,279.80</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates	
<b>Kaduna State Media Corporation (KSMC)</b>										
016100500100	23010129	70830	03101	31842400	Digitization of KSMC Television	509,580,450.00	730,000,000.00	-	-	
016100500100	23010112	70830	03101	31842400	Furnishing of KSMC New Building	122,798,900.00	123,000,000.00	-	-	
016100500100	23010129	70830	03101	31842400	Overhaul of Transmitters	79,380,000.00	120,000,000.00	-	-	
016100500100	23020103		03101	31842400	Restoration of Kachia Power Transmission Line	14,135,030.00				
016100500100	23050101		03101	31842400	Engagement of Content Consultant/Provider	29,400,000.00				
016100500100	23020127		03101	31842400	Supply of Television Outside Broadcast Van and Studio Equipment at Government House	201,112,000.00				
016100500100	23020103	70830	03101	31842400	Upgrade of Katabu and Headquarters Power Transmission Line from 11 KVA to 33KVA	31,850,000.00	50,000,000.00	-	-	
016100500100	23020118	70830	03101	31842400	Integration of Old and New Buildings		25,000,000.00	35,000,000.00	35,000,000.00	
<b>Kaduna State Media Corporation (KSMC)</b>						<b>Total</b>	<b>988,256,380.00</b>	<b>1,048,000,000.00</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Government Printing Department</b>									
016101900100	23010129	70160	03101	31842400	Purchase of 100 KVA Electrical Power Stabilizer		<b>9,300,000.00</b>	9,300,000.00	9,300,000.00
016101900100	23010129	70160	03101	31842400	Purchase of 4. S.D Date Card (ID Card)	1,344,000.00	<b>900,000.00</b>	900,000.00	900,000.00
016101900100	23010129	70160	03101	31842400	Purchase of Numbering Blocks 10 Digits For Mogen Numbering Machine		<b>600,000.00</b>	600,000.00	600,000.00
016101900100	23010129	70160	03101	31842400	Purchase of Perforating/Sitting Blade For Mogen Numbering Machine		<b>1,500,000.00</b>	1,500,000.00	1,500,000.00
016101900100	23010129		03101	31842400	Accuriopress C4080/C4070 Konica Minolta	13,161,000.00			
016101900100	23010129		03101	31842400	Industrial Heavy Duty Paper Shredding Machine	4,166,400.00			
016101900100	23010129		03101	31842400	APC Smart UPS 1500VA (1.5 KVA)	1,344,000.00			
<b>Government Printing Department</b>					<b>Total</b>	<b>20,015,400.00</b>	<b>12,300,000.00</b>	<b>12,300,000.00</b>	<b>12,300,000.00</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Pilgrims Welfare Agency</b>									
012401300100	23050101	70133	03101	31842400	Production of Pilgrim Operation Manual		3,000,000.00	3,000,000.00	3,000,000.00
<b>Kaduna State Pilgrims Welfare Agency</b>					<b>Total</b>	-	3,000,000.00	3,000,000.00	3,000,000.00

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Office of the Head of Service</b>									
012500100100	23050101	70140	03101	31842400	Staff Capacity Building	4,673,460,795.12	1,000,000,000.00	600,000,000.00	600,000,000.00
<b>Office of the Head of Service</b>					<b>Total</b>	<b>4,673,460,795.12</b>	<b>1,000,000,000.00</b>	<b>600,000,000.00</b>	<b>600,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Finance</b>									
022000100100	23010105	70411	03101	31842400	Procurement of Motor Vechicles	5,112,775,160.73	2,434,237,500.00	3,245,650,000.00	3,245,650,000.00
022000100100	23010114	70411	03101	31842400	Procurement of Computers and Photocopiers	875,307,280.00	1,125,234,046.50	1,500,312,062.00	1,500,312,062.00
022000100100	23010112	70411	03101	31842400	Purchase of Office Equipment for MDAs	23,160,000.00	31,655,625.00	42,207,500.00	42,207,500.00
022000100100	23050108	70411	03101	31842400	Payment of Liabilities	1,100,000,000.00	-	-	-
022000100100	23050107	70411	03101	31842400	Support to Government State Owned Companies		2,500,000,000.00	500,000,000.00	500,000,000.00
022000100100	23050107	70411	03101	31842400	10% Local Governments' Share of Internally Generated Revenue (IGR)	5,016,269,047.66	8,914,252,718.00	1,200,000,000.00	1,200,000,000.00
<b>Ministry of Finance</b>					<b>Total</b>	<b>12,127,511,488.40</b>	<b>15,005,379,889.50</b>	<b>5,288,169,562.00</b>	<b>5,288,169,562.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Internal Revenue Service (KADIRS)</b>									
022000800100					Cost of Revenue Collection		932,564,854.44		
022000800100	23050102	70140	03101	31842400	Modernization of Tax Administration System	94,035,831.00	-	180,726,385.00	180,726,385.00
<b>Kaduna State Internal Revenue Service (KADIRS)</b>					<b>Total</b>	<b>94,035,831.00</b>	<b>932,564,854.44</b>	<b>180,726,385.00</b>	<b>180,726,385.00</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>State Independent Electoral Commission (SIECOM)</b>									
014800100100	23050107	70160	03101	31842400	LGCs Election	92,476,970.84	51,146,354.70	2,990,131,354.70	111,436,354.70
<b>State Independent Electoral Commission (SIECOM)</b>					<b>Total</b>	<b>92,476,970.84</b>	<b>51,146,354.70</b>	<b>2,990,131,354.70</b>	<b>111,436,354.70</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Planning and Budget Commission (PBC)</b>									
023800100100	23050101	70140	03101	31842400	Development and Review of Policy Documents	74,000,000.00	37,500,000.00	50,000,000.00	50,000,000.00
023800100100	23050101	70140	03101	31842400	Printing of Policy Documents	80,000,000.00	52,500,000.00	70,000,000.00	70,000,000.00
023800100100	23050101	70140	03101	31842400	NG-CARES Programme	635,367,010.42	4,200,000,000.00	200,000,000.00	200,000,000.00
023800100100	23050101	70140	03101	31842400	Local Government Fiscal Transparency Accountability and Sustainability (LFTAS) Program	356,050,000.00	435,000,000.00	382,000,000.00	382,000,000.00
023800100100	23050101		03101	31842400	Establishment of E-Library and Strengthening Economic Intelligence Unit	32,840,000.00	-		
023800100100	23050107		03101	31842400	Food and Nutrition Programme	25,020,000.00	200,000,000.00		
023800100100	23050107		03101	31842400	Co-ordination Meetings with Development Partners/SOCU	17,400,000.00	-		
023800100100	23050101		03101	31842400	Establishment of E- Registry	35,296,300.00	-		
023800100100	23030127		03101	31842400	Maintenance of M&E Infrastructure	188,000,000.00	-		
023800100100	23050101	70140	03101	31842400	Strengthening of ICT Unit	21,000,000.00	24,630,000.72	32,840,000.97	32,840,000.97
023800100100	23050101		03101	31842400	Open Government Partnership Activities	15,000,000.00			
023800100100	23050101	70140	03101	31842400	Implementation of SDGs	250,000,000.00	187,500,000.00	250,000,000.00	250,000,000.00
023800100100	23050101	70140	03101	31842400	Counterpart Funding (Development Partners)	230,000,000.00	75,000,000.00	100,000,000.00	100,000,000.00
023800100100	23050101	70140	03101	31842400	Coordination Meetings with Development Partners		-	25,000,000.00	25,000,000.00
023800100100	23050103	70140	03101	31842400	Eyes and Ears Project (Accrued Liabilities)	432,220,000.00	187,500,000.00	250,000,000.00	250,000,000.00
023800100100	23050103	70140	03101	31842400	Continuous Monitoring and other Activities	94,000,000.02	-	248,000,000.00	248,000,000.00
023800100100	23050102	70140	03101	31842400	Strengthening E-Governance		25,125,000.00	33,500,000.00	33,500,000.00
023800100100	23050101	70140	03101	31842400	Kashim Ibrahim Fellowship Programme	243,185,860.00	243,185,860.44	243,185,860.44	243,185,860.44
023800100100	23050101	70140	03101	31842400	Support to Population and Housing Census Exercise	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
<b>Kaduna State Planning and Budget Commission (PBC)</b>					<b>Total</b>	<b>2,929,379,170.44</b>	<b>5,867,940,861.16</b>	<b>2,084,525,861.41</b>	<b>2,084,525,861.41</b>



