



**KADUNA STATE GOVERNMENT**

**"Budget of Rural Transformation for  
Inclusive Development"**

PLANNING AND BUDGET COMMISSION  
NO16, MUHAMMADU BUHARI WAY,  
KADUNA

## MACRO-ECONOMIC ASSUMPTIONS

S/N	ITEMS	ASSUMPTIONS
1	Oil Price Benchmark	\$70
2	Oil Production Benchmark	1.6mbpd
3	Exchange Rate	N750/\$
4	GDP Growth Rate	3.00%
5	Inflation Rate	23.6%
6	Mineral Ratio	25.0%

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**CONSOLIDATED FINANCIAL STATEMENT  
GENERAL SUMMARY**

S/NO	DESCRIPTION	2023 APPROVED REVISED APPROPRIATION	NEW 2024 DRAFT APPROPRIATION
1	Opening Balance	42,626,160,752.05	13,802,778,118.60
2	Internally Generated Revenue (IGR)	89,277,209,534.01	120,001,818,558.44
3	Statutory Allocation	59,922,244,646.12	84,386,659,966.04
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	3,442,854,825.50	7,150,000,000.00
5	COVID-19 Intervention	1,000,000,000.00	-
		<b>196,268,469,757.68</b>	<b>225,341,256,643.08</b>
	<b>Less: Recurrent Expenditure</b>		
1	Personnel Cost	56,197,470,170.62	74,967,939,528.47
2	Overhead Cost	43,844,353,902.95	39,066,783,360.91
3	Public Debt Charges	35,442,606,826.00	25,400,000,000.00
	<b>Total</b>	<b>135,484,430,899.57</b>	<b>139,434,722,889.38</b>
	<b>Recurrent Budget Surplus</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
	<b>CAPITAL ACCOUNT</b>		
1	Opening Balance	-	9,621,859,429.19
2	<b>Recurrent Budget Surplus/Deficit</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
3	Value Added Tax (VAT)	30,756,738,525.96	50,000,000,000.00
4	Internal Loans and Credit	-	-
5	Internal Grants	62,769,276,112.95	19,762,221,047.97
6	External Loans	61,662,182,999.07	150,067,940,000.00
7	External Grants	20,999,967,529.00	1,978,022,357.41
8	Sales of Government Assets	4,000,000,000.00	1,500,000,000.00
	<b>TOTAL CAPITAL BUDGET</b>	<b>240,972,204,025.09</b>	<b>318,836,576,588.28</b>
	<b>BUDGET SIZE</b>		
1	Recurrent Budget	135,484,430,899.57	139,434,722,889.38
2	Capital Budget	240,972,204,025.09	318,836,576,588.28
	<b>Total Expenditure</b>	<b>376,456,634,924.66</b>	<b>458,271,299,477.66</b>
	Recurrent Budget	35.99%	30.43%
	Capital Budget	64.01%	69.57%

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
1	Opening Balance	42,626,160,752.05	13,802,778,118.60
2	Statutory Allocation From Federation Account	59,922,244,646.12	84,386,659,966.04
3	Value Added Tax (VAT)	30,756,738,525.96	50,000,000,000.00
4	Internally Generated Revenue (IGR)	89,277,209,534.01	120,001,818,558.44
5	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	3,442,854,825.50	7,150,000,000.00
5	COVID-19 Intervention	1,000,000,000.00	-
	<b>Total</b>	<b>227,025,208,283.64</b>	<b>275,341,256,643.08</b>
	<b>Capital Opening Balance</b>		
	Opening Balance	-	9,621,859,429.19
	<b>Total</b>	<b>-</b>	<b>9,621,859,429.19</b>
	<b>Internal Loans</b>		
1	0	-	-
	<b>Total for Internal Loans</b>	<b>-</b>	<b>-</b>
	<b>External Loans</b>		
1	Zaria Water Supply and Expansion Project IsDB.	10,453,680,000.00	-
2	Kaduna State Power Supply Company Exim Bank (India)	1,609,940,000.00	1,609,940,000.00
3	Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)	15,230,950,000.00	3,000,000,000.00
4	Bus Rapid Transport (BRT) Project (FDB)	17,406,800,000.00	4,158,000,000.00
5	World Bank Nigeria CARES Program	4,200,000,000.00	1,500,000,000.00
6	Reaching Out of School Children (ROOSC) Project	3,888,500,000.00	-
7	World Bank AGILE Programme	8,000,000,000.00	12,500,000,000.00
8	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) across the State	872,312,999.07	8,000,000,000.00
9	Agro-Climate Resilience in Semi-Arid Landscapes (ACReSAL)	-	1,000,000,000.00
12	Livestock Production Resilience Support Project. (L-PRES) - World Bank	-	1,500,000,000.00
13	RAAMP (Rural Access and Agricultural Marketing Project)	-	16,800,000,000.00
14	Rural Infrastructure Development (AFRI EXIM BANK LOAN)	-	100,000,000,000.00
	<b>Total for External Loans</b>	<b>61,662,182,999.07</b>	<b>150,067,940,000.00</b>
	<b>External Grants</b>		
1	Neglected Tropical Disease Control Programme (ONCHO)	138,000,000.00	-
2	Better Education Service Delivery for All (BESDA)	11,459,925,240.00	-

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
3	PHC and Routine Immunization MoU (BMGF/Dfid/UNICEF)	252,000,000.00	450,000,000.00
4	Strengthen system for quality assurance and quality control of malaria diagnostic treatment (Malaria Programme)	4,882,751,826.33	-
5	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB)	417,290,462.67	-
6	Impact Project (World Bank Project) - SPHCB	1,050,000,000.00	1,528,022,357.41
7	Reaching Out of School Children (ROOSC) Project	2,750,000,000.00	-
8	RAAMP (Rural Access and Agricultural Marketing Project)	50,000,000.00	-
	<b>Total for External Grants</b>	<b>20,999,967,529.00</b>	<b>1,978,022,357.41</b>
	<b>Internal Grants</b>		
1	UBEC Intervention on Teachers' Professional Development	326,000,800.50	140,700,000.00
2	UBE Intervention on Infrastructure	5,193,426,646.97	2,592,583,691.60
3	UBEC Special Education Intervention	100,000,000.00	-
4	UBEC Special Education Quality Assurance	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	235,000,000.00	250,000,000.00
9	Tertiary Education Trust Fund (KASU) Normal Intervention	680,000,000.00	40,000,000.00
10	TETFund (Zonal Intervention) (KASU)	200,000,000.00	50,000,000.00
11	Presidential Needs Assessment Intervention Projects (KASU)	290,000,000.00	200,000,000.00
12	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	500,000,000.00
13	TETFund Special High Impact Intervention Projects (KASU)	500,000,000.00	-
14	Nigeria Erosion and Watershed Management Project (NEWMAP)/AcreaSAL	3,209,640,000.00	-
15	Reimbursement from Local Governments for Compensation to victims of Communal Violence	1,000,000,000.00	1,000,000,000.00
16	Contribution from Local Governments to Kafanchan Municipal Authority	1,089,274,834.51	2,184,188,466.44
17	Contribution from Local Governments to Kaduna Capital Territory	1,689,502,564.54	2,185,240,546.41
18	Contribution from Local Governments to Zaria Metropolitan Authority	1,339,684,036.11	2,172,290,166.64
19	Contribution from Local Governments for Security	786,868,050.14	786,868,050.14
20	60% Contribution from Local Governments for Salaries of Local Government Health Workers -	-	4,524,204,531.58
21	Contribution from LGAs for Overhead to PHCs	-	152,400,000.00
22	Contributions from LGAs for IPDs/Emergencies (EMT) - SPHCB	-	230,000,000.00

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECIEPTS**

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
23	1% Local Government Training Funds	361,172,945.13	361,172,945.13
24	0.01% JAAC Administrative Fees to Ministry for Local Government Affairs	67,598,004.36	-
25	Tax Refund from Federal Government	6,129,530,657.35	-
26	Expected Refund from Federal Government (Including Danmagaji projects)	18,000,000,000.00	-
27	UBEC Intervention Fund 2021/2022	4,000,000,000.00	-
28	TETFund (NBPZ) Normal Intervention	396,780,086.00	575,510,208.00
29	TETFund (NBPZ) Zonal Intervention 2021/2022	130,000,000.00	-
30	Basic Health Care Provision Fund (BHCPF) - SPHCB	1,017,000,000.00	633,586,478.03
31	Partnership for Expanded Water Supply Sanitation and Hygiene (PE-WASH) Project	600,000,000.00	400,000,000.00
32	Basic Health Care Provision Fund (BHCPF) - KADCHMA	540,782,965.36	683,475,964.00
33	60% Contribution from LG for PHC's Capital Projects	3,640,075,514.81	-
34	NIMASA Intervention (KASU)	1,000,000,000.00	-
35	Gains on Foreign Exchange	4,000,000,000.00	-
36	BUA Foundation Intervention (KASU)	2,800,000,000.00	-
37	CBN Intervention (KASU)	3,000,000,000.00	-
38	Reducing Emission from Deforestation and Forest Degredation	-	100,000,000.00
	<b>Total for Internal Grants</b>	<b>62,769,276,112.95</b>	<b>19,762,221,047.97</b>
	<b>Sales of Government Assets</b>		
1	Sales of Government Assets	4,000,000,000.00	1,500,000,000.00
	<b>Total Sales of Government Assets</b>	<b>4,000,000,000.00</b>	<b>1,500,000,000.00</b>
	<b>Grand Total</b>	<b>376,456,634,924.66</b>	<b>458,271,299,477.66</b>

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

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
	<b>A) RECURRENT ACCOUNT</b>		
1	Opening Balance Account Consolidated for the Year	42,626,160,752.05	13,802,778,118.60
2	Add Internally Generated Revenue (IGR) for the Year	89,277,209,534.01	120,001,818,558.44
3	Add Statutory Revenue From Federation Account	59,922,244,646.12	84,386,659,966.04
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	3,442,854,825.50	7,150,000,000.00
5	COVID-19 Intervention	1,000,000,000.00	-
	<b>TOTAL RECURRENT REVENUE</b>	<b>196,268,469,757.68</b>	<b>225,341,256,643.08</b>
<b>1</b>	<b>Less: Transfer to Capital Development Fund</b>		
2	Less: Public Debt Charges (Repayment)	35,442,606,826.00	25,400,000,000.00
3	Less: Recurrent Expenditure (Personnel and Overhead Cost)	98,326,421,026.28	111,550,645,731.31
4	Less: Consolidated Revenue Fund Charges	1,715,403,047.30	2,484,077,158.07
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>135,484,430,899.57</b>	<b>139,434,722,889.38</b>
	<b>RECURRENT BUDGET SURPLUS</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
	<b>B) CAPITAL ACCOUNT</b>		
1	Opening Balance	-	9,621,859,429.19
2	Value Added Tax (VAT)	30,756,738,525.96	50,000,000,000.00
3	<b>Transfer from Recurrent Surplus</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
	<b>Total</b>	<b>91,540,777,384.07</b>	<b>145,528,393,182.90</b>
	<b>Internal Loans</b>		
1	0		-
	<b>Total for Internal Loans</b>	-	-
	<b>External Loans</b>		
1	Zaria Water Supply and Expansion Project IsDB.	10,453,680,000.00	-
2	Kaduna State Power Supply Company Exim Bank (India)	1,609,940,000.00	1,609,940,000.00
3	Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)	15,230,950,000.00	3,000,000,000.00
4	Bus Rapid Transport (BRT) Project (FDB)	17,406,800,000.00	4,158,000,000.00
5	World Bank Nigeria CARES Program	4,200,000,000.00	1,500,000,000.00
6	Reaching Out of School Children (ROOSC) Project	3,888,500,000.00	-
7	World Bank AGILE Programme	8,000,000,000.00	12,500,000,000.00



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

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
8	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) across the State	872,312,999.07	8,000,000,000.00
9	Agro-Climate Resilience in Semi-Arid Landscapes (ACReSAL)	-	1,000,000,000.00
12	Livestock Production Resilience Support Project. (L-PRES) - World Bank	-	1,500,000,000.00
13	RAAMP (Rural Access and Agricultural Marketing Project)	-	16,800,000,000.00
14	Rural Infrastructure Development (AFRI EXIM BANK LOAN)	-	100,000,000,000.00
	<b>Total for External Loans</b>	<b>61,662,182,999.07</b>	<b>150,067,940,000.00</b>
	<b>External Grants</b>		
1	Neglected Tropical Disease Control Programme (ONCHO)	138,000,000.00	-
2	Better Education Service Delivery for All (BESDA)	11,459,925,240.00	-
3	PHC and Routine Immunization MoU (BMGF/DfID/UNICEF)	252,000,000.00	450,000,000.00
4	Strengthen system for quality assurance and quality control of malaria diagnostic treatment (Malaria Programme)	4,882,751,826.33	-
5	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB)	417,290,462.67	-
6	Impact Project (World Bank Project) - SPHCB	1,050,000,000.00	1,528,022,357.41
7	Reaching Out of School Children (ROOSC) Project	2,750,000,000.00	-
8	RAAMP (Rural Access and Agricultural Marketing Project)	50,000,000.00	-
	<b>Total for External Grants</b>	<b>20,999,967,529.00</b>	<b>1,978,022,357.41</b>
	<b>Internal Grants</b>		
1	UBEC Intervention on Teachers' Professional Development	326,000,800.50	140,700,000.00
2	UBE Intervention on Infrastructure	5,193,426,646.97	2,592,583,691.60
3	UBEC Special Education Intervention	100,000,000.00	-
4	UBEC Special Education Quality Assurance	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	235,000,000.00	250,000,000.00
9	Tertiary Education Trust Fund (KASU) Normal Intervention	680,000,000.00	40,000,000.00
10	TETFund (Zonal Intervention) (KASU)	200,000,000.00	50,000,000.00
11	Presidential Needs Assessment Intervention Projects (KASU)	290,000,000.00	200,000,000.00
12	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	500,000,000.00
13	TETFund Special High Impact Intervention Projects (KASU)	500,000,000.00	-

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

S/NO	REVENUE	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
14	Nigeria Erosion and Watershed Management Project (NEWMAP)/AcreaSAL	3,209,640,000.00	-
15	Reimbursement from Local Governments for Compensation to victims of Communal Violence	1,000,000,000.00	1,000,000,000.00
16	Contribution from Local Governments to Kafanchan Municipal Authority	1,089,274,834.51	2,184,188,466.44
17	Contribution from Local Governments to Kaduna Capital Territory	1,689,502,564.54	2,185,240,546.41
18	Contribution from Local Governments to Zaria Metropolitan Authority	1,339,684,036.11	2,172,290,166.64
19	Contribution from Local Governments for Security	786,868,050.14	786,868,050.14
20	60% Contribution from Local Governments for Salaries of Local Government Health Workers - SPHCB	-	4,524,204,531.58
21	Contribution from LGAs for Overhead to PHCs	-	152,400,000.00
22	Contributions from LGAs for IPDs/Emergencies (EMT) - SPHCB	-	230,000,000.00
23	1% Local Government Training Funds	361,172,945.13	361,172,945.13
24	0.01% JAAC Administrative Fees to Ministry for Local Government Affairs	67,598,004.36	-
25	Tax Refund from Federal Government	6,129,530,657.35	-
26	Expected Refund from Federal Government (Including Danmagaji projects)	18,000,000,000.00	-
27	UBEC Intervention Fund 2021/2022	4,000,000,000.00	-
28	TETFund (NBPZ) Normal Intervention	396,780,086.00	575,510,208.00
29	TETFund (NBPZ) Zonal Intervention 2021/2022	130,000,000.00	-
30	Basic Health Care Provision Fund (BHCPF) - SPHCB	1,017,000,000.00	633,586,478.03
31	Partnership for Expanded Water Supply Sanitation and Hygiene (PE-WASH) Project	600,000,000.00	400,000,000.00
32	Basic Health Care Provision Fund (BHCPF) - KADCHMA	540,782,965.36	683,475,964.00
33	60% Contribution from LG for PHC's Capital Projects	3,640,075,514.81	-
34	NIMASA Intervention (KASU)	1,000,000,000.00	-
35	Gains on Foreign Exchange	4,000,000,000.00	-
36	BUA Foundation Intervention (KASU)	2,800,000,000.00	-
37	CBN Intervention (KASU)	3,000,000,000.00	-
38	Reducing Emission from Deforestation and Forest Degredation	-	100,000,000.00
	<b>Total for Internal Grants</b>	<b>62,769,276,112.95</b>	<b>19,762,221,047.97</b>
	<b>Sales of Government Assets</b>		
1	Sales of Government Assets	4,000,000,000.00	1,500,000,000.00
	<b>SUB-TOTAL</b>	<b>4,000,000,000.00</b>	<b>1,500,000,000.00</b>
	<b>Grand Total</b>	<b>240,972,204,025.09</b>	<b>318,836,576,588.28</b>

**CONSOLIDATED FINANCIAL STATEMENT  
FINANCIAL STATEMENT**

S/NO	DESCRIPTION	2023 APPROVED REVISED APPROPRIATION	2024 DRAFT APPROPRIATION
<b>A</b>	<b>RECURRENT ACCOUNT</b>		
1	Opening Balance	42,626,160,752.05	13,802,778,118.60
2	Internally Generated Revenue (IGR)	89,277,209,534.01	120,001,818,558.44
3	Statutory Allocation from Federation Account	59,922,244,646.12	84,386,659,966.04
4	Others (Exchange Gains, Excess Bank Charges, Equalization Funds, & Ecological Funds)	3,442,854,825.50	7,150,000,000.00
5	COVID-19 Intervention	1,000,000,000.00	
	<b>TOTAL RECURRENT REVENUE</b>	<b>196,268,469,757.68</b>	<b>225,341,256,643.08</b>
	<b>RECURRENT EXPENDITURE</b>		
1	Consolidated Revenue Fund Charges	1,715,403,047.30	2,484,077,158.07
2	Personnel Cost	54,482,067,123.32	72,483,862,370.40
3	Overhead Cost	43,844,353,902.95	39,066,783,360.91
4	Public Debt Charges	35,442,606,826.00	25,400,000,000.00
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>135,484,430,899.57</b>	<b>139,434,722,889.38</b>
	<b>NET RECURRENT REVENUE</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
	<b>Amount to be transferred to Capital Development Fund</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>
<b>B</b>	<b>CAPITAL ACCOUNT</b>		
1	Estimated Receipts	240,972,204,025.09	318,836,576,588.28
2	Estimated Expenditure	240,972,204,025.09	318,836,576,588.28

**BUDGET SURPLUS / DEFICIT ₦**

**0.00 ₦**

**-**

**SUMMARY OF DRAFT REVENUE 2024**

S/NO	ORG. CODE	MDA	2023 APPROVED REVISED REVENUE	2024 DRAFT REVENUE
		<b>ECONOMIC</b>		
1	021500100100	Ministry of Agriculture	140,600,000.00	167,425,852.41
2	021510200100	Kaduna State Agricultural Development Agency (KADA)	59,600,000.00	70,971,413.97
3	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	31,192,000.00	37,143,294.37
4	022200100100	Ministry of Business, Innovation and Technology	162,300,000.00	193,266,115.55
5	022200500100	Kaduna Enterprise Development Agency (KADEDA)	3,500,000.00	4,165,784.38
6	053501900100	Kaduna Mining Development Company Limited	360,000,000.00	476,318,214.54
7	022200600100	Kaduna Markets Development and Management Company	8,022,852,400.00	9,553,576,826.81
8	011101000200	Kaduna State Development and Property Company (KSDPC)	4,432,682,354.02	5,278,418,361.28
9	022200600200	Kaduna Industrial and Finance Company Limited (KIFC)	-	135,558,240.72
10	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	4,124,700,000.00	4,911,674,348.83
11	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	-	15,337,446.51
12	023400100100	Ministry of Public Works and Infrastructure	22,000,000.00	26,197,501.80
13	023400400100	Kaduna State Roads Agency (KADRA)	12,000,000.00	14,289,546.44
14	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,120,000,000.00	1,333,691,000.73
15	023400700100	Kaduna State Transport Regulatory Authority	158,760,000.00	290,694,029.35
		<b>TOTAL</b>	<b>18,650,186,754.02</b>	<b>22,508,727,977.69</b>
		<b>EDUCATION</b>		
16	051701100100	Kaduna State Scholarship and Loans Board	900,000.00	-
17	051700900100	Kaduna State Quality Assurance Authority	1,160,800,000.00	1,382,275,458.61
18	051700800100	Kaduna State Library Board	1,400,000.00	1,667,113.75
19	051701800100	Nuhu Bamalli Polytechnic, Zaria	1,174,311,600.00	1,398,365,011.58
20	051701900100	Kaduna State College of Education, Gidan Waya	858,000,000.00	1,021,702,570.20
21	051702100100	Kaduna State University (KASU)	4,620,000,000.00	5,502,666,173.53
		<b>TOTAL</b>	<b>7,815,411,600.00</b>	<b>9,306,676,327.67</b>
		<b>HEALTH</b>		
22	052100100100	Ministry of Health	452,900,016.10	596,518,206.87

**SUMMARY OF DRAFT REVENUE 2024**

<b>S/NO</b>	<b>ORG. CODE</b>	<b>MDA</b>	<b>2023 APPROVED REVISED REVENUE</b>	<b>2024 DRAFT REVENUE</b>
23	052100600200	Kaduna State College of Nursing and Midwifery	264,000,000.00	357,238,660.91
24	052100500100	Barau Dikko Teaching Hospital	1,102,081,749.49	1,312,354,028.00
		<b>TOTAL</b>	<b>1,818,981,765.59</b>	<b>2,266,110,895.78</b>
		<b>SOCIAL</b>		
25	053900100100	Ministry of Sports Development	61,600,000.00	73,353,005.04
26	051400100100	Ministry of Human Services and Social Development	7,200,000.00	9,050,046.08
27	014900100100	Local Government Service Board	3,000,000.00	3,572,386.61
28	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	83,317,014.00	99,213,528.37
29	053500100100	Ministry of Environment and Natural Resources	210,000,000.00	297,698,884.09
30	053501600100	Kaduna State Environmental Protection Authority (KEPA)	3,437,184,000.00	4,098,937,342.54
		<b>TOTAL</b>	<b>3,802,301,014.00</b>	<b>4,581,825,192.73</b>
		<b>REGIONAL</b>		
31	043700100200	Zaria Metropolitan Authority	84,720,000.00	-
32	043700100300	Kaduna Capital Territory Authority	105,900,000.00	-
33	043700100400	Kafanchan Municipal Authority	70,600,000.00	-
		<b>TOTAL</b>	<b>261,220,000.00</b>	<b>-</b>
		<b>GENERAL ADMIN</b>		
34	011100700100	Kaduna Investment Promotion Agency	198,029,679.90	238,159,107.27
35	011100200200	Kaduna State Geographic Information Service (KADGIS)	15,023,220,275.00	20,310,320,668.52
36	011101000100	Kaduna State Public Procurement Authority (KADPPA)	149,333,624.50	186,717,104.16
37	016100500100	Kaduna State Media Corporation (KSMC)	500,000,000.00	595,397,768.18
38	016100800100	State Emergency Management Agency (SEMA)	52,712,216.00	19,052,728.58
39	016101900100	Government Printing Department	110,600,000.00	135,155,293.38
40	012401300100	Kaduna State Pilgrims Welfare Agency	73,530,000.00	87,559,195.79
41	022000100100	Ministry of Finance	1,720,000,000.00	2,060,076,277.91
42	022000800100	Kaduna State Internal Revenue Service (KADIRS)	38,092,412,605.00	56,803,208,615.01
43	014800100100	State Independent Electoral Commission (SIECOM)	770,000.00	94,876,634.36

**SUMMARY OF DRAFT REVENUE 2024**

<b>S/NO</b>	<b>ORG. CODE</b>	<b>MDA</b>	<b>2023 APPROVED REVISED REVENUE</b>	<b>2024 DRAFT REVENUE</b>
44	023800400100	Kaduna State Bureau of Statistics	5,000,000.00	5,953,977.68
45	031800400100	High Court of Justice	600,000,000.00	714,477,321.82
46	031800700100	Customary Court of Appeal	200,000,000.00	35,723,866.09
47	031800500100	Sharia Court of Appeal	200,000,000.00	47,631,821.45
48	014000100100	Office of the State Auditor-General	2,000,000.00	2,381,591.07
49	014000200100	Office of the Auditor-General (Local Governments)	1,500,000.00	1,786,193.30
		<b>TOTAL</b>	<b>56,929,108,400.40</b>	<b>81,338,478,164.57</b>
		<b>GRAND TOTAL</b>	<b>89,277,209,534.01</b>	<b>120,001,818,558.44</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>1 Ministry of Agriculture</b>						
	021500100100	Ministry of Agriculture	12020153	Veterinary Drug Licenses		
	021500100100	Ministry of Agriculture	12020452	School/Tuition/Spill-Over Fees	3,000,000.00	3,825,852.41
	021500100100	Ministry of Agriculture	12020457	Abattoir/Slaughter House/Meat Fee	34,000,000.00	42,000,000.00
	021500100100	Ministry of Agriculture	12020447	Land Use/Allocation/Clearing Fees		
	021500100100	Ministry of Agriculture	12020438	Survey/Planning/Building/Development Fees		
	021500100100	Ministry of Agriculture	12020447	Land Use/Allocation/Clearing Fees		
	021500100100	Ministry of Agriculture	12020605	Sales of Vaccines	20,000,000.00	25,000,000.00
	021500100100	Ministry of Agriculture	12020627	Sales of Horticulture	8,000,000.00	10,000,000.00
	021500100100	Ministry of Agriculture	12020619	Sales of Live stocks		
	021500100100	Ministry of Agriculture	12021010	Loan Recovery on (Tractors)		
	021500100100	Ministry of Agriculture	12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex		
	021500100100	Ministry of Agriculture	12020608	Sales of Improved Seeds/Chemicals	5,000,000.00	6,000,000.00
	021500100100	Ministry of Agriculture	12020458	Plot Allocation Fees	70,000,000.00	80,000,000.00
	021500100100	Ministry of Agriculture	12020499	Other Fees	600,000.00	600,000.00
	<b>021500100100</b>	<b>Ministry of Agriculture</b>		<b>TOTAL</b>	<b>140,600,000.00</b>	<b>167,425,852.41</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed 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		
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020701	Earnings From Consultancy Services		
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020609	Proceeds From Sales of Farm Produce	12,300,000.00	14,300,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020608	Sales of Improved Seeds/Chemicals	13,000,000.00	15,371,413.97
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020622	Sales of Water Pump		
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020628	Sales of Sprayers		
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020722	Earnings from Irrigation Activities	12,300,000.00	14,300,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)	12020720	Earning from Hire of Tractor/Harvesters/Agro Processing Equipment	22,000,000.00	27,000,000.00
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Farmlands/Stores Hiring		
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Sales of Assorted/Farm Produce/Fruit Trees		
	021510200100	Kaduna State Agricultural Development Agency (KADA)		Sales of proceeds of Assorted Fruits (Produce from Orchard)		
	021510200100	<b>Kaduna State Agricultural Development Agency (KADA)</b>		<b>TOTAL</b>	<b>59,600,000.00</b>	<b>70,971,413.97</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>3</b>	<b>Kaduna Livestock Regulatory Authority (KADLRA)</b>					
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020153	Veterinary Drug Licenses	10,000,000.00	12,000,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020432	Livestock Products Certification Fees	10,000,000.00	12,000,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020450	Inspection/Evaluation/Quarantine Fees	4,000,000.00	4,951,294.37
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020515	Penalties (General)	1,600,000.00	1,600,000.00
	021510300100	Kaduna Livestock Regulatory Authority (KADLRA)	12020430	Professional Registration/Renewal Fees	5,592,000.00	6,592,000.00
	<b>021510300100</b>	<b>Kaduna Livestock Regulatory Authority (KADLRA)</b>		<b>TOTAL</b>	<b>31,192,000.00</b>	<b>37,143,294.37</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>4</b>	<b>Ministry of Business, Innovation and Technology</b>					
	022200100100	Ministry of Business, Innovation and Technology	12020154	Business Premises Registration	149,300,000.00	174,300,000.00
	022200100100	Ministry of Business, Innovation and Technology	12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex	13,000,000.00	18,966,115.55
	<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>		<b>TOTAL</b>	<b>162,300,000.00</b>	<b>193,266,115.55</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>5</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>					
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	12020416	Administrative Fees	1,500,000.00	2,165,784.38
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	12021212	Other Interest	2,000,000.00	2,000,000.00
	<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>		<b>TOTAL</b>	<b>3,500,000.00</b>	<b>4,165,784.38</b>

### BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
6	<b>Kaduna Mining Development Company Limited</b>					
	053501900100	Kaduna Mining Development Company Limited	12020744	Earnings from Joint Venture	360,000,000.00	476,318,214.54
	<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>		<b>TOTAL</b>	<b>360,000,000.00</b>	<b>476,318,214.54</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
7	<b>Kaduna Markets Development and Management Company</b>					
	022200600100	Kaduna Markets Development and Management Company	12020602	Sales of Shops	5,582,852,400.00	6,113,576,826.81
	022200600100	Kaduna Markets Development and Management Company	12020745	Earnings from Markets	2,440,000,000.00	3,440,000,000.00
	<b>022200600100</b>	<b>Kaduna Markets Development and Management Company</b>		<b>TOTAL</b>	<b>8,022,852,400.00</b>	<b>9,553,576,826.81</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>8</b>	<b>Kaduna State Development and Property Company (KSDPC)</b>					
	011101000200	Kaduna State Development and Property Company (KSDPC)	12020803	Rent on Government Buildings	4,432,682,354.02	5,278,418,361.28
	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>4,432,682,354.02</b>	<b>5,278,418,361.28</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>9</b>	<b>Kaduna Industrial and Finance Company Limited (KIFC)</b>					
	022200600200	Kaduna Industrial and Finance Company Limited (KIFC)	12021102	Dividend Income And Capital Gain From Share Trading		49,263,525.00
	022200600200	Kaduna Industrial and Finance Company Limited (KIFC)	12021103	Rental Income From Mohammad Namadi Sambo Complex		82,985,860.00
	022200600200	Kaduna Industrial and Finance Company Limited (KIFC)	12021103	Directors Fees		3,308,855.72
	<b>022200600200</b>	<b>Kaduna Industrial and Finance Company Limited (KIFC)</b>		<b>TOTAL</b>	<b>-</b>	<b>135,558,240.72</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>10</b>	<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	900,000,000.00	986,000,000.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	12020438	Survey/Planning/Building/Development Fees	2,960,000,000.00	3,660,000,000.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	12020472	Reg./Renewal of Telecom System (Mast)	264,700,000.00	265,674,348.83
	<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>		<b>TOTAL</b>	<b>4,124,700,000.00</b>	<b>4,911,674,348.83</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>11</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>					
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	12020427	Tender Fees		15,337,446.51
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)				
	<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>		<b>TOTAL</b>	<b>-</b>	<b>15,337,446.51</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>12</b>	<b>Ministry of Public Works and Infrastructure</b>					
	023400100100	Ministry of Public Works and Infrastructure	12020415	Trade Testing Fees	2,000,000.00	2,000,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020441	Laboratory/Science Practical Fees	9,000,000.00	11,100,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020410	Electrical/Mechanical Inspection Fees	8,000,000.00	10,000,000.00
	023400100100	Ministry of Public Works and Infrastructure	12020475	Valuation Fees	3,000,000.00	3,097,501.80
	<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>		<b>TOTAL</b>	<b>22,000,000.00</b>	<b>26,197,501.80</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>13</b>	<b>Kaduna State Roads Agency (KADRA)</b>					
	023400400100	Kaduna State Roads Agency (KADRA)	12020439	Agency Fees	2,000,000.00	2,289,546.44
	023400400100	Kaduna State Roads Agency (KADRA)	12020508	Road Cut Fines	5,000,000.00	6,000,000.00
	023400400100	Kaduna State Roads Agency (KADRA)	12020910	Rent of Equipment	5,000,000.00	6,000,000.00
	<b>023400400100</b>	<b>Kaduna State Roads Agency (KADRA)</b>		<b>TOTAL</b>	<b>12,000,000.00</b>	<b>14,289,546.44</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>14</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>					
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020515	Penalties (General)	560,000,000.00	660,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020599	Miscellaneous Fines	200,000,000.00	250,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020514	Penalty for Heavy Duty Vehicles	320,000,000.00	370,000,000.00
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020449	Business/Trade Operating Fees	8,000,000.00	8,691,000.73
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	12020704	Earnings From the use of Government Vehicles	32,000,000.00	45,000,000.00
	<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>		<b>TOTAL</b>	<b>1,120,000,000.00</b>	<b>1,333,691,000.73</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>15</b>	<b>Kaduna State Transport Regulatory Authority</b>					
	023400700100	Kaduna State Transport Regulatory Authority	12020144	Taxi License/Registration	27,390,000.00	10,500,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020155	Commercial Tricycle License	110,000,000.00	152,200,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020156	Registration for Ride Hailing Operation	12,210,000.00	46,050,000.00
	023400700100	Kaduna State Transport Regulatory Authority	12020157	Motor Cycle Registration	9,160,000.00	1,012,500.00
	023400700100	Kaduna State Transport Regulatory Authority	12020159	Motor Vehicle License		20,381,529.35
	023400700100	Kaduna State Transport Regulatory Authority	12020454	Parking/Commercial Transport Permit Fees		60,550,000.00
	<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>		<b>TOTAL</b>	<b>158,760,000.00</b>	<b>290,694,029.35</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
16	<b>Kaduna State Scholarship and Loans Board</b>					
	051701100100	Kaduna State Scholarship and Loans Board	12020803	Rent on Government Buildings	900,000.00	
	<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>		<b>TOTAL</b>	<b>900,000.00</b>	<b>-</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
17	<b>Kaduna State Quality Assurance Authority</b>					
	051700900100	Kaduna State Quality Assurance Authority	12020135	Private Schools License	200,000,000.00	240,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020424	Accreditation Fees	200,000,000.00	240,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020430	Professional Registration/Renewal Fees	460,000,000.00	540,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020435	Examination Fees	200,000,000.00	240,000,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020723	Earnings from Book Review	800,000.00	800,000.00
	051700900100	Kaduna State Quality Assurance Authority	12020724	Earnings from Printing of Documents	100,000,000.00	121,475,458.61
	<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>		<b>TOTAL</b>	<b>1,160,800,000.00</b>	<b>1,382,275,458.61</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>18</b>	<b>Kaduna State Library Board</b>					
	051700800100	Kaduna State Library Board	12020491	Library/e-Library Fees	350,000.00	350,000.00
	051700800100	Kaduna State Library Board	12020803	Rent on Government Buildings	1,050,000.00	1,317,113.75
	<b>051700800100</b>	<b>Kaduna State Library Board</b>		<b>TOTAL</b>	<b>1,400,000.00</b>	<b>1,667,113.75</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>19</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>					
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020453	Application/Acceptance/Admission Letters Fees	32,010,000.00	32,010,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020417	Contractors/Consultants Registration/Renewal Fees	633,600.00	633,600.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020441	Laboratory/Science Practical Fees	89,179,200.00	89,179,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020452	School/Tuition/Spill-Over Fees	3,960,000.00	3,960,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020496	Registration Fee	457,043,400.00	657,043,400.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020435	Examination Fees	144,916,200.00	168,916,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020487	Refuse Collection, Disposal and Sanitary Services Fees	55,737,000.00	55,737,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020422	Hostel Fees	6,138,000.00	6,138,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020423	Certificate/Transcript Fees	16,500,000.00	16,500,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020491	Library/e-Library Fees	55,737,000.00	55,737,000.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020429	Games Fees	44,589,600.00	44,589,600.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020499	Other Fees	33,442,200.00	33,442,200.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020495	Interview/Screening Fees	22,294,800.00	22,294,800.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020456	Water and other Utilities Rate/Tariff Fees	133,768,800.00	133,822,211.58
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020414	Information Communication Technology Services Fees	78,031,800.00	78,031,800.00
	051701800100	Nuhu Bamalli Polytechnic, Zaria	12020421	Matriculation Fees	330,000.00	330,000.00
	<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>		<b>TOTAL</b>	<b>1,174,311,600.00</b>	<b>1,398,365,011.58</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>20</b>	<b>Kaduna State College of Education, Gidan Waya</b>					
	051701900100	Kaduna State College of Education, Gidan Waya	12020417	Contractors/Consultants Registration/Renewal Fees	336,600.00	336,600.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020423	Certificate/Transcript Fees	39,369,000.00	39,369,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020429	Games Fees	23,595,000.00	23,595,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020433	B. Ed Programme/Postgraduate Processing Fees	127,020,300.00	190,020,300.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020435	Examination Fees	42,471,000.00	42,471,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020441	Laboratory/Science Practical Fees	42,471,000.00	42,471,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020452	School/Tuition/Spill-Over Fees	260,403,000.00	360,403,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020453	Application/Acceptance/Admission Letters Fees	18,876,000.00	18,876,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020491	Library/e-Library Fees	61,347,000.00	61,347,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	64,178,400.00	64,178,400.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020494	Caution/Maintenance Fees	63,657,000.00	63,657,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020496	Registration Fee	84,354,600.00	85,057,170.20
	051701900100	Kaduna State College of Education, Gidan Waya	12020601	Sales of Journal & Publications Hand and Log Books	22,572,000.00	22,572,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020701	Earnings From Consultancy Services	7,260,000.00	7,260,000.00
	051701900100	Kaduna State College of Education, Gidan Waya	12020801	Rent on Government Quarters	89,100.00	89,100.00
	<b>051701900100</b>	<b>Kaduna State College of Education, Gidan Waya</b>		<b>TOTAL</b>	<b>858,000,000.00</b>	<b>1,021,702,570.20</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>21</b>	<b>Kaduna State University (KASU)</b>					
	051702100100	Kaduna State University (KASU)	12020417	Contractors/Consultants Registration/Renewal Fees	28,380,000.00	28,380,000.00
	051702100100	Kaduna State University (KASU)	12020441	Laboratory/Science Practical Fees	48,830,760.00	48,830,760.00
	051702100100	Kaduna State University (KASU)	12020452	School/Tuition/Spill-Over Fees	1,408,281,600.00	1,808,281,600.00
	051702100100	Kaduna State University (KASU)	12020434	Remedial/Preliminary Studies and Processing Fees	40,477,470.00	40,477,470.00
	051702100100	Kaduna State University (KASU)	12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	8,646,000.00	8,646,000.00
	051702100100	Kaduna State University (KASU)	12020495	Interview/Screening Fees	21,120,000.00	21,120,000.00
	051702100100	Kaduna State University (KASU)	12020494	Caution/Maintenance Fees	162,769,200.00	162,769,200.00
	051702100100	Kaduna State University (KASU)	12020429	Games Fees	119,196,000.00	119,196,000.00
	051702100100	Kaduna State University (KASU)	12020427	Tender Fees	1,980,000.00	1,980,000.00
	051702100100	Kaduna State University (KASU)	12020435	Examination Fees	476,784,000.00	518,117,173.53
	051702100100	Kaduna State University (KASU)	12020423	Certificate/Transcript Fees	45,575,376.00	45,575,376.00
	051702100100	Kaduna State University (KASU)	12020491	Library/e-Library Fees	633,935,544.00	674,268,544.00
	051702100100	Kaduna State University (KASU)	12020496	Registration Fee	370,392,000.00	370,392,000.00
			12020499	Other Fees	1,253,632,050.00	1,653,632,050.00
	051702100100	Kaduna State University (KASU)	12020701	Earnings From Consultancy Services		1,000,000.00
	<b>051702100100</b>	<b>Kaduna State University (KASU)</b>		<b>TOTAL</b>	<b>4,620,000,000.00</b>	<b>5,502,666,173.53</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>22</b>	<b>Ministry of Health</b>					
	052100100100	Ministry of Health	12020733	Earnings from Theater Services	106,056,640.80	151,633,931.57
	052100100100	Ministry of Health	12020726	Earnings from Ultra Sound Services	29,993,139.20	29,993,139.20
	052100100100	Ministry of Health	12020727	Earnings from Mortuary/Storage Services	5,161,200.00	5,161,200.00
	052100100100	Ministry of Health	12020728	Earnings from X-Ray Services	7,646,126.40	7,646,126.40
	052100100100	Ministry of Health	12020729	Earnings from Dental Services	16,918,278.20	16,918,278.20
	052100100100	Ministry of Health	12020730	Earnings from Eye Clinic Services	16,260,733.60	16,260,733.60
	052100100100	Ministry of Health	12020731	Earnings from Issuance of Ethical Clearance	574,464.00	574,464.00
	052100100100	Ministry of Health	12020732	Earnings from Issuance of Medical Certificate of Fitness	2,859,416.00	2,859,416.00
	052100100100	Ministry of Health	12020734	Earnings from Physiotherapy Services	2,655,100.80	2,655,100.80
	052100100100	Ministry of Health	12020735	Earnings from National Health Insurance Scheme (NHIS) Services	-	-
	052100100100	Ministry of Health	12020736	Earnings from Ear, Nose and Throat (ENT) services	1,914,932.00	1,914,932.00
	052100100100	Ministry of Health	12020737	Earnings from Dialysis Services	54,636,008.00	54,636,008.00
	052100100100	Ministry of Health	12020136	Health Facilities Licenses	13,329,600.00	13,329,600.00
	052100100100	Ministry of Health	12020134	Patent Medicine & Drug Stores Licenses	1,552,667.50	1,552,667.50
	052100100100	Ministry of Health	12020417	Renewal of Registration Fees for Private Health Facilities	43,765,900.00	43,765,900.00
	052100100100	Ministry of Health	12020631	Sales of Out Patients Cards/Records	114,437,188.80	164,437,188.80
	052100100100	Ministry of Health	12020632	Sales of In Patients Cards/Records	34,283,620.80	34,283,620.80
	052100100100	Ministry of Health	12020498	School Inspection Certificate Fees	855,000.00	855,000.00
	052100100100	Ministry of Health	12020499	Other Fees		48,040,900.00
	<b>052100100100</b>	<b>Ministry of Health</b>		<b>TOTAL</b>	<b>452,900,016.10</b>	<b>596,518,206.87</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>23</b>	<b>Kaduna State College of Nursing and Midwifery</b>					
	052100600200	Kaduna State College of Nursing and Midwifery	12020452	School/Tuition/Spill-Over Fees	128,264,400.00	205,503,060.91
	052100600200	Kaduna State College of Nursing and Midwifery	12020421	Matriculation Fees	3,100,680.00	3,100,680.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020422	Hostel Fees	31,006,800.00	39,006,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020435	Examination Fees	5,167,800.00	5,167,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020441	Laboratory/Science Practical Fees	18,267,480.00	18,267,480.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020429	Games Fees	2,067,120.00	2,067,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020453	Application/Acceptance/Admission Letters Fees	5,167,800.00	5,167,800.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020601	Sales of Journal & Publications Hand and Log Books	22,392,480.00	27,392,480.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020491	Library/e-Library Fees	4,134,240.00	4,134,240.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020494	Caution/Maintenance Fees	12,627,120.00	12,627,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020496	Registration Fee	15,267,120.00	16,267,120.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	11,369,160.00	13,369,160.00
	052100600200	Kaduna State College of Nursing and Midwifery	12020603	Sales of ID Cards	5,167,800.00	5,167,800.00
	<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>		<b>TOTAL</b>	<b>264,000,000.00</b>	<b>357,238,660.91</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>24</b>	<b>Barau Dikko Teaching Hospital</b>					
	052100500100	Barau Dikko Teaching Hospital	12020702	Earnings From Laboratory Services	537,111,858.68	747,384,137.19
	052100500100	Barau Dikko Teaching Hospital	12020443	Birth & Death Registration Fees	165,000.00	165,000.00
	052100500100	Barau Dikko Teaching Hospital	12020727	Earnings from Mortuary/Storage Services	5,508,488.50	5,508,488.50
	052100500100	Barau Dikko Teaching Hospital	12020728	Earnings from X-Ray Services	83,109,524.66	83,109,524.66
	052100500100	Barau Dikko Teaching Hospital	12020729	Earnings from Dental Services	3,186,693.88	3,186,693.88
	052100500100	Barau Dikko Teaching Hospital	12020733	Earnings from Theater Services	137,584,739.93	137,584,739.93
	052100500100	Barau Dikko Teaching Hospital	12020734	Earnings from Physiotherapy Services	17,566,213.54	17,566,213.54
	052100500100	Barau Dikko Teaching Hospital	12020737	Earnings from Dialysis Services	2,271,180.44	2,271,180.44
	052100500100	Barau Dikko Teaching Hospital	12020735	Earnings from National Health Insurance Scheme (NHIS) Services	26,580,429.23	26,580,429.23
	052100500100	Barau Dikko Teaching Hospital	12020736	Earnings from Ear, Nose and Throat (ENT) services	9,486,185.59	9,486,185.59
	052100500100	Barau Dikko Teaching Hospital	12020730	Earnings from Eye Clinic Services	11,235,428.69	11,235,428.69
	052100500100	Barau Dikko Teaching Hospital	12020631	Sales of Out Patients Cards/Records	23,725,297.17	23,725,297.17
	052100500100	Barau Dikko Teaching Hospital	12020632	Sales of In Patients Cards/Records	27,521,095.90	27,521,095.90
	052100500100	Barau Dikko Teaching Hospital	12020612	Proceeds from Sales of Drugs and Medications	215,379,613.28	215,379,613.28
	052100500100	Barau Dikko Teaching Hospital	12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	1,650,000.00	1,650,000.00
	<b>052100500100</b>	<b>Barau Dikko Teaching Hospital</b>		<b>TOTAL</b>	<b>1,102,081,749.49</b>	<b>1,312,354,028.00</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>25</b>	<b>Ministry of Sports Development</b>					
	053900100100	Ministry of Sports Development	12020486	Stadium Gate Fees	16,000,000.00	16,000,000.00
	053900100100	Ministry of Sports Development	12020738	Earnings from Hiring of Sports Facilities	45,600,000.00	57,353,005.04
	<b>053900100100</b>	<b>Ministry of Sports Development</b>		<b>TOTAL</b>	<b>61,600,000.00</b>	<b>73,353,005.04</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>26</b>	<b>Ministry of Human Services and Social Development</b>					
	051400100100	Ministry of Human Services and Social Development	12020490	Cooperative Audit/Supervision Fees		
	051400100100	Ministry of Human Services and Social Development	12020464	Coop. Societies & Supervision Fees	500,000.00	600,000.00
	051400100100	Ministry of Human Services and Social Development	12020499	Other Fees	6,700,000.00	8,450,046.08
	<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>		<b>TOTAL</b>	<b>7,200,000.00</b>	<b>9,050,046.08</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>27</b>	<b>Local Government Service Board</b>					
	014900100100	Local Government Service Board	12020747	Earnings from Workshop and Seminars	810,000.00	810,000.00
	014900100100	Local Government Service Board	12020496	Registration Fee	2,190,000.00	2,762,386.61
	<b>014900100100</b>	<b>Local Government Service Board</b>		<b>TOTAL</b>	<b>3,000,000.00</b>	<b>3,572,386.61</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>28</b>	<b>Rural Water Supply And Sanitation Agency (RUWASSA)</b>					
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020718	Earnings from Drilling of Boreholes	52,920,000.00	62,920,000.00
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020417	Contractors/Consultants Registration/Renewal Fees	30,397,014.00	36,293,528.37
	055100500100	Rural Water Supply And Sanitation Agency (RUWASSA)	12020721	Earnings from Public Toilets		
	<b>055100500100</b>	<b>Rural Water Supply And Sanitation Agency (RUWASSA)</b>		<b>TOTAL</b>	<b>83,317,014.00</b>	<b>99,213,528.37</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>29</b>	<b>Ministry of Environment and Natural Resources</b>					
	053500100100	Ministry of Environment and Natural Resources	12020499	Other Fees		40,000,000.00
	053500100100	Ministry of Environment and Natural Resources	12020511	Forest Offence Fines	20,000,000.00	22,167,000.00
	053500100100	Ministry of Environment and Natural Resources	12020451	Timber & Forest Fees	30,000,000.00	34,700,800.00
	053500100100	Ministry of Environment and Natural Resources	12020920	Other Rent	160,000,000.00	200,831,084.09
	<b>053500100100</b>	<b>Ministry of Environment and Natural Resources</b>		<b>TOTAL</b>	<b>210,000,000.00</b>	<b>297,698,884.09</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>30</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	2,200,000.00	2,200,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020512	Stray Animals/Pet Control 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	2,000,000.00	2,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020920	Other Rent	1,000,000.00	1,000,000.00
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020497	Door to Door Solid Waste Collection Fees	3,300,000,000.00	3,956,753,342.54
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	12020417	Contractor Registration Fees		5,000,000.00
	<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>		<b>TOTAL</b>	<b>3,437,184,000.00</b>	<b>4,098,937,342.54</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>31</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>84,720,000.00</b>	<b>-</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>32</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>105,900,000.00</b>	<b>-</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>33</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>70,600,000.00</b>	<b>-</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
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**34 Kaduna Investment Promotion Agency**

011100700100	Kaduna Investment Promotion Agency	12020747	Earnings from Workshop and Seminars	110,000,000.00	238,159,107.27
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>198,029,679.90</b>	<b>238,159,107.27</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>35 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 Fees	55,000,000.00	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	3,200,000,000.00	4,700,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020437	Deeds Registration Fees	912,000,000.00	912,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020438	Survey/Planning/Building/Development Fees	250,284,400.00	250,284,400.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020903	Rent & Premium on the Allocation of Land	3,200,000,000.00	3,200,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020447	Land Use/Allocation/Clearing Fees	2,500,000,000.00	2,994,564,518.52
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020479	Search Fees	114,400,000.00	114,400,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020515	Penalties (General)	110,000,000.00	110,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020484	Replacement of Broken Beacons	32,000,000.00	32,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020908	Ground Rent	3,292,535,875.00	6,585,071,750.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020496	Registration Fee	59,000,000.00	59,000,000.00

### BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020499	Other Fees	40,000,000.00	40,000,000.00
	011100200200	Kaduna State Geographic Information Service (KADGIS)	12020453	Application/Acceptance Fees	200,000,000.00	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>15,023,220,275.00</b>	<b>20,310,320,668.52</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>36 Kaduna State Public Procurement Authority (KADPPA)</b>						
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020417	Contractors/Consultants Renewal Fees	149,333,624.50	186,717,104.16
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020417	Contractors/Consultants Registration Fees		
	011101000100	Kaduna State Public Procurement Authority (KADPPA)	12020427	Tender Fees		
	<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (KADPPA)</b>		<b>TOTAL</b>	<b>149,333,624.50</b>	<b>186,717,104.16</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>37</b>	<b>Kaduna State Media Corporation (KSMC)</b>					
	016100500100	Kaduna State Media Corporation (KSMC)	12020633	Sales of Radio Airtime	102,000,000.00	132,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020634	Sales of TV Airtime	194,000,000.00	229,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020740	Earnings from Online Streaming	10,000,000.00	10,000,000.00
	016100500100	Kaduna State Media Corporation (KSMC)	12020741	Earnings from Live TV Coverage	150,000,000.00	180,397,768.18
	016100500100	Kaduna State Media Corporation (KSMC)	12020742	Earnings from Documentary Production	44,000,000.00	44,000,000.00
	<b>016100500100</b>	<b>Kaduna State Media Corporation (KSMC)</b>		<b>TOTAL</b>	<b>500,000,000.00</b>	<b>595,397,768.18</b>

### BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>38 State Emergency Management Agency (SEMA)</b>						
	016100800100	State Emergency Management Agency (SEMA)	12020428	Fire Safety Certificate Fees	52,712,216.00	19,052,728.58
	<b>016100800100</b>	<b>State Emergency Management Agency (SEMA)</b>		<b>TOTAL</b>	<b>52,712,216.00</b>	<b>19,052,728.58</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
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**39 Government Printing Department**

016101900100	Government Printing Department	12020635	Sales of APER Forms		
016101900100	Government Printing Department	12020601	Sales of Journal & Publications Hand and Log Books	3,600,000.00	4,000,000.00
016101900100	Government Printing Department	12020601	Sales of Gazette and Other Documents	5,000,000.00	6,000,000.00
016101900100	Government Printing Department	12020636	Sales of Waste	600,000.00	1,000,000.00
016101900100	Government Printing Department	12020724	Earnings from Printing of Documents	101,400,000.00	124,155,293.38
<b>016101900100</b>	<b>Government Printing Department</b>		<b>TOTAL</b>	<b>110,600,000.00</b>	<b>135,155,293.38</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>40 Kaduna State Pilgrims Welfare Agency</b>						
	012401300100	Kaduna State Pilgrims Welfare Agency	12020420	Pilgrims Welfare Fees		
	012401300100	Kaduna State Pilgrims Welfare Agency	12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex	500,000.00	500,000.00
	012401300100	Kaduna State Pilgrims Welfare Agency	12020801	Rent on Government Quarters	80,000.00	80,000.00
	012401300100	Kaduna State Pilgrims Welfare Agency	12020901	Rent on Government Land	2,450,000.00	2,450,000.00
	012401300100	Kaduna State Pilgrims Welfare Agency	12010309	Property Tax	500,000.00	500,000.00
	012401300100	Kaduna State Pilgrims Welfare Agency	12021210	Bank Interest	70,000,000.00	84,029,195.79
	<b>012401300100</b>	<b>Kaduna State Pilgrims Welfare Agency</b>		<b>TOTAL</b>	<b>73,530,000.00</b>	<b>87,559,195.79</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
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**41 Ministry of Finance**

022000100100	Ministry of Finance	12020604	Sales of Stores/Scraps/Unserviceable Items	1,500,000,000.00	1,830,076,277.91
022000100100	Ministry of Finance	12021210	Bank Interest	200,000,000.00	200,000,000.00
022000100100	Ministry of Finance	12021011	Recovery of Overpayment	20,000,000.00	30,000,000.00
<b>022000100100</b>	<b>Ministry of Finance</b>		<b>TOTAL</b>	<b>1,720,000,000.00</b>	<b>2,060,076,277.91</b>



## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>42 Kaduna State Internal Revenue Service (KADIRS)</b>						
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010107	Direct Assessment Tax	710,677,564.58	750,677,564.58
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010103	PAYE Local Government	1,308,720,553.89	1,407,058,202.00
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010102	PAYE State Government	3,053,681,292.40	3,158,422,237.24
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010104	PAYE Federal Government	8,488,241,565.79	9,974,355,870.44
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010105	PAYE Others	8,455,606,964.99	9,556,222,167.60
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010106	Tax Audit Arreas	10,181,315,605.22	23,899,944,408.72
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010312	Capital Gains Tax	20,539,822.35	20,539,822.35
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010313	Restaurant and Entertainment Tax	137,415,658.15	179,943,980.92
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010302	WHT on Commission	170,032,916.42	100,326,817.88
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010303	WHT on Consultancy	32,718,013.85	119,217,543.36
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010304	WHT on Contract	1,505,975,675.32	1,696,737,719.48
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010305	WHT on Director's Fees	59,983,025.39	20,844,937.20
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010306	WHT on Dividend	542,985,836.39	5,100,058.48
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010307	WHT on Rent	52,697,846.26	13,424,212.56
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010308	WHT on Bank Interest	763,420,323.10	583,606,454.48
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020133	Drivers' Licenses	382,426,771.72	52,980,000.00
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020143	Learner's Permit	883.39	
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020132	Motor Vehicle Licenses	927,010,392.34	343,679,000.00
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010310	Other Direct Tax	-	420,000.00
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12010301	Stamp Duty Tax	90,576,582.03	4,542,720,092.48
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020908	Ground Rent	-	228,210,995.08
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020448	Development Levies	763,420,323.10	14,523,304.84
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	12020429	Games Fees	444,964,988.32	134,253,225.32
	<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>		<b>TOTAL</b>	<b>38,092,412,605.00</b>	<b>56,803,208,615.01</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>43 State Independent Electoral Commission (SIECOM)</b>						
	014800100100	State Independent Electoral Commission (SIECOM)	12020417	Contractors/Consultants Registration/Renewal Fees	170,000.00	1,600,000.00
	014800100100	State Independent Electoral Commission (SIECOM)	12020642	Others (Bye Elections)	600,000.00	
	014800100100	State Independent Electoral Commission (SIECOM)		Chairmanship/Councilorship Elections	-	93,276,634.36
	<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>		<b>TOTAL</b>	<b>770,000.00</b>	<b>94,876,634.36</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>44</b>	<b>Kaduna State Bureau of Statistics</b>					
	023800400100	Kaduna State Bureau of Statistics	12020701	Earnings From Consultancy Services	5,000,000.00	5,953,977.68
	<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>		<b>TOTAL</b>	<b>5,000,000.00</b>	<b>5,953,977.68</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>45</b>	<b>High Court of Justice</b>					
	031800400100	High Court of Justice	12020401	Court Fees	170,000,000.00	170,000,000.00
	031800400100	High Court of Justice	12020426	Court Summons Fees	150,000,000.00	150,000,000.00
	031800400100	High Court of Justice	12020467	Probate Fees	100,000,000.00	100,000,000.00
	031800400100	High Court of Justice	12020501	Court Order Fines	180,000,000.00	294,477,321.82
	<b>031800400100</b>	<b>High Court of Justice</b>		<b>TOTAL</b>	<b>600,000,000.00</b>	<b>714,477,321.82</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
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**46 Customary Court of Appeal**

031800700100	Customary Court of Appeal	12020501	Court Order Fines	100,000,000.00	22,723,866.09
031800700100	Customary Court of Appeal	12020401	Court Fees	70,000,000.00	10,500,000.00
031800700100	Customary Court of Appeal	12020499	Other Fees	30,000,000.00	2,500,000.00
<b>031800700100</b>	<b>Customary Court of Appeal</b>		<b>TOTAL</b>	<b>200,000,000.00</b>	<b>35,723,866.09</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>47</b>	<b>Sharia Court of Appeal</b>					
	031800500100	Sharia Court of Appeal	12020401	Court Fees	80,000,000.00	16,000,000.00
	031800500100	Sharia Court of Appeal	12020501	Court Order Fines	120,000,000.00	31,631,821.45
	031800500100	<b>Sharia Court of Appeal</b>		<b>TOTAL</b>	<b>200,000,000.00</b>	<b>47,631,821.45</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
<b>48</b>	<b>Office of the State Auditor-General</b>					
	014000100100	Office of the State Auditor-General	12020430	Professional Registration/Renewal Fees	2,000,000.00	2,381,591.07
	<b>014000100100</b>	<b>Office of the State Auditor-General</b>		<b>TOTAL</b>	<b>2,000,000.00</b>	<b>2,381,591.07</b>

## BREAKDOWN OF DRAFT REVENUE 2024

SNO	Org. Code	Organisation Name	Financial Code	Financial Name	2023 Approved Revised Revenue	2024 Proposed Revenue
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**49 Office of the Auditor-General (Local Governments)**

014000200100	Office of the Auditor-General (Local Governments)	12020496	Registration Fee	1,071,428.57	1,357,621.87
014000200100	Office of the Auditor-General (Local Governments)	12020499	Other Fees	428,571.43	428,571.43
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>		<b>TOTAL</b>	<b>1,500,000.00</b>	<b>1,786,193.30</b>

<b>GRAND TOTAL</b>	<b>89,277,209,534.01</b>	<b>120,001,818,558.44</b>
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## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
		<b>ECONOMIC SECTOR</b>					
	021500100100	Ministry of Agriculture	Personnel Cost Total	366,580,252.79	211,633,766.76	-	-
	021500100100	Ministry of Agriculture	Overhead Cost Total	3,989,196.00	18,330,500.00	13,795,500.00	13,705,500.00
<b>1</b>	<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Recurrent Total</b>	<b>370,569,448.79</b>	<b>229,964,266.76</b>	<b>13,795,500.00</b>	<b>13,705,500.00</b>
	021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost Total	283,285,528.08	585,802,847.16	-	-
	021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost Total	2,265,770.40	5,961,800.00	5,671,800.00	5,671,800.00
<b>2</b>	<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Recurrent Total</b>	<b>285,551,298.48</b>	<b>591,764,647.16</b>	<b>5,671,800.00</b>	<b>5,671,800.00</b>
	021510300100	Kaduna State Livestock Regulatory Authority	Personnel Cost Total	72,821,624.16	14,418,859.20	-	-
	021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost Total	8,832,888.00	23,259,418.80	15,820,960.00	10,820,960.00
<b>3</b>	<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Recurrent Total</b>	<b>81,654,512.16</b>	<b>37,678,278.00</b>	<b>15,820,960.00</b>	<b>10,820,960.00</b>
	022200100100	Ministry of Business, Innovation and Technology	Personnel Cost Total	252,151,852.92	278,907,443.83	-	-
	022200100100	Ministry of Business, Innovation and Technology	Overhead Cost Total	185,180,388.00	187,885,594.00	190,135,594.00	204,885,594.00
<b>4</b>	<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Recurrent Total</b>	<b>437,332,240.92</b>	<b>466,793,037.83</b>	<b>190,135,594.00</b>	<b>204,885,594.00</b>
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost Total	18,928,441.92	14,752,732.56	-	-
	022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost Total	100,541,407.71	10,259,014.67	29,813,477.59	29,813,477.59
<b>5</b>	<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Recurrent Total</b>	<b>119,469,849.63</b>	<b>25,011,747.23</b>	<b>29,813,477.59</b>	<b>29,813,477.59</b>
	053501900100	Kaduna Mining Development Company Limited	Personnel Cost Total	8,979,143.76	13,575,243.36	-	-
	053501900100	Kaduna Mining Development Company Limited	Overhead Cost Total	10,435,461.08	7,540,391.12	11,925,391.12	11,925,391.12
<b>6</b>	<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Recurrent Total</b>	<b>19,414,604.84</b>	<b>21,115,634.48</b>	<b>11,925,391.12</b>	<b>11,925,391.12</b>
	025300100100	Ministry of Housing and Urban Development	Personnel Cost Total	98,168,042.52	87,162,953.52	-	-
	025300100100	Ministry of Housing and Urban Development	Overhead Cost Total	15,925,978.80	10,351,500.00	12,611,500.00	13,311,500.00
<b>7</b>	<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Recurrent Total</b>	<b>114,094,021.32</b>	<b>97,514,453.52</b>	<b>12,611,500.00</b>	<b>13,311,500.00</b>
	025300400100	Kaduna State Urban Planning and Development Authority (KASUF)	Personnel Cost Total	143,690,239.35	143,732,766.59	1,660,040.00	1,660,040.00
	025300400100	Kaduna State Urban Planning and Development Authority (KASUF)	Overhead Cost Total	29,879,496.00	265,091,236.03	37,802,000.00	37,052,000.00
<b>8</b>	<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KA</b>	<b>Recurrent Total</b>	<b>173,569,735.35</b>	<b>408,824,002.62</b>	<b>37,802,000.00</b>	<b>37,052,000.00</b>
	025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost Total	15,936,684.00	15,936,684.00	-	-
	025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost Total	3,456,281.00	6,868,280.00	9,868,280.00	9,852,280.00
<b>9</b>	<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Recurrent Total</b>	<b>19,392,965.00</b>	<b>22,804,964.00</b>	<b>9,868,280.00</b>	<b>9,852,280.00</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost Total	45,097,983.84	44,353,299.12	-	-
	025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost Total	2,169,974,359.02	961,311,975.00	973,323,975.00	973,323,975.00
<b>10</b>	<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Recurrent Total</b>	<b>2,215,072,342.86</b>	<b>1,005,665,274.12</b>	<b>973,323,975.00</b>	<b>973,323,975.00</b>
	023400100100	Ministry of Public Works and Infrastructure	Personnel Cost Total	83,308,705.92	173,267,868.97	55,597,183.57	55,597,183.57
	023400100100	Ministry of Public Works and Infrastructure	Overhead Cost Total	72,294,696.00	88,202,400.00	203,626,945.45	203,626,945.45
<b>11</b>	<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Recurrent Total</b>	<b>155,603,401.92</b>	<b>261,470,268.97</b>	<b>259,224,129.02</b>	<b>259,224,129.02</b>
	023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost Total	69,419,279.64	68,685,383.28	-	-
	023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost Total	50,444,239.12	11,655,380.00	19,235,380.00	19,235,380.00
<b>12</b>	<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Recurrent Total</b>	<b>119,863,518.76</b>	<b>80,340,763.28</b>	<b>19,235,380.00</b>	<b>19,235,380.00</b>
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost Total	1,224,584,680.57	1,232,187,642.76	-	-
	023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost Total	65,011,154.76	203,948,560.00	122,234,800.00	122,234,800.00
<b>13</b>	<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Recurrent Total</b>	<b>1,289,595,835.33</b>	<b>1,436,136,202.76</b>	<b>122,234,800.00</b>	<b>122,234,800.00</b>
	023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost Total	17,358,281.52	13,754,821.08	-	-
	023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost Total	63,950,604.48	10,003,640.56	5,900,080.00	5,900,080.00
<b>14</b>	<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Recurrent Total</b>	<b>81,308,886.00</b>	<b>23,758,461.64</b>	<b>5,900,080.00</b>	<b>5,900,080.00</b>
	023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost Total	14,463,342.75	13,149,880.29	-	-
	023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost Total	696,600.00	1,750,040.00	1,660,040.00	1,660,040.00
<b>15</b>	<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Recurrent Total</b>	<b>15,159,942.75</b>	<b>14,899,920.29</b>	<b>1,660,040.00</b>	<b>1,660,040.00</b>