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Bureau of Statistics</b>									
023800400100	23050101	70140	03101	31842400	Conduct of General Household Survey	35,441,000.00	<b>52,890,000.00</b>	25,945,000.00	25,445,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Annual School Census	37,440,000.00	<b>52,520,000.00</b>	25,440,000.00	24,540,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Agricultural Survey	16,670,000.00	<b>22,240,000.00</b>	11,120,000.00	11,120,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Labour Survey	-	<b>26,100,000.00</b>	12,650,000.00	12,650,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Child Poverty Survey	-	<b>31,020,000.00</b>	15,510,000.00	15,510,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Annual GDP Compilation	36,602,000.00	<b>32,820,000.00</b>	16,410,000.00	16,410,000.00
023800400100	23050101	70140	03101	31842400	Update of Bussiness Establishment Frame	-	<b>5,820,000.00</b>	5,820,000.00	5,820,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Nutritional Survey	-	<b>50,450,000.00</b>	50,450,000.00	50,190,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Multi Dimensional Poverty Index Census	-	<b>13,865,000.00</b>	11,425,000.00	11,225,000.00
023800400100	23050101	70140	03101	31842400	Conduct of Infrastructural Mapping	11,924,000.00	<b>11,675,000.00</b>	9,630,000.00	9,510,000.00
023800400100	23050101	70140	03101	31842400	Production of Statistical Report	-	<b>5,000,000.00</b>	5,000,000.00	5,000,000.00
023800400100	23050101	70140	03101	31842400	Citizen Perception Survey	11,934,000.00	<b>10,565,000.00</b>	8,790,000.00	8,670,000.00
023800400100	23050101	70140	03101	31842400	Health Account Survey	-	<b>22,810,000.00</b>	18,065,000.00	17,945,000.00
023800400100	23050101	70140	03101	31842400	Ease of Doing Business Survey	16,108,000.00	-	-	-
023800400100	23050101	70140	03101	31842400	Man Power Survey	12,858,000.00	-	-	-
023800400100	23050101	70140	03101	31842400	Establishment of Small and Medium Enterprises	11,485,000.00	-	-	-
023800400100	23050101	70140	03101	31842400	Informal Sector Survey	10,484,000.00	-	-	-
023800400100	23050101	70140	03101	31842400	Trade and Tourism Survey	12,934,000.00	-	-	-
<b>Kaduna State Bureau of Statistics</b>					<b>Total</b>	<b>213,880,000.00</b>	<b>337,775,000.00</b>	<b>216,255,000.00</b>	<b>214,035,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Residents Identification Management Agency (KADRIMA)</b>									
023800500100	23020127	70620	03101	31842400	Operationalising Statewide Residents Registration	120,000,000.00	-	140,000,000.00	140,000,000.00
023800500100	23050102	70411	03101	31842400	Implementation of Hybrid MDM Database		<b>90,000,000.00</b>	200,000,000.00	200,000,000.00
023800500100	23050102	70411	03101	31842400	Procurement of Enrollment Kits	244,525,000.00	<b>97,500,000.00</b>	110,000,000.00	110,000,000.00
<b>Kaduna State Residents Identification Management Agency (KADRIMA) Total</b>						<b>364,525,000.00</b>	<b>187,500,000.00</b>	<b>450,000,000.00</b>	<b>450,000,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Justice</b>									
032600100100	23050101	70160	03101	31842400	Skills Acquisition in Kaduna State Correctional Centres	11,466,000.00	<b>21,562,500.00</b>	28,750,000.00	28,750,000.00
032600100100	23030121	70160	03101	31842400	Furnishing of Mediation Centres (Zones 1 & 3)		<b>9,889,593.75</b>	13,186,125.00	13,186,125.00
032600100100	23050102	70160	03101	31842400	Expansion of Case Management Programme	5,880,000.00	<b>9,300,000.00</b>	12,400,000.00	12,400,000.00
032600100100	23050101	70160	03101	31842400	Production of Kaduna State Revised Laws	29,400,000.00	<b>39,375,000.00</b>	52,500,000.00	52,500,000.00
032600100100					Procurement of Books		<b>15,000,000.00</b>		
<b>Ministry of Justice</b>						<b>46,746,000.00</b>	<b>95,127,093.75</b>	<b>106,836,125.00</b>	<b>106,836,125.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Ministry of Internal Security and Home Affairs</b>									
012400100100	23010128	70620	03101	31842400	Procurement and Installation of CCTV Cameras for Monitoring and Surveillance	2,498,790,419.69	<b>2,680,645,489.84</b>	250,645,489.84	250,645,489.84
012400100100	23010128		03101	31842400	Procurement of Geo-Position Interceptor and Location of GSM/UMTS System	29,606,680.05			
012400100100	23010128	70620	03101	31842400	Remodelling of Tender's Board Building and Supply of Forensic Laboratory Equipment	322,472,882.90	<b>440,063,371.42</b>	390,063,371.42	390,063,371.42
012400100100	23010128	70620	03101	31842400	Establishment of Forensic Laboratory Centre	86,970,796.05	-	500,000,000.00	500,000,000.00
012400100100	23010128	70421	03101	31842400	Upgrade of Drones/Unmanned Aerial Vehicles (UAV)	98,675,178.41	-	50,000,000.00	50,000,000.00
012400100100	23010128	70620	03101	31842400	Procurement of Aerial Reconnaissance Vehicle	41,488,273.85	-	1,800,000,000.00	1,800,000,000.00
012400100100	23050107		03101	31842400	Compensation to Victims of Communal Violence	3,000,000,000.00	<b>1,000,000,000.00</b>		
<b>Ministry of Internal Security and Home Affairs</b>					<b>Total</b>	<b>6,078,004,230.96</b>	<b>4,120,708,861.26</b>	<b>2,990,708,861.26</b>	<b>2,990,708,861.26</b>

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Vigilance Service</b>									
012401800100	23020127	70620	03101	31842400	Uniforms & other Clothing		49,950,000.00		
012401800100	23050102	70411	03101	31842400	Security Gadget		7,380,000.00		
<b>Kaduna State Vigilance Service</b>					<b>Total</b>	-	57,330,000.00	-	-

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates	
<b>Judicial Service Commission</b>										
031800100100	23020101	70443	03101	31842400	Construction & Furnishing of Judicial Service Commission Complex (Rollover from 2022 Appropriation)	30,340,965.26	<b>30,340,965.26</b>	-	-	
031800100100	23010119	70435	03101	31842400	Provision of Power Generating Plant (Rollover from 2022 Appropriation)	19,200,000.00	<b>19,200,000.00</b>	-	-	
031800100100	23010105	70451	03101	31842400	Provision of Official Vehicles (Rollover from 2022 Appropriation)	73,600,000.00	-	-	-	
<b>Judicial Service Commission</b>						<b>Total</b>	<b>123,140,965.26</b>	<b>49,540,965.26</b>	-	-

**BREAKDOWN OF CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>High Court of Justice</b>									
031800400100	23020101	23020101	03101	31842400	Construction of High Court Complexes across the State (Rollover of 2022 Appropriation)	267,500,000.00	200,625,000.00	-	-
031800400100	23020101	70443	03101	31842400	Construction of Magistrate Courts across the State (Rollover of 2022 Appropriation)	44,050,000.00	33,037,500.00	-	-
031800400100	23020101	70443	03101	31842400	Renovation of Courts across the State (Rollover of 2022 Projects)	62,160,000.00	46,620,000.00	-	-
031800400100	23020101	70443	03101	31842400	Renovation of Judges Residence across the State (Rollover of 2022 Projects)	31,080,000.00	23,310,000.00	-	-
031800400100	23010119	70133	03101	31842400	Procurement of Generator Plants (Rollover of 2022 Projects)	10,000,000.00	7,500,000.00	-	-
031800400100	23010105	70133	03101	31842400	Procurement of Utility Vehicles (Rollover of 2022 Projects)	72,806,950.00	54,605,212.50	-	-
031800400100					Renting, Furnishing and Equipping of New Judges' Residences		200,000,000.00		
031800400100	23050102	70133	03101	31842400	Purchase of Law Pavilion Prime Life Time of E-Judiciary	-	47,250,000.00	58,500,000.00	59,400,000.00
031800400100	23020102	70160	03101	31842400	Construction of Magistrate Quarters across the State	66,750,000.00	-	-	-
<b>High Court of Justice</b>						<b>554,346,950.00</b>	<b>612,947,712.50</b>	<b>58,500,000.00</b>	<b>59,400,000.00</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Cutomary Court of Appeal</b>									
031800700100	23010113	70443	03101	31842400	Computerization of Court Proceedings-CCA Kafanchan Zaria and Saminaka Phase 1 (Rollover 2022 Projects)	1,557,500.00	1,168,125.00	-	-
031800700100	23030113	70443	03101	31842400	Contribution for Tarring of High Court Complex Road (Rollover 2022 Projects)	288,000.00	216,000.00	-	-
031800700100	23010119	70133	03101	31842400	Purchase of Generators for New Complexes At Zaria and Saminaka (Rollover 2022 Projects)	900,000.00	675,000.00	-	-
031800700100	23020105	70443	03101	31842400	Provision of Water to Courts across the State and LGAs (Rollover 2022 Projects)	627,930.00	470,947.50	-	-
031800700100	23010113	70460	03101	31842400	Procurement of Court Recording Machines for CCA Zaria and Saminaka (Rollover 2022 Projects)	1,785,510.00	1,339,132.50	-	-
031800700100	23020101	70443	03101	31842400	Provision of Perimeter Fence to 11No Customary Courts in Kaduna State - Rollover (Rollover 2022 Projects)	5,429,250.00	4,071,937.50	-	-
031800700100	23020101	70443	03101	31842400	Construction and Fencing of 10 Number Customary Courts in Kaduna State (Rollover 2022 Projects)	5,390,000.00	4,042,500.00	-	-
031800700100	23030101	70133	03101	31842400	Renovation and Fencing of Existing Customary Courts (Rollover 2022 Projects)	8,871,700.00	6,653,775.00	-	-
031800700100	23010125	70133	03101	31842400	Purchase of Law Books, Suscription of Legal Pedia and Law Pavillion (Rollover 2022 Projects)	1,549,738.00	1,162,303.50	-	-
031800700100	23010119	70133	03101	31842400	Purchase of Generator for Hon. PCCA, Judges and Chief Registrar (Rollover 2022 Projects)	1,354,500.00	1,015,875.00	-	-
031800700100	23030101	70443	03101	31842400	Rehabilitation of Offices at the Law Reforms Building Phase 1 (Rollover 2022 Projects)	675,000.00	506,250.00	-	-
031800700100	23030101	70443	03101	31842400	Furnishing of Hon Pcca Official Residence (Rollover 2022 Projects)	900,000.00	675,000.00	-	-
031800700100	23010113	70133	03101	31842400	Procurement of Computers for Hon. Judges (Rollover 2022 Projects)	63,450.00	47,587.50	-	-
031800700100	23010113	70443	03101	31842400	Furnishing and Tiling of New CCA Complexes in Zaria and Saminaka (Rollover 2022 Projects)	2,790,000.00	2,092,500.00	-	-
031800700100	23020101	70443	03101	31842400	Fencing and Construction of Security Post for New CCA Complex Kafanchan (Rollover 2022 Projects)	404,100.00	303,075.00	-	-
031800700100	23020101	70443	03101	31842400	Fencing and Construction of Security Post for New CCA Complex S/Naka (Rollover 2022 Projects)	404,100.00	303,075.00	-	-
031800700100	23020101	70443	03101	31842400	Construction and Fencing of 10 Lower Courts (Rollover 2022 Projects)	8,785,300.90	6,588,975.68	-	-
031800700100	23020101	70443	03101	31842400	Renovation and Fencing of Guest House at Kafanchan (Rollover 2022 Projects)	228,177.00	171,132.75	-	-
031800700100	23010105	70133	03101	31842400	Procurement of Official Vehicle (Rollover 2022 Projects)	6,585,000.00	4,938,750.00	-	-
031800700100	23010105	70133	03101	31842400	Purchase of Official Vehicles for Judges and Proposed Judges (Rollover 2022 Projects)	66,000,000.00	49,500,000.00	-	-
031800700100	23010113	70131	03101	31842400	Purchase of Computers for Data Processing Officers (Rollover 2022 Projects)	252,000.00	189,000.00	-	-
031800700100	23010112	70443	03101	31842400	Furnishing of Offices at the Law Reforms Building CCA Headquarters (Rollover 2022 Projects)	826,200.00	619,650.00	-	-
031800700100	23020103	70443	03101	31842400	Electrification and Installation of Newly Constructed Courts (Rollover 2022 Projects)	10,036,900.00	7,527,675.00	-	-
031800700100	23010112	70443	03101	31842400	Tiling Furnishing and Provision of office Equipment for New Cca Complexes in Zaria and Saminaka (Rollover 2022 Projects)	5,804,050.00	4,353,037.50	-	-
031800700100	23020101	70443	03101	31842400	Construction of Customary Court of Appeal Complex in Saminaka Phase 1 (Rollover 2022 Projects)	2,731,950.00	2,048,962.50	-	-



## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
031800700100	23020101	70443	03101	31842400	Construction of Customary Court of Appeal Complex in Zaria Phase 1 (Rollover 2022 Projects)	3,523,950.00	2,642,962.50	-	-
031800700100	23010112	70443	03101	31842400	Building of Customary Court of Appeal Complex in Kafanchan (Rollover 2022 Projects)	4,500,000.00	3,375,000.00	-	-
031800700100	23030101	70443	03101	31842400	Fencing/Renovation of Customary Courts Gwantu, Iddah and Fadan Ninzo (Rollover 2022 Projects)	2,442,600.00	1,831,950.00	-	-
031800700100	23020101	70443	03101	31842400	Renovation and Fencing 10 Lower Courts (Rollover 2022 Projects)	5,540,647.68	4,155,485.76	-	-
031800700100	23020101	70443	03101	31842400	Construction of 6 New Customary Courts across the States	-	32,374,888.67	-	-
<b>Cutomary Court of Appeal</b>					<b>Total</b>	<b>150,247,553.58</b>	<b>145,060,553.85</b>	<b>-</b>	<b>-</b>

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Sharia Court of Appeal</b>									
031800500100	23020101	70443	03101	31842400	Construction of Sharia Court Zangon-Aya (Roll Over of 2022 Projects)	29,863,713.75	22,397,785.31	-	-
031800500100	23020101	70443	03101	31842400	Construction of Sharia Court Kidan-Dan (Roll Over of 2022 Projects)	29,863,713.75	22,397,785.31	-	-
031800500100	23020101	70443	03101	31842400	Consrtruction of Sharia Court Kuriga (Roll Over of 2022 Projects)	29,863,713.75	22,397,785.31	-	-
031800500100	23020101	70443	03101	31842400	Construction of Sharia Court Kajuru (Roll Over of 2022 Projects)	29,863,713.75	22,397,921.81	-	-
031800500100	23020101	70443	03101	31842400	Construction of Sharia Court Zangon-Kataf (Roll Over of 2022 Projects)	134,863,895.73	101,147,921.80	-	-
031800500100	23020101	70443	03101	31842400	Construction of Sharia Court Sabon-Birni (Roll Over of 2022 Projects)	29,863,895.73	22,397,921.80	-	-
031800500100	23020101		03101	31842400	Construction of Sharia Court In Garun Kurama	29,863,713.75			
031800500100	23030121	70133	03101	31842400	Rehabilitation of Sharia Court of Appeal Zaria (New Proposal For 2023)	-	5,690,625.00	-	-
031800500100	23030121	70133	03101	31842400	Rehabilitation of Sharia Court Gubuchi (Roll Over of 2022 Projects)	5,648,081.00	4,236,060.75	-	-
031800500100	23030121	70133	03101	31842400	Rehabilitation of Sharia Court Jere (Roll Over of 2022 Projects)	5,103,460.65	377,595.49	-	-
031800500100	23010108	70133	03101	31842400	Purchase of Utility Bus (Roll Over of 2022 Projects)	20,427,062.00	15,320,296.50	-	-
031800500100	23010108	70133	03101	31842400	Purchase of Computers (Roll Over of 2022 Projects)	2,362,150.00	1,771,612.50	-	-
031800500100	23010114	70133	03101	31842400	Purchase of Printers (Roll Over of 2022 Projects)	659,360.00	494,520.00	-	-
031800500100	23010115	70133	03101	31842400	Purchase of Library Books And Equipment (Roll Over of 2022 Projects)	2,000,000.00	1,500,000.00	-	-
031800500100	23010121	70133	03101	31842400	Purchase of Residential Furnitures (New Proposal For 2023)	-	6,628,125.00	-	-
031800500100	23010112	70133	03101	31842400	Purchase of Furnitures for Inspectorate Building at Headquarter & Sharia Court Kwanan-Farakwai (New Proposal for 2023)	-	8,533,125.00	-	-
<b>Sharia Court of Appeal</b>					<b>Total</b>	<b>350,246,473.86</b>	<b>257,689,081.58</b>	-	-

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Assembly Service Commission</b>									
011200400100	23010113	70133	03101	31842400	Purchase of Computers	3,421,400.00			-
011200400100	23010113	70133	03101	31842400	Purchase of Scanners	600,000.00			-
011200400100	23010105	70133	03101	31842400	Purchase of Motor Cycles	350,000.00			-
011200400100	23010105	70133	03101	31842400	Purchase of Motor Vehicles	102,400,500.00			-
011200400100	23010105	70133	03101	31842400	Purchase of Bus	18,200,000.00			-
011200400100	23010113	70133	03101	31842400	Purchase of Photocopying Machines	3,500,000.00			-
011200400100	23010113	70133	03101	31842400	Purchase of Computer Printers	600,000.00			-
<b>Kaduna State Assembly Service Commission</b>					<b>Total</b>	<b>129,071,900.00</b>	-	-	-