## TOTAL FOR ECONOMIC SECTOR

<b>Personnel Cost Total</b>	<b>2,714,774,083.75</b>	<b>2,911,322,192.47</b>	<b>57,257,223.57</b>	<b>57,257,223.57</b>
<b>Overhead Cost Total</b>	<b>2,782,878,520.37</b>	<b>1,812,419,730.18</b>	<b>1,653,425,723.16</b>	<b>1,663,019,723.16</b>
<b>Recurrent Total</b>	<b>5,497,652,604.12</b>	<b>4,723,741,922.65</b>	<b>1,710,682,946.73</b>	<b>1,720,276,946.73</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>SOCIAL SECTOR</b>							
<b>SOCIAL SUB-SECTOR: EDUCATION</b>							
	051700100100	Ministry of Education	Personnel Cost Total	9,106,155,136.04	17,335,410,934.44	-	-
	051700100100	Ministry of Education	Overhead Cost Total	7,302,551,698.27	2,978,400,600.00	3,985,400,600.00	3,985,400,600.00
<b>16</b>	<b>051700100100</b>	<b>Ministry of Education</b>	<b>Recurrent Total</b>	<b>16,408,706,834.31</b>	<b>20,313,811,534.44</b>	<b>3,985,400,600.00</b>	<b>3,985,400,600.00</b>
	051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost Total	150,146,263.56	158,647,719.12	-	-
	051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost Total	2,967,551,005.97	59,916,244.90	13,048,149.80	13,363,149.80
<b>17</b>	<b>051700300100</b>	<b>State Universal Basic Education Board (SUBEB)</b>	<b>Recurrent Total</b>	<b>3,117,697,269.53</b>	<b>218,563,964.02</b>	<b>13,048,149.80</b>	<b>13,363,149.80</b>
	051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost Total	32,992,636.14	38,601,034.32	-	-
	051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost Total	26,147,341.27	40,578,000.00	103,378,000.00	103,378,000.00
<b>18</b>	<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Recurrent Total</b>	<b>59,139,977.41</b>	<b>79,179,034.32</b>	<b>103,378,000.00</b>	<b>103,378,000.00</b>
	051700900100	Kaduna State Quality Assurance Authority	Personnel Cost Total	100,590,381.24	79,985,595.72	-	-
	051700900100	Kaduna State Quality Assurance Authority	Overhead Cost Total	359,885,238.14	336,922,925.33	322,498,825.33	322,498,825.33
<b>19</b>	<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Recurrent Total</b>	<b>460,475,619.38</b>	<b>416,908,521.05</b>	<b>322,498,825.33</b>	<b>322,498,825.33</b>
	051701000100	Teacher Service Board	Personnel Cost Total	79,391,912.76	69,997,302.48	-	-
	051701000100	Teacher Service Board	Overhead Cost Total	29,846,243.84	33,900,845.02	33,900,845.02	33,900,845.02
<b>20</b>	<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Recurrent Total</b>	<b>109,238,156.60</b>	<b>103,898,147.50</b>	<b>33,900,845.02</b>	<b>33,900,845.02</b>
	051700800100	Kaduna State Library Board	Personnel Cost Total	47,114,733.00	35,002,380.24	-	-
	051700800100	Kaduna State Library Board	Overhead Cost Total	655,435.00	1,215,500.00	983,000.00	890,000.00
<b>21</b>	<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Recurrent Total</b>	<b>47,770,168.00</b>	<b>36,217,880.24</b>	<b>983,000.00</b>	<b>890,000.00</b>
	051701800100	Nuhu Bamalli Polytechnic, Zaria	Personnel Cost Total	1,656,593,006.40	1,651,198,586.40	-	-
	051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost Total	149,195,346.84	343,899,582.20	472,542,179.40	479,656,235.50
<b>22</b>	<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Recurrent Total</b>	<b>1,805,788,353.24</b>	<b>1,995,098,168.60</b>	<b>472,542,179.40</b>	<b>479,656,235.50</b>
	051701900100	College of Education, Gidan Waya	Personnel Cost Total	1,689,454,631.04	1,638,533,097.96	-	-
	051701900100	College of Education, Gidan Waya	Overhead Cost Total	160,517,940.48	213,234,000.00	248,173,500.00	277,885,500.00
<b>23</b>	<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Recurrent Total</b>	<b>1,849,972,571.52</b>	<b>1,851,767,097.96</b>	<b>248,173,500.00</b>	<b>277,885,500.00</b>

SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	051702100100	Kaduna State University (KASU)	Personnel Cost Total	4,820,190,840.57	7,050,553,678.42	-	-
	051702100100	Kaduna State University (KASU)	Overhead Cost Total	327,528,656.00	800,685,825.96	936,525,825.96	939,593,784.96
<b>24</b>	<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Recurrent Total</b>	<b>5,147,719,496.57</b>	<b>7,851,239,504.38</b>	<b>936,525,825.96</b>	<b>939,593,784.96</b>
<b>SUB-SECTOR EDUCATION</b>							
			<b>Personnel Cost Total</b>	<b>17,682,629,540.75</b>	<b>28,057,930,329.10</b>	<b>-</b>	<b>-</b>
			<b>Overhead Cost Total</b>	<b>11,323,878,905.81</b>	<b>4,808,753,523.41</b>	<b>6,116,450,925.51</b>	<b>6,156,566,940.61</b>
			<b>Recurrent Total</b>	<b>29,006,508,446.56</b>	<b>32,866,683,852.51</b>	<b>6,116,450,925.51</b>	<b>6,156,566,940.61</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>SOCIAL SUB-SECTOR: HEALTH</b>							
	052100100100	Ministry of Health	Personnel Cost Total	6,063,570,232.21	6,234,226,836.34	6,895,455,570.37	7,622,807,177.81
	052100100100	Ministry of Health	Overhead Cost Total	583,404,837.76	830,653,373.76	847,038,873.76	850,824,373.76
<b>41</b>	<b>052100100100</b>	<b>Ministry of Health</b>	<b>Recurrent Total</b>	<b>6,646,975,069.97</b>	<b>7,064,880,210.10</b>	<b>7,742,494,444.13</b>	<b>8,473,631,551.57</b>
	052100300100	State Primary Health Care Board	Personnel Cost Total	3,086,504,661.56	7,678,187,543.29	-	-
	052100300100	State Primary Health Care Board	Overhead Cost Total	218,310,842.00	607,084,129.20	549,936,604.94	659,156,282.56
<b>42</b>	<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Recurrent Total</b>	<b>3,304,815,503.56</b>	<b>8,285,271,672.49</b>	<b>549,936,604.94</b>	<b>659,156,282.56</b>
	052100200100	Kaduna State Contributory Health Management Authority (KACHM)	Personnel Cost Total	51,455,467.68	63,183,059.14	-	-
	052100200100	Kaduna State Contributory Health Management Authority (KACHM)	Overhead Cost Total	3,428,820.00	5,387,889.54	2,987,889.54	2,987,889.54
<b>43</b>	<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KA</b>	<b>Recurrent Total</b>	<b>54,884,287.68</b>	<b>68,570,948.68</b>	<b>2,987,889.54</b>	<b>2,987,889.54</b>
	052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost Total	71,360,618.38	60,435,895.18	-	-
	052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost Total	2,318,801,139.29	24,652,500.00	24,652,500.00	24,652,500.00
<b>44</b>	<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSM</b>	<b>Recurrent Total</b>	<b>2,390,161,757.67</b>	<b>85,088,395.18</b>	<b>24,652,500.00</b>	<b>24,652,500.00</b>
	052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost Total	398,664,057.54	398,664,057.60	-	-
	052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost Total	62,280,800.10	164,821,604.00	65,796,800.00	66,096,800.00
<b>45</b>	<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Recurrent Total</b>	<b>460,944,857.64</b>	<b>563,485,661.60</b>	<b>65,796,800.00</b>	<b>66,096,800.00</b>
	052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost Total	4,245,382,628.34	2,204,530,677.18	8,312,037.00	8,312,037.00
	052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost Total	158,452,876.19	129,642,163.16	138,652,163.16	138,652,163.16
<b>46</b>	<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Recurrent Total</b>	<b>4,403,835,504.53</b>	<b>2,334,172,840.34</b>	<b>146,964,200.16</b>	<b>146,964,200.16</b>
	052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost Total	10,000,407.38	52,706,504.28	-	-
	052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost Total	41,954,286.60	2,764,400.00	3,764,400.00	5,764,400.00
<b>47</b>	<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Recurrent Total</b>	<b>51,954,693.98</b>	<b>55,470,904.28</b>	<b>3,764,400.00</b>	<b>5,764,400.00</b>
	052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost Total	44,099,591.00	49,622,708.76	-	-
	052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost Total	2,619,736.00	3,730,500.00	4,578,500.00	4,578,500.00
<b>48</b>	<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Recurrent Total</b>	<b>46,719,327.00</b>	<b>53,353,208.76</b>	<b>4,578,500.00</b>	<b>4,578,500.00</b>
<b>SUB-SECTOR HEALTH</b>							
			<b>Personnel Cost Total</b>	<b>13,971,037,664.10</b>	<b>16,741,557,281.76</b>	<b>6,903,767,607.37</b>	<b>7,631,119,214.81</b>
			<b>Overhead Cost Total</b>	<b>3,389,253,337.94</b>	<b>1,768,736,559.66</b>	<b>1,637,407,731.40</b>	<b>1,752,712,909.02</b>
			<b>Recurrent Total</b>	<b>17,360,291,002.03</b>	<b>18,510,293,841.42</b>	<b>8,541,175,338.77</b>	<b>9,383,832,123.83</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
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## SOCIAL SUB-SECTOR: SOCIAL DEVELOPMENT

	053900100100	Ministry of Sports Development	Personnel Cost Total	71,416,755.25	66,547,284.61	-	-
	053900100100	Ministry of Sports Development	Overhead Cost Total	48,534,993.54	675,392,370.00	854,387,370.00	854,267,370.00
<b>49</b>	<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Recurrent Total</b>	<b>119,951,748.79</b>	<b>741,939,654.61</b>	<b>854,387,370.00</b>	<b>854,267,370.00</b>
	051400100100	Ministry of Human Services and Social Development	Personnel Cost Total	208,088,624.76	205,054,255.08	-	-
	051400100100	Ministry of Human Services and Social Development	Overhead Cost Total	621,569,600.00	92,533,716.00	32,533,716.00	32,533,716.00
<b>50</b>	<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Recurrent Total</b>	<b>829,658,224.76</b>	<b>297,587,971.08</b>	<b>32,533,716.00</b>	<b>32,533,716.00</b>
	051400200100	Kaduna State Disability Affairs Board	Personnel Cost Total	97,431,183.08	89,218,022.64	-	-
	051400200100	Kaduna State Disability Affairs Board	Overhead Cost Total	43,604,264.60	62,310,538.00	62,310,538.00	62,046,538.00
<b>51</b>	<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Recurrent Total</b>	<b>141,035,447.68</b>	<b>151,528,560.64</b>	<b>62,310,538.00</b>	<b>62,046,538.00</b>
	051405600100	Community and Social Development Agency	Personnel Cost Total	102,336,143.28	630,168,629.76	540,000,000.00	540,000,000.00
	051405600100	Community and Social Development Agency	Overhead Cost Total	319,404,800.00	5,000,000.00	21,400,000.00	21,400,000.00
<b>52</b>	<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Recurrent Total</b>	<b>421,740,943.28</b>	<b>635,168,629.76</b>	<b>561,400,000.00</b>	<b>561,400,000.00</b>
	051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost Total	-	90,168,629.76	-	-
	051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost Total	1,946,978,235.56	33,643,000.00	1,136,043,000.00	1,134,843,000.00
<b>53</b>	<b>051405500100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Recurrent Total</b>	<b>1,946,978,235.56</b>	<b>123,811,629.76</b>	<b>1,136,043,000.00</b>	<b>1,134,843,000.00</b>
	014900100100	Local Government Service Board	Personnel Cost Total	40,005,117.24	68,552,294.64	-	-
	014900100100	Local Government Service Board	Overhead Cost Total	387,740,495.13	401,961,945.13	871,475,018.00	871,475,018.00
<b>54</b>	<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Recurrent Total</b>	<b>427,745,612.37</b>	<b>470,514,239.77</b>	<b>871,475,018.00</b>	<b>871,475,018.00</b>
	055100100100	Ministry for Local Government Affairs	Personnel Cost Total	126,497,584.80	90,518,048.82	-	-
	055100100100	Ministry for Local Government Affairs	Overhead Cost Total	444,921,845.35	683,200,000.00	888,300,000.00	888,300,000.00
<b>55</b>	<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Recurrent Total</b>	<b>571,419,430.15</b>	<b>773,718,048.82</b>	<b>888,300,000.00</b>	<b>888,300,000.00</b>
	055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost Total	36,617,830.08	29,242,325.76	-	-
	055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost Total	23,232,398.77	23,568,733.69	3,259,978.33	3,259,978.33
<b>56</b>	<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Recurrent Total</b>	<b>59,850,228.85</b>	<b>52,811,059.45</b>	<b>3,259,978.33</b>	<b>3,259,978.33</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost Total	30,601,789.08	30,683,287.38	-	-
	023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost Total	6,562,825.60	1,895,329.14	1,895,329.14	1,895,329.14
<b>57</b>	<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Recurrent Total</b>	<b>37,164,614.68</b>	<b>32,578,616.52</b>	<b>1,895,329.14</b>	<b>1,895,329.14</b>
	053500100100	Ministry of Environment & Natural Resources	Personnel Cost Total	109,073,193.24	374,915,381.64	-	-
	053500100100	Ministry of Environment & Natural Resources	Overhead Cost Total	75,806,586.00	29,553,000.00	30,108,000.00	29,838,000.00
<b>58</b>	<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Recurrent Total</b>	<b>184,879,779.24</b>	<b>404,468,381.64</b>	<b>30,108,000.00</b>	<b>29,838,000.00</b>
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost Total	156,697,297.80	156,697,297.80	-	-
	053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost Total	76,219,323.41	12,732,447.52	55,700,773.01	56,581,180.93
<b>59</b>	<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Recurrent Total</b>	<b>232,916,621.21</b>	<b>169,429,745.32</b>	<b>55,700,773.01</b>	<b>56,581,180.93</b>
<b>SUB-SECTOR SOCIAL DEVELOPMENT</b>							
			<b>Personnel Cost Total</b>	<b>978,765,518.61</b>	<b>1,831,765,457.89</b>	<b>540,000,000.00</b>	<b>540,000,000.00</b>
			<b>Overhead Cost Total</b>	<b>3,994,575,367.96</b>	<b>2,021,791,079.48</b>	<b>3,957,413,722.48</b>	<b>3,956,440,130.40</b>
			<b>Recurrent Total</b>	<b>4,973,340,886.57</b>	<b>3,853,556,537.37</b>	<b>4,497,413,722.48</b>	<b>4,496,440,130.40</b>
<b>TOTAL FOR SOCIAL DEVELOPMENT</b>							
			<b>Personnel Cost Total</b>	<b>32,632,432,723.46</b>	<b>46,631,253,068.75</b>	<b>7,443,767,607.37</b>	<b>8,171,119,214.81</b>
			<b>Overhead Cost Total</b>	<b>18,707,707,611.71</b>	<b>8,599,281,162.55</b>	<b>11,711,272,379.39</b>	<b>11,865,719,980.03</b>
			<b>Recurrent Total</b>	<b>51,340,140,335.16</b>	<b>55,230,534,231.30</b>	<b>19,155,039,986.76</b>	<b>20,036,839,194.84</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>SOCIAL SUB-SECTOR: REGIONAL</b>							
	043700100200	Zaria Metropolitan Authority	Personnel Cost Total	25,748,813.16	24,364,250.64	-	-
	043700100200	Zaria Metropolitan Authority	Overhead Cost Total	465,218,154.68	402,481,947.28	402,481,947.28	402,481,947.28
<b>60</b>	<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Recurrent Total</b>	<b>490,966,967.84</b>	<b>426,846,197.92</b>	<b>402,481,947.28</b>	<b>402,481,947.28</b>
	043700100300	Kaduna Capital Territory Authority	Personnel Cost Total	40,139,729.80	30,122,570.97	-	-
	043700100300	Kaduna Capital Territory Authority	Overhead Cost Total	593,723,024.79	435,224,895.05	402,481,870.67	402,481,870.67
<b>61</b>	<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Recurrent Total</b>	<b>633,862,754.59</b>	<b>465,347,466.03</b>	<b>402,481,870.67</b>	<b>402,481,870.67</b>
	043700100400	Kafanchan Municipal Authority	Personnel Cost Total	27,453,470.28	29,259,254.76	29,259,254.76	29,259,254.76
	043700100400	Kafanchan Municipal Authority	Overhead Cost Total	132,429,557.08	401,722,692.66	385,722,692.66	385,722,692.66
<b>62</b>	<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Recurrent Total</b>	<b>159,883,027.36</b>	<b>430,981,947.42</b>	<b>414,981,947.42</b>	<b>414,981,947.42</b>

**REGIONAL**

<b>Personnel Cost Total</b>	<b>93,342,013.24</b>	<b>83,746,076.37</b>	<b>29,259,254.76</b>	<b>29,259,254.76</b>
<b>Overhead Cost Total</b>	<b>1,191,370,736.56</b>	<b>1,239,429,534.99</b>	<b>1,190,686,510.61</b>	<b>1,190,686,510.61</b>
<b>Recurrent Total</b>	<b>1,284,712,749.79</b>	<b>1,323,175,611.37</b>	<b>1,219,945,765.37</b>	<b>1,219,945,765.37</b>



## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
		<b>GENERAL ADMINISTRATION SECTOR</b>					
	011100100100	Government House	Personnel Cost Total	105,485,546.88	480,802,671.12	-	-
	011100100100	Government House	Overhead Cost Total	2,781,992,909.95	3,309,192,910.47	4,957,364,852.75	4,508,759,036.51
<b>63</b>	<b>011100100100</b>	<b>Government House</b>	<b>Recurrent Total</b>	<b>2,887,478,456.83</b>	<b>3,789,995,581.59</b>	<b>4,957,364,852.75</b>	<b>4,508,759,036.51</b>
	011100700100	Kaduna Investment Promotion Agency	Personnel Cost Total	45,311,489.40	46,995,132.41	-	-
	011100700100	Kaduna Investment Promotion Agency	Overhead Cost Total	10,715,240.00	11,901,500.00	11,901,500.00	11,901,500.00
<b>64</b>	<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Recurrent Total</b>	<b>56,026,729.40</b>	<b>58,896,632.41</b>	<b>11,901,500.00</b>	<b>11,901,500.00</b>
	011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost Total	91,950,741.96	80,065,674.36	80,065,674.36	80,065,674.36
	011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost Total	30,840,729.52	17,956,460.00	9,116,460.00	9,116,460.00
<b>65</b>	<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Recurrent Total</b>	<b>122,791,471.48</b>	<b>98,022,134.36</b>	<b>89,182,134.36</b>	<b>89,182,134.36</b>
	011100200200	Kaduna Geographic Information Service (KADGIS)	Personnel Cost Total	249,440,204.28	220,374,238.20	-	-
	011100200200	Kaduna Geographic Information Service (KADGIS)	Overhead Cost Total	139,466,440.89	10,082,370.87	12,582,370.87	12,582,370.87
<b>66</b>	<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Recurrent Total</b>	<b>388,906,645.17</b>	<b>230,456,609.07</b>	<b>12,582,370.87</b>	<b>12,582,370.87</b>
	011102100100	Kaduna State Liaison Office Abuja	Overhead Cost Total	131,540,760.00	44,115,000.00	55,615,000.00	55,615,000.00
<b>67</b>	<b>011102100100</b>	<b>Kaduna State Liaison Office Abuja</b>	<b>Recurrent Total</b>	<b>131,540,760.00</b>	<b>44,115,000.00</b>	<b>55,615,000.00</b>	<b>55,615,000.00</b>
	016100100100	Secretary to the State Government	Personnel Cost Total	592,396,086.68	77,051,632.92	-	-
	016100100100	Secretary to the State Government	Overhead Cost Total	1,828,143,456.54	2,458,233,155.73	3,446,454,229.54	3,696,344,529.11
<b>68</b>	<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Recurrent Total</b>	<b>2,420,539,543.22</b>	<b>2,535,284,788.65</b>	<b>3,446,454,229.54</b>	<b>3,696,344,529.11</b>
	016100500100	Kaduna State Media Corporation	Personnel Cost Total	226,787,382.96	304,163,117.07	4,300,000.00	4,300,000.00
	016100500100	Kaduna State Media Corporation	Overhead Cost Total	140,824,643.60	242,453,817.31	208,877,400.00	208,877,400.00
<b>69</b>	<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Recurrent Total</b>	<b>367,612,026.56</b>	<b>546,616,934.38</b>	<b>213,177,400.00</b>	<b>213,177,400.00</b>
	016100800100	State Emergency Management Agency	Personnel Cost Total	94,194,548.38	121,858,231.68	-	-
	016100800100	State Emergency Management Agency	Overhead Cost Total	150,600,542.00	184,173,870.92	159,213,870.92	159,336,670.92
<b>70</b>	<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Recurrent Total</b>	<b>244,795,090.38</b>	<b>306,032,102.60</b>	<b>159,213,870.92</b>	<b>159,336,670.92</b>
	016101900100	Government Printing Department	Personnel Cost Total	40,677,777.39	40,557,382.63	-	-
	016101900100	Government Printing Department	Overhead Cost Total	684,174.96	1,071,092.07	858,266.98	858,266.98
<b>71</b>	<b>016101900100</b>	<b>Government Printing Department</b>	<b>Recurrent Total</b>	<b>41,361,952.35</b>	<b>41,628,474.70</b>	<b>858,266.98</b>	<b>858,266.98</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	012401700100	Bureau of Interfaith	Personnel Cost Total	32,445,128.64	41,830,443.09	-	-
	012401700100	Bureau of Interfaith	Overhead Cost Total	120,122,291.39	178,629,040.00	299,249,940.00	292,494,540.00
<b>72</b>	<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Recurrent Total</b>	<b>152,567,420.03</b>	<b>220,459,483.09</b>	<b>299,249,940.00</b>	<b>292,494,540.00</b>
	012401300100	Pilgrims Welfare Agency	Personnel Cost Total	31,429,919.96	28,436,876.21	-	-
	012401300100	Pilgrims Welfare Agency	Overhead Cost Total	7,809,963.38	890,126,500.00	1,283,126,500.00	1,283,126,500.00
<b>73</b>	<b>012401300100</b>	<b>Pilgrims Welfare Agency</b>	<b>Recurrent Total</b>	<b>39,239,883.34</b>	<b>918,563,376.21</b>	<b>1,283,126,500.00</b>	<b>1,283,126,500.00</b>
	016101600100	Kaduna State Peace Commission	Personnel Cost Total	24,705,899.88	28,418,133.24	-	-
	016101600100	Kaduna State Peace Commission	Overhead Cost Total	17,003,191.00	22,451,000.00	25,611,000.00	28,186,000.00
<b>74</b>	<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Recurrent Total</b>	<b>41,709,090.88</b>	<b>50,869,133.24</b>	<b>25,611,000.00</b>	<b>28,186,000.00</b>
	025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost Total	37,826,822.52	48,984,008.28	-	-
	025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost Total	2,917,980.00	8,260,000.00	8,970,000.00	9,847,500.00
<b>75</b>	<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Recurrent Total</b>	<b>40,744,802.52</b>	<b>57,244,008.28</b>	<b>8,970,000.00</b>	<b>9,847,500.00</b>
	012500100100	Office of the Head of Service	Personnel Cost Total	107,750,469.36	105,982,143.12	-	-
	012500100100	Office of the Head of Service	Overhead Cost Total	8,522,924.22	67,498,683.52	74,844,683.52	74,844,683.52
<b>76</b>	<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Recurrent Total</b>	<b>116,273,393.58</b>	<b>173,480,826.64</b>	<b>74,844,683.52</b>	<b>74,844,683.52</b>
	012500900100	Kaduna State Pension Bureau	Personnel Cost Total	26,013,955.10	36,344,255.16	-	-
	012500900100	Kaduna State Pension Bureau	Overhead Cost Total	55,701,753.63	88,794,403.30	50,661,278.30	50,661,278.30
<b>77</b>	<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Recurrent Total</b>	<b>81,715,708.73</b>	<b>125,138,658.46</b>	<b>50,661,278.30</b>	<b>50,661,278.30</b>
	014700100100	Civil Service Commission, Kaduna State	Personnel Cost Total	85,171,064.28	113,493,658.61	121,026,779.74	125,867,850.93
	014700100100	Civil Service Commission, Kaduna State	Overhead Cost Total	59,012,609.86	61,468,791.45	18,968,791.45	18,968,791.45
<b>78</b>	<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Recurrent Total</b>	<b>144,183,674.15</b>	<b>174,962,450.06</b>	<b>139,995,571.19</b>	<b>144,836,642.38</b>
	022000100100	Ministry of Finance	Personnel Cost Total	10,739,182,492.68	15,252,757,944.60	15,108,632,671.08	10,035,944,537.98
	022000100100	Ministry of Finance	Overhead Cost Total	41,264,285,824.10	33,000,200,000.00	32,208,600,000.00	31,832,000,000.00
<b>79</b>	<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Recurrent Total</b>	<b>52,003,468,316.78</b>	<b>48,252,957,944.60</b>	<b>47,317,232,671.08</b>	<b>41,867,944,537.98</b>
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost Total	721,457,772.74	1,531,772,260.02	293,385,056.58	293,385,056.58
	022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost Total	76,261,442.02	429,434,743.59	532,534,743.59	578,134,743.59
<b>80</b>	<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Recurrent Total</b>	<b>797,719,214.76</b>	<b>1,961,207,003.61</b>	<b>825,919,800.17</b>	<b>871,519,800.17</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	022000900100	Directorate of Information and Communication Technology	Personnel Cost Total	-	105,224,623.20	-	-
	022000900100	Directorate of Information and Communication Technology	Overhead Cost Total	-	849,456,120.00	1,516,986,120.00	1,516,986,120.00
<b>81</b>	<b>022000100100</b>	<b>Directorate of Information and Communication Technology</b>	<b>Recurrent Total</b>	<b>-</b>	<b>954,680,743.20</b>	<b>1,516,986,120.00</b>	<b>1,516,986,120.00</b>
	014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost Total	150,061,319.64	184,906,798.80	-	-
	014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost Total	2,874,811.86	1,975,449.44	2,897,174.16	2,897,174.16
<b>81</b>	<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Recurrent Total</b>	<b>152,936,131.50</b>	<b>186,882,248.24</b>	<b>2,897,174.16</b>	<b>2,897,174.16</b>
	023800100100	Planning and Budget Commission	Personnel Cost Total	109,799,889.12	105,502,243.68	-	-
	023800100100	Planning and Budget Commission	Overhead Cost Total	1,098,628,754.44	501,141,180.00	343,396,120.00	395,836,120.00
<b>82</b>	<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Recurrent Total</b>	<b>1,208,428,643.56</b>	<b>606,643,423.68</b>	<b>343,396,120.00</b>	<b>395,836,120.00</b>
	023800400100	Kaduna State Bureau of Statistics	Personnel Cost Total	146,647,019.63	151,176,804.00	-	-
	023800400100	Kaduna State Bureau of Statistics	Overhead Cost Total	8,776,692.00	3,000,000.00	2,830,000.00	2,520,000.00
<b>83</b>	<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Recurrent Total</b>	<b>155,423,711.63</b>	<b>154,176,804.00</b>	<b>2,830,000.00</b>	<b>2,520,000.00</b>
	023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost Total	16,140,910.44	21,759,586.08	-	-
	023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost Total	200,478,344.00	305,486,448.80	343,206,448.80	343,206,448.80
<b>84</b>	<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Recurrent Total</b>	<b>216,619,254.44</b>	<b>327,246,034.88</b>	<b>343,206,448.80</b>	<b>343,206,448.80</b>
	032600100100	Ministry of Justice	Personnel Cost Total	207,293,794.44	1,467,842,224.88	-	-
	032600100100	Ministry of Justice	Overhead Cost Total	401,636,598.00	252,887,000.00	354,737,000.00	353,537,000.00
<b>85</b>	<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Recurrent Total</b>	<b>608,930,392.44</b>	<b>1,720,729,224.88</b>	<b>354,737,000.00</b>	<b>353,537,000.00</b>
	012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost Total	35,520,393.96	31,272,485.88	-	-
	012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost Total	4,055,128,206.92	4,081,182,237.97	4,081,182,237.97	4,081,182,237.97
<b>86</b>	<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Recurrent Total</b>	<b>4,090,648,600.88</b>	<b>4,112,454,723.85</b>	<b>4,081,182,237.97</b>	<b>4,081,182,237.97</b>
	012401800100	Kaduna State Vigilance Service	Personnel Cost Total	3,145,770.00	4,336,276.92	-	-
	012401800100	Kaduna State Vigilance Service	Overhead Cost Total	49,660,013.30	2,877,210.35	3,039,802.90	3,176,802.90
<b>87</b>	<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Recurrent Total</b>	<b>52,805,783.30</b>	<b>7,213,487.27</b>	<b>3,039,802.90</b>	<b>3,176,802.90</b>
	031800100100	Judicial Service Commission	Personnel Cost Total	77,462,573.64	73,262,057.64	-	-
	031800100100	Judicial Service Commission	Overhead Cost Total	110,744,384.40	188,666,100.00	191,316,100.00	191,016,100.00
<b>88</b>	<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Recurrent Total</b>	<b>188,206,958.04</b>	<b>261,928,157.64</b>	<b>191,316,100.00</b>	<b>191,016,100.00</b>

## SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
	031800400100	High Court of Justice	Personnel Cost Total	974,365,919.76	1,269,404,211.72	-	-
	031800400100	High Court of Justice	Overhead Cost Total	357,756,096.00	557,468,500.00	519,988,500.00	519,988,500.00
<b>89</b>	<b>031800400100</b>	<b>High Court of Justice</b>	<b>Recurrent Total</b>	<b>1,332,122,015.76</b>	<b>1,826,872,711.72</b>	<b>541,268,500.00</b>	<b>541,028,500.00</b>
	031800700100	Customary Court of Appeal	Personnel Cost Total	613,247,888.64	501,708,912.00	-	-
	031800700100	Customary Court of Appeal	Overhead Cost Total	149,451,073.59	295,105,136.36	298,976,636.36	298,736,636.36
<b>90</b>	<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Recurrent Total</b>	<b>762,698,962.23</b>	<b>796,814,048.36</b>	<b>298,976,636.36</b>	<b>298,736,636.36</b>
	031800500100	Sharia Court of Appeal	Personnel Cost Total	981,935,211.00	901,789,615.00	-	-
	031800500100	Sharia Court of Appeal	Overhead Cost Total	154,037,544.64	199,300,000.00	199,300,000.00	199,300,000.00
<b>91</b>	<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Recurrent Total</b>	<b>1,135,972,755.64</b>	<b>1,101,089,615.00</b>	<b>199,300,000.00</b>	<b>199,300,000.00</b>
	011200300100	Kaduna State Legislature	Personnel Cost Total	1,564,371,237.50	1,605,956,541.68	1,684,154,368.76	1,768,362,087.20
	011200300100	Kaduna State Legislature	Overhead Cost Total	5,204,473,254.21	4,141,984,311.00	4,252,221,841.00	4,391,546,181.00
<b>92</b>	<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Recurrent Total</b>	<b>6,768,844,491.71</b>	<b>5,747,940,852.68</b>	<b>5,936,376,209.76</b>	<b>6,159,908,268.20</b>
	011200400100	Kaduna State Legislative Service Commission	Personnel Cost Total	84,173,269.32	87,542,461.44	-	-
	011200400100	Kaduna State Legislative Service Commission	Overhead Cost Total	122,665,400.00	112,689,200.00	112,689,200.00	112,689,200.00
<b>93</b>	<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Recurrent Total</b>	<b>206,838,669.32</b>	<b>200,231,661.44</b>	<b>112,689,200.00</b>	<b>112,689,200.00</b>
	014000300100	Kaduna State Audit Service Board	Personnel Cost Total	-	35,000,000.00	35,700,000.00	36,414,000.00
	014000300100	Kaduna State Audit Service Board	Overhead Cost Total	-	18,647,000.00	37,647,000.00	37,647,000.00
<b>94</b>	<b>014000300100</b>	<b>Kaduna State Audit Service Board</b>	<b>Recurrent Total</b>	<b>-</b>	<b>53,647,000.00</b>	<b>73,347,000.00</b>	<b>74,061,000.00</b>
	014000100100	Office of the State Auditor-General	Personnel Cost Total	91,157,095.20	112,533,454.92	-	-
	014000100100	Office of the State Auditor-General	Overhead Cost Total	137,573,762.00	210,647,000.00	210,647,000.00	210,647,000.00
<b>95</b>	<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Recurrent Total</b>	<b>228,730,857.20</b>	<b>323,180,454.92</b>	<b>210,647,000.00</b>	<b>210,647,000.00</b>
	014000200100	Office of the Auditor-General (Local Governments)	Personnel Cost Total	109,400,747.16	122,512,090.32	-	-
	014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost Total	77,087,936.80	67,096,700.04	67,096,700.04	53,854,700.04
<b>96</b>	<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Recurrent Total</b>	<b>186,488,683.96</b>	<b>189,608,790.36</b>	<b>67,096,700.04</b>	<b>53,854,700.04</b>

SUMMARY OF DRAFT RECURRENT EXPENDITURE 2023

S/N	Organization Code	Organization Description	Expenditure Type	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
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**GENERAL ADMINISTRATION**