## BREAKDOWN OF CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Fund Segment	Geo Code Segment	Project Title	2022 Approved Revised Appropriation	2023 FIRST DRAFT	2024 Draft Estimates	2025 Draft Estimates
<b>Kaduna State Legislature</b>									
011200300100	23010125	70111	03101	31842400	Purchase of Law Books	5,000,000.00	<b>2,250,000.00</b>	3,700,000.00	4,400,000.00
011200300100	23010119	70111	03101	31842400	Purchase of Generator Sets		<b>23,670,000.00</b>	36,120,000.00	40,680,000.00
011200300100	23020102	70111	03101	31842400	Construction of Speaker/Deputy Speaker's Residence	1,479,358,236.00	<b>800,711,206.50</b>	1,067,614,942.00	1,067,614,942.00
011200300100	23010105	70111	03101	31842400	Purchase of Motor Vehicles		<b>141,750,000.00</b>	252,000,000.00	315,000,000.00
011200300100	23010112	70111	03101	31842400	Purchase of Office Furniture and Fittings	400,000,000.00	<b>180,000,000.00</b>	480,000,000.00	720,000,000.00
011200300100	23010125	70111	03101	31842400	Purchase of Assembly Library Books and Equipment	5,240,000.00	<b>2,355,000.00</b>	3,665,000.00	4,190,000.00
011200300100	23030121	70111	03101	31842400	Renovation/Remodelling of Lugard Hall Complex	2,300,000,000.00	<b>1,279,788,793.50</b>	1,706,385,058.00	1,706,385,058.00
011200300100	23010112	70111	03101	31842400	Purchase of Office Equipment	25,000,964.00	<b>11,278,780.50</b>	15,038,374.00	15,038,374.00
011200300100	23010119		03101	31842400	Purchase of Generator Sets	52,600,000.00	-		
011200300100	23010105		03101	31842400	Purchase of Motor Vehicles	315,000,000.00	-		
<b>Kaduna State Legislature</b>					<b>Total</b>	<b>4,582,199,200.00</b>	<b>2,441,803,780.50</b>	<b>3,564,523,374.00</b>	<b>3,873,308,374.00</b>

## SECTORAL AND MDAs PERCENTAGES OF ALLOCATION

	ORGANIZATIONS	RECURRENT	CAPITAL	TOTAL	%
	<b>Economic</b>				
1	Ministry of Agriculture	370,569,448.79	671,742,750.00	1,042,312,198.79	<b>0.28%</b>
2	Kaduna State Agricultural Development Agency (KADA)	285,551,298.48	25,414,293.75	310,965,592.23	<b>0.08%</b>
3	Kaduna State Livestock Regulatory Authority	81,654,512.16	53,260,500.00	134,915,012.16	<b>0.04%</b>
4	Ministry of Business, Innovation and Technology	437,332,240.92	1,227,198,215.45	1,664,530,456.37	<b>0.45%</b>
5	Kaduna Enterprise Development Agency (KADEDA)	19,469,849.63	103,626,836.21	123,096,685.84	<b>0.03%</b>
7	Kaduna State Mining Development Company	19,414,604.84	-	19,414,604.84	<b>0.01%</b>
8	Ministry of Housing and Urban Development	114,094,021.32	4,946,566,169.45	5,060,660,190.77	<b>1.37%</b>
9	Kaduna State Urban Planning and Development Authority (KASUPDA)	173,569,735.35	-	173,569,735.35	<b>0.05%</b>
10	Kaduna State Mortgage Foreclosure Authority	18,166,965.00	503,653,781.29	521,820,746.29	<b>0.14%</b>
11	Kaduna State Facilities Management Agency(KADFAMA)	2,215,072,342.86	1,939,500,000.00	4,154,572,342.86	<b>1.12%</b>
12	Ministry of Public Works and Infrastructure	155,603,401.92	18,708,229,763.62	18,863,833,165.54	<b>5.09%</b>
13	Kaduna Roads Agency (KADRA)	119,863,518.76	6,582,117,807.68	6,701,981,326.44	<b>1.81%</b>
14	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,289,595,835.33	62,124,733.50	1,351,720,568.83	<b>0.37%</b>
15	Kaduna State Power Supply Company (KAPSCO)	81,308,886.00	3,610,715,000.00	3,692,023,886.00	<b>1.00%</b>
16	Kaduna State Transport Regulatory Authority	15,159,942.75	18,299,640,000.00	18,314,799,942.75	<b>4.95%</b>
	<b>TOTAL FOR ECONOMIC SECTOR</b>	<b>5,396,426,604.12</b>	<b>56,733,789,850.94</b>	<b>62,130,216,455.06</b>	<b>16.78%</b>
	<b>Education</b>				
17	Ministry of Education	13,280,946,834.31	20,959,648,031.31	34,240,594,865.62	<b>9.25%</b>
18	State Universal Basic Education Board (SUBEB)	5,417,697,269.53	40,218,400,657.10	45,636,097,926.63	<b>12.32%</b>
19	Kaduna State Scholarship and Loans Board	42,375,096.14	2,652,420,000.00	2,694,795,096.14	<b>0.73%</b>
20	Kaduna State Schools Quality Assurance Authority	460,475,619.38		460,475,619.38	<b>0.12%</b>
21	Teacher Service Board	109,238,156.60		109,238,156.60	<b>0.03%</b>
22	Kaduna State Library Board	47,770,168.00	45,941,560.00	93,711,728.00	<b>0.03%</b>
23	Nuhu Bamalli Polytechnic, Zaria	1,805,788,353.24	1,229,834,398.65	3,035,622,751.89	<b>0.82%</b>
24	College of Education, Gidan Waya	1,849,972,571.52	1,008,876,224.00	2,858,848,795.52	<b>0.77%</b>
25	Kaduna State University (KASU)	5,147,719,496.57	13,444,307,880.15	18,592,027,376.72	<b>5.02%</b>
	<b>TOTAL FOR EDUCATION SECTOR</b>	<b>28,161,983,565.28</b>	<b>79,559,428,751.22</b>	<b>107,721,412,316.50</b>	<b>29.09%</b>
	<b>Health</b>				
26	Ministry of Health	6,693,694,396.97	31,275,871,544.00	37,969,565,940.97	<b>10.25%</b>