<b>Personnel Cost Total</b>	18,416,950,342.56	25,341,618,190.87	31%
<b>Overhead Cost Total</b>	58,957,419,749.20	52,815,652,933.19	69%
<b>Recurrent Total</b>	<b>77,374,370,091.76</b>	<b>78,157,271,124.06</b>	<b>100%</b>

**TOTAL RECURRENT EXPENDITURE**

<b>Personnel Cost Total</b>	53,857,499,163.00	74,967,939,528.47	<b>16%</b>
<b>Overhead Cost</b>	75,439,376,617.84	39,066,783,360.91	<b>10%</b>
<b>Debt Service</b>	6,200,000,000.00	25,400,000,000.00	<b>6%</b>
<b>Recurrent Total</b>	<b>135,496,875,780.84</b>	<b>139,434,722,889.38</b>	<b>31%</b>
	<b>Total Budget size</b>	<b>458,271,299,477.66</b>	

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021500100100	Ministry of Agriculture	Personnel Cost	21010101	Consolidated Salaries	347,666,526.34	<b>206,070,388.80</b>		
021500100100	Ministry of Agriculture	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	18,913,726.45	<b>5,563,377.96</b>		
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Personnel Cost Total</b>			<b>366,580,252.79</b>	<b>211,633,766.76</b>	-	-
021500100100	Ministry of Agriculture	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	2,015,496.00	<b>8,400,000.00</b>	12,000,000.00	12,000,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,548,000.00	<b>3,600,000.00</b>	540,000.00	540,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22020901	Bank Charges (Other than Interest)	38,700.00	<b>63,000.00</b>	63,000.00	63,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22021001	Refreshment & Meals	387,000.00	<b>5,400,000.00</b>	900,000.00	900,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses		<b>755,000.00</b>	180,000.00	90,000.00
021500100100	Ministry of Agriculture	Overhead Cost	22021066	M & E and Sector Performance Report		<b>112,500.00</b>	112,500.00	112,500.00
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Overhead Cost Total</b>			<b>3,989,196.00</b>	<b>18,330,500.00</b>	<b>13,795,500.00</b>	<b>13,705,500.00</b>
<b>021500100100</b>	<b>Ministry of Agriculture</b>	<b>Recurrent Total</b>			<b>370,569,448.79</b>	<b>229,964,266.76</b>	<b>13,795,500.00</b>	<b>13,705,500.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost	21010101	Consolidated Salaries	266,963,034.36	266,291,009.52		
021510200100	Kaduna State Agricultural Development Agency (KADA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	16,322,493.72	319,511,837.64		
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Personnel Cost Total</b>			<b>283,285,528.08</b>	<b>585,802,847.16</b>	-	-
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	264,000.00	1,790,000.00	1,500,000.00	1,500,000.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020635	Conduct of Examinations		2,548,000.00	2,548,000.00	2,548,000.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	464.40	12,000.00	12,000.00	12,000.00
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021038	Supervision (M&E)	1,533,810.00	973,000.00	973,000.00	973,000.00
	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021001	Refreshment & Meals	467,496.00	-		
021510200100	Kaduna State Agricultural Development Agency (KADA)	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Implementation		638,800.00	638,800.00	638,800.00
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Overhead Cost Total</b>			<b>2,265,770.40</b>	<b>5,961,800.00</b>	<b>5,671,800.00</b>	<b>5,671,800.00</b>
<b>021510200100</b>	<b>Kaduna State Agricultural Development Agency (KADA)</b>	<b>Recurrent Total</b>			<b>285,551,298.48</b>	<b>591,764,647.16</b>	<b>5,671,800.00</b>	<b>5,671,800.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021510300100	Kaduna State Livestock Regulatory Authority	Personnel Cost	21010101	Consolidated Salaries	67,304,041.32	14,418,859.20		
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>72,821,624.16</b>	<b>14,418,859.20</b>	<b>-</b>	<b>-</b>
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020101	Local Transport and Traveling (Training)	743,040.00	100,000.00	100,000.00	100,000.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	9,288.00	960.00	960.00	960.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021001	Refreshment & Meals	1,044,900.00	60,000.00	60,000.00	60,000.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021006	Postages & Courier Services	92,880.00	60,000.00	60,000.00	60,000.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	959,760.00	900,000.00	-	-
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	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	-		
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021037	Provisional Sum for Recruitment		21,538,458.80	15,000,000.00	10,000,000.00
021510300100	Kaduna State Livestock Regulatory Authority	Overhead Cost	22021038	Supervision (M&E)		600,000.00	600,000.00	600,000.00
<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Overhead Cost Total</b>			<b>8,832,888.00</b>	<b>23,259,418.80</b>	<b>15,820,960.00</b>	<b>10,820,960.00</b>
<b>021510300100</b>	<b>Kaduna State Livestock Regulatory Authority</b>	<b>Recurrent Total</b>			<b>81,654,512.16</b>	<b>37,678,278.00</b>	<b>15,820,960.00</b>	<b>10,820,960.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
022200100100	Ministry of Business, Innovation and Technology	Personnel Cost	21010101	Consolidated Salaries	245,297,109.72	<b>272,052,700.63</b>		
022200100100	Ministry of Business, Innovation and Technology	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	6,854,743.20	<b>6,854,743.20</b>		
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Personnel Cost Total</b>			<b>252,151,852.92</b>	<b>278,907,443.83</b>	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	743,040.00	<b>1,800,000.00</b>	1,800,000.00	1,800,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020116	Duty Tour Allowance-Political		<b>360,000.00</b>	360,000.00	360,000.00
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	22020309	Uniforms & other Clothing		<b>9,450,000.00</b>	9,450,000.00	9,450,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020310	Teaching Aids / Instruction Materials	-	<b>131,047,094.00</b>	131,047,094.00	131,047,094.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	<b>5,040,000.00</b>	5,040,000.00	5,040,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	371,520.00	-	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020801	Motor Vehicle Fuel Cost	54,000,000.00	<b>5,760,000.00</b>	5,760,000.00	5,760,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22020901	Bank Charges (Other than Interest)	-	<b>50,000.00</b>	50,000.00	50,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021001	Refreshment & Meals	9,288.00	<b>4,477,500.00</b>	4,477,500.00	4,477,500.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021002	Honorarium & Sitting Allowance	1,044,900.00	-	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021006	Postages & Courier Services	-	-	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	92,880.00	-	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021021	Special Days/Celebrations	1,346,760.00	-	-	-
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021034	Technology Research & Development	-	<b>9,541,000.00</b>	9,541,000.00	9,541,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021035	Local Technology Support	-	<b>5,450,000.00</b>	18,100,000.00	18,450,000.00
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22021050	Ease of Doing Business Expenses	-	<b>4,510,000.00</b>	4,510,000.00	4,510,000.00

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
022200100100	Ministry of Business, Innovation and Technology	Overhead Cost	22080108	BATCS Upkeep	6,072,000.00	10,400,000.00	-	14,400,000.00
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Overhead Cost Total</b>			<b>185,180,388.00</b>	<b>187,885,594.00</b>	<b>190,135,594.00</b>	<b>204,885,594.00</b>
<b>022200100100</b>	<b>Ministry of Business, Innovation and Technology</b>	<b>Recurrent Total</b>			<b>437,332,240.92</b>	<b>466,793,037.83</b>	<b>190,135,594.00</b>	<b>204,885,594.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost	21010101	Consolidated Salaries	11,035,165.68	9,235,149.72		
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	7,893,276.24	5,517,582.84		
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Personnel Cost Total</b>			<b>18,928,441.92</b>	<b>14,752,732.56</b>	-	-
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	208,980.00	1,529,462.93	6,083,925.85	6,083,925.85
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22021001	Refreshment & Meals	177,627.71	2,170,625.88	5,170,625.88	5,170,625.88
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost		Soft Loan for Kaduna State Civil Servants	100,000,000.00	-		
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	154,800.00	-		
022200500100	Kaduna Enterprise Development Agency (KADEDA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		6,558,925.86	18,558,925.86	18,558,925.86
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Overhead Cost Total</b>			<b>100,541,407.71</b>	<b>10,259,014.67</b>	<b>29,813,477.59</b>	<b>29,813,477.59</b>
<b>022200500100</b>	<b>Kaduna Enterprise Development Agency (KADEDA)</b>	<b>Recurrent Total</b>			<b>119,469,849.63</b>	<b>25,011,747.23</b>	<b>29,813,477.59</b>	<b>29,813,477.59</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
053501900100	Kaduna Mining Development Company Limited	Personnel Cost	21010101	Consolidated Salaries	2,441,678.76	7,037,778.36		
053501900100	Kaduna Mining Development Company Limited	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	6,537,465.00	6,537,465.00		
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Personnel Cost Total</b>			<b>8,979,143.76</b>	<b>13,575,243.36</b>	-	-
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22020406	Other Maintenance Services	270,900.31	5,500,000.08	5,500,000.08	5,500,000.08
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,943.96	55,391.04	55,391.04	55,391.04
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22021001	Refreshment & Meals	164,474.97	1,985,000.00	2,985,000.00	2,985,000.00
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22021037	Provisional Sum for Recruitment	9,996,141.84	-		
053501900100	Kaduna Mining Development Company Limited	Overhead Cost	22021021	Special Days/Celebrations	-	-	3,385,000.00	3,385,000.00
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Overhead Cost Total</b>			<b>10,435,461.08</b>	<b>7,540,391.12</b>	<b>11,925,391.12</b>	<b>11,925,391.12</b>
<b>053501900100</b>	<b>Kaduna Mining Development Company Limited</b>	<b>Recurrent Total</b>			<b>19,414,604.84</b>	<b>21,115,634.48</b>	<b>11,925,391.12</b>	<b>11,925,391.12</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
025300100100	Ministry of Housing and Urban Development	Personnel Cost	21010101	Consolidated Salaries	84,269,594.16	73,264,505.16		
025300100100	Ministry of Housing and Urban Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	13,898,448.36	13,898,448.36		
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Personnel Cost Total</b>			<b>98,168,042.52</b>	<b>87,162,953.52</b>	-	-
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020209	Postages and Courier Services	77,400.00	50,000.00	50,000.00	50,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,167,200.00	4,800,000.00	4,800,000.00	4,800,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020901	Bank Charges (Other than Interest)	46,440.00	24,000.00	24,000.00	24,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021001	Refreshment & Meals	321,984.00	600,000.00	900,000.00	1,200,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021014	Annual Budget Expenses and Administration		37,500.00	37,500.00	37,500.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021038	Supervision (M&E)	7,925,760.00	4,440,000.00	6,000,000.00	6,000,000.00
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020102	Local Transport and Traveling (Others)	2,891,044.80	-		
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22020305	Printing of Non-Security Documents	948,150.00	-		
025300100100	Ministry of Housing and Urban Development	Overhead Cost	22021041	Planning Permission Expenses	1,548,000.00	400,000.00	800,000.00	1,200,000.00
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Overhead Cost Total</b>			<b>15,925,978.80</b>	<b>10,351,500.00</b>	<b>12,611,500.00</b>	<b>13,311,500.00</b>
<b>025300100100</b>	<b>Ministry of Housing and Urban Development</b>	<b>Recurrent Total</b>			<b>114,094,021.32</b>	<b>97,514,453.52</b>	<b>12,611,500.00</b>	<b>13,311,500.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Personnel Cost	21010101	Consolidated Salaries	134,289,943.32	143,732,766.59		
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>143,690,239.35</b>	<b>143,732,766.59</b>	-	-
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020308	Field & Camping Materials Supplies	6,400,206.00	7,789,000.00	7,414,000.00	7,414,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,267,473.00	9,203,500.00	9,203,500.00	9,203,500.00
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	8,196,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	9,288.00	12,000.00	12,000.00	12,000.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021001	Refreshment & Meals	338,625.00	346,500.00	346,500.00	346,500.00
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021037	Provisional sum for Recruitment		228,032,236.03		
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	Overhead Cost	22021038	Supervision (M&E)	9,520,200.00	11,512,000.00	12,630,000.00	11,880,000.00
<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>	<b>Overhead Cost Total</b>			<b>29,879,496.00</b>	<b>265,091,236.03</b>	<b>37,802,000.00</b>	<b>37,052,000.00</b>
<b>025300400100</b>	<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>	<b>Recurrent Total</b>			<b>173,569,735.35</b>	<b>408,824,002.62</b>	<b>37,802,000.00</b>	<b>37,052,000.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost	21010101	Consolidated Salaries	9,504,811.32	9,504,811.32		
025300600100	Kaduna State Mortgage and Foreclosure Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	6,431,872.68	6,431,872.68		
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Personnel Cost Total</b>			<b>15,936,684.00</b>	<b>15,936,684.00</b>	-	-
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	402,480.00	145,600.00	145,600.00	115,600.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020209	Postages and Courier Services	77,400.00	28,000.00	28,000.00	42,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	408,672.00	126,000.00	126,000.00	126,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020602	Office Rent		6,205,680.00	9,205,680.00	9,205,680.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22021001	Refreshment & Meals		243,000.00	243,000.00	243,000.00
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	2,000,000.00	-		
025300600100	Kaduna State Mortgage and Foreclosure Authority	Overhead Cost	22021021	Special Days/Celebrations	567,729.00	120,000.00	120,000.00	120,000.00
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Overhead Cost Total</b>			<b>3,456,281.00</b>	<b>6,868,280.00</b>	<b>9,868,280.00</b>	<b>9,852,280.00</b>
<b>025300600100</b>	<b>Kaduna State Mortgage and Foreclosure Authority</b>	<b>Recurrent Total</b>			<b>19,392,965.00</b>	<b>22,804,964.00</b>	<b>9,868,280.00</b>	<b>9,852,280.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost	21010101	Consolidated Salaries	39,785,016.60	39,040,331.88		
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,312,967.24	5,312,967.24		
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Personnel Cost Total</b>			<b>45,097,983.84</b>	<b>44,353,299.12</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	540,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	12,260,160.00	12,480,000.00	12,480,000.00	12,480,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020405	Maintenance of Plants & Generators	27,864,000.00	-	12,012,000.00	12,012,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020312	Fire Fighting Materials	1,269,360.00	-		
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020406	Other Maintenance Services	127,710.00	255,000.00	255,000.00	255,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020601	Security Services	494,941,221.72	289,680,000.00	289,680,000.00	289,680,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020605	Cleaning & Fumigation Services	632,354,845.61	556,080,000.00	556,080,000.00	556,080,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,000,491,100.48	102,000,000.00	102,000,000.00	102,000,000.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	51,838.65	66,975.00	66,975.00	66,975.00
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost	22021001	Refreshment & Meals	196,162.56	210,000.00	210,000.00	210,000.00
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Overhead Cost Total</b>			<b>2,169,974,359.02</b>	<b>961,311,975.00</b>	<b>973,323,975.00</b>	<b>973,323,975.00</b>
<b>025300500100</b>	<b>Kaduna State Facilities Management Agency (KADFAMA)</b>	<b>Recurrent Total</b>			<b>2,215,072,342.86</b>	<b>1,005,665,274.12</b>	<b>973,323,975.00</b>	<b>973,323,975.00</b>



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost	21010101	Consolidated Salaries	83,308,705.92	104,666,660.52		
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		13,004,024.88		
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost	21020153	Allowances for SURWASH Management Staff and Meetings for SSC/STC	-	55,597,183.57	55,597,183.57	55,597,183.57
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Personnel Cost Total</b>			<b>83,308,705.92</b>	<b>173,267,868.97</b>	<b>55,597,183.57</b>	<b>55,597,183.57</b>
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020309	Uniforms & other Clothing	4,040,280.00	4,432,000.00	4,432,000.00	4,432,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020312	Fire Fighting Materials	-	1,000,000.00	1,000,000.00	1,000,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	25,038,900.00	28,000,000.00	98,000,000.00	98,000,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021001	Refreshment & Meals	4,269,376.00	5,350,400.00	5,350,400.00	5,350,400.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021006	Postages & Courier Services	812,700.00	1,000,000.00	1,050,000.00	1,050,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	1,000,000.00	1,000,000.00	1,000,000.00
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost	22021038	Supervision (M&E)	38,133,440.00	47,420,000.00	92,794,545.45	92,794,545.45
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Overhead Cost Total</b>			<b>72,294,696.00</b>	<b>88,202,400.00</b>	<b>203,626,945.45</b>	<b>203,626,945.45</b>
<b>023400100100</b>	<b>Ministry of Public Works and Infrastructure</b>	<b>Recurrent Total</b>			<b>155,603,401.92</b>	<b>261,470,268.97</b>	<b>259,224,129.02</b>	<b>259,224,129.02</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost	21010101	Consolidated Salaries	63,077,547.00	<b>62,343,650.64</b>		
023400400100	Kaduna Roads Agency (KADRA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	6,341,732.64	<b>6,341,732.64</b>		
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Personnel Cost Total</b>			<b>69,419,279.64</b>	<b>68,685,383.28</b>	-	-
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,879,280.00	<b>3,720,000.00</b>	3,720,000.00	3,720,000.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	11,517.12	<b>14,880.00</b>	14,880.00	14,880.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021001	Refreshment & Meals	250,002.00	<b>323,000.00</b>	343,000.00	343,000.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	<b>37,500.00</b>	37,500.00	37,500.00
023400400100	Kaduna Roads Agency (KADRA)	Overhead Cost	22021038	Supervision (M&E)	40,303,440.00	<b>7,560,000.00</b>	15,120,000.00	15,120,000.00
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Overhead Cost Total</b>			<b>50,444,239.12</b>	<b>11,655,380.00</b>	<b>19,235,380.00</b>	<b>19,235,380.00</b>
<b>023400400100</b>	<b>Kaduna Roads Agency (KADRA)</b>	<b>Recurrent Total</b>			<b>119,863,518.76</b>	<b>80,340,763.28</b>	<b>19,235,380.00</b>	<b>19,235,380.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost	21010101	Consolidated Salaries	1,220,002,998.73	1,232,187,642.76		
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>1,224,584,680.57</b>	<b>1,232,187,642.76</b>	<b>-</b>	<b>-</b>
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	16,617,578.76	40,850,000.00	40,850,000.00	40,850,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020801	Motor Vehicle Fuel Cost	47,545,272.00	78,406,800.00	78,406,800.00	78,406,800.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	74,304.00	108,000.00	108,000.00	108,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22021001	Refreshment & Meals	774,000.00	2,870,000.00	2,870,000.00	2,870,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost	22020309	Uniforms & other Clothing		81,713,760.00		
<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Overhead Cost Total</b>			<b>65,011,154.76</b>	<b>203,948,560.00</b>	<b>122,234,800.00</b>	<b>122,234,800.00</b>
<b>023400600100</b>	<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>	<b>Recurrent Total</b>			<b>1,289,595,835.33</b>	<b>1,436,136,202.76</b>	<b>122,234,800.00</b>	<b>122,234,800.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost	21010101	Consolidated Salaries	11,840,698.68	8,237,238.24		
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,582.84	5,517,582.84		
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Personnel Cost Total</b>			<b>17,358,281.52</b>	<b>13,754,821.08</b>	-	-
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020202	Telephone charges		120,000.00	120,000.00	120,000.00
	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020410	Maintenance of Street Lights	13,155,275.52	-		
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020209	Postages and Courier Services	37,152.00	60,000.00	60,000.00	60,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020305	Printing of Non Security Documents		150,000.00	150,000.00	150,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	696,600.00	480,000.00	480,000.00	480,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020420	Maintenance of Solar Light and Equipment	40,998,780.00	2,160,000.00	2,160,000.00	2,160,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020613	Bill Verification	7,987,989.60	2,160,000.00	2,130,000.00	2,130,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020701	Financial Consulting	309,600.00	130,000.00	130,000.00	130,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,687.36	10,080.00	10,080.00	10,080.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22020910	Processing of Annual Company Tax Certificate	270,900.00	300,000.00	300,000.00	300,000.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22021037	Provisional Sum for Recruitment	-	4,073,560.56		
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost	22021001	Refreshment & Meals	487,620.00	360,000.00	360,000.00	360,000.00
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Overhead Cost Total</b>			<b>63,950,604.48</b>	<b>10,003,640.56</b>	<b>5,900,080.00</b>	<b>5,900,080.00</b>
<b>023400300100</b>	<b>Kaduna Power Supply Company Limited (KAPSCO)</b>	<b>Recurrent Total</b>			<b>81,308,886.00</b>	<b>23,758,461.64</b>	<b>5,900,080.00</b>	<b>5,900,080.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost	21010101	Consolidated Salaries	8,744,362.03	7,430,899.57		
023400700100	Kaduna State Transport Regulatory Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,718,980.72	5,718,980.72		
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Personnel Cost Total</b>			<b>14,463,342.75</b>	<b>13,149,880.29</b>	-	-
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020102	Local Transport and Traveling ( Others)		440,000.00	440,000.00	440,000.00
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020305	Printing of Non Security Documents		184,000.00	184,000.00	184,000.00
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	22020404	Maintenance of Office / IT Equipment's		-	-	-
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020801	Motor Vehicle Fuel Cost	18,576.00	-	-	-
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)		36,000.00	36,000.00	36,000.00
023400700100	Kaduna State Transport Regulatory Authority	Overhead Cost	22021001	Refreshment & Meals	291,024.00	1,090,040.00	1,000,040.00	1,000,040.00
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Overhead Cost Total</b>			<b>696,600.00</b>	<b>1,750,040.00</b>	<b>1,660,040.00</b>	<b>1,660,040.00</b>
<b>023400700100</b>	<b>Kaduna State Transport Regulatory Authority</b>	<b>Recurrent Total</b>			<b>15,159,942.75</b>	<b>14,899,920.29</b>	<b>1,660,040.00</b>	<b>1,660,040.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700100100	Ministry of Education	Personnel Cost	21010101	Consolidated Salaries	9,096,487,066.88	16,230,819,185.88		
051700100100	Ministry of Education	Personnel Cost	21010102	Consolidated Salaries (Management Schools)		1,089,619,437.72		
051700100100	Ministry of Education	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	9,668,069.16	14,972,310.84		
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Personnel Cost Total</b>			<b>9,106,155,136.04</b>	<b>17,335,410,934.44</b>	<b>-</b>	<b>-</b>
051700100100	Ministry of Education	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	5,727,600.00	10,727,600.00	10,727,600.00	10,727,600.00
051700100100	Ministry of Education	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,966,000.00	15,000,000.00	15,000,000.00	15,000,000.00
051700100100	Ministry of Education	Overhead Cost	22020505	Professional Development Others	19,586,070.00	-		
051700100100	Ministry of Education	Overhead Cost	22020601	Security Services to Schools	962,489,520.00	-	-	-
051700100100	Ministry of Education	Overhead Cost	22020614	Inter House Sports Competitions	250,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
051700100100	Ministry of Education	Overhead Cost	22020614	Other Academic Competitions	250,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
051700100100	Ministry of Education	Overhead Cost	22021001	Refreshment & Meals	6,882,795.00	15,883,000.00	15,883,000.00	15,883,000.00
051700100100	Ministry of Education	Overhead Cost	22021005	Service School Fees Payment	45,210,719.27	55,211,000.00	55,211,000.00	55,211,000.00
051700100100	Ministry of Education	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	10,000,000.00	10,000,000.00	10,000,000.00
051700100100	Ministry of Education	Overhead Cost	22021036	Accreditation	-	31,000,000.00	31,000,000.00	31,000,000.00
051700100100	Ministry of Education	Overhead Cost	22021039	Schools Inspection	7,128,540.00	6,000,000.00	6,000,000.00	6,000,000.00
051700100100	Ministry of Education	Overhead Cost	22040135	Overhead Payment to Schools	2,517,952,768.50	1,258,500,000.00	1,258,500,000.00	1,258,500,000.00
051700100100	Ministry of Education	Overhead Cost	22040135	Overhead Payment to Management Schools	97,544,237.50	-	-	-
051700100100	Ministry of Education	Overhead Cost	22020629	School Feeding Programme for Boarding Schools	3,127,760,000.00	1,488,265,500.00	2,488,265,500.00	2,488,265,500.00
051700100100	Ministry of Education	Overhead Cost	22021042	Female Education Expenses	5,303,448.00	12,813,500.00	19,813,500.00	19,813,500.00
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Overhead Cost Total</b>			<b>7,302,551,698.27</b>	<b>2,978,400,600.00</b>	<b>3,985,400,600.00</b>	<b>3,985,400,600.00</b>
<b>051700100100</b>	<b>Ministry of Education</b>	<b>Recurrent Total</b>			<b>16,408,706,834.31</b>	<b>20,313,811,534.44</b>	<b>3,985,400,600.00</b>	<b>3,985,400,600.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost	21010101	Consolidated Salaries	105,693,741.84	<b>120,804,059.64</b>		
051700300100	State Universal Basic Education Board (SUBEB)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	44,452,521.72	<b>37,843,659.48</b>		
<b>051700300100</b>	<b>State Universal Basic Educa</b>	<b>Personnel Cost Total</b>			<b>150,146,263.56</b>	<b>158,647,719.12</b>	-	-
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020102	Local Transport and Traveling ( Others)	4,171,473.00	<b>14,197,500.00</b>	8,015,000.00	7,890,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020305	Printing of Non Security Documents	-	<b>1,377,500.00</b>	615,000.00	615,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020309	Uniforms & other Clothing		<b>412,000.00</b>	-	440,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020315	Computer Materials & Supply		<b>2,407,900.00</b>	2,900.00	2,900.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,947,400.00	<b>3,480,000.00</b>	-	-
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	3,374,640.00	<b>4,173,624.90</b>	3,467,249.80	3,467,249.80
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020406	Other Maintenance Services	827,019.00	<b>3,945,000.00</b>	396,000.00	396,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020710	Economic & fin. Consulting Services	696,600.00	<b>850,000.00</b>	-	-
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,966.00	<b>30,720.00</b>	-	-
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021001	Refreshment & Meals	1,159,226.77	<b>4,082,000.00</b>	552,000.00	552,000.00
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021009	Sporting Activities	101,202,641.20	-	-	-
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	-		
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22040135	Overhead Cost Payment to Schools	477,090,000.00	-		
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021038	Supervision (M&E)	10,000,000.00	<b>10,560,000.00</b>	-	-
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22021037	Provisional Sum for Recruitment	2,259,663,232.00	-		
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost	22040114	Recurrent Grants to Other Org. & Agencies		<b>14,400,000.00</b>	-	-
<b>051700300100</b>	<b>State Universal Basic Educa</b>	<b>Overhead Cost Total</b>			<b>2,967,551,005.97</b>	<b>59,916,244.90</b>	<b>13,048,149.80</b>	<b>13,363,149.80</b>
<b>051700300100</b>	<b>State Universal Basic Educa</b>	<b>Recurrent Total</b>			<b>3,117,697,269.53</b>	<b>218,563,964.02</b>	<b>13,048,149.80</b>	<b>13,363,149.80</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost	21010101	Consolidated Salaries	27,475,053.30	33,083,451.48		
051701100100	Kaduna State Scholarship and Loans Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,582.84	5,517,582.84		
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Personnel Cost Total</b>			<b>32,992,636.14</b>	<b>38,601,034.32</b>	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020102	Local Transport and Traveling ( Others)	1,083,600.00	7,896,000.00	7,896,000.00	7,896,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020208	Software Charges/ License Renewal	6,062,000.00	8,000,000.00	8,000,000.00	8,000,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020799	Review of Loan Applications	4,320,000.00	-	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020305	Printing of Non Security Documents		640,000.00	640,000.00	640,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,161,000.00	1,088,000.00	1,088,000.00	1,088,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020406	Other Maintenance Services	224,460.00	1,990,000.00	1,990,000.00	1,990,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020503	Local Training ( Regular)		-	9,950,000.00	9,950,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020801	Motor Vehicle Fuel Cost		1,980,000.00	1,980,000.00	1,980,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020803	Plant/Generator Fuel Cost	387,000.00	1,680,000.00	1,680,000.00	1,680,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	464,400.00	2,500,000.00	2,500,000.00	2,500,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021001	Refreshment & Meals		9,240,000.00	57,090,000.00	57,090,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021003	Publicity & Advertisements		5,564,000.00	10,564,000.00	10,564,000.00
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021020	Foreign Scholarship Scheme		-	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021037	Provisional Sum for Recruitment	12,444,881.27	-	-	-
051701100100	Kaduna State Scholarship and Loans Board	Overhead Cost	22021031	Student Allowance/Local Scholarship		-	-	-
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Overhead Cost Total</b>			<b>26,147,341.27</b>	<b>40,578,000.00</b>	<b>103,378,000.00</b>	<b>103,378,000.00</b>
<b>051701100100</b>	<b>Kaduna State Scholarship and Loans Board</b>	<b>Recurrent Total</b>			<b>59,139,977.41</b>	<b>79,179,034.32</b>	<b>103,378,000.00</b>	<b>103,378,000.00</b>