## SECTORAL AND MDAs PERCENTAGES OF ALLOCATION

	ORGANIZATIONS	RECURRENT	CAPITAL	TOTAL	%
27	State Primary Health Care Board	3,304,815,503.56	4,561,992,524.68	7,866,808,028.23	2.12%
28	Kaduna State Contributory Health Management Authority (KACHMA)	54,884,287.68	1,917,851,235.56	1,972,735,523.24	0.53%
29	Kaduna State Health Supplies Management Agency (KADHSMA)	79,878,101.38	3,404,425,999.54	3,484,304,100.92	0.94%
30	Kaduna State College of Nursing and Midwifery	460,944,857.64	840,098,405.00	1,301,043,262.64	0.35%
31	Barau Dikko Teaching Hospital, Kaduna	4,263,672,138.74	1,678,761,520.04	5,942,433,658.78	1.60%
32	Bureau for Substance Abuse, Prevention & Treatment	49,854,693.98	414,600,000.00	464,454,693.98	0.13%
33	Kaduna State AIDS Control Agency (KADSACA)	-	15,944,101.89	15,944,101.89	0.00%
	<b>TOTAL FOR HEALTH SECTOR</b>	<b>14,907,743,979.96</b>	<b>44,109,545,330.71</b>	<b>59,017,289,310.67</b>	<b>15.94%</b>
	<b>Social</b>				
34	Ministry of Sports Development	119,951,748.79	886,561,808.11	1,006,513,556.90	0.27%
35	Ministry of Human Services and Social Development	829,658,224.76	499,625,750.00	1,329,283,974.76	0.36%
36	Kaduna State Rehabilitation Board	141,035,447.68	163,645,356.21	304,680,803.89	0.08%
37	Kaduna Social Investment Office (KADSIO)	107,986,343.28		107,986,343.28	0.03%
38	Community and Social Development Agency	1,946,978,235.56	332,492,600.00	2,279,470,835.56	0.62%
39	Local Government Service Commission	427,745,612.37		427,745,612.37	0.12%
40	Ministry for Local Government Affairs	571,419,430.16	2,323,031,645.95	2,894,451,076.10	0.78%
41	Rural Water Supply and Sanitation Agency (RUWASSA)	59,850,228.85	1,293,464,395.80	1,353,314,624.65	0.37%
42	Kaduna State Water Service Regulatory Commission	37,164,614.68	23,617,995.00	60,782,609.68	0.02%
43	Ministry of Environment & Natural Resources	184,879,779.24	2,715,753,998.74	2,900,633,777.98	0.78%
44	Kaduna State Environmental Protection Authority (KEPA)	232,916,621.21	45,837,798.42	278,754,419.63	0.08%
	<b>TOTAL FOR SOCIAL SECTOR</b>	<b>4,659,586,286.58</b>	<b>8,284,031,348.22</b>	<b>12,943,617,634.81</b>	<b>3.50%</b>
	<b>Regional</b>				
45	Zaria Metropolitan Authority	156,720,890.48	5,977,300,000.00	6,134,020,890.48	1.66%
46	Kaduna Capital Territory Authority	228,416,962.40	8,813,025,792.19	9,041,442,754.59	2.44%
47	Kafanchan Municipal Authority	143,283,161.80	4,553,850,000.00	4,697,133,161.80	1.27%
	<b>TOTAL FOR REGIONAL SECTOR</b>	<b>528,421,014.68</b>	<b>19,344,175,792.19</b>	<b>19,872,596,806.87</b>	<b>5.37%</b>
	<b>Executive</b>				
48	Government House	2,992,622,793.73		2,992,622,793.73	0.81%
49	Kaduna Investment Promotion Agency	48,187,977.68	160,000,000.00	208,187,977.68	0.06%
50	Kaduna State Public Procurement Agency (PPA)	288,906,645.17	7,552,500.00	296,459,145.17	0.08%

## SECTORAL AND MDAs PERCENTAGES OF ALLOCATION

	ORGANIZATIONS	RECURRENT	CAPITAL	TOTAL	%
51	Kaduna Geographic Information Service (KADGIS)	122,791,471.48	2,078,490,209.85	2,201,281,681.33	0.59%
52	Kaduna State Liaison Office Abuja	131,540,760.00		131,540,760.00	0.04%
53	Secretary to the State Government	2,420,539,543.22		2,420,539,543.22	0.65%
54	Kaduna State Media Corporation	367,612,026.56	1,048,000,000.00	1,415,612,026.56	0.38%
55	State Emergency Management Agency	194,795,090.38		194,795,090.38	0.05%
56	Government Printing Department	41,361,952.35	12,300,000.00	53,661,952.35	0.01%
57	Bureau of Interfaith	80,067,420.03		80,067,420.03	0.02%
58	Kaduna State Pilgrims Welfare Agency	39,239,883.34	3,000,000.00	42,239,883.34	0.01%
59	Kaduna State Peace Commission	41,709,090.88		41,709,090.88	0.01%
60	Kaduna State Fiscal Responsibility Commission	40,744,802.52		40,744,802.52	0.01%
61	Office of the Head of Service	116,273,393.58	1,000,000,000.00	1,116,273,393.58	0.30%
62	Kaduna State Pension Bureau	72,520,708.73		72,520,708.73	0.02%
63	Civil Service Commission, Kaduna State	144,183,674.14		144,183,674.14	0.04%
64	Ministry of Finance Kaduna State	52,072,188,316.78	15,005,379,889.50	67,077,568,206.28	18.11%
65	Kaduna State Internal Revenue Service (KADIRS)	797,719,214.76	932,564,854.44	1,730,284,069.20	0.47%
66	State Independent Electoral Commission (SIECOM)	152,936,131.50	51,146,354.70	204,082,486.20	0.06%
	<b>TOTAL FOR EXECUTIVE SECTOR</b>	<b>60,165,940,896.83</b>	<b>20,298,433,808.49</b>	<b>80,464,374,705.32</b>	<b>21.73%</b>
	<b>Governance</b>				
67	Planning and Budget Commission	1,286,609,509.12	5,867,940,861.16	7,154,550,370.28	1.93%
68	Kaduna State Bureau of Statistics	155,423,711.63	337,775,000.00	493,198,711.63	0.13%
69	Kaduna Residents Identification Management Agency (KADRIMA)	166,119,254.44	187,500,000.00	353,619,254.44	0.10%
70	Ministry of Justice	608,930,392.44	95,127,093.75	704,057,486.19	0.19%
	<b>TOTAL FOR GOVERNANCE SECTOR</b>	<b>2,217,082,867.63</b>	<b>6,488,342,954.91</b>	<b>8,705,425,822.55</b>	<b>2.35%</b>
	<b>Security</b>				
71	Ministry of Internal Security and Home Affairs	4,090,648,600.88	4,120,708,861.26	8,211,357,462.14	2.22%
72	Kaduna State Vigilance Service	52,805,783.30	57,330,000.00	110,135,783.30	0.03%
	<b>TOTAL FOR SECURITY SECTOR</b>	<b>4,143,454,384.18</b>	<b>4,178,038,861.26</b>	<b>8,321,493,245.44</b>	<b>2.25%</b>
	<b>Judiciary</b>				
73	Judicial Service Commission	188,206,958.04	49,540,965.26	237,747,923.30	0.06%
74	High Court of Justice	1,273,145,786.76	612,947,712.50	1,886,093,499.26	0.51%