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700900100	Kaduna State Quality Assurance Authority	Personnel Cost	21010101	Consolidated Salaries	95,072,798.40	74,468,012.88		
051700900100	Kaduna State Quality Assurance Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,582.84	5,517,582.84		
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Personnel Cost Total</b>			<b>100,590,381.24</b>	<b>79,985,595.72</b>	-	-
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020631	Exams Supervision Expenses		44,282,304.01	44,282,304.01	44,282,304.01
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22020635	Conduct of Examinations	266,585,771.00	178,451,540.00	162,779,440.00	162,779,440.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses		1,820,081.32	3,068,081.32	3,068,081.32
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	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,756,601.00	-		
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021001	Refreshment & Meals	4,577,823.00	-		
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection	15,920,406.00	82,309,000.00	82,309,000.00	82,309,000.00
051700900100	Kaduna State Quality Assurance Authority	Overhead Cost	22021040	Whole Schools Evaluation Expenses	60,044,637.14	30,060,000.00	30,060,000.00	30,060,000.00
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Overhead Cost Total</b>			<b>359,885,238.14</b>	<b>336,922,925.33</b>	<b>322,498,825.33</b>	<b>322,498,825.33</b>
<b>051700900100</b>	<b>Kaduna State Quality Assurance Authority</b>	<b>Recurrent Total</b>			<b>460,475,619.38</b>	<b>416,908,521.05</b>	<b>322,498,825.33</b>	<b>322,498,825.33</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
051701000100	Teacher Service Board	Personnel Cost	21010101	Consolidated Salaries	41,587,245.00	<b>32,192,634.72</b>		
051701000100	Teacher Service Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	37,804,667.76	<b>37,804,667.76</b>		
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Personnel Cost Total</b>			<b>79,391,912.76</b>	<b>69,997,302.48</b>	-	-
051701000100	Teacher Service Board	Overhead Cost	22020102	Local Transport and Traveling ( Others)	5,161,000.00	<b>5,000,000.00</b>	5,000,000.00	5,000,000.00
051701000100	Teacher Service Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	387,000.00	<b>1,200,000.00</b>	1,200,000.00	1,200,000.00
051701000100	Teacher Service Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	38,700.00	<b>50,000.00</b>	50,000.00	50,000.00
051701000100	Teacher Service Board	Overhead Cost	22021001	Refreshment & Meals	1,935,000.00	<b>2,500,000.00</b>	2,500,000.00	2,500,000.00
051701000100	Teacher Service Board	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	9,288,000.00	<b>9,150,845.02</b>	9,150,845.02	9,150,845.02
051701000100	Teacher Service Board	Overhead Cost	22021012	Discipline and Appointment (Service Wide)	1,161,000.00	<b>6,000,000.00</b>	6,000,000.00	6,000,000.00
051701000100	Teacher Service Board	Overhead Cost	22020404	Maintenance of Office/IT Equipment	1,541,800.00	-		
051701000100	Teacher Service Board	Overhead Cost	22021038	Supervision	5,035,000.00	-		
051701000100	Teacher Service Board	Overhead Cost	22021013	Promotion (Service Wide)	5,298,743.84	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Overhead Cost Total</b>			<b>29,846,243.84</b>	<b>33,900,845.02</b>	<b>33,900,845.02</b>	<b>33,900,845.02</b>
<b>051701000100</b>	<b>Teacher Service Board</b>	<b>Recurrent Total</b>			<b>109,238,156.60</b>	<b>103,898,147.50</b>	<b>33,900,845.02</b>	<b>33,900,845.02</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700800100	Kaduna State Library Board	Personnel Cost	21010101	Consolidated Salaries	47,114,733.00	35,002,380.24		
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>47,114,733.00</b>	<b>35,002,380.24</b>	<b>-</b>	<b>-</b>
051700800100	Kaduna State Library Board	Overhead Cost	22020304	Magazines and Periodicals	248,700.00	520,000.00	520,000.00	520,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22020303	Newspapers	250,000.00	-		
051700800100	Kaduna State Library Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	92,880.00	180,000.00	180,000.00	180,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,935.00	4,000.00	4,000.00	4,000.00
051700800100	Kaduna State Library Board	Overhead Cost	22021001	Refreshment & Meals	61,920.00	511,500.00	279,000.00	186,000.00
<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Overhead Cost Total</b>			<b>655,435.00</b>	<b>1,215,500.00</b>	<b>983,000.00</b>	<b>890,000.00</b>
<b>051700800100</b>	<b>Kaduna State Library Board</b>	<b>Recurrent Total</b>			<b>47,770,168.00</b>	<b>36,217,880.24</b>	<b>983,000.00</b>	<b>890,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701800100	Nuhu Bamalli Polytechnic, Zaria	Personnel Cost	21010101	Consolidated Salaries	1,656,593,006.40	<b>1,651,198,586.40</b>		
<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Personnel Cost Total</b>			<b>1,656,593,006.40</b>	<b>1,651,198,586.40</b>	-	-
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	21020142	TP/SIWES Allowance	1,965,960.00	<b>3,700,000.00</b>	3,700,000.00	4,350,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	5,572,800.00	<b>7,360,000.00</b>	7,864,000.00	8,008,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020106	International Transport and Travel-Estacodes	-	<b>5,950,000.00</b>	5,950,000.00	5,950,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	4,072,788.00	<b>5,262,000.00</b>	5,365,000.00	5,565,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020112	International Training (Sem. Conf. and Workshop) Travel Cost	-	<b>6,650,000.00</b>	6,650,000.00	6,650,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	8,939,700.00	<b>14,350,000.00</b>	14,350,000.00	14,350,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020203	Internet Access Charges	2,231,055.00	<b>3,763,500.00</b>	3,868,500.00	3,868,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020209	Postages and Courier Services	510,840.00	<b>660,000.00</b>	660,000.00	660,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020301	Office Stationaries/Computer Consumables	8,668,800.00	<b>16,650,000.00</b>	16,650,000.00	16,650,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020303	News Papers	1,007,748.00	<b>1,302,000.00</b>	1,302,000.00	1,302,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020304	Magazines and Periodicals	487,620.00	<b>630,000.00</b>	630,000.00	630,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020305	Printing of Non Security Documents	5,321,250.00	<b>8,375,000.00</b>	8,375,000.00	8,375,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020306	Printing of Security Documents	16,176,600.00	<b>14,750,000.00</b>	29,225,000.00	29,225,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020308	Field & Camping Materials Supplies	1,431,900.00	<b>3,862,500.00</b>	3,025,000.00	3,025,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020309	Uniforms & other Clothing	1,644,750.00	<b>4,285,000.00</b>	5,000,000.00	5,000,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020310	Teaching Aids / Instruction Materials	-	<b>10,201,750.00</b>	12,359,000.00	12,359,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020312	Fire Fighting Materials	526,320.00	<b>1,020,000.00</b>	1,360,000.00	1,360,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020315	Computer Materials & Supply	971,370.00	<b>1,605,000.00</b>	1,605,000.00	1,605,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,762,793.00	<b>3,765,750.00</b>	3,901,000.00	3,901,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020402	Maintenance of Office Furniture	1,486,080.00	<b>2,880,000.00</b>	2,880,000.00	2,880,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	10,780,891.20	<b>17,538,800.00</b>	16,925,900.00	20,495,900.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	1,238,400.00	<b>1,600,000.00</b>	1,200,000.00	1,200,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020405	Maintenance of Plants & Generators	1,950,480.00	<b>3,780,000.00</b>	6,895,000.00	6,895,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020410	Maintenance of Street Lightings	2,554,200.00	<b>4,820,000.00</b>	5,580,000.00	4,690,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,530,585.00	<b>2,325,000.00</b>	2,821,000.00	2,821,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020417	Maint. Of Science Laboratory	1,952,415.00	<b>3,201,100.00</b>	2,888,100.00	2,990,100.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020505	Professional Development Others	1,787,940.00	<b>2,310,000.00</b>	2,310,000.00	1,155,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020601	Security Services	15,232,320.00	<b>16,680,000.00</b>	18,450,000.00	18,450,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020605	Cleaning &Fumigation Services	1,182,672.00	<b>2,176,000.00</b>	2,676,000.00	2,748,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020611	Internal Examination Fees (Charges)	1,890,000.00	<b>2,340,000.00</b>	2,340,000.00	2,340,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020612	External Examination Fees (Charges)	2,362,500.00	<b>2,625,000.00</b>	2,625,000.00	2,625,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020702	Information Technology Consulting	2,515,500.00	<b>3,250,000.00</b>	6,500,000.00	8,125,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020709	Audit Fees	-	<b>1,500,000.00</b>	1,500,000.00	1,500,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	-	<b>50,775,000.00</b>	120,775,000.00	120,775,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020801	Motor Vehicle Fuel Cost	3,563,000.64	<b>7,763,670.00</b>	10,850,825.00	10,697,075.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020803	Plant/Generator Fuel Cost	9,216,018.00	<b>18,918,900.00</b>	31,531,500.00	31,531,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020901	Bank Charges (Other than Interest)	162,540.00	<b>475,200.00</b>	475,200.00	475,200.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22020902	Insurance Premium	3,169,530.00	<b>4,095,000.00</b>	4,095,000.00	4,095,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021001	Refreshment & Meals	1,881,981.00	<b>3,877,500.00</b>	4,382,500.00	4,502,500.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021002	Honorarium & Sitting Allowance	3,378,510.00	<b>2,445,000.00</b>	2,295,000.00	2,445,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021003	Publicity & Advertisements	1,733,760.00	<b>2,540,000.00</b>	2,540,000.00	2,540,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021008	Subscription to Professional Bodies	-	<b>2,225,000.00</b>	2,225,000.00	2,225,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021009	Sporting Activities	7,906,410.00	<b>10,727,000.00</b>	12,352,000.00	12,846,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	-	<b>1,003,370.00</b>	2,503,370.00	2,668,805.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021024	Committees & Commissions Expenses	2,786,400.00	<b>5,040,000.00</b>	6,300,000.00	6,300,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021026	Entertainment & Hospitality	4,798,800.00	<b>6,850,000.00</b>	6,850,000.00	6,850,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021032	Industrial Attachment Supervision	1,842,120.00	<b>3,500,000.00</b>	3,500,000.00	2,950,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost	22021036	Accreditation	-	<b>42,495,542.20</b>	54,436,284.40	57,006,655.50
<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Overhead Cost Total</b>			<b>149,195,346.84</b>	<b>343,899,582.20</b>	<b>472,542,179.40</b>	<b>479,656,235.50</b>
<b>051701800100</b>	<b>Nuhu Bamalli Polytechnic, Zaria</b>	<b>Recurrent Total</b>			<b>1,805,788,353.24</b>	<b>1,995,098,168.60</b>	<b>472,542,179.40</b>	<b>479,656,235.50</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701900100	College of Education, Gidan Waya	Personnel Cost	21010101	Consolidated Salaries	1,689,454,631.04	1,638,533,097.96		
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Personnel Cost Total</b>			<b>1,689,454,631.04</b>	<b>1,638,533,097.96</b>	-	-
051701900100	College of Education, Gidan Waya	Overhead Cost	22020101	Local Transport and Traveling (Training)	2,213,640.00	3,360,000.00	3,895,000.00	4,540,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	6,773,405.58	9,951,150.00	10,301,150.00	11,701,150.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020201	Electricity Charges	222,912.00	288,000.00	600,000.00	1,296,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020203	Internet Access Charges	4,716,756.00	6,094,000.00	6,384,000.00	6,674,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020204	Satellites Broadcasting Access Charges	334,368.00	432,000.00	432,000.00	432,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020205	Water Rates & Charges	116,100.00	150,000.00	180,000.00	195,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020208	Software Charges/ License Renewal	2,275,869.60	2,940,400.00	2,940,400.00	3,675,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020209	Postages and Courier Services	83,592.00	108,000.00	144,000.00	168,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020301	Office Stationaries/Computer Consumables	6,966,000.00	9,000,000.00	9,000,000.00	9,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020303	News Papers	297,216.00	384,000.00	384,000.00	384,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020305	Printing of Non Security Documents	11,924,863.20	8,406,800.00	17,188,300.00	20,448,300.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020306	Printing of Security Documents	13,158,000.00	9,499,500.00	13,499,500.00	13,499,500.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	4,644,000.00	6,000,000.00	6,000,000.00	6,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020308	Field & Camping Materials Supplies	2,902,500.00	3,750,000.00	3,750,000.00	3,750,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020309	Uniforms & other Clothing	1,571,220.00	2,030,000.00	2,610,000.00	2,900,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020312	Fire Fighting Materials	2,322,000.00	3,000,000.00	3,000,000.00	3,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020315	Computer Materials & Supply	2,631,909.60	5,800,400.00	5,800,400.00	5,800,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,688,110.00	8,250,000.00	8,250,000.00	8,250,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701900100	College of Education, Gidan Waya	Overhead Cost	22020402	Maintenance of Office Furniture	2,837,484.00	<b>6,500,000.00</b>	6,240,000.00	6,370,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	3,814,272.00	<b>6,160,000.00</b>	5,082,000.00	5,236,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	4,179,754.80	<b>6,480,200.00</b>	5,508,200.00	5,616,200.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020405	Maintenance of Plants & Generators	5,108,400.00	<b>6,600,000.00</b>	9,000,000.00	10,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020406	Other Maintenance Services	1,857,600.00	<b>2,400,000.00</b>	2,400,000.00	2,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,671,840.00	<b>2,160,000.00</b>	2,160,000.00	2,160,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020502	International Training	1,857,600.00	<b>2,400,000.00</b>	2,800,000.00	3,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	1,548,000.00	<b>2,000,000.00</b>	2,250,000.00	2,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020505	Professional Development Others	309,600.00	<b>4,000,000.00</b>	10,000,000.00	16,000,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020601	Security Services	5,418,000.00	<b>3,500,000.00</b>	3,500,000.00	3,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020603	Residential Rent	1,114,560.00	<b>1,440,000.00</b>	1,440,000.00	1,440,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020605	Cleaning &Fumigation Services	6,966,000.00	<b>9,000,000.00</b>	10,100,000.00	11,250,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020611	Internal Examination Fees (Charges)	2,160,000.00	<b>2,400,000.00</b>	3,600,000.00	4,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020612	External Examination Fees (Charges)	2,160,000.00	<b>2,400,000.00</b>	3,600,000.00	4,800,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020633	Teaching Practice	9,288,000.00	<b>9,500,000.00</b>	9,500,000.00	9,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020701	Financial Consulting	1,857,600.00	<b>2,400,000.00</b>	2,400,000.00	2,400,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020702	Information Technology Consulting	777,096.00	<b>5,690,000.00</b>	5,690,000.00	5,690,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020801	Motor Vehicle Fuel Cost	3,484,664.10	<b>4,502,150.00</b>	5,627,150.00	6,752,150.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020803	Plant/Generator Fuel Cost	3,870,000.00	<b>5,000,000.00</b>	6,250,000.00	7,500,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22020806	Cooking Gas/Fuel Cost	696,600.00	<b>1,200,000.00</b>	1,500,000.00	1,500,000.00



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701900100	College of Education, Gidan Waya	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,114,560.00	<b>1,424,000.00</b>	1,424,000.00	1,424,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021001	Refreshment & Meals	5,013,972.00	<b>6,048,000.00</b>	7,268,000.00	8,348,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021002	Honorarium & Sitting Allowance	7,740,000.00	<b>8,340,000.00</b>	9,990,000.00	10,790,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021003	Publicity & Advertisements	928,800.00	<b>1,200,000.00</b>	1,200,000.00	1,200,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021009	Sporting Activities	2,013,483.60	<b>2,601,400.00</b>	2,601,400.00	2,601,400.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021026	Entertainment & Hospitality	1,354,500.00	<b>1,750,000.00</b>	3,500,000.00	5,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021029	Supplementary Support to NYSC	557,280.00	<b>720,000.00</b>	720,000.00	720,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021030	Third Party Funds	4,968,000.00	<b>5,520,000.00</b>	7,200,000.00	9,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021032	Industrial Attachment Supervision	1,486,080.00	<b>1,920,000.00</b>	2,080,000.00	2,240,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021033	Technology Teacher Research & Development	1,006,200.00	<b>1,300,000.00</b>	1,950,000.00	2,600,000.00
051701900100	College of Education, Gidan Waya	Overhead Cost	22021058	Affiliation Expenses	6,515,532.00	<b>17,234,000.00</b>	17,234,000.00	17,234,000.00
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Overhead Cost Total</b>			<b>160,517,940.48</b>	<b>213,234,000.00</b>	<b>248,173,500.00</b>	<b>277,885,500.00</b>
<b>051701900100</b>	<b>College of Education, Gidan Waya</b>	<b>Recurrent Total</b>			<b>1,849,972,571.52</b>	<b>1,851,767,097.96</b>	<b>248,173,500.00</b>	<b>277,885,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100	Kaduna State University (KASU)	Personnel Cost	21010101	Consolidated Salaries	4,820,190,840.57	7,050,553,678.42		
051702100100	Kaduna State University (KASU)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Personnel Cost Total</b>			<b>4,820,190,840.57</b>	<b>7,050,553,678.42</b>	<b>-</b>	<b>-</b>
051702100100	Kaduna State University (KASU)	Overhead Cost	21020203	Group Life Insurance	-	37,800,000.00	37,800,000.00	37,800,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020101	Local Transport and Traveling (Training)	3,870,000.00	7,500,000.00	7,500,000.00	7,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020104	International Transport and Traveling(Others)	-	18,100,000.00	23,100,000.00	23,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	27,120,960.00	17,740,000.00	23,580,000.00	24,420,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020106	International Transport and Travel-Estacodes	-	29,320,000.00	34,320,000.00	34,320,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020112	International Training (Sem. Conf. and Workshop) Travel Cost	-	15,000,000.00	15,000,000.00	15,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020201	Electricity Charges	30,000,000.00	31,000,000.00	36,000,000.00	36,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020202	Telephone charges	-	600,000.00	600,000.00	600,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020203	Internet Access Charges	8,452,080.00	9,297,288.00	9,297,288.00	9,297,288.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020204	Satellites Broadcasting Access Charges	4,411,800.00	4,455,918.00	4,455,918.00	6,683,877.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020205	Water Rates & Charges	5,000,000.00	5,499,999.96	5,499,999.96	5,499,999.96
051702100100	Kaduna State University (KASU)	Overhead Cost	22020208	Software Charges/ License Renewal	13,932,000.00	17,200,000.00	17,200,000.00	17,200,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020209	Postages and Courier Services	2,229,120.00	5,829,120.00	5,829,120.00	5,829,120.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020301	Office Stationaries/Computer Consumables	8,127,000.00	8,400,000.00	8,400,000.00	8,400,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020302	Books	-	10,000,000.00	10,000,000.00	10,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020303	News Papers	1,393,200.00	1,776,000.00	1,776,000.00	1,776,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020304	Magazines and Periodicals	92,880.00	156,000.00	156,000.00	156,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100	Kaduna State University (KASU)	Overhead Cost	22020305	Printing of Non Security Documents	6,664,140.00	<b>25,100,000.00</b>	30,100,000.00	30,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020306	Printing of Security Documents	12,190,500.00	<b>17,500,000.00</b>	22,500,000.00	22,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	17,028,000.00	<b>17,400,000.00</b>	22,400,000.00	22,400,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020308	Field & Camping Materials Supplies	1,625,400.00	<b>2,090,000.00</b>	2,090,000.00	2,090,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020309	Uniforms & other Clothing	3,018,600.00	<b>3,900,000.00</b>	3,900,000.00	3,900,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020310	Teaching Aids / Instruction Materials	-	<b>76,000,000.00</b>	76,000,000.00	76,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020312	Fire Fighting Materials	-	<b>1,100,000.00</b>	1,100,000.00	1,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020315	Computer Materials & Supply	18,305,100.00	<b>28,160,000.00</b>	38,160,000.00	38,160,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	13,390,200.00	<b>15,300,000.00</b>	15,300,000.00	15,300,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020402	Maintenance of Office Furniture		<b>400,000.00</b>	400,000.00	400,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	31,135,698.00	<b>20,227,000.00</b>	40,227,000.00	40,227,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020417	Maint. Of Science Laboratory		<b>500,000.00</b>	500,000.00	500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	8,127,000.00	<b>7,500,000.00</b>	7,500,000.00	7,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020505	Professional Development Others	6,579,000.00	<b>3,750,000.00</b>	3,750,000.00	3,750,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020601	Security Services	6,966,000.00	<b>6,000,000.00</b>	6,000,000.00	6,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020605	Cleaning &Fumigation Services	2,012,400.00	<b>2,600,000.00</b>	2,600,000.00	2,600,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020703	Legal Services	3,870,000.00	<b>8,000,000.00</b>	8,000,000.00	8,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020709	Audit Fees	1,548,000.00	<b>2,000,000.00</b>	2,000,000.00	2,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	-	<b>57,850,000.00</b>	77,850,000.00	77,850,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22020909	Insurance of Capital Assets	19,698,300.00	<b>60,000,000.00</b>	60,000,000.00	60,000,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100	Kaduna State University (KASU)	Overhead Cost	22021001	Refreshment & Meals	11,795,760.00	16,886,000.00	16,886,000.00	16,886,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021002	Honorarium & Sitting Allowance	14,783,400.00	19,100,000.00	19,100,000.00	19,100,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021003	Publicity & Advertisements	3,947,400.00	9,000,000.00	9,000,000.00	9,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021007	Welfare Packages	2,322,000.00	4,500,000.00	4,500,000.00	4,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021008	Subscription to Professional Bodies	-	1,750,000.00	1,750,000.00	1,750,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021009	Sporting Activities	3,281,760.00	4,205,000.00	4,205,000.00	4,205,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021010	Direct Teaching & Laboratory Cost	18,055,098.00	25,000,000.00	25,000,000.00	25,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	3,000,000.00	3,000,000.00	3,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021021	Special Days/Celebrations	-	10,903,500.00	10,903,500.00	10,903,500.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021022	Donations to Institutions & Organizations	1,935,000.00	1,500,000.00	1,500,000.00	1,500,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	-	1,000,000.00	1,000,000.00	1,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021024	Committees & Commissions Expenses	1,083,600.00	3,000,000.00	3,000,000.00	3,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021026	Entertainment & Hospitality	2,322,000.00	4,000,000.00	4,000,000.00	4,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021029	Supplementary Support to NYSC	2,507,760.00	3,000,000.00	3,000,000.00	3,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021032	Industrial Attachment Supervision	8,707,500.00	9,000,000.00	9,000,000.00	9,000,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021034	Technology Research & Development		63,790,000.00	113,790,000.00	113,790,000.00
051702100100	Kaduna State University (KASU)	Overhead Cost	22021036	Accreditation		46,000,000.00	46,000,000.00	46,000,000.00
<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Overhead Cost Total</b>			<b>327,528,656.00</b>	<b>800,685,825.96</b>	<b>936,525,825.96</b>	<b>939,593,784.96</b>
<b>051702100100</b>	<b>Kaduna State University (KASU)</b>	<b>Recurrent Total</b>			<b>5,147,719,496.57</b>	<b>7,851,239,504.38</b>	<b>936,525,825.96</b>	<b>939,593,784.96</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100100100	Ministry of Health	Personnel Cost	21010101	Consolidated Salaries	6,046,352,197.93	6,223,889,305.54	6,884,084,286.49	7,610,298,765.54
052100100100	Ministry of Health	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	17,218,034.28	10,337,530.80	11,371,283.88	12,508,412.27
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Personnel Cost Total</b>			<b>6,063,570,232.21</b>	<b>6,234,226,836.34</b>	<b>6,895,455,570.37</b>	<b>7,622,807,177.81</b>
052100100100	Ministry of Health	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	11,086,574.76	5,086,574.76	5,086,574.76	5,086,574.76
052100100100	Ministry of Health	Overhead Cost	22020601	Security Services to 34 Secondary Health Facilities	146,376,000.00	101,376,000.00	101,376,000.00	101,376,000.00
052100100100	Ministry of Health	Overhead Cost	22020609	Overhead Cost payment to Hospitals	379,176,571.00	288,182,695.00	288,182,695.00	288,182,695.00
052100100100	Ministry of Health	Overhead Cost	22020610	HIV Intervention Fund	2,330,127.00	2,342,500.00	2,342,500.00	2,342,500.00
052100100100	Ministry of Health	Overhead Cost	22020617	Emergency Medical Services	4,428,054.00	4,266,500.00	2,829,000.00	4,266,500.00
052100100100	Ministry of Health	Overhead Cost	22020618	Public Health Operations	13,535,550.00	13,384,600.00	12,376,600.00	11,928,600.00
052100100100	Ministry of Health	Overhead Cost	22020619	Coordination of Food Safety	4,835,565.00	3,322,000.00	3,922,000.00	3,922,000.00
052100100100	Ministry of Health	Overhead Cost	22020621	Health Care Financing	1,150,164.00	1,778,000.00	3,470,000.00	3,806,000.00
052100100100	Ministry of Health	Overhead Cost	22020634	Public Health Emergencies	-	5,228,000.00	5,228,000.00	5,228,000.00
052100100100	Ministry of Health	Overhead Cost	22020901	Bank Charges (Other than Interest)	-	120,000.00	120,000.00	120,000.00
052100100100	Ministry of Health	Overhead Cost	22021001	Refreshment & Meals	1,369,980.00	2,229,000.00	2,578,000.00	2,578,000.00
052100100100	Ministry of Health	Overhead Cost	22021034	Health Research	-	3,960,000.00	5,000,000.00	7,500,000.00
052100100100	Ministry of Health	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	210,000.00	210,000.00	210,000.00
052100100100	Ministry of Health	Overhead Cost	22021038	Supervision (M&E)	9,299,610.00	9,210,000.00	11,910,000.00	12,270,000.00
052100100100	Ministry of Health	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection (Health Training Institutions)	3,582,846.00	3,604,000.00	6,554,000.00	7,204,000.00
052100100100	Ministry of Health	Overhead Cost	22021044	Health Information Management System	3,142,440.00	3,300,000.00	12,800,000.00	11,750,000.00
052100100100	Ministry of Health	Overhead Cost	22021037	Provisional Sum for Recruitment		378,060,504.00	378,060,504.00	378,060,504.00
052100100100	Ministry of Health	Overhead Cost	22021045	Human Resources for Health	3,091,356.00	4,993,000.00	4,993,000.00	4,993,000.00
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Overhead Cost Total</b>			<b>583,404,837.76</b>	<b>830,653,373.76</b>	<b>847,038,873.76</b>	<b>850,824,373.76</b>
<b>052100100100</b>	<b>Ministry of Health</b>	<b>Recurrent Total</b>			<b>6,646,975,069.97</b>	<b>7,064,880,210.10</b>	<b>7,742,494,444.13</b>	<b>8,473,631,551.57</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100300100	State Primary Health Care Board	Personnel Cost	21010101	Consolidated Salaries	122,406,316.16	132,446,657.32		
052100300100	State Primary Health Care Board	Personnel Cost	21010102	Consolidated Salaries (100% Local Government PHC Staff)	2,959,512,430.50	7,540,340,885.97		
052100300100	State Primary Health Care Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	4,585,914.90	5,400,000.00		
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Personnel Cost Total</b>			<b>3,086,504,661.56</b>	<b>7,678,187,543.29</b>	<b>-</b>	<b>-</b>
052100300100	State Primary Health Care Board	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		9,931,611.43	28,830,578.29	31,796,900.57
052100300100	State Primary Health Care Board	Overhead Cost	22020102	Local Travel & Transport: Others	2,492,280.00	-		
052100300100	State Primary Health Care Board	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	3,963,654.00	4,720,000.00	3,680,000.00	3,680,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020609	Overhead Cost payment to Hospitals (PHCs)	49,347,000.00	152,400,000.00	85,620,000.00	85,620,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020623	Routine Immunization and System Strengthening	60,776,802.00	33,532,017.77	48,508,026.66	57,493,631.99
052100300100	State Primary Health Care Board	Overhead Cost	22020624	Family Planning (FP Programme)	6,840,000.00	70,202,000.00	105,376,000.00	140,550,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020634	Public Health Emergencies	22,500,000.00	230,000,000.00	75,600,000.00	100,800,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22020709	Audit Fees	3,483,000.00	4,500,000.00	4,500,000.00	4,500,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021001	Refreshment & Meals	1,513,944.00	2,796,000.00	1,612,000.00	1,612,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021013	Promotion (Service Wide)	2,863,800.00	2,730,000.00	2,730,000.00	2,730,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021016	Servicom	1,114,560.00	4,887,500.00	14,478,750.00	15,476,250.00
052100300100	State Primary Health Care Board	Overhead Cost	22021038	Supervision (M&E)	10,575,936.00	14,470,000.00	24,470,000.00	24,470,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021044	Health Information Management System	7,309,656.00	10,370,000.00	7,330,000.00	7,330,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021045	Human Resources for Health	856,044.00	11,625,000.00	35,781,250.00	42,937,500.00
052100300100	State Primary Health Care Board	Overhead Cost	22021056	MNCH Week Expenses	12,500,000.00	24,000,000.00	96,000,000.00	120,000,000.00
052100300100	State Primary Health Care Board	Overhead Cost	22021057	Immunization Plus Day Expenses	32,174,166.00	30,920,000.00	15,420,000.00	20,160,000.00
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Overhead Cost Total</b>			<b>218,310,842.00</b>	<b>607,084,129.20</b>	<b>549,936,604.94</b>	<b>659,156,282.56</b>
<b>052100300100</b>	<b>State Primary Health Care Board</b>	<b>Recurrent Total</b>			<b>3,304,815,503.56</b>	<b>8,285,271,672.49</b>	<b>549,936,604.94</b>	<b>659,156,282.56</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost	21010101	Consolidated Salaries	51,455,467.68	56,561,959.73		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		6,621,099.41		
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Personnel Cost Total</b>			<b>51,455,467.68</b>	<b>63,183,059.14</b>	-	-
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,470,600.00	-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-		
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	1,145,520.00	450,000.00	450,000.00	450,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021001	Refreshment & Meals	812,700.00	820,500.00	820,500.00	820,500.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021014	Annual Budget Expenses and Administration		135,000.00	135,000.00	135,000.00
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		3,982,389.54	982,389.54	982,389.54
052100200100	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost	22021046	Citizens' Engagement Expenses		-	600,000.00	600,000.00
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Overhead Cost Total</b>			<b>3,428,820.00</b>	<b>5,387,889.54</b>	<b>2,987,889.54</b>	<b>2,987,889.54</b>
<b>052100200100</b>	<b>Kaduna State Contributory Health Management Authority (KACHMA)</b>	<b>Recurrent Total</b>			<b>54,884,287.68</b>	<b>68,570,948.68</b>	<b>2,987,889.54</b>	<b>2,987,889.54</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost	21010101	Consolidated Salaries	66,594,711.00	55,669,987.80		
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	4,765,907.38	4,765,907.38		
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Personnel Cost Total</b>			<b>71,360,618.38</b>	<b>60,435,895.18</b>	<b>-</b>	<b>-</b>
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020208	Software Charges/ License Renewal	4,644,000.00	8,400,000.00	8,400,000.00	8,400,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	820,440.00	2,100,000.00	2,100,000.00	2,100,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	2,310,283,656.29	-		
			22020506	Practicing LICENCES Fee( Charges)	735,300.00			
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	54,180.00	70,000.00	70,000.00	70,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021001	Refreshment & Meals	752,715.00	1,522,500.00	1,522,500.00	1,522,500.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021008	Subscription to Professional Bodies		1,200,000.00	1,200,000.00	1,200,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021014	Annual Budget Expenses and Administration		280,000.00	280,000.00	280,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021038	Supervision (M&E)	852,948.00	4,080,000.00	4,080,000.00	4,080,000.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost	22021058	Affiliation Expenses	657,900.00	7,000,000.00	7,000,000.00	7,000,000.00
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Overhead Cost Total</b>			<b>2,318,801,139.29</b>	<b>24,652,500.00</b>	<b>24,652,500.00</b>	<b>24,652,500.00</b>
<b>052110200100</b>	<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>	<b>Recurrent Total</b>			<b>2,390,161,757.67</b>	<b>85,088,395.18</b>	<b>24,652,500.00</b>	<b>24,652,500.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost	21010101	Consolidated Salaries	398,664,057.54	398,664,057.60		
052100600200	Kaduna State College of Nursing and Midwifery	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Personnel Cost Total</b>			<b>398,664,057.54</b>	<b>398,664,057.60</b>	<b>-</b>	<b>-</b>
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	21020102	Transport Allowance	1,306,125.00	1,125,000.00	1,000,000.00	1,000,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	21020116	Board Members Allowance	-	6,120,000.00	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	1,417,500.00	1,102,500.00	1,102,500.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020203	Internet Access Charges	789,480.00	680,000.00	680,000.00	680,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020208	Software Charges/ License Renewal	1,439,640.00	1,240,000.00	1,240,000.00	1,240,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020301	Office Stationaries/Computer Consumables	2,031,750.00	1,750,000.00	1,750,000.00	1,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020302	Books	3,134,700.00	2,250,000.00	1,800,000.00	1,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020303	News Papers	391,837.50	258,000.00	8,385,000.00	8,385,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020304	Magazines and Periodicals	501,552.00	432,000.00	216,000.00	216,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020305	Printing of Non Security Documents	3,691,980.00	3,180,000.00	2,340,000.00	2,340,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020306	Printing of Security Documents	4,179,600.00	3,600,000.00	3,600,000.00	3,600,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	696,600.00	600,000.00	600,000.00	600,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020309	Uniforms & other Clothing	319,275.00	275,000.00	275,000.00	275,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020310	Teaching Aids / Instruction Materials	1,253,880.00	1,080,000.00	1,080,000.00	1,080,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020312	Fire Fighting Materials	1,079,730.00	930,000.00	840,000.00	840,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020315	Computer Materials & Supply	1,250,977.50	1,077,500.00	1,077,500.00	1,077,500.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,915,650.00	1,650,000.00	1,230,000.00	1,230,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

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052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020402	Maintenance of Office Furniture	2,031,750.00	<b>1,750,000.00</b>	1,750,000.00	1,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	2,507,760.00	<b>2,160,000.00</b>	2,080,000.00	2,080,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	1,741,500.00	<b>1,500,000.00</b>	600,000.00	900,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020405	Maintenance of Plants & Generators	952,020.00	<b>820,000.00</b>	820,000.00	820,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,128,492.00	<b>972,000.00</b>	678,000.00	678,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020417	Maint. Of Science Laboratory	1,044,900.00	<b>900,000.00</b>	900,000.00	900,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020501	Local Training	1,857,600.00	<b>1,600,000.00</b>	800,000.00	800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020506	Practicing LICENCES Fee( Charges)		<b>570,000.00</b>	360,000.00	360,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020601	Security Services	5,572,800.00	<b>4,800,000.00</b>	4,800,000.00	4,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020603	Residential Rent	2,438,100.00	<b>2,100,000.00</b>	1,400,000.00	1,400,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020605	Cleaning &Fumigation Services	2,340,576.00	<b>2,016,000.00</b>	2,016,000.00	2,016,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020611	Internal Examination Fees (Charges)	3,192,750.00	<b>2,750,000.00</b>	2,750,000.00	2,750,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020612	External Examination Fees (Charges)	3,510,864.00	<b>3,024,000.00</b>	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	<b>560,000.00</b>	560,000.00	560,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020801	Motor Vehicle Fuel Cost	1,671,840.00	<b>1,440,000.00</b>	1,440,000.00	1,440,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020803	Plant/Generator Fuel Cost	2,842,128.00	<b>2,448,000.00</b>	1,872,000.00	1,872,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22020901	Bank Charges (Other than Interest)	66,873.60	<b>57,600.00</b>	28,800.00	28,800.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021001	Refreshment & Meals	1,741,500.00	<b>1,500,000.00</b>	1,500,000.00	1,500,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021002	Honorarium & Sitting Allowance	-	<b>2,250,000.00</b>	1,800,000.00	1,800,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021003	Publicity & Advertisements	232,200.00	<b>200,000.00</b>	400,000.00	400,000.00

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021009	Sporting Activities	278,640.00	<b>240,000.00</b>	180,000.00	180,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	<b>225,000.00</b>	450,000.00	450,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021026	Entertainment & Hospitality	348,300.00	<b>300,000.00</b>	200,000.00	200,000.00
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021037	Provisional Sum for Recruitment		<b>102,542,004.00</b>		
052100600200	Kaduna State College of Nursing and Midwifery	Overhead Cost	22021029	Supplementary Support to NYSC	501,552.00	<b>432,000.00</b>	432,000.00	432,000.00
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Overhead Cost Total</b>			<b>62,280,800.10</b>	<b>164,821,604.00</b>	<b>65,796,800.00</b>	<b>66,096,800.00</b>
<b>052100600200</b>	<b>Kaduna State College of Nursing and Midwifery</b>	<b>Recurrent Total</b>			<b>460,944,857.64</b>	<b>563,485,661.60</b>	<b>65,796,800.00</b>	<b>66,096,800.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost	21010101	Consolidated Salaries	4,207,901,795.04	<b>2,196,218,640.18</b>		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost	21020130	Medical Allowance	37,480,833.30	<b>8,312,037.00</b>	8,312,037.00	8,312,037.00
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Personnel Cost Total</b>			<b>4,245,382,628.34</b>	<b>2,204,530,677.18</b>	<b>8,312,037.00</b>	<b>8,312,037.00</b>
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020203	Internet Access Charges	1,393,200.00	<b>1,800,000.00</b>	1,800,000.00	1,800,000.00
			22020202	Telephone Charges	600,000.00	-		
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020206	Sewage Charges	1,239,174.00	<b>1,601,000.00</b>	1,601,000.00	1,601,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020209	Postages and Courier Services	464,400.00	<b>600,000.00</b>	600,000.00	600,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020301	Office Stationaries/Computer Consumables	3,784,860.00	<b>3,090,000.00</b>	2,100,000.00	2,100,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020309	Uniforms & other Clothing	8,413,380.00	<b>8,400,000.00</b>	8,400,000.00	8,400,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,179,600.00	<b>5,400,000.00</b>	5,400,000.00	5,400,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020405	Maintenance of Plants & Generators	13,715,200.00	<b>3,600,000.00</b>	3,600,000.00	3,600,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020709	Audit Fees	1,625,400.00	<b>1,500,000.00</b>	1,500,000.00	1,500,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,396,000.56	<b>4,136,600.00</b>	4,136,600.00	4,136,600.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020803	Plant/Generator Fuel Cost	23,284,000.00	<b>7,140,000.00</b>	7,140,000.00	7,140,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021001	Refreshment & Meals	9,591,408.00	<b>2,392,000.00</b>	12,392,000.00	12,392,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021002	Honorarium & Sitting Allowance	-	<b>9,100,000.00</b>	9,100,000.00	9,100,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021013	Promotion (Service Wide)	2,988,452.91	<b>200,000.00</b>	200,000.00	200,000.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020605	Cleaning & Fumigation Services	5,000,000.00			
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020404	Maintenance of Computers & ICT Equipment	10,377,800.00			
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22020307	Procurement of Dialysis Consumables	65,400,000.72			

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021014	Annual Budget Expenses and Administration		682,563.16	682,563.16	682,563.16
052100500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost	22021036	Accreditation		80,000,000.00	80,000,000.00	80,000,000.00
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Overhead Cost Total</b>			<b>158,452,876.19</b>	<b>129,642,163.16</b>	<b>138,652,163.16</b>	<b>138,652,163.16</b>
<b>052100500100</b>	<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Recurrent Total</b>			<b>4,403,835,504.53</b>	<b>2,334,172,840.34</b>	<b>146,964,200.16</b>	<b>146,964,200.16</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost	21010101	Consolidated Salaries	6,937,181.33	48,841,753.32		
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	3,063,226.06	3,864,750.96		
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Personnel Cost Total</b>			<b>10,000,407.38</b>	<b>52,706,504.28</b>	-	-
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	928,800.00	1,000,000.00	1,000,000.00	1,000,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	774,000.00	750,000.00	750,000.00	750,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,096.00	14,400.00	14,400.00	14,400.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22021001	Refreshment & Meals	1,095,210.00	1,000,000.00	1,000,000.00	2,000,000.00
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22021037	Provisional Sum for Recruitment	37,053,180.60	-		
052110300100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost	22020307	Procurement of 15,000Nos Specialized Urine, Saliva and Breathalyzer Testing Kits	2,100,000.00	-	1,000,000.00	2,000,000.00
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Overhead Cost Total</b>			<b>41,954,286.60</b>	<b>2,764,400.00</b>	<b>3,764,400.00</b>	<b>5,764,400.00</b>
<b>052110300100</b>	<b>Bureau for Substance Abuse, Prevention &amp; Treatment</b>	<b>Recurrent Total</b>			<b>51,954,693.98</b>	<b>55,470,904.28</b>	<b>3,764,400.00</b>	<b>5,764,400.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost	21010101	Consolidated Salaries	40,987,087.52	46,510,205.28		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	3,112,503.48	3,112,503.48		
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Personnel Cost Total</b>			<b>44,099,591.00</b>	<b>49,622,708.76</b>	-	-
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020305	Printing of Non Security Documents		1,287,500.00	1,287,500.00	1,287,500.00
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		600,000.00	600,000.00	600,000.00
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020406	Other Maintenance Services	2,323,736.00	250,000.00	250,000.00	250,000.00
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22021001	Refreshment & Meals	296,000.00	-		
052100400000	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost	22020610	HIV Intervention Fund		1,593,000.00	2,441,000.00	2,441,000.00
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Overhead Cost Total</b>			<b>2,619,736.00</b>	<b>3,730,500.00</b>	<b>4,578,500.00</b>	<b>4,578,500.00</b>
<b>052100400000</b>	<b>Kaduna State AIDS Control Agency (KADSACA)</b>	<b>Recurrent Total</b>			<b>46,719,327.00</b>	<b>53,353,208.76</b>	<b>4,578,500.00</b>	<b>4,578,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
053900100100	Ministry of Sports Development	Personnel Cost	21010101	Consolidated Salaries	62,368,929.61	56,362,817.41		
053900100100	Ministry of Sports Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	9,047,825.64	10,184,467.20		
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Personnel Cost Total</b>			<b>71,416,755.25</b>	<b>66,547,284.61</b>	-	-
053900100100	Ministry of Sports Development	Overhead Cost	22020308	Field & Camping Materials Supplies	22,568,292.00	56,751,800.00	176,751,800.00	176,751,800.00
053900100100	Ministry of Sports Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,224,562.70	10,589,900.00	14,589,900.00	14,589,900.00
053900100100	Ministry of Sports Development	Overhead Cost	22020636	Local Medical Treatment & Expenses	8,286,831.00	11,167,650.00	41,167,650.00	41,167,650.00
053900100100	Ministry of Sports Development	Overhead Cost	22021001	Refreshment & Meals	9,455,307.84	14,258,370.00	39,258,370.00	39,258,370.00
053900100100	Ministry of Sports Development	Overhead Cost	22021009	Sporting Activities		582,346,650.00	582,466,650.00	582,346,650.00
053900100100	Ministry of Sports Development	Overhead Cost	22021014	Annual Budget Expenses and Administration		278,000.00	153,000.00	153,000.00
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Overhead Cost Total</b>			<b>48,534,993.54</b>	<b>675,392,370.00</b>	<b>854,387,370.00</b>	<b>854,267,370.00</b>
<b>053900100100</b>	<b>Ministry of Sports Development</b>	<b>Recurrent Total</b>			<b>119,951,748.79</b>	<b>741,939,654.61</b>	<b>854,387,370.00</b>	<b>854,267,370.00</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051400100100	Ministry of Human Services and Social Development	Personnel Cost	21010101	Consolidated Salaries	198,913,949.04	195,879,579.36		
051400100100	Ministry of Human Services and Social Development	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	9,174,675.72	9,174,675.72		
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Personnel Cost Total</b>			<b>208,088,624.76</b>	<b>205,054,255.08</b>	-	-
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020305	Printing of Non Security Documents		2,625,000.00	2,625,000.00	2,625,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	913,320.00	2,800,000.00	2,800,000.00	2,800,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22020901	Bank Charges (Other than Interest)	185,760.00	298,716.00	298,716.00	298,716.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021001	Refreshment & Meals	650,160.00	2,400,000.00	2,400,000.00	2,400,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021007	Welfare Packages		23,600,000.00	23,600,000.00	23,600,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021029	Supplementary Support to NYSC	500,000,000.00	-	-	-
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021004	Medical Expenses	25,200,000.00	-		
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 Centers (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	30,000,000.00	-		
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021038	Supervision (M&E)	495,360.00	810,000.00	810,000.00	810,000.00
051400100100	Ministry of Human Services and Social Development	Overhead Cost	22021047	Repatriation of Foster and Destitute Children		60,000,000.00		
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Overhead Cost Total</b>			<b>621,569,600.00</b>	<b>92,533,716.00</b>	<b>32,533,716.00</b>	<b>32,533,716.00</b>
<b>051400100100</b>	<b>Ministry of Human Services and Social Development</b>	<b>Recurrent Total</b>			<b>829,658,224.76</b>	<b>297,587,971.08</b>	<b>32,533,716.00</b>	<b>32,533,716.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051400200100	Kaduna State Disability Affairs Board	Personnel Cost	21010101	Consolidated Salaries	88,913,600.24	83,700,439.80		
051400200100	Kaduna State Disability Affairs Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	8,517,582.84	5,517,582.84		
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Personnel Cost Total</b>			<b>97,431,183.08</b>	<b>89,218,022.64</b>	-	-
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020102	Local Transport and Traveling ( Others)	98,298.00	1,776,000.00	1,776,000.00	1,628,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020310	Teaching Aids / Instruction Materials		-	-	-
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	33,037,000.00	41,020,138.00	41,020,138.00	41,020,138.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	298,764.00	372,000.00	372,000.00	372,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020632	Rehabilitation of PLWDs	10,000,000.00	11,817,000.00	11,817,000.00	11,817,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,501.60	8,400.00	8,400.00	8,400.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021001	Refreshment & Meals	70,821.00	1,577,000.00	1,577,000.00	1,461,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021038	Supervision (M&E)	92,880.00	180,000.00	180,000.00	180,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization		2,560,000.00	2,560,000.00	2,560,000.00
051400200100	Kaduna State Disability Affairs Board	Overhead Cost	22021064	Development and Production of Documents/Certificates		3,000,000.00	3,000,000.00	3,000,000.00
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Overhead Cost Total</b>			<b>43,604,264.60</b>	<b>62,310,538.00</b>	<b>62,310,538.00</b>	<b>62,046,538.00</b>
<b>051400200100</b>	<b>Kaduna State Disability Affairs Board</b>	<b>Recurrent Total</b>			<b>141,035,447.68</b>	<b>151,528,560.64</b>	<b>62,310,538.00</b>	<b>62,046,538.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051405600100	Community and Social Development Agency	Personnel Cost	21010101	Consolidated Salaries	94,656,143.28	67,128,629.76		
051405600100	Community and Social Development Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	7,680,000.00	23,040,000.00		
051405600100	Community and Social Development Agency	Overhead Cost	21010104	Basic Wages		540,000,000.00	540,000,000.00	540,000,000.00
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Personnel Cost Total</b>			<b>102,336,143.28</b>	<b>630,168,629.76</b>	<b>540,000,000.00</b>	<b>540,000,000.00</b>
051405600100	Community and Social Development Agency	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		-	1,200,000.00	1,200,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	2,012,400.00	2,400,000.00	2,400,000.00	2,400,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020109	Local Transport and Travelling (Training)-Passage		-		
051405600100	Community and Social Development Agency	Overhead Cost	22020202	Telephone charges	1,161,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22020301	Office Stationaries/Computer Consumables		200,000.00	200,000.00	200,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	464,400.00	1,200,000.00	1,200,000.00	1,200,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020801	Motor Vehicle Fuel Cost	2,012,400.00	-	4,800,000.00	4,800,000.00
051405600100	Community and Social Development Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)		1,200,000.00	1,200,000.00	1,200,000.00
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	22080102	Grant B - Grants for Gender & Vulnerable Groups	80,000,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22080104	Grant A-Community Development plan	120,080,000.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22080104	Grant C - Labour Intensive Public Workfare (LIPWF)	106,593,600.00	-		
051405600100	Community and Social Development Agency	Overhead Cost	22021013	Promotion (Service Wide)	6,000,000.00	-	10,400,000.00	10,400,000.00
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Overhead Cost Total</b>			<b>319,404,800.00</b>	<b>5,000,000.00</b>	<b>21,400,000.00</b>	<b>21,400,000.00</b>
<b>051405600100</b>	<b>Community and Social Development Agency</b>	<b>Recurrent Total</b>			<b>421,740,943.28</b>	<b>635,168,629.76</b>	<b>561,400,000.00</b>	<b>561,400,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost	21010101	Consolidated Salaries		67,128,629.76		
051405500100	Kaduna Social Investment Office (KADSIO)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		23,040,000.00		
<b>051405500100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Personnel Cost Total</b>			-	<b>90,168,629.76</b>	-	-
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020114	Administrative Allowance	8,769,000.00	12,399,000.00	62,249,000.00	62,249,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020123	Field/Trip Allowance	11,150,000.00	13,888,000.00	22,888,000.00	22,888,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	21020152	Security Allowance	616,000.00	336,000.00	336,000.00	336,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22080104	Social Investment Programme	1,917,851,235.56	-	1,037,550,000.00	1,036,350,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22020305	Printing of Non Security Documents	1,685,000.00	1,500,000.00	1,500,000.00	1,500,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021001	Refreshment & Meals	2,331,000.00	3,045,000.00	9,045,000.00	9,045,000.00
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021046	Citizens' Engagement Expenses	336,000.00			
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021055	Ad-Hoc Staff Expenses	1,200,000.00			
051405500100	Kaduna Social Investment Office (KADSIO)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	3,040,000.00	2,475,000.00	2,475,000.00	2,475,000.00
051405500100	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Overhead Cost Total</b>			<b>1,946,978,235.56</b>	<b>33,643,000.00</b>	<b>1,136,043,000.00</b>	<b>1,134,843,000.00</b>
<b>051405500100</b>	<b>Kaduna Social Investment Office (KADSIO)</b>	<b>Recurrent Total</b>			<b>1,946,978,235.56</b>	<b>123,811,629.76</b>	<b>1,136,043,000.00</b>	<b>1,134,843,000.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
014900100100	Local Government Service Board	Personnel Cost	21010101	Consolidated Salaries	22,640,720.64	<b>28,287,759.12</b>		
014900100100	Local Government Service Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	17,364,396.60	<b>40,264,535.52</b>		
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Personnel Cost Total</b>			<b>40,005,117.24</b>	<b>68,552,294.64</b>	-	-
014900100100	Local Government Service Board	Overhead Cost	22020305	Printing of Non Security Documents		<b>700,000.00</b>	700,000.00	700,000.00
014900100100	Local Government Service Board	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	361,172,945.13	<b>361,172,945.13</b>	790,686,018.00	790,686,018.00
014900100100	Local Government Service Board	Overhead Cost	22021001	Refreshment & Meals	185,760.00	<b>240,000.00</b>	240,000.00	240,000.00
014900100100	Local Government Service Board	Overhead Cost	22021002	Honorarium & Sitting Allowance		<b>548,000.00</b>	548,000.00	548,000.00
014900100100	Local Government Service Board	Overhead Cost	22021013	Promotion (Service Wide)	10,746,990.00	<b>23,885,000.00</b>	23,885,000.00	23,885,000.00
014900100100	Local Government Service Board	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses		<b>216,000.00</b>	216,000.00	216,000.00
014900100100	Local Government Service Board	Overhead Cost	22021038	Supervision (M&E)	15,634,800.00	<b>15,200,000.00</b>	55,200,000.00	55,200,000.00
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Overhead Cost Total</b>			<b>387,740,495.13</b>	<b>401,961,945.13</b>	<b>871,475,018.00</b>	<b>871,475,018.00</b>
<b>014900100100</b>	<b>Local Government Service Board</b>	<b>Recurrent Total</b>			<b>427,745,612.37</b>	<b>470,514,239.77</b>	<b>871,475,018.00</b>	<b>871,475,018.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
055100100100	Ministry for Local Government Affairs	Personnel Cost	21010101	Consolidated Salaries	6,011,174.04	76,471,314.96		
055100100100	Ministry for Local Government Affairs	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	120,486,410.76	14,046,733.86		
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Personnel Cost Total</b>			<b>126,497,584.80</b>	<b>90,518,048.82</b>	-	-
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	6,000,000.00	-	18,000,000.00	18,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,353,000.00	14,000,000.00	21,000,000.00	21,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22020507	Seminars/Workshops for Traditional Institutions	10,577,844.37	28,000,000.00	31,500,000.00	31,500,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021001	Refreshment & Meals	2,045,301.56	6,000,000.00	6,750,000.00	6,750,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021004	Medical Expenses	15,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021007	Welfare Packages	38,999,925.00	66,000,000.00	71,500,000.00	71,500,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021026	Entertainment & Hospitality	1,935,000.00	4,200,000.00	4,550,000.00	4,550,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021038	Supervision (M&E)	20,000,000.00	25,000,000.00	45,000,000.00	45,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021049	Secretariat Expenses for JAAC Meeting	67,598,004.36	80,000,000.00	135,000,000.00	135,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22021067	Installation and Coronation of New Chiefs and Emirs	42,880,000.00	80,000,000.00	150,000,000.00	150,000,000.00
055100100100	Ministry for Local Government Affairs	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms)	232,532,770.06	360,000,000.00	375,000,000.00	375,000,000.00
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Overhead Cost Total</b>			<b>444,921,845.35</b>	<b>683,200,000.00</b>	<b>888,300,000.00</b>	<b>888,300,000.00</b>
<b>055100100100</b>	<b>Ministry for Local Government Affairs</b>	<b>Recurrent Total</b>			<b>571,419,430.15</b>	<b>773,718,048.82</b>	<b>888,300,000.00</b>	<b>888,300,000.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost	21010101	Consolidated Salaries	32,548,119.60	21,316,648.32		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	4,069,710.48	7,925,677.44		
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Personnel Cost Total</b>			<b>36,617,830.08</b>	<b>29,242,325.76</b>	-	-
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020304	Magazines and Periodicals	112,230.00	1,108,679.00	1,108,679.00	1,108,679.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020305	Printing of Non Security Documents		250,521.33	250,521.33	250,521.33
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,058,119.91	1,500,000.00	750,000.00	750,000.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021001	Refreshment & Meals	503,293.50	650,385.00	650,385.00	650,385.00
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021021	Special Days/Celebrations		-		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021037	Provisional Sum for Recruitment	19,558,755.36	19,558,755.36		
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses		500,393.00	500,393.00	500,393.00
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Overhead Cost Total</b>			<b>23,232,398.77</b>	<b>23,568,733.69</b>	<b>3,259,978.33</b>	<b>3,259,978.33</b>
<b>055100500100</b>	<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>	<b>Recurrent Total</b>			<b>59,850,228.85</b>	<b>52,811,059.45</b>	<b>3,259,978.33</b>	<b>3,259,978.33</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost	21010101	Consolidated Salaries	25,288,821.84	<b>25,370,320.14</b>		
023400800100	Kaduna State Water Service Regulatory Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,312,967.24	<b>5,312,967.24</b>		
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Personnel Cost Total</b>			<b>30,601,789.08</b>	<b>30,683,287.38</b>	-	-
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	541,800.00	<b>660,000.00</b>	660,000.00	660,000.00
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	11,145.60	<b>11,329.14</b>	11,329.14	11,329.14
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22021001	Refreshment & Meals	1,009,880.00	<b>1,224,000.00</b>	1,224,000.00	1,224,000.00
023400800100	Kaduna State Water Service Regulatory Commission	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	5,000,000.00	-		
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Overhead Cost Total</b>			<b>6,562,825.60</b>	<b>1,895,329.14</b>	<b>1,895,329.14</b>	<b>1,895,329.14</b>
<b>023400800100</b>	<b>Kaduna State Water Service Regulatory Commission</b>	<b>Recurrent Total</b>			<b>37,164,614.68</b>	<b>32,578,616.52</b>	<b>1,895,329.14</b>	<b>1,895,329.14</b>



## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
053500100100	Ministry of Environment & Natural Resources	Personnel Cost	21010101	Consolidated Salaries	84,051,995.76	<b>364,727,259.84</b>		
053501800100	Ministry of Environment & Natural Resources	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	25,021,197.48	<b>10,188,121.80</b>		
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Personnel Cost Total</b>			<b>109,073,193.24</b>	<b>374,915,381.64</b>	-	-
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	3,080,200.00	<b>6,200,000.00</b>	6,850,000.00	6,850,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,786,400.00	<b>11,592,000.00</b>	11,592,000.00	11,592,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22020901	Bank Charges (Other than Interest)	138,546.00	<b>207,000.00</b>	282,000.00	282,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021001	Refreshment & Meals	2,368,440.00	<b>6,630,000.00</b>	6,760,000.00	6,760,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021006	Postages & Courier Services	479,880.00	<b>650,000.00</b>	350,000.00	80,000.00
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021038	Supervision	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	22021046	Community Engagement on Alternative Sources of Cooking Fuel	33,885,000.00	-		
053500100100	Ministry of Environment & Natural Resources	Overhead Cost	22021066	M & E and Sector Performance Report		<b>4,274,000.00</b>	4,274,000.00	4,274,000.00
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Overhead Cost Total</b>			<b>75,806,586.00</b>	<b>29,553,000.00</b>	<b>30,108,000.00</b>	<b>29,838,000.00</b>
<b>053500100100</b>	<b>Ministry of Environment &amp; Natural Resources</b>	<b>Recurrent Total</b>			<b>184,879,779.24</b>	<b>404,468,381.64</b>	<b>30,108,000.00</b>	<b>29,838,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost	21010101	Consolidated Salaries	151,179,714.96	149,791,455.48		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,582.84	6,905,842.32		
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Personnel Cost Total</b>			<b>156,697,297.80</b>	<b>156,697,297.80</b>	-	-
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,832,177.53	1,200,000.00	1,500,000.00	1,800,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020901	Bank Charges (Other than Interest)	23,219.63	50,447.52	54,651.48	63,059.40
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021001	Refreshment & Meals	464,400.00	432,000.00	504,000.00	576,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021014	Annual Budget Expenses and Administration		250,000.00	500,000.00	1,000,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020650	Mobile Court Operations	20,000,000.00	-		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021077	Environmental Enforcement	24,000,000.00	-		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020653	Monitoring and Enforcement on Liquid Waste	5,260,132.50	-		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22020654	Monitoring and Enforcement on Medical Waste	7,317,393.75	-		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021021	Special Days/Celebrations		-		
053501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost	22021038	Supervision (M&E)	10,322,000.00	10,800,000.00	53,142,121.53	53,142,121.53
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Overhead Cost Total</b>			<b>76,219,323.41</b>	<b>12,732,447.52</b>	<b>55,700,773.01</b>	<b>56,581,180.93</b>
<b>053501600100</b>	<b>Kaduna State Environmental Protection Authority (KEPA)</b>	<b>Recurrent Total</b>			<b>232,916,621.21</b>	<b>169,429,745.32</b>	<b>55,700,773.01</b>	<b>56,581,180.93</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
043700100200	Zaria Metropolitan Authority	Personnel Cost	21010101	Consolidated Salaries	12,587,587.56	12,377,612.40		
043700100200	Zaria Metropolitan Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	13,161,225.60	11,986,638.24		
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Personnel Cost Total</b>			<b>25,748,813.16</b>	<b>24,364,250.64</b>		
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020102	Local Transport and Traveling ( Others)	4,891,680.00	3,800,000.00	3,800,000.00	3,800,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020209	Postages and Courier Services	1,021,680.00	500,000.00	500,000.00	500,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,000,000.00	3,990,000.24	3,990,000.24	3,990,000.24
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020410	Maintenance of Street Lightings		10,145,000.00	10,145,000.00	10,145,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020601	Security Services	4,024,800.00	4,832,000.00	4,832,000.00	4,832,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	47,368.80	60,000.00	60,000.00	60,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021001	Refreshment & Meals	4,403,673.00	3,500,000.00	3,500,000.00	3,500,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021007	Welfare Packages	7,740,000.00	5,769,999.92	5,769,999.92	5,769,999.92
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021009	Sporting Activities	13,480,000.00	10,190,000.00	10,190,000.00	10,190,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021026	Entertainment & Hospitality	5,727,600.00	5,000,000.00	5,000,000.00	5,000,000.00
043700100200	Zaria Metropolitan Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	50,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00
			22021038	Supervision	25,480,000.00			
			22020410	Maintenance of Street Lights	13,155,275.52			
043700100200	Zaria Metropolitan Authority	Overhead Cost	22020651	Solid Waste Collection and Management	334,246,077.36	309,694,947.12	309,694,947.12	309,694,947.12
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Overhead Cost Total</b>			<b>465,218,154.68</b>	<b>402,481,947.28</b>	<b>402,481,947.28</b>	<b>402,481,947.28</b>
<b>043700100200</b>	<b>Zaria Metropolitan Authority</b>	<b>Recurrent Total</b>			<b>490,966,967.84</b>	<b>426,846,197.92</b>	<b>402,481,947.28</b>	<b>402,481,947.28</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
043700100300	Kaduna Capital Territory Authority	Personnel Cost	21010101	Consolidated Salaries	27,879,895.24	17,862,736.41		
043700100300	Kaduna Capital Territory Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,259,834.56	12,259,834.56		
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Personnel Cost Total</b>			<b>40,139,729.80</b>	<b>30,122,570.97</b>	-	-
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020102	Local Transport and Traveling ( Others)	5,224,500.00	4,500,000.00	4,500,000.00	4,500,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020209	Postages and Courier Services	2,786,400.00	3,600,000.00	3,600,000.00	3,600,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020308	Field & Camping Materials Supplies		66,665,866.67	66,665,866.67	66,665,866.67
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020701	Financial Consulting		55,000,000.00	55,000,000.00	55,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020703	Legal Services		42,000,000.00	42,000,000.00	42,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020706	Surveying Services		18,000,000.00	18,000,000.00	18,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	38,700.00	50,004.00	50,004.00	50,004.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021001	Refreshment & Meals	4,631,616.00	6,480,000.00	6,480,000.00	6,480,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021007	Welfare Packages	15,480,000.00	30,086,000.00	30,086,000.00	30,086,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021014	Annual Budget Expenses and Administration		5,000,000.00	5,000,000.00	5,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021026	Entertainment & Hospitality	6,501,600.00	9,400,000.00	9,400,000.00	9,400,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021027	Traditional Gifts		30,000,000.00	30,000,000.00	30,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021038	Supervision (M&E)	33,124,000.00	29,000,000.00	29,000,000.00	29,000,000.00
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	22020651	Solid Waste Collection and Management	405,445,792.19	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021009	Sporting Activities	15,480,000.00	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	60,900,000.00	-		

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020410	Maintenance of Street Lights	26,310,551.04	-		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021046	Citizens' Engagement Expenses		44,000,000.00	44,000,000.00	44,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021062	Development of Regulations, Standards and Guidelines		30,000,000.00	30,000,000.00	30,000,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021063	Production of Regulations, Standards and Guidelines		28,700,000.00	28,700,000.00	28,700,000.00
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22021037	Provisional Sum for Recruitment	16,599,865.56	26,617,024.39		
043700100300	Kaduna Capital Territory Authority	Overhead Cost	22020309	Uniforms & other Clothing		6,126,000.00		
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Overhead Cost Total</b>			<b>593,723,024.79</b>	<b>435,224,895.05</b>	<b>402,481,870.67</b>	<b>402,481,870.67</b>
<b>043700100300</b>	<b>Kaduna Capital Territory Authority</b>	<b>Recurrent Total</b>			<b>633,862,754.59</b>	<b>465,347,466.03</b>	<b>402,481,870.67</b>	<b>402,481,870.67</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
043700100400	Kafanchan Municipal Authority	Personnel Cost	21010101	Consolidated Salaries	14,852,392.68	16,658,177.16	16,658,177.16	16,658,177.16
043700100400	Kafanchan Municipal Authority	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,601,077.60	12,601,077.60	12,601,077.60	12,601,077.60
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Personnel Cost Total</b>			<b>27,453,470.28</b>	<b>29,259,254.76</b>	<b>29,259,254.76</b>	<b>29,259,254.76</b>
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020102	Local Transport and Traveling ( Others)	4,644,000.00	20,972,447.42	20,972,447.42	20,972,447.42
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020301	Office Stationaries/Computer Consumables		7,000,000.00	7,000,000.00	7,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020309	Uniforms & other Clothing		10,000,000.00	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020315	Computer Materials & Supply		50,000,000.00	50,000,000.00	50,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	900,000.00	12,000,000.00	12,000,000.00	12,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020404	Maintenance of Office / IT Equipment's		10,000,000.00	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020410	Maintenance of Street Lightings	13,155,275.52	-	-	-
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020601	Security Services	4,024,800.00	6,000,000.00	6,000,000.00	6,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020701	Financial Consulting		12,250,245.24	12,250,245.24	12,250,245.24
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020703	Legal Services		20,000,000.00	20,000,000.00	20,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020706	Surveying Services		12,000,000.00	12,000,000.00	12,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22020901	Bank Charges (Other than Interest)	77,400.00	5,000,000.00	5,000,000.00	5,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021001	Refreshment & Meals	4,244,616.00	10,000,000.00	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021006	Postages & Courier Services	3,870,000.00	10,000,000.00	10,000,000.00	10,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021007	Welfare Packages	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021009	Sporting Activities	12,480,000.00	15,000,000.00	15,000,000.00	15,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021026	Entertainment & Hospitality	4,953,600.00	10,000,000.00	10,000,000.00	10,000,000.00

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021027	Traditional Gifts		13,000,000.00	13,000,000.00	13,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021029	Supplementary Support to NYSC		2,500,000.00	2,500,000.00	2,500,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021038	Supervision (M&E)	22,480,000.00	15,000,000.00	15,000,000.00	15,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	40,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021037	Provisional Sum for Recruitment/Appointment	16,599,865.56	16,000,000.00		
043700100400	Kafanchan Municipal Authority	Overhead Cost	22021063	Production of Regulations, Standards and Guidelines		30,000,000.00	30,000,000.00	30,000,000.00
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Overhead Cost Total</b>			<b>132,429,557.08</b>	<b>401,722,692.66</b>	<b>385,722,692.66</b>	<b>385,722,692.66</b>
<b>043700100400</b>	<b>Kafanchan Municipal Authority</b>	<b>Recurrent Total</b>			<b>159,883,027.36</b>	<b>430,981,947.42</b>	<b>414,981,947.42</b>	<b>414,981,947.42</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011100100100	Government House	Personnel Cost	21010101	Consolidated Salaries	105,485,546.88	115,881,800.52		
011100100100	Government House	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		364,920,870.60		
<b>011100100100</b>	<b>Government House</b>	<b>Personnel Cost Total</b>			<b>105,485,546.88</b>	<b>480,802,671.12</b>	<b>-</b>	<b>-</b>
011100100100	Government House	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	78,622,920.00	127,899,999.99	85,840,000.00	85,880,000.00
011100100100	Government House	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	50,896,608.53	71,842,899.00	98,538,103.61	162,604,890.81
011100100100	Government House	Overhead Cost	22020405	Maintenance of Plants & Generators	61,179,548.20	30,641,827.00	36,770,192.40	36,770,192.40
011100100100	Government House	Overhead Cost	22020415	Upkeep of Govt. House/Cleaning Services	87,596,220.89	200,515,145.33	148,239,500.00	125,255,295.33
011100100100	Government House	Overhead Cost	22020608	ADC/Orderlies & Other Escort Expenditure	95,933,873.41	280,586,545.38	150,050,270.82	150,050,270.82
011100100100	Government House	Overhead Cost	22020901	Bank Charges (Other than Interest)	736,117.33	1,804,223.92	11,412,671.76	11,412,671.76
011100100100	Government House	Overhead Cost	22021001	Refreshment & Meals	79,011,345.68	109,237,508.72	127,443,760.17	182,062,514.53
011100100100	Government House	Overhead Cost	22021003	Publicity & Advertisements	471,779,042.65	627,265,483.11	827,265,483.11	827,265,483.11
011100100100	Government House	Overhead Cost	22021026	Entertainment & Hospitality	559,561,501.74	556,654,150.09	739,250,568.44	739,250,568.44
011100100100	Government House	Overhead Cost	xxxxxxx	Federal Capital Territory Charges		30,000,000.00	30,000,000.00	30,000,000.00
011100100100	Government House	Overhead Cost	22021046	Citizen Engagement	877,727,450.69	772,039,542.29	1,946,227,431.81	1,839,835,413.47
011100100100	Government House	Overhead Cost	22021060	History and Heritage Projects	47,400,000.00	-		
011100100100	Government House	Overhead Cost	22021065	Protocol Support Services	371,548,280.85	500,705,585.64	756,326,870.64	318,371,735.84
<b>011100100100</b>	<b>Government House</b>	<b>Overhead Cost Total</b>			<b>2,781,992,909.95</b>	<b>3,309,192,910.47</b>	<b>4,957,364,852.75</b>	<b>4,508,759,036.51</b>
<b>011100100100</b>	<b>Government House</b>	<b>Recurrent Total</b>			<b>2,887,478,456.83</b>	<b>3,789,995,581.59</b>	<b>4,957,364,852.75</b>	<b>4,508,759,036.51</b>