## SECTORAL AND MDAs PERCENTAGES OF ALLOCATION

	ORGANIZATIONS	RECURRENT	CAPITAL	TOTAL	%
75	Customary Court of Appeal	762,698,962.23	145,060,553.85	907,759,516.08	0.25%
76	Sharia Court of Appeal	1,108,452,755.64	257,689,081.58	1,366,141,837.22	0.37%
	<b>TOTAL FOR JUDICIARY SECTOR</b>	<b>3,332,504,462.67</b>	<b>1,065,238,313.19</b>	<b>4,397,742,775.86</b>	<b>1.19%</b>
	<b>Legislature</b>				
77	Kaduna State Legislature	3,847,505,041.65	2,441,803,780.50	6,289,308,822.15	1.70%
78	Kaduna State Assembly Service Commission	123,026,830.92	-	123,026,830.92	0.03%
79	Office of the State Auditor-General	106,110,857.20	85,000,000.00	191,110,857.20	0.05%
80	Office of the Auditor-General (Local Governments)	114,658,683.96	34,830,000.00	149,488,683.96	0.04%
	<b>TOTAL FOR LEGISLATIVE SECTOR</b>	<b>4,191,301,413.73</b>	<b>2,561,633,780.50</b>	<b>6,752,935,194.23</b>	<b>1.82%</b>
	<b>GRAND TOTALS</b>	<b>127,704,445,475.67</b>	<b>242,622,658,791.65</b>	<b>370,327,104,267.31</b>	<b>100.00%</b>

127,704,445,475.67

242,622,658,791.65

370,327,104,267.31





# **KADUNA STATE GOVERNMENT**

## **"Budget of Continuous Growth and Development"**

**KADUNA STATE  
PLANNING AND BUDGET COMMISSION  
NO16, MUHAMMADU BUHARI WAY,  
KADUNA**

**MACRO-ECONOMIC ASSUMPTIONS**

<b>S/N</b>	<b>ITEMS</b>	<b>ASSUMPTIONS</b>
1	Oil Price Benchmark	\$70
2	Oil Production Benchmark	1.69mbpd
3	Exchange Rate	N435.57/\$
4	GDP Growth Rate	3.10%
5	Inflation Rate	17%

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## GENERAL SUMMARY OF REVENUE AND EXPENDITURE

### A1 RECURRENT REVENUE

Opening Balance	35,097,532,875.05
Internally Generated Revenue (IGR)	93,277,209,534.01
Statutory Allocation	59,922,244,646.12
Others	3,442,854,825.50
COVID-19 Intervention	1,000,000,000.00
<b>TOTAL RECURRENT REVENUE</b>	<b>192,739,841,880.68</b>

### A2 CAPITAL RECEIPT

Opening Balance	7,528,627,877.00
Value Added Tax (VAT)	30,756,738,525.96
External Loans	61,662,182,999.07
External Grants	20,999,967,529.00
Internal Grants	52,639,745,455.60
Sales of Government Assets	4,000,000,000.00
<b>TOTAL CAPITAL RECEIPT</b>	<b>177,587,262,386.63</b>

<b>A</b>	<b>TOTAL REVENUE/RECEIPT</b>	<b>370,327,104,267.31</b>
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### B1 RECURRENT EXPENDITURE

Personnel Cost	48,564,097,727.74
Overhead Cost	43,697,740,921.93
Debt Service	35,442,606,826.00
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>127,704,445,475.67</b>

### B2 CAPITAL EXPENDITURE

Capital Expenditure	242,622,658,791.65
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>242,622,658,791.65</b>

<b>B</b>	<b>TOTAL RECURRENT/CAPITAL EXPENDITURE</b>	<b>370,327,104,267.31</b>
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**BUDGET SURPLUS / DEFICIT** -

## SCHEDULE OF RECURRENT EXPENDITURE 2023

S/N	ORGANIZATIONS	RECURRENT
1	Ministry of Agriculture	370,569,448.79
2	Kaduna State Agricultural Development Agency (KADA)	285,551,298.48
3	Kaduna State Livestock Regulatory Authority	81,654,512.16
4	Ministry of Business, Innovation and Technology	437,332,240.92
5	Kaduna Enterprise Development Agency (KADEDA)	19,469,849.63
6	Kaduna Mining Development Company Limited	19,414,604.84
7	Ministry of Housing and Urban Development	114,094,021.32
8	Kaduna State Urban Planning and Development Authority (KASUPDA)	173,569,735.35
9	Kaduna State Mortgage and Foreclosure Authority	18,166,965.00
10	Kaduna State Facilities Management Agency (KADFAMA)	2,215,072,342.86
11	Ministry of Public Works and Infrastructure	155,603,401.92
12	Kaduna Roads Agency (KADRA)	119,863,518.76
13	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,289,595,835.33
14	Kaduna Power Supply Company Limited (KAPSCO)	81,308,886.00
15	Kaduna State Transport Regulatory Authority	15,159,942.75
16	Ministry of Education	13,280,946,834.31
17	State Universal Basic Education Board (SUBEB)	5,417,697,269.53
18	Kaduna State Scholarship and Loans Board	42,375,096.14
19	Kaduna State Quality Assurance Authority	460,475,619.38
20	Teacher Service Board	109,238,156.60
21	Kaduna State Library Board	47,770,168.00
22	Nuhu Bamalli Polytechnic, Zaria	1,805,788,353.24
23	College of Education, Gidan Waya	1,849,972,571.52
24	Kaduna State University (KASU)	5,147,719,496.57
25	Ministry of Health	6,693,694,396.97
26	State Primary Health Care Board	3,304,815,503.56
27	Kaduna State Contributory Health Management Authority (KACHMA)	54,884,287.68
28	Kaduna State Health Supplies Management Agency (KADHSMA)	79,878,101.38
29	Kaduna State College of Nursing and Midwifery	460,944,857.64
30	Barau Dikko Teaching Hospital, Kaduna	4,263,672,138.74
31	Bureau for Substance Abuse, Prevention & Treatment	49,854,693.98
32	Ministry of Sports Development	119,951,748.79
33	Ministry of Human Services and Social Development	829,658,224.76
34	Kaduna State Disability Affairs Board	141,035,447.68
35	Community and Social Development Agency	107,986,343.28
36	Kaduna Social Investment Office (KADSIO)	1,946,978,235.56
37	Local Government Service Board	427,745,612.37
38	Ministry for Local Government Affairs	571,419,430.16
39	Rural Water Supply and Sanitation Agency (RUWASSA)	59,850,228.85
40	Kaduna State Water Service Regulatory Commission	37,164,614.68
41	Ministry of Environment & Natural Resources	184,879,779.24
42	Kaduna State Environmental Protection Authority (KEPA)	232,916,621.21
43	Zaria Metropolitan Authority	156,720,890.48