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011100700100	Kaduna Investment Promotion Agency	Personnel Cost	21010101	Consolidated Salaries	34,534,969.68	41,063,730.86		
011100700100	Kaduna Investment Promotion Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	10,776,519.72	5,931,401.55		
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Personnel Cost Total</b>			<b>45,311,489.40</b>	<b>46,995,132.41</b>	-	-
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020102	Local Transport and Traveling ( Others)		1,254,000.00	1,254,000.00	1,254,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	-	960,000.00	960,000.00	960,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020304	Magazines and Periodicals	1,000,000.00	-		
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020616	Knowledge Based Enhancement	2,399,400.00	5,988,000.00	5,988,000.00	5,988,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020617	Emergency Medical Services	-	100,000.00	100,000.00	100,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	46,440.00	48,000.00	48,000.00	48,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021001	Refreshment & Meals	619,200.00	1,800,000.00	1,800,000.00	1,800,000.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021006	Postages & Courier Services	1,000,000.00	731,500.00	731,500.00	731,500.00
011100700100	Kaduna Investment Promotion Agency	Overhead Cost	22021051	Public Private Partnership (PPP) Programme	5,650,200.00	1,020,000.00	1,020,000.00	1,020,000.00
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Overhead Cost Total</b>			<b>10,715,240.00</b>	<b>11,901,500.00</b>	<b>11,901,500.00</b>	<b>11,901,500.00</b>
<b>011100700100</b>	<b>Kaduna Investment Promotion Agency</b>	<b>Recurrent Total</b>			<b>56,026,729.40</b>	<b>58,896,632.41</b>	<b>11,901,500.00</b>	<b>11,901,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost	21010101	Consolidated Salaries	79,934,572.32	68,910,207.72	68,910,207.72	68,910,207.72
011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	12,016,169.64	11,155,466.64	11,155,466.64	11,155,466.64
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Personnel Cost Total</b>			<b>91,950,741.96</b>	<b>80,065,674.36</b>	<b>80,065,674.36</b>	<b>80,065,674.36</b>
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020203	Internet Access Charges		-	-	-
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020301	Office Stationaries/Computer Consumables		-	-	-
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020305	Printing of Non Security Documents		-	150,000.00	150,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		4,365,600.00	2,925,600.00	2,925,600.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020404	Maintenance of Office / IT Equipment's		4,350,000.00	-	-
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop		-	-	-
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)		2,700,000.00	-	-
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	22020901	Bank Charges (Other than Interest)	13,529.52	20,860.00	20,860.00	20,860.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021001	Refreshment & Meals	1,161,000.00	2,300,000.00	1,800,000.00	1,800,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021008	Subscription to Professional Bodies		1,700,000.00	1,700,000.00	1,700,000.00
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	10,000,000.00	2,520,000.00	2,520,000.00	2,520,000.00
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Overhead Cost Total</b>			<b>30,840,729.52</b>	<b>17,956,460.00</b>	<b>9,116,460.00</b>	<b>9,116,460.00</b>
<b>011101000100</b>	<b>Kaduna State Public Procurement Authority (PPA)</b>	<b>Recurrent Total</b>			<b>122,791,471.48</b>	<b>98,022,134.36</b>	<b>89,182,134.36</b>	<b>89,182,134.36</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011100200200	Kaduna Geographic Information Service	Personnel Cost	21010101	Consolidated Salaries	240,272,606.40	213,930,174.96		
011100200200	Kaduna Geographic Information Service	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	9,167,597.88	6,444,063.24		
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Personnel Cost Total</b>			<b>249,440,204.28</b>	<b>220,374,238.20</b>	-	-
011100200200	Kaduna Geographic Information Service	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	27,454,040.89	934,370.87	934,370.87	934,370.87
011100200200	Kaduna Geographic Information Service	Overhead Cost	22020901	Bank Charges (Other than Interest)	77,400.00	100,000.00	100,000.00	100,000.00
011100200200	Kaduna Geographic Information Service	Overhead Cost	22021001	Refreshment & Meals	10,774,000.00	2,500,000.00	5,000,000.00	5,000,000.00
011100200200	Kaduna Geographic Information Service	Overhead Cost	22021013	Promotion (Service Wide)	1,161,000.00	1,161,000.00	1,161,000.00	1,161,000.00
011100200200	Kaduna Geographic Information Service	Overhead Cost	22021014	Annual Budget Expenses and Administration		387,000.00	387,000.00	387,000.00
011100200200	Kaduna Geographic Information Service	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	100,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Overhead Cost Total</b>			<b>139,466,440.89</b>	<b>10,082,370.87</b>	<b>12,582,370.87</b>	<b>12,582,370.87</b>
<b>011100200200</b>	<b>Kaduna Geographic Information Service (KADGIS)</b>	<b>Recurrent Total</b>			<b>388,906,645.17</b>	<b>230,456,609.07</b>	<b>12,582,370.87</b>	<b>12,582,370.87</b>
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020201	Electricity Charges	2,322,000.00	3,600,000.00	3,600,000.00	3,600,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020203	Internet Access Charges	928,800.00	1,149,000.00	1,149,000.00	1,149,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020205	Water Rates & Charges	5,000,000.00	1,000,000.00	5,000,000.00	5,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020209	Postages and Courier Services	371,520.00	405,000.00	405,000.00	405,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,000,000.00	2,000,000.00	5,000,000.00	5,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020405	Maintenance of Plants & Generators	5,000,000.00	500,000.00	5,000,000.00	5,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	2,322,000.00	-		

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020601	Security Services	10,000,000.00	<b>6,000,000.00</b>	6,000,000.00	6,000,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020605	Cleaning &Fumigation Services	15,000,000.00	<b>7,500,000.00</b>	7,500,000.00	7,500,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020801	Motor Vehicle Fuel Cost	3,500,000.00	<b>3,501,000.00</b>	3,501,000.00	3,501,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22020803	Plant/Generator Fuel Cost	10,000,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
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)	96,440.00	<b>60,000.00</b>	60,000.00	60,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22021001	Refreshment & Meals	12,000,000.00	<b>8,400,000.00</b>	8,400,000.00	8,400,000.00
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost	22021007	Welfare Packages	30,000,000.00	-		
<b>011102100100</b>	<b>Kaduna State Liaison Office Abuja</b>	<b>Overhead Cost Total</b>			<b>131,540,760.00</b>	<b>44,115,000.00</b>	<b>55,615,000.00</b>	<b>55,615,000.00</b>
<b>011102100100</b>	<b>Kaduna State Liaison Office Abuja</b>	<b>Recurrent Total</b>			<b>131,540,760.00</b>	<b>44,115,000.00</b>	<b>55,615,000.00</b>	<b>55,615,000.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
016100100100	Secretary to the State Government	Personnel Cost	21010101	Consolidated Salaries	52,483,611.48	<b>51,886,839.00</b>		
016100100100	Secretary to the State Government	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	39,912,475.20	<b>25,164,793.92</b>		
016100100100	Secretary to the State Government	Personnel Cost	21030109	Severance Pay for Political office appointees	500,000,000.00	-		
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Personnel Cost Total</b>			<b>592,396,086.68</b>	<b>77,051,632.92</b>	-	-
016100100100	Secretary to the State Government	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	20,021,711.22	<b>9,494,400.00</b>	9,494,400.00	9,494,400.00
016100100100	Secretary to the State Government	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	13,235,288.54	<b>13,431,288.54</b>	13,431,288.54	13,431,288.54
016100100100	Secretary to the State Government	Overhead Cost	22020627	Hosting of Conferences, Convention and Others	152,419,298.16	<b>132,419,298.16</b>	180,012,940.16	217,244,954.32
016100100100	Secretary to the State Government	Overhead Cost	22020628	Projects Implementation and Results Delivery (PIRD)	53,899,174.38	<b>89,989,503.84</b>	89,989,503.84	89,989,503.84
016100100100	Secretary to the State Government	Overhead Cost	22020901	Bank Charges (Other than Interest)	89,474.40	<b>89,474.40</b>	89,474.40	89,474.40
016100100100	Secretary to the State Government	Overhead Cost	22021001	Refreshment & Meals	54,206,970.03	<b>18,400,000.00</b>	18,400,000.00	18,400,000.00
016100100100	Secretary to the State Government	Overhead Cost	22021002	Honorarium & Sitting Allowance	600,000,000.00	<b>439,555,986.13</b>	439,555,986.13	439,555,986.13
016100100100	Secretary to the State Government	Overhead Cost	22021046	Citizen Engagement		<b>1,000,000,000.00</b>	1,946,227,431.81	1,839,835,413.47
016100100100	Secretary to the State Government	Overhead Cost	22021021	Special Days/Celebrations	261,226,109.00	<b>70,293,376.22</b>	70,293,376.22	70,293,376.22
016100100100	Secretary to the State Government	Overhead Cost	22021022	Donations to Institutions & Organizations	294,576,782.69	<b>309,576,782.69</b>	309,576,782.69	309,576,782.69
016100100100	Secretary to the State Government	Overhead Cost	22021024	Committees & Commissions Expenses	303,736,161.72	<b>320,268,545.75</b>	320,268,545.75	600,618,849.50
016100100100	Secretary to the State Government	Overhead Cost	22021052	Cabinet/Executive Matters Expenses	36,032,486.40	<b>16,014,500.00</b>	10,414,500.00	10,414,500.00
016100100100	Secretary to the State Government	Overhead Cost	22021053	Support to Civil Society Organizations (CSOs)	38,700,000.00	<b>38,700,000.00</b>	38,700,000.00	77,400,000.00
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Overhead Cost Total</b>			<b>1,828,143,456.54</b>	<b>2,458,233,155.73</b>	<b>3,446,454,229.54</b>	<b>3,696,344,529.11</b>
<b>016100100100</b>	<b>Secretary to the State Government</b>	<b>Recurrent Total</b>			<b>2,420,539,543.22</b>	<b>2,535,284,788.65</b>	<b>3,446,454,229.54</b>	<b>3,696,344,529.11</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
016100500100	Kaduna State Media Corporation	Personnel Cost	21010101	Consolidated Salaries	222,798,134.76	<b>294,310,104.47</b>		
016100500100	Kaduna State Media Corporation	Personnel Cost	21010103	Consolidated Revenue Fund Charges-Salaries	1,435,048.20	<b>5,553,012.60</b>		
016100500100	Kaduna State Media Corporation	Personnel Cost	21020130	Medical Allowance	2,554,200.00	<b>4,300,000.00</b>	4,300,000.00	4,300,000.00
<b>016100500100</b>	<b>Kaduna State Media Corporation</b>	<b>Personnel Cost Total</b>			<b>226,787,382.96</b>	<b>304,163,117.07</b>	<b>4,300,000.00</b>	<b>4,300,000.00</b>
016100500100	Kaduna State Media Corporation	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	12,842,208.00	<b>26,592,000.00</b>	27,792,000.00	27,792,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020202	Telephone charges	835,920.00	<b>1,080,000.00</b>	1,080,000.00	1,080,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020203	Internet Access Charges	1,548,000.00	<b>3,000,000.00</b>	3,000,000.00	3,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020204	Satellites Broadcasting Access Charges	13,328,200.00	<b>4,300,000.00</b>	4,300,000.00	4,300,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020208	Software Charges/ License Renewal	2,846,307.60	<b>3,677,400.00</b>	3,677,400.00	3,677,400.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020209	Postages and Courier Services	278,640.00	<b>360,000.00</b>	360,000.00	360,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020305	Printing of Non Security Documents		<b>576,000.00</b>	576,000.00	576,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020309	Uniforms & other Clothing	743,040.00	<b>960,000.00</b>	960,000.00	960,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	1,609,920.00	<b>2,080,000.00</b>	2,080,000.00	2,080,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	21020135	Robe & Outfit Allowance	2,910,240.00	<b>3,760,000.00</b>	3,760,000.00	3,760,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020315	Computer Materials & Supply		<b>1,000,000.00</b>	1,000,000.00	1,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020405	Maintenance of Plants & Generators	10,200,000.00	<b>11,400,000.00</b>	11,400,000.00	11,400,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020506	Practicing LICENCES Fee( Charges)	7,740,000.00	<b>14,000,000.00</b>	14,000,000.00	14,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020601	Security Services	3,030,960.00	<b>40,000.00</b>	40,000.00	40,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020602	Office Rent	2,322,000.00	<b>3,000,000.00</b>	3,000,000.00	3,000,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020605	Cleaning &Fumigation Services	2,167,200.00	<b>4,800,000.00</b>	4,800,000.00	4,800,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
016100500100	Kaduna State Media Corporation	Overhead Cost	22020803	Plant/Generator Fuel Cost	10,000,000.00	41,760,000.00	41,760,000.00	41,760,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020806	Cooking Gas/Fuel Cost	260,064.00	336,000.00	336,000.00	336,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020901	Bank Charges (Other than Interest)	167,184.00	216,000.00	216,000.00	216,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22020912	Commission for Marketers	8,359,200.00	16,800,000.00	16,800,000.00	16,800,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021001	Refreshment & Meals	4,055,760.00	10,240,000.00	10,240,000.00	10,240,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021058	Affiliation Expenses	1,935,000.00	-		
016100500100	Kaduna State Media Corporation	Overhead Cost	22020312	Fire Fighting Materials	3,870,000.00	-		
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	6,500,000.00	-		
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	22021037	Provisional Sum for Recruitment		34,776,417.31		
016100500100	Kaduna State Media Corporation	Overhead Cost	22021008	Subscription to Professional Bodies		2,500,000.00	2,500,000.00	2,500,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost	22021080	Content Creation	23,374,800.00	55,200,000.00	55,200,000.00	55,200,000.00
016100500100	Kaduna State Media Corporation	Overhead Cost Total			140,824,643.60	242,453,817.31	208,877,400.00	208,877,400.00
016100500100	Kaduna State Media Corporation	Recurrent Total			367,612,026.56	546,616,934.38	213,177,400.00	213,177,400.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
016100800100	State Emergency Management Agency	Personnel Cost	21010101	Consolidated Salaries	88,676,965.56	116,340,768.84		
016100800100	State Emergency Management Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,582.82	5,517,462.84		
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Personnel Cost Total</b>			<b>94,194,548.38</b>	<b>121,858,231.68</b>	-	-
016100800100	State Emergency Management Agency	Overhead Cost	22020101	Local Transport and Traveling	5,048,000.00	2,004,000.00	2,184,000.00	1,476,800.00
016100800100	State Emergency Management Agency	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	2,972,160.00	2,526,000.00	2,526,000.00	2,526,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020308	Field & Camping Materials Supplies	87,223,982.00	61,755,000.00	22,245,000.00	22,245,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020309	Uniforms & other Clothing	3,096,000.00	614,000.00	614,000.00	614,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	31,792,050.00	28,170,000.00	30,720,000.00	30,720,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools		5,910,000.00	17,730,000.00	17,730,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,578,960.00	22,640,000.00	22,640,000.00	22,640,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020617	Emergency Medical Services		1,464,000.00	1,464,000.00	1,464,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020629	Food and Nutrition Programme		2,685,000.00	2,685,000.00	2,685,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies		2,526,000.00	2,526,000.00	2,526,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	46,440.00	36,000.00	36,000.00	36,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021001	Refreshment & Meals	1,489,950.00	1,440,000.00	1,440,000.00	1,920,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021013	Promotion (Service Wide)		3,000,000.00	3,000,000.00	3,000,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021014	Annual Budget Expenses and Administration		166,000.00	166,000.00	166,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22020312	Fire Fighting Materials	7,353,000.00	-		
016100800100	State Emergency Management Agency	Overhead Cost	22021038	Supervision (M&E)		1,898,000.00	1,898,000.00	2,248,000.00
016100800100	State Emergency Management Agency	Overhead Cost	22021037	Provisional Sum for Recruitment/Appointment			34,999,870.92	34,999,870.92
						<b>34,999,870.92</b>		



**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
016100800100	State Emergency Management Agency	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	10,000,000.00	<b>12,340,000.00</b>	12,340,000.00	12,340,000.00
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Overhead Cost Total</b>			<b>150,600,542.00</b>	<b>184,173,870.92</b>	<b>159,213,870.92</b>	<b>159,336,670.92</b>
<b>016100800100</b>	<b>State Emergency Management Agency</b>	<b>Recurrent Total</b>			<b>244,795,090.38</b>	<b>306,032,102.60</b>	<b>159,213,870.92</b>	<b>159,336,670.92</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
016101900100	Government Printing Department	Personnel Cost	21010101	Consolidated Salaries	40,677,777.39	40,557,382.63		
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Personnel Cost Total</b>			<b>40,677,777.39</b>	<b>40,557,382.63</b>	-	-
016101900100	Government Printing Department	Overhead Cost	22020312	Fire Fighting Materials		212,825.09	212,825.09	212,825.09
016101900100	Government Printing Department	Overhead Cost	22020406	Other Maintenance Services	436,025.57	662,340.53	662,340.53	662,340.53
016101900100	Government Printing Department	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	210,280.32			
016101900100	Government Printing Department	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,039.07	3,926.45	3,926.45	3,926.45
016101900100	Government Printing Department	Overhead Cost	22021001	Refreshment & Meals	34,830.00	192,000.00	192,000.00	192,000.00
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Overhead Cost Total</b>			<b>684,174.96</b>	<b>1,071,092.07</b>	<b>858,266.98</b>	<b>858,266.98</b>
<b>016101900100</b>	<b>Government Printing Department</b>	<b>Recurrent Total</b>			<b>41,361,952.35</b>	<b>41,628,474.70</b>	<b>858,266.98</b>	<b>858,266.98</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
012401700100	Bureau of Interfaith	Personnel Cost	21010101	Consolidated Salaries	21,569,172.24	28,819,951.17		
012401700100	Bureau of Interfaith	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	10,875,956.40	13,010,491.92		
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Personnel Cost Total</b>			<b>32,445,128.64</b>	<b>41,830,443.09</b>	-	-
012401700100	Bureau of Interfaith	Overhead Cost	22020102	Local Transport and Traveling ( Others)	19,829,140.68	16,340,000.00	127,877,000.00	121,720,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		2,412,000.00	2,412,000.00	1,756,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020108	Local Transport and Travel-Civil Servants		32,489,000.00	40,129,000.00	42,839,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020113	Local Training (Regular) Travel Cost		515,000.00	515,000.00	515,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020116	Duty Tour Allowance-Political		4,770,000.00	4,770,000.00	3,100,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020305	Printing of Non Security Documents	585,919.66	6,835,000.00	7,150,000.00	6,770,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020627	Hosting of Conferences, Convention and Others		24,248,000.00	24,248,000.00	24,248,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	801,864.00	-		
012401700100	Bureau of Interfaith	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	40,000,000.00	-		
012401700100	Bureau of Interfaith	Overhead Cost	22020706	Surveying Services	25,000,000.00	60,233,000.00	60,233,000.00	60,233,000.00
012401700100	Bureau of Interfaith	Overhead Cost	22020901	Bank Charges (Other than Interest)	746.66	1,440.00	1,440.00	1,440.00
012401700100	Bureau of Interfaith	Overhead Cost	22021001	Refreshment & Meals	33,904,620.40	30,785,600.00	31,914,500.00	31,312,100.00
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Overhead Cost Total</b>			<b>120,122,291.39</b>	<b>178,629,040.00</b>	<b>299,249,940.00</b>	<b>292,494,540.00</b>
<b>012401700100</b>	<b>Bureau of Interfaith</b>	<b>Recurrent Total</b>			<b>152,567,420.03</b>	<b>220,459,483.09</b>	<b>299,249,940.00</b>	<b>292,494,540.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
012401300100	Pilgrims Welfare Agency	Personnel Cost	21010101	Consolidated Salaries	31,429,919.96	<b>28,436,876.21</b>		
012401300100	Pilgrims Welfare Agency	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Personnel Cost Total</b>			<b>31,429,919.96</b>	<b>28,436,876.21</b>	-	-
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020102	Local Transport and Traveling (Others)	331,272.00	<b>782,000,000.00</b>	782,000,000.00	782,000,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020105	Duty tour Allowance-Civil Servants		<b>4,360,000.00</b>	4,360,000.00	4,360,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020106	International Transport and Travel-Estacodes		-		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020203	Internet Access Charges	161,112.53	<b>300,000.00</b>	300,000.00	300,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies		<b>3,000,000.00</b>	3,000,000.00	3,000,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22020901	Bank Charges (Other than Interest)	7,591.85	<b>432,000.00</b>	432,000.00	432,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021038	Monitoring and Evaluation of Pilgrims Activities	5,000,000.00	-		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021004	Medical Expenses	2,116,487.00	-		
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021001	Refreshment & Meals	193,500.00	<b>3,034,500.00</b>	3,034,500.00	3,034,500.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021007	Welfare Packages		<b>90,000,000.00</b>	490,000,000.00	490,000,000.00
012401300100	Pilgrims Welfare Agency	Overhead Cost	22021062	Development of Regulations, Standards and Guidelines		<b>7,000,000.00</b>		
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Overhead Cost Total</b>			<b>7,809,963.38</b>	<b>890,126,500.00</b>	<b>1,283,126,500.00</b>	<b>1,283,126,500.00</b>
012401300100	<b>Pilgrims Welfare Agency</b>	<b>Recurrent Total</b>			<b>39,239,883.34</b>	<b>918,563,376.21</b>	<b>1,283,126,500.00</b>	<b>1,283,126,500.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
016101600100	Kaduna State Peace Commission	Personnel Cost	21010101	Consolidated Salaries	4,979,082.96	9,057,693.24		
016101600100	Kaduna State Peace Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	19,726,816.92	19,360,440.00		
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Personnel Cost Total</b>			<b>24,705,899.88</b>	<b>28,418,133.24</b>	-	-
016101600100	Kaduna State Peace Commission	Overhead Cost	22020102	Local Transport and Traveling ( Others)	2,036,540.00	2,500,000.00	500,000.00	500,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22020116	Duty Tour Allowance-Political		360,000.00	360,000.00	360,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22020202	Telephone charges		900,000.00	900,000.00	900,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22020305	Printing of Non Security Documents		870,000.00	870,000.00	870,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)		48,000.00	48,000.00	48,000.00
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	22020602	Office Rent	3,000,000.00	-		
016101600100	Kaduna State Peace Commission	Overhead Cost	22021001	Refreshment & Meals	879,651.00	80,000.00	80,000.00	80,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22021002	Honorarium & Sitting Allowance		3,828,000.00	3,828,000.00	3,828,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22021003	Publicity & Advertisements		4,500,000.00	4,500,000.00	4,500,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses		230,000.00	230,000.00	230,000.00
016101600100	Kaduna State Peace Commission	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	10,000,000.00	9,135,000.00	14,295,000.00	16,870,000.00
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Overhead Cost Total</b>			<b>17,003,191.00</b>	<b>22,451,000.00</b>	<b>25,611,000.00</b>	<b>28,186,000.00</b>
<b>016101600100</b>	<b>Kaduna State Peace Commission</b>	<b>Recurrent Total</b>			<b>41,709,090.88</b>	<b>50,869,133.24</b>	<b>25,611,000.00</b>	<b>28,186,000.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost	21010101	Consolidated Salaries	20,462,425.92	18,532,814.40		
025000100100	Kaduna State Fiscal Responsibility Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	17,364,396.60	30,451,193.88		
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Personnel Cost Total</b>			<b>37,826,822.52</b>	<b>48,984,008.28</b>	-	-
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22020305	Printing of Non Security Documents		1,750,000.00	1,500,000.00	1,500,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	936,540.00	1,710,000.00	1,890,000.00	2,070,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	7,740.00	270,000.00	315,000.00	337,500.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021001	Refreshment & Meals	340,560.00	1,440,000.00	1,560,000.00	1,800,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	480,000.00	690,000.00	900,000.00
025000100100	Kaduna State Fiscal Responsibility Commission	Overhead Cost	22021066	M & E and Sector Performance Report	1,633,140.00	2,610,000.00	3,015,000.00	3,240,000.00
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Overhead Cost Total</b>			<b>2,917,980.00</b>	<b>8,260,000.00</b>	<b>8,970,000.00</b>	<b>9,847,500.00</b>
<b>025000100100</b>	<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Recurrent Total</b>			<b>40,744,802.52</b>	<b>57,244,008.28</b>	<b>8,970,000.00</b>	<b>9,847,500.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
012500100100	Office of the Head of Service	Personnel Cost	21010101	Consolidated Salaries	84,812,945.40	83,550,767.04		
012500100100	Office of the Head of Service	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	22,937,523.96	22,431,376.08		
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Personnel Cost Total</b>			<b>107,750,469.36</b>	<b>105,982,143.12</b>	-	-
012500100100	Office of the Head of Service	Overhead Cost	22020209	Postages and Courier Services	193,500.00	450,000.00	500,000.00	500,000.00
012500100100	Office of the Head of Service	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,484,540.00	5,552,000.00	16,848,000.00	16,848,000.00
012500100100	Office of the Head of Service	Overhead Cost	22020635	Conduct of Examinations		20,400,000.00	16,400,000.00	16,400,000.00
012500100100	Office of the Head of Service	Overhead Cost	22020901	Bank Charges (Other than Interest)	39,381.12	96,683.52	96,683.52	96,683.52
012500100100	Office of the Head of Service	Overhead Cost	22021001	Refreshment & Meals	5,805,503.10	15,000,000.00	15,000,000.00	15,000,000.00
012500100100	Office of the Head of Service	Overhead Cost	22021014	Annual Budget Expenses		500,000.00	500,000.00	500,000.00
012500100100	Office of the Head of Service	Overhead Cost	22021038	Supervision (M & E)		5,500,000.00	20,000,000.00	20,000,000.00
012500100100	Office of the Head of Service	Overhead Cost	22021043	Stakeholders Sensitization and Mobilizations.		20,000,000.00	5,500,000.00	5,500,000.00
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Overhead Cost Total</b>			<b>8,522,924.22</b>	<b>67,498,683.52</b>	<b>74,844,683.52</b>	<b>74,844,683.52</b>
<b>012500100100</b>	<b>Office of the Head of Service</b>	<b>Recurrent Total</b>			<b>116,273,393.58</b>	<b>173,480,826.64</b>	<b>74,844,683.52</b>	<b>74,844,683.52</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
012500900100	Kaduna State Pension Bureau	Personnel Cost	21010101	Consolidated Salaries	19,763,405.30	30,826,672.32		
012500900100	Kaduna State Pension Bureau	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	6,250,549.80	5,517,582.84		
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Personnel Cost Total</b>			<b>26,013,955.10</b>	<b>36,344,255.16</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	900,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	637,017.48	823,020.00	823,020.00	823,020.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22021060	Development of Archives and Cataloging	15,000,000.00	15,000,000.00	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	10,306,100.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020630	Pension Verification	13,932,000.00	18,000,000.00	18,000,000.00	18,000,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22020901	Bank Charges (Other than Interest)	185,760.00	360,000.00	360,000.00	360,000.00
012500900100	Kaduna State Pension Bureau	Overhead Cost	22021001	Refreshment & Meals	529,416.00	2,184,000.00	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	26,633,125.00	-	-
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Overhead Cost Total</b>			<b>55,701,753.63</b>	<b>88,794,403.30</b>	<b>50,661,278.30</b>	<b>50,661,278.30</b>
<b>012500900100</b>	<b>Kaduna State Pension Bureau</b>	<b>Recurrent Total</b>			<b>81,715,708.73</b>	<b>125,138,658.46</b>	<b>50,661,278.30</b>	<b>50,661,278.30</b>



### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
014700100100	Civil Service Commission, Kaduna State	Personnel Cost	21010101	Consolidated Salaries	63,994,171.49	<b>70,868,974.63</b>	76,270,861.56	79,321,696.03
014700100100	Civil Service Commission, Kaduna State	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	21,176,892.80	<b>42,624,683.98</b>	44,755,918.18	46,546,154.90
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Personnel Cost Total</b>			<b>85,171,064.28</b>	<b>113,493,658.61</b>	<b>121,026,779.74</b>	<b>125,867,850.93</b>
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020305	Printing of Non Security Documents	1,142,649.23	<b>2,451,431.00</b>	2,451,431.00	2,451,431.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020402	Maintenance of Office Furniture		<b>743,032.00</b>	743,032.00	743,032.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	720,303.75	-		
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,662.90	<b>2,406.00</b>	2,406.00	2,406.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021001	Refreshment & Meals	3,005,232.50	<b>3,490,000.00</b>	3,490,000.00	3,490,000.00
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	3,355,368.09	<b>4,033,422.45</b>	4,033,422.45	4,033,422.45
014700100100	Civil Service Commission, Kaduna State	Overhead Cost	22021013	Promotion (Service Wide)	50,787,393.39	<b>50,748,500.00</b>	8,248,500.00	8,248,500.00
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Overhead Cost Total</b>			<b>59,012,609.86</b>	<b>61,468,791.45</b>	<b>18,968,791.45</b>	<b>18,968,791.45</b>
<b>014700100100</b>	<b>Civil Service Commission, Kaduna State</b>	<b>Recurrent Total</b>			<b>144,183,674.15</b>	<b>174,962,450.06</b>	<b>139,995,571.19</b>	<b>144,836,642.38</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
022000100100	Ministry of Finance	Personnel Cost	21010101	Consolidated Salaries	1,205,777,649.28	127,273,178.64		
022000100100	Ministry of Finance	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	33,404,843.40	16,852,094.88		
022000100100	Ministry of Finance	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	2,260,000,000.00	3,651,339,795.24	3,651,339,795.24	3,651,339,795.24
022000100100	Ministry of Finance	Personnel Cost	21020209	Govt 5% Contribution to Pension Scheme	2,400,000,000.00	2,970,067,116.12	2,970,067,116.12	2,970,067,116.12
022000100100	Ministry of Finance	Personnel Cost	21030101	Gratuity and Death Benefits	1,200,000,000.00	2,400,000,000.00	2,400,000,000.00	2,400,000,000.00
022000100100	Ministry of Finance	Personnel Cost	21030102	Pension (Defined Benefits)	3,640,000,000.00	6,087,225,759.72	6,087,225,759.72	1,014,537,626.62
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Personnel Cost Total</b>			<b>10,739,182,492.68</b>	<b>15,252,757,944.60</b>	<b>15,108,632,671.08</b>	<b>10,035,944,537.98</b>
022000100100	Ministry of Finance	Overhead Cost	21020131	Performance Bonus	-	750,000,000.00	750,000,000.00	750,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020102	Local Transport and Traveling ( Others)	10,000,000.00	10,800,000.00	10,800,000.00	10,800,000.00
022000100100	Ministry of Finance	Overhead Cost	22020104	International Transport and Traveling(Others)	258,000,000.00	432,000,000.00	432,000,000.00	432,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	361,351,838.10	396,000,000.00	396,000,000.00	396,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020106	International Transport and Travel-Estacodes	516,000,000.00	516,000,000.00	516,000,000.00	516,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020107	International Transport and Travel-Passage	258,000,000.00	240,000,000.00	240,000,000.00	240,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020201	Electricity Charges	540,000,000.00	750,000,000.00	750,000,000.00	750,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020205	Water Rates & Charges	399,600,000.00	360,000,000.00	360,000,000.00	360,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020301	Office Stationaries/Computer Consumables	648,000,000.00	540,000,000.00	405,000,000.00	270,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020305	Printing of Non Security Documents	108,360,000.00	204,000,000.00	153,000,000.00	102,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020306	Printing of Security Documents	92,880,000.00	10,400,000.00	7,800,000.00	5,200,000.00
022000100100	Ministry of Finance	Overhead Cost	22020701	Financial Consulting	1,161,000,000.00	1,000,000,000.00	1,440,000,000.00	1,440,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020706	Surveying Services	77,400,000.00	96,000,000.00	96,000,000.00	96,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020801	Motor Vehicle Fuel Cost	324,000,000.00	1,084,000,000.00	396,000,000.00	264,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020901	Bank Charges (Other than Interest)	15,480,000.00	16,000,000.00	6,000,000.00	4,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020909	Insurance of Capital Assets	77,400,000.00	50,000,000.00	40,000,000.00	30,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021001	Refreshment & Meals	12,647,160.00	16,000,000.00	12,000,000.00	8,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021007	Welfare Packages	860,000,000.00	840,000,000.00	630,000,000.00	630,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	24,160,000.00	30,000,000.00	45,000,000.00	45,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021038	Supervision (M&E)		3,000,000.00	3,000,000.00	3,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22021066	M & E and Sector Performance Report		4,000,000.00	3,000,000.00	2,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22060101	Foreign Loans and Interest Repayment	25,849,855,164.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22060201	Domestic Loans and Interest Repayment	9,592,751,662.00	5,400,000,000.00	5,400,000,000.00	5,400,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22060204	Settlement of Outstanding Recurrent Liabilities		60,000,000.00	45,000,000.00	30,000,000.00
022000100100	Ministry of Finance	Overhead Cost	22020902	Insurance Premium	77,400,000.00	192,000,000.00	72,000,000.00	48,000,000.00
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Overhead Cost Total</b>			<b>41,264,285,824.10</b>	<b>33,000,200,000.00</b>	<b>32,208,600,000.00</b>	<b>31,832,000,000.00</b>
<b>022000100100</b>	<b>Ministry of Finance</b>	<b>Recurrent Total</b>			<b>52,003,468,316.78</b>	<b>48,252,957,944.60</b>	<b>47,317,232,671.08</b>	<b>41,867,944,537.98</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21010101	Consolidated Salaries	510,147,761.61	1,184,024,100.48		
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	21,745,244.92	54,363,102.96		
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21020131	Performance Bonus	164,726,807.47	283,029,786.08	283,029,786.08	283,029,786.08
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost	21020134	Research/Academic Allowance	24,837,958.73	10,355,270.50	10,355,270.50	10,355,270.50
<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Personnel Cost Total</b>			<b>721,457,772.74</b>	<b>1,531,772,260.02</b>	<b>293,385,056.58</b>	<b>293,385,056.58</b>
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020102	Local Transport and Traveling ( Others)	7,000,000.00	132,579,032.12	162,579,032.12	162,579,032.12
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020402	Maintenance of Office Furniture		22,281,272.00	22,281,272.00	22,281,272.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	5,926,604.69	102,621,596.00	125,121,596.00	170,121,596.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020405	Maintenance of Plants & Generators		51,600,000.00	52,200,000.00	52,800,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020602	Office Rent	7,074,360.00	10,900,000.00	10,900,000.00	10,900,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020701	Financial Consulting		53,153,725.47	53,153,725.47	53,153,725.47
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22020703	Legal Services	10,035,877.33	16,439,118.00	16,439,118.00	16,439,118.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22021001	Refreshment & Meals	3,792,600.00	20,860,000.00	70,860,000.00	70,860,000.00
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		1,000,000.00	1,000,000.00	1,000,000.00
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost	22021029	Supplementary Support to NYSC	13,932,000.00	18,000,000.00	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>76,261,442.02</b>	<b>429,434,743.59</b>	<b>532,534,743.59</b>	<b>578,134,743.59</b>
<b>022000800100</b>	<b>Kaduna State Internal Revenue Service (KADIRS)</b>	<b>Recurrent Total</b>			<b>797,719,214.76</b>	<b>1,961,207,003.61</b>	<b>825,919,800.17</b>	<b>871,519,800.17</b>
022000900100	Directorate of Information and Communication Technology	Personnel Cost	21010101	Consolidated Salaries		105,224,623.20		
022000900100	Directorate of Information and Communication Technology	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		-		