S/N	ORGANIZATIONS	RECURRENT
44	Kaduna Capital Territory Authority	228,416,962.40
45	Kafanchan Municipal Authority	143,283,161.80
46	Government House	2,992,622,793.73
47	Kaduna Investment Promotion Agency	48,187,977.68
48	Kaduna Geographic Information Service (KADGIS)	288,906,645.17
49	Kaduna State Public Procurement Authority (PPA)	122,791,471.48
50	Kaduna State Liaison Office Abuja	131,540,760.00
51	Secretary to the State Government	2,420,539,543.22
52	Kaduna State Media Corporation	367,612,026.56
53	State Emergency Management Agency	194,795,090.38
54	Government Printing Department	41,361,952.35
55	Bureau of Interfaith	80,067,420.03
56	Pilgrims Welfare Agency	39,239,883.34
57	Kaduna State Peace Commission	41,709,090.88
58	Kaduna State Fiscal Responsibility Commission	40,744,802.52
59	Office of the Head of Service	116,273,393.58
60	Kaduna State Pension Bureau	72,520,708.73
61	Civil Service Commission, Kaduna State	144,183,674.14
62	Ministry of Finance	52,072,188,316.78
63	Kaduna State Internal Revenue Service (KADIRS)	797,719,214.76
64	State Independent Electoral Commission (SIECOM)	152,936,131.50
65	Planning and Budget Commission	1,286,609,509.12
66	Kaduna State Bureau of Statistics	155,423,711.63
67	Kaduna Residents Identification Management Agency (KADRIMA)	166,119,254.44
68	Ministry of Justice	608,930,392.44
69	Ministry of Internal Security and Home Affairs	4,090,648,600.88
70	Kaduna State Vigilance Service	52,805,783.30
71	Judicial Service Commission	188,206,958.04
72	High Court of Justice	1,273,145,786.76
73	Customary Court of Appeal	762,698,962.23
74	Sharia Court of Appeal	1,108,452,755.64
75	Kaduna State Legislature	3,847,505,041.65
76	Kaduna State Legislative Service Commission	123,026,830.92
77	Office of the State Auditor-General	106,110,857.20
78	Office of the Auditor-General (Local Governments)	114,658,683.96
	<b>TOTAL RECURRENT SCHEDULE</b>	<b>127,704,445,475.67</b>

**SCHEDULE OF CAPITAL EXPENDITURE 2023**

<b>S/N</b>	<b>ORGANIZATIONS</b>	<b>CAPITAL</b>
1	Ministry of Agriculture	671,742,750.00
2	Kaduna State Agricultural Development Agency (KADA)	25,414,293.75
3	Kaduna State Livestock Regulatory Authority	53,260,500.00
4	Ministry of Business, Innovation and Technology	1,227,198,215.45
5	Kaduna Enterprise Development Agency (KADEDA)	103,626,836.21
6	Ministry of Housing and Urban Development	4,946,566,169.45
7	Kaduna State Mortgage Foreclosure Authority	503,653,781.29
8	Kaduna State Facilities Management Agency(KADFAMA)	1,939,500,000.00
9	Ministry of Public Works and Infrastructure	18,708,229,763.62
10	Kaduna Roads Agency (KADRA)	6,582,117,807.68
11	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	62,124,733.50
12	Kaduna State Power Supply Company (KAPSCO)	3,610,715,000.00
13	Kaduna State Transport Regulatory Authority	18,299,640,000.00
14	Ministry of Education	20,959,648,031.31
15	Kaduna State University (KASU)	13,444,307,880.15
16	College of Education, Gidan Waya	1,008,876,224.00
17	Kaduna State Library Board	45,941,560.00
18	Kaduna State Scholarship Board	2,652,420,000.00
19	State Universal Basic Education Board (SUBEB)	40,218,400,657.10
20	Nuhu Bamalli Polytechnic, Zaria	1,229,834,398.65
21	Ministry of Health	31,275,871,544.00
22	Kaduna State College of Nursing and Midwifery	840,098,405.00
23	Kaduna State Primary Health Care Development Agency	4,561,992,524.68
24	Kaduna State Health Supplies Management Agency (KADHSMA)	3,404,425,999.54
25	Kaduna State AIDS Control Agency (KADSACA)	15,944,101.89
26	Barau Dikko Teaching Hospital, Kaduna	1,678,761,520.04
27	Kaduna State Contributory Health Management Authority (KACHMA)	1,917,851,235.56
28	Bureau for Substance Abuse, Prevention and Treatment	414,600,000.00
29	Ministry of Sports Development	886,561,808.11
30	Ministry of Human Services and Social Development	499,625,750.00
31	Kaduna State Rehabilitation Board	163,645,356.21
32	Community and Social Development Agency	332,492,600.00
33	Ministry for Local Government Affairs	2,323,031,645.95
34	Rural Water Supply and Sanitation Agency (RUWASSA)	1,293,464,395.80
35	Kaduna State Water Service Regulatory Commission	23,617,995.00
36	Ministry of Environment and Natural Resources	2,715,753,998.74
37	Kaduna Environmental Protection Authority (KEPA)	45,837,798.42
38	Zaria Metropolitan Authority	5,977,300,000.00
39	Kaduna Capital Territory Authority	8,813,025,792.19
40	Kafanchan Municipal Authority	4,553,850,000.00
41	Kaduna Investment Promotion Agency (KADIPA)	160,000,000.00
42	Kaduna State Public Procurement Agency (PPA)	7,552,500.00
43	Kaduna Geographic Information Service (KADGIS)	2,078,490,209.85
44	Kaduna State Media Corporation (KSMC)	1,048,000,000.00
45	Government Printing Department	12,300,000.00

S/N	ORGANIZATIONS	CAPITAL
46	Kaduna State Pilgrims Welfare Agency	3,000,000.00
47	Office of the Head of Service	1,000,000,000.00
48	Ministry of Finance	15,005,379,889.50
49	Kaduna State Internal Revenue Service (KADIRS)	932,564,854.44
50	State Independent Electoral Commission (SIECOM)	51,146,354.70
51	Ministry of Internal Security and Home Affairs	4,120,708,861.26
52	Kaduna State Vigilance Service	57,330,000.00
53	Kaduna State Planning and Budget Commission (PBC)	5,867,940,861.16
54	Kaduna State Bureau of Statistics	337,775,000.00
55	Kaduna Residents Identification Management Agency (KADRIMA)	187,500,000.00
56	Ministry of Justice	95,127,093.75
57	Judicial Service Commission	49,540,965.26
58	High Court of Justice	612,947,712.50
59	Cutomary Court of Appeal	145,060,553.85
60	Sharia Court of Appeal	257,689,081.58
61	Kaduna State Legislature	2,441,803,780.50
62	Office of the State Auditor-General	85,000,000.00
63	Office of the Auditor-General (Local Governments)	34,830,000.00
		<b>242,622,658,791.65</b>