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
022000900100	<b>Directorate of Information and Communication Technology</b>	<b>Personnel Cost Total</b>			-	105,224,623.20	-	-
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22020203	Internet Access Charges		90,656,120.00	110,656,120.00	110,656,120.00
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22020208	Software Charges/ License Renewal		600,000,000.00	1,200,000,000.00	1,200,000,000.00
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22020404	Maintenance of Office / IT Equipment's		85,000,000.00	185,000,000.00	185,000,000.00
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22020602	Office Rent		8,000,000.00	-	-
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22021008	Subscription to Professional Bodies		9,330,000.00	9,330,000.00	9,330,000.00
022000900100	Directorate of Information and Communication Technology	Overhead Cost	22021069	SIFMIS Maintenance and Support Expenses		56,470,000.00	12,000,000.00	12,000,000.00
022000900100	<b>Directorate of Information and Communication Technology</b>	<b>Overhead Cost Total</b>			-	849,456,120.00	1,516,986,120.00	1,516,986,120.00
022000100100	<b>Directorate of Information and Communication Technology</b>	<b>Recurrent Total</b>			-	954,680,743.20	1,516,986,120.00	1,516,986,120.00

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost	21010101	Consolidated Salaries	113,846,026.92	<b>108,914,551.92</b>		
014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	36,215,292.72	<b>75,992,246.88</b>		
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Personnel Cost Total</b>			<b>150,061,319.64</b>	<b>184,906,798.80</b>	-	-
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020208	Software Charges/ License Renewal	216,000.00	<b>240,000.00</b>	360,000.00	360,000.00
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	810,478.19	<b>547,129.44</b>	820,694.16	820,694.16
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	22020416	Upkeep of Offices /Cleaning Services	944,280.00	-		
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost	22021001	Refreshment & Meals	130,053.67	<b>1,188,320.00</b>	1,716,480.00	1,716,480.00
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Overhead Cost Total</b>			<b>2,874,811.86</b>	<b>1,975,449.44</b>	<b>2,897,174.16</b>	<b>2,897,174.16</b>
<b>014800100100</b>	<b>State Independent Electoral Commission (SIECOM)</b>	<b>Recurrent Total</b>			<b>152,936,131.50</b>	<b>186,882,248.24</b>	<b>2,897,174.16</b>	<b>2,897,174.16</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023800100100	Planning and Budget Commission	Personnel Cost	21010101	Consolidated Salaries	101,501,030.04	95,264,564.76		
023800100100	Planning and Budget Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	8,298,859.08	10,237,678.92		
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Personnel Cost Total</b>			<b>109,799,889.12</b>	<b>105,502,243.68</b>	-	-
023800400100	Planning and Budget Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	11,610,000.00	34,830,000.00	11,610,000.00	11,610,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22020629	Nutrition Coordination Activities	100,000,000.00	-		
023800400100	Planning and Budget Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	93,500.00	100,000.00	100,000.00	100,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021001	Refreshment & Meals	15,000,120.00	22,500,180.00	15,000,120.00	15,000,120.00
023800400100	Planning and Budget Commission	Overhead Cost	22021007	Welfare Packages	321,819,134.44	88,000,000.00	-	-
023800400100	Planning and Budget Commission	Overhead Cost	22021013	Promotion (Service Wide)	3,096,000.00	5,096,000.00	5,096,000.00	5,096,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	60,570,000.00	90,855,000.00	181,710,000.00	181,710,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22040127	Recurrent Counterpart Contribution By Government	25,000,000.00	-		
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	50,000,000.00	25,000,000.00	25,000,000.00
023800400100	Planning and Budget Commission	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Implementation	46,440,000.00	209,760,000.00	104,880,000.00	157,320,000.00
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Overhead Cost Total</b>			<b>1,098,628,754.44</b>	<b>501,141,180.00</b>	<b>343,396,120.00</b>	<b>395,836,120.00</b>
<b>023800100100</b>	<b>Planning and Budget Commission</b>	<b>Recurrent Total</b>			<b>1,208,428,643.56</b>	<b>606,643,423.68</b>	<b>343,396,120.00</b>	<b>395,836,120.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023800400100	Kaduna State Bureau of Statistics	Personnel Cost	21010101	Consolidated Salaries	139,417,699.63	146,809,266.00		
023800400100	Kaduna State Bureau of Statistics	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	7,229,320.00	4,367,538.00		
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Personnel Cost Total</b>			<b>146,647,019.63</b>	<b>151,176,804.00</b>	-	-
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020208	Software Charges/ License Renewal	450,000.00	500,000.00	500,000.00	500,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020305	Printing of Non Security Documents		1,740,000.00	1,640,000.00	1,340,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,052,640.00	360,000.00	300,000.00	300,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020901	Bank Charges (Other than Interest)	4,644.00	60,000.00	60,000.00	60,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021001	Refreshment & Meals	303,408.00	240,000.00	240,000.00	240,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22021014	Annual Budget Expenses and Administration		100,000.00	90,000.00	80,000.00
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020203	Internet Access Charges	619,200.00	-	-	-
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	1,238,400.00	-	-	-
023800400100	Kaduna State Bureau of Statistics	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	5,108,400.00	-	-	-
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Overhead Cost Total</b>			<b>8,776,692.00</b>	<b>3,000,000.00</b>	<b>2,830,000.00</b>	<b>2,520,000.00</b>
<b>023800400100</b>	<b>Kaduna State Bureau of Statistics</b>	<b>Recurrent Total</b>			<b>155,423,711.63</b>	<b>154,176,804.00</b>	<b>2,830,000.00</b>	<b>2,520,000.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost	21010101	Consolidated Salaries	12,540,910.44			
						<b>16,242,003.24</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	3,600,000.00			
						<b>5,517,582.84</b>		
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Personnel Cost Total</b>			<b>16,140,910.44</b>	<b>21,759,586.08</b>	-	-
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,114,560.00		1,286,000.00	1,286,000.00
						<b>1,286,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020208	Software Charges/ License Renewal			20,100,000.00	20,100,000.00
					13,500,000.00	<b>20,100,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020404	Maintenance of Office / IT Equipment's			43,000,000.00	43,000,000.00
						<b>43,000,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020901	Bank Charges (Other than Interest)			46,440.00	46,440.00
					46,440.00	<b>46,440.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021001	Refreshment & Meals			554,000.00	554,000.00
					792,576.00	<b>554,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021038	Supervision (M&E)			8,500,000.00	8,500,000.00
					7,755,480.00	<b>8,500,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization			5,760,000.00	5,760,000.00
					11,619,288.00	<b>8,040,000.00</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22021055	Ad-Hoc Staff Expenses			200,000,008.80	200,000,008.80
					135,000,000.00	<b>200,000,008.80</b>		
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020208	Master Data Management System				
					25,250,000.00			
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22020504	Induction of Adhoc Staff at NIMC HQ				
					5,400,000.00			



**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
023800500100	Kaduna Residents Identification Management Agency (KADRIMA)	Overhead Cost	22070104	Service Wide Vote		23,960,000.00	63,960,000.00	63,960,000.00
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Overhead Cost Total</b>			<b>200,478,344.00</b>	<b>305,486,448.80</b>	<b>343,206,448.80</b>	<b>343,206,448.80</b>
<b>023800500100</b>	<b>Kaduna Residents Identification Management Agency (KADRIMA)</b>	<b>Recurrent Total</b>			<b>216,619,254.44</b>	<b>327,246,034.88</b>	<b>343,206,448.80</b>	<b>343,206,448.80</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
032600100100	Ministry of Justice	Personnel Cost	21010101	Consolidated Salaries	192,068,994.10	<b>1,467,842,224.88</b>		
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>207,293,794.44</b>	<b>1,467,842,224.88</b>	-	-
032600100100	Ministry of Justice	Overhead Cost	22020302	Books	-	<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
032600100100	Ministry of Justice	Overhead Cost	22020622	Administration of Criminal Justice Monitoring Committee Expenses	-	<b>28,800,000.00</b>	16,350,000.00	16,350,000.00
032600100100	Ministry of Justice	Overhead Cost	22020637	Court Process & Witnesses	16,143,318.00	<b>22,350,000.00</b>	2,550,000.00	2,550,000.00
032600100100	Ministry of Justice	Overhead Cost	22020703	Legal Services	6,192,000.00	<b>53,560,000.00</b>	109,660,000.00	109,660,000.00
032600100100	Ministry of Justice	Overhead Cost	22020901	Bank Charges (Other than Interest)	270,410,780.00	<b>60,000.00</b>	60,000.00	60,000.00
032600100100	Ministry of Justice	Overhead Cost	22021001	Refreshment & Meals	46,440.00	<b>1,716,000.00</b>	1,716,000.00	1,716,000.00
032600100100	Ministry of Justice	Overhead Cost	22021002	Honorarium & Sitting Allowance	255,420.00	<b>10,000,000.00</b>	48,000,000.00	48,000,000.00
032600100100	Ministry of Justice	Overhead Cost	22021017	Anti-Corruption	73,498,640.00	<b>76,085,000.00</b>	76,085,000.00	74,885,000.00
032600100100	Ministry of Justice	Overhead Cost	22021038	Supervision (M&E)		<b>8,816,000.00</b>	18,816,000.00	18,816,000.00
032600100100	Ministry of Justice	Overhead Cost	22021054	Law Review Committee Expenses	35,090,000.00	<b>11,500,000.00</b>	41,500,000.00	41,500,000.00
<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Overhead Cost Total</b>			<b>401,636,598.00</b>	<b>252,887,000.00</b>	<b>354,737,000.00</b>	<b>353,537,000.00</b>
<b>032600100100</b>	<b>Ministry of Justice</b>	<b>Recurrent Total</b>			<b>608,930,392.44</b>	<b>1,720,729,224.88</b>	<b>354,737,000.00</b>	<b>353,537,000.00</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost	21010101	Consolidated Salaries	21,379,933.08	<b>25,754,903.04</b>		
012400100100	Ministry of Internal Security and Home Affairs	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	14,140,460.88	<b>5,517,582.84</b>		
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Personnel Cost Total</b>			<b>35,520,393.96</b>	<b>31,272,485.88</b>	-	-
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	15,297,990.00	<b>10,504,057.00</b>	10,504,057.00	10,504,057.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,502,737.00	<b>11,323,452.00</b>	11,323,452.00	11,323,452.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020601	Security Services	21,870,315.25	<b>43,740,630.50</b>	43,740,630.50	43,740,630.50
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020604	Security Vote (Including Operations)	620,660,745.72	<b>620,660,745.72</b>	620,660,745.72	620,660,745.72
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22020606	Security Vote (Preventive & Supportive Measure)	3,388,036,340.00	<b>3,388,036,340.00</b>	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)	29,257.20	<b>104,622.00</b>	104,622.00	104,622.00
012400100100	Ministry of Internal Security and Home Affairs	Overhead Cost	22021001	Refreshment & Meals	5,730,821.75	<b>6,812,390.75</b>	6,812,390.75	6,812,390.75
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Overhead Cost Total</b>			<b>4,055,128,206.92</b>	<b>4,081,182,237.97</b>	<b>4,081,182,237.97</b>	<b>4,081,182,237.97</b>
<b>012400100100</b>	<b>Ministry of Internal Security and Home Affairs</b>	<b>Recurrent Total</b>			<b>4,090,648,600.88</b>	<b>4,112,454,723.85</b>	<b>4,081,182,237.97</b>	<b>4,081,182,237.97</b>

### BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
012401800100	Kaduna State Vigilance Service	Personnel Cost	21010101	Consolidated Salaries	3,145,770.00	4,336,276.92		
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>3,145,770.00</b>	<b>4,336,276.92</b>	<b>-</b>	<b>-</b>
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	332,633.30	<b>369,592.55</b>	451,685.10	509,185.10
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020601	Security Services	49,076,820.00	<b>1,773,617.80</b>	1,751,117.80	1,773,617.80
012401800100	Kaduna State Vigilance Service	Overhead Cost	22020901	Bank Charges (Other than Interest)	10,800.00	<b>12,000.00</b>	12,000.00	12,000.00
012401800100	Kaduna State Vigilance Service	Overhead Cost	22021001	Refreshment & Meals	239,760.00	<b>722,000.00</b>	825,000.00	882,000.00
<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Overhead Cost Total</b>			<b>49,660,013.30</b>	<b>2,877,210.35</b>	<b>3,039,802.90</b>	<b>3,176,802.90</b>
<b>012401800100</b>	<b>Kaduna State Vigilance Service</b>	<b>Recurrent Total</b>			<b>52,805,783.30</b>	<b>7,213,487.27</b>	<b>3,039,802.90</b>	<b>3,176,802.90</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
031800100100	Judicial Service Commission	Personnel Cost	21010101	Consolidated Salaries	27,568,684.20	73,262,057.64		
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>77,462,573.64</b>	<b>73,262,057.64</b>	<b>-</b>	<b>-</b>
031800100100	Judicial Service Commission	Overhead Cost	21020135	Robe & Outfit Allowances	16,168,860.00	1,248,000.00	1,248,000.00	1,248,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	18,808,200.00	21,640,000.00	21,640,000.00	21,640,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020112	International Training (Sem. Conf. and Workshop) Travel Cost	17,028,000.00	29,200,000.00	29,200,000.00	29,200,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	6,479,928.00	17,450,000.00	17,450,000.00	17,450,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020201	Electricity Charges	1,671,840.00	2,160,000.00	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	615,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020209	Postages and Courier Services	92,880.00	120,000.00	120,000.00	120,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,351,017.00	2,487,500.00	2,487,500.00	2,487,500.00
031800100100	Judicial Service Commission	Overhead Cost	22020302	Books	199,305.00	417,000.00	67,000.00	67,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020305	Printing of Non Security Documents	4,644,000.00	6,000,000.00	6,000,000.00	6,000,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,359,152.00	6,000,000.00	6,000,000.00	6,000,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020402	Maintenance of Office Furniture		7,500,000.00	7,500,000.00	7,500,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020405	Maintenance of Plants & Generators	352,944.00	5,754,000.00	8,754,000.00	8,754,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020801	Motor Vehicle Fuel Cost	696,600.00	2,160,000.00	2,160,000.00	2,160,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,548,000.00	9,800,000.00	9,800,000.00	9,800,000.00
031800100100	Judicial Service Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	17,492.40	22,600.00	22,600.00	22,600.00
031800100100	Judicial Service Commission	Overhead Cost	22021001	Refreshment & Meals	910,224.00	4,176,000.00	4,176,000.00	4,176,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021004	Medical Expenses	11,300,400.00	3,200,000.00	3,200,000.00	3,200,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021009	Sporting Activities	-	23,950,000.00	23,950,000.00	23,950,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	13,274,100.00	14,650,000.00	14,650,000.00	14,650,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021012	Discipline and Appointment (Service Wide)	4,179,600.00	8,400,000.00	8,400,000.00	8,400,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021013	Promotion (Service Wide)	3,018,600.00	11,400,000.00	11,400,000.00	11,100,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	393,192.00	856,000.00	856,000.00	856,000.00
031800100100	Judicial Service Commission	Overhead Cost	22021038	Supervision (M&E)	5,774,040.00	9,460,000.00	9,460,000.00	9,460,000.00
<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Overhead Cost Total</b>			<b>110,744,384.40</b>	<b>188,666,100.00</b>	<b>191,316,100.00</b>	<b>191,016,100.00</b>
<b>031800100100</b>	<b>Judicial Service Commission</b>	<b>Recurrent Total</b>			<b>188,206,958.04</b>	<b>261,928,157.64</b>	<b>191,316,100.00</b>	<b>191,016,100.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800400100	High Court of Justice	Personnel Cost	21010101	Consolidated Salaries	974,365,919.76	1,264,175,534.52		
031800400100	High Court of Justice	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,228,677.20		
<b>031800400100</b>	<b>High Court of Justice</b>	<b>Personnel Cost Total</b>			<b>974,365,919.76</b>	<b>1,269,404,211.72</b>	<b>-</b>	<b>-</b>
031800400100	High Court of Justice	Overhead Cost	22020101	Local Transport and Traveling (Training)		4,200,000.00	4,200,000.00	4,200,000.00
031800400100	High Court of Justice	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	8,730,720.00	21,280,000.00	21,280,000.00	21,040,000.00
031800400100	High Court of Justice	Overhead Cost	22020106	International Transport and Travel-Estacodes	15,480,000.00	40,000,000.00	40,000,000.00	40,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020112	International Training (Sem. Conf. and Workshop) Travel Cost	23,220,000.00	60,000,000.00	60,000,000.00	60,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020201	Electricity Charges	8,359,200.00	18,000,000.00	18,000,000.00	18,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020202	Telephone charges	3,715,200.00	7,200,000.00	7,200,000.00	7,200,000.00
031800400100	High Court of Justice	Overhead Cost	22020203	Internet Access Charges	464,400.00	840,000.00	840,000.00	840,000.00
031800400100	High Court of Justice	Overhead Cost	22020205	Water Rates & Charges	2,786,400.00	3,600,000.00	3,600,000.00	3,600,000.00
031800400100	High Court of Justice	Overhead Cost	22020208	Software Charges/ License Renewal		7,000,000.00	7,000,000.00	7,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020209	Postages and Courier Services	1,021,680.00	1,320,000.00	1,320,000.00	1,320,000.00
031800400100	High Court of Justice	Overhead Cost	22020301	Office Stationaries/Computer Consumables	20,720,000.00	30,720,000.00	30,720,000.00	30,720,000.00
031800400100	High Court of Justice	Overhead Cost	22020302	Books	1,393,200.00	11,800,000.00	1,800,000.00	1,800,000.00
031800400100	High Court of Justice	Overhead Cost	22020303	News Papers	594,432.00	768,000.00	768,000.00	768,000.00
031800400100	High Court of Justice	Overhead Cost	22020304	Magazines and Periodicals	13,932.00	18,000.00	18,000.00	18,000.00
031800400100	High Court of Justice	Overhead Cost	22020305	Printing of Non Security Documents	20,278,000.00	26,278,000.00	26,278,000.00	26,278,000.00
031800400100	High Court of Justice	Overhead Cost	21020135	Robe & Outfit Allowance	44,610,000.00	52,715,500.00	52,715,500.00	52,715,500.00
031800400100	High Court of Justice	Overhead Cost	22020315	Computer Materials & Supply	619,200.00	800,000.00	800,000.00	800,000.00
031800400100	High Court of Justice	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,498,000.00	7,632,000.00	7,632,000.00	7,632,000.00
031800400100	High Court of Justice	Overhead Cost	22020402	Maintenance of Office Furniture	6,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	31,410,000.00	31,410,000.00	31,410,000.00	31,410,000.00
031800400100	High Court of Justice	Overhead Cost	22020405	Maintenance of Plants & Generators	7,815,852.00	10,098,000.00	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	600,000.00
031800400100	High Court of Justice	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	4,486,104.00	5,796,000.00	5,796,000.00	5,796,000.00
031800400100	High Court of Justice	Overhead Cost	22020501	Local Training	13,913,424.00	6,715,000.00	6,715,000.00	6,715,000.00
031800400100	High Court of Justice	Overhead Cost	22020601	Security Services	18,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020605	Cleaning &Fumigation Services	1,238,400.00	1,600,000.00	1,600,000.00	1,600,000.00
031800400100	High Court of Justice	Overhead Cost	22020702	Information Technology Consulting	1,161,000.00	1,500,000.00	1,500,000.00	1,500,000.00
031800400100	High Court of Justice	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,527,900.00	21,000,000.00	21,000,000.00	21,000,000.00
031800400100	High Court of Justice	Overhead Cost	22020803	Plant/Generator Fuel Cost	38,313,000.00	49,500,000.00	49,500,000.00	49,500,000.00
031800400100	High Court of Justice	Overhead Cost	22020901	Bank Charges (Other than Interest)	71,982.00	93,000.00	93,000.00	93,000.00
031800400100	High Court of Justice	Overhead Cost	22021001	Refreshment & Meals	3,657,150.00	6,375,000.00	6,375,000.00	6,375,000.00
031800400100	High Court of Justice	Overhead Cost	22021002	Honorarium & Sitting Allowance		4,000,000.00	-	-
031800400100	High Court of Justice	Overhead Cost	22021003	Publicity & Advertisements	3,096,000.00	2,000,000.00	2,000,000.00	2,000,000.00
031800400100	High Court of Justice	Overhead Cost	22021004	Medical Expenses	65,000,520.00	76,500,000.00	76,500,000.00	76,500,000.00

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
031800400100	High Court of Justice	Overhead Cost	22021007	Welfare Packages	3,096,000.00	<b>4,000,000.00</b>	4,000,000.00	4,000,000.00
031800400100	High Court of Justice	Overhead Cost	22021008	Subscription to Professional Bodies		<b>2,500,000.00</b>	2,500,000.00	2,500,000.00
031800400100	High Court of Justice	Overhead Cost	22021014	Annual Budget Expenses and Administration		<b>1,310,000.00</b>	1,310,000.00	1,310,000.00
031800400100	High Court of Justice	Overhead Cost	22021021	Special Days/Celebrations		<b>9,300,000.00</b>	9,300,000.00	9,300,000.00
031800400100	High Court of Justice	Overhead Cost	22021022	Donations to Institutions & Organizations		<b>2,000,000.00</b>	4,000,000.00	4,000,000.00
<b>031800400100</b>	<b>High Court of Justice</b>	<b>Overhead Cost Total</b>			<b>357,756,096.00</b>	<b>557,468,500.00</b>	<b>519,988,500.00</b>	<b>519,988,500.00</b>
<b>031800400100</b>	<b>High Court of Justice</b>	<b>Recurrent Total</b>			<b>1,332,122,015.76</b>	<b>1,826,872,711.72</b>	<b>541,268,500.00</b>	<b>541,028,500.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800700100	Customary Court of Appeal	Personnel Cost	21010101	Consolidated Salaries	607,730,665.80	498,607,620.00		
031800700100	Customary Court of Appeal	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	5,517,222.84	3,101,292.00		
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Personnel Cost Total</b>			<b>613,247,888.64</b>	<b>501,708,912.00</b>	-	-
031800700100	Customary Court of Appeal	Overhead Cost	21020109	Furniture Allowance		3,742,666.00	3,742,666.00	3,742,666.00
031800700100	Customary Court of Appeal	Overhead Cost	22020102	Local Transport and Traveling ( Others)		2,500,000.00	2,500,000.00	2,500,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	14,228,983.80	13,110,000.00	13,110,000.00	12,870,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020106	International Transport and Travel-Estacodes	15,325,200.00	21,800,000.00	21,800,000.00	21,800,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop)	5,823,189.00	13,963,000.00	13,963,000.00	13,963,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020201	Electricity Charges	5,749,272.00	2,160,000.00	2,160,000.00	2,160,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020202	Telephone charges		600,000.00	600,000.00	600,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020203	Internet Access Charges	1,114,560.00	600,000.00	600,000.00	600,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020205	Water Rates & Charges		615,000.00	615,000.00	615,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020208	Software Charges/ License Renewal		100,000.00	100,000.00	100,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020209	Postages and Courier Services		120,000.00	120,000.00	120,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,586,700.00	19,864,500.00	19,864,500.00	19,864,500.00
031800700100	Customary Court of Appeal	Overhead Cost	22020302	Books		8,092,000.00	8,092,000.00	8,092,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020303	News Papers		1,536,000.00	1,536,000.00	1,536,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020304	Magazines and Periodicals		180,000.00	180,000.00	180,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020305	Printing of Non Security Documents	3,426,111.00	4,176,500.00	4,176,500.00	4,176,500.00
031800700100	Customary Court of Appeal	Overhead Cost	21020135	Robe & Outfit Allowance	39,411,582.32	19,908,500.00	21,780,000.00	21,780,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		7,584,000.00	7,584,000.00	7,584,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020402	Maintenance of Office Furniture		7,500,000.00	7,500,000.00	7,500,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.		30,000,000.00	30,000,000.00	30,000,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	11,209,842.00	15,000,000.00	15,000,000.00	15,000,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020405	Maintenance of Plants & Generators	1,857,600.00	7,080,000.00	7,080,000.00	7,080,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020406	Other Maintenance Services	2,577,420.00	5,000,000.00	5,000,000.00	5,000,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020601	Security Services	2,089,800.00	18,360,000.00	18,360,000.00	18,360,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020603	Residential Rent	10,612,472.95	22,974,010.36	22,974,010.36	22,974,010.36
031800700100	Customary Court of Appeal	Overhead Cost	22020607	Overseas Medical Treatment & Expenses		17,950,000.00	17,950,000.00	17,950,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,980,690.00	2,160,000.00	2,160,000.00	2,160,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,973,700.00	9,800,000.00	9,800,000.00	9,800,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22020901	Bank Charges (Other than Interest)	5,944.32	22,960.00	22,960.00	22,960.00



**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
031800700100	Customary Court of Appeal	Overhead Cost	22021001	Refreshment & Meals	945,286.20	<b>1,140,000.00</b>	1,140,000.00	1,140,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22021004	Medical Expenses	23,220,000.00	<b>30,750,000.00</b>	30,750,000.00	30,750,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22021007	Welfare Packages	3,312,720.00	-		
031800700100	Customary Court of Appeal	Overhead Cost	22021014	Annual Budget Expenses and Administration		<b>716,000.00</b>	716,000.00	716,000.00
031800700100	Customary Court of Appeal	Overhead Cost	22021022	Donations to Institutions & Organizations		<b>6,000,000.00</b>	8,000,000.00	8,000,000.00
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Overhead Cost Total</b>			<b>149,451,073.59</b>	<b>295,105,136.36</b>	<b>298,976,636.36</b>	<b>298,736,636.36</b>
<b>031800700100</b>	<b>Customary Court of Appeal</b>	<b>Recurrent Total</b>			<b>762,698,962.23</b>	<b>796,814,048.36</b>	<b>298,976,636.36</b>	<b>298,736,636.36</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800500100	Sharia Court of Appeal	Personnel Cost	21010101	Consolidated Salaries	981,623,244.00	<b>901,789,615.00</b>		
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>981,935,211.00</b>	<b>901,789,615.00</b>	-	-
031800500100	Sharia Court of Appeal	Overhead Cost	22020103	International Transport and		<b>17,500,000.00</b>	17,500,000.00	17,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	12,384,000.00	<b>10,440,000.00</b>	10,440,000.00	10,440,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020106	International Transport and Travel-Estacodes	16,254,000.00	<b>6,250,000.00</b>	6,250,000.00	6,250,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020112	International Training (Sem. Conf. and Workshop) Travel Cost	8,901,000.00	<b>22,500,000.00</b>	22,500,000.00	22,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020201	Electricity Charges	1,393,200.00	<b>2,700,000.00</b>	2,700,000.00	2,700,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020202	Telephone charges	464,400.00	<b>1,800,000.00</b>	1,800,000.00	1,800,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020203	Internet Access Charges	696,600.00	<b>1,800,000.00</b>	1,800,000.00	1,800,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020205	Water Rates & Charges	557,280.00	<b>1,260,000.00</b>	1,260,000.00	1,260,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020301	Office Stationaries/Computer Consumables	2,167,200.00	<b>6,768,000.00</b>	6,768,000.00	6,768,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020302	Books	1,935,000.00	<b>7,500,000.00</b>	7,500,000.00	7,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020109	Local Transport and Travelling (Training)	2,709,000.00			
031800500100	Sharia Court of Appeal	Overhead Cost	22020114	Local Training (Sem, Conf. and W/s)	3,773,250.00			
031800500100	Sharia Court of Appeal	Overhead Cost	22020303	News Papers		<b>768,000.00</b>	768,000.00	768,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020304	Magazines and Periodicals		<b>2,068,000.00</b>	2,068,000.00	2,068,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020305	Printing of Non Security Documents	2,322,000.00	<b>5,000,000.00</b>	5,000,000.00	5,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	21020135	Robe & Outfit Allowance	27,520,000.00	<b>23,500,000.00</b>	23,500,000.00	23,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020315	Computer Materials & Supply	1,935,000.00	<b>1,680,000.00</b>	1,680,000.00	1,680,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,786,400.00	<b>1,760,000.00</b>	1,760,000.00	1,760,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020402	Maintenance of Office Furniture	7,546,500.00	<b>2,250,000.00</b>	2,250,000.00	2,250,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	3,870,000.00	<b>2,500,000.00</b>	2,500,000.00	2,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020405	Maintenance of Plants & Generators	3,250,800.00	<b>2,340,000.00</b>	2,340,000.00	2,340,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020406	Other Maintenance Services	3,870,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020503	Local Training ( Regular)	-	<b>6,500,000.00</b>	6,500,000.00	6,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020601	Security Services	1,764,720.00	<b>11,280,000.00</b>	11,280,000.00	11,280,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020602	Office Rent	6,772,500.00	<b>2,625,000.00</b>	2,625,000.00	2,625,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020607	Overseas Medical Treatment & Expenses		<b>27,000,000.00</b>	27,000,000.00	27,000,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020636	Local Medical Treatment & Expenses	23,374,800.00	<b>1,050,000.00</b>	1,050,000.00	1,050,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,192,000.00	<b>5,400,000.00</b>	5,400,000.00	5,400,000.00

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
031800500100	Sharia Court of Appeal	Overhead Cost	22020803	Plant/Generator Fuel Cost		<b>5,500,000.00</b>	5,500,000.00	5,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22020901	Bank Charges (Other than Interest)	7,244.64	<b>5,000.00</b>	5,000.00	5,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021001	Refreshment & Meals	6,192,000.00	<b>4,500,000.00</b>	4,500,000.00	4,500,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021007	Welfare Packages	5,089,050.00	<b>4,200,000.00</b>	4,200,000.00	4,200,000.00
031800500100	Sharia Court of Appeal	Overhead Cost	22021014	Annual Budget Expenses and Administration	309,600.00	<b>856,000.00</b>	856,000.00	856,000.00
<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Overhead Cost Total</b>			<b>154,037,544.64</b>	<b>199,300,000.00</b>	<b>199,300,000.00</b>	<b>199,300,000.00</b>
<b>031800500100</b>	<b>Sharia Court of Appeal</b>	<b>Recurrent Total</b>			<b>1,135,972,755.64</b>	<b>1,101,089,615.00</b>	<b>199,300,000.00</b>	<b>199,300,000.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011200300100	Kaduna State Legislature	Personnel Cost	21010101	Consolidated Salaries	545,454,676.35	<b>638,384,733.00</b>	670,303,969.65	703,819,168.13
011200300100	Kaduna State Legislature	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	817,462,765.76	<b>967,571,808.68</b>	1,013,850,399.11	1,064,542,919.07
011200300100	Kaduna State Legislature	Personnel Cost	21030110	Severance Gratuity	201,453,795.39	-		
<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Personnel Cost Total</b>			<b>1,564,371,237.50</b>	<b>1,605,956,541.68</b>	<b>1,684,154,368.76</b>	<b>1,768,362,087.20</b>
011200300100	Kaduna State Legislature	Overhead Cost	22020101	Local Transport and Traveling (Training)	19,096,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	1,403,556.00	<b>1,470,000.00</b>	1,470,000.00	1,470,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020106	International Transport and Travel-Estacodes	479,111,174.00	<b>706,365,000.00</b>	718,365,000.00	718,365,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020113	Local Training (Regular) Travel Cost	172,106,128.00	<b>30,127,500.00</b>	20,085,000.00	20,085,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	102,672,000.00	<b>128,340,000.00</b>	128,340,000.00	128,340,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020116	Duty Tour Allowance-Political	15,037,240.68	<b>20,650,000.00</b>	17,700,000.00	17,700,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020201	Electricity Charges	8,134,896.00	<b>8,520,000.00</b>	8,520,000.00	8,520,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020203	Internet Access Charges	25,802,515.20	<b>27,024,000.00</b>	27,024,000.00	27,024,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020205	Water Rates & Charges	3,609,144.00	<b>7,020,000.00</b>	7,020,000.00	7,020,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020301	Office Stationaries/Computer Consumables	53,390,135.94	<b>75,657,600.00</b>	59,307,600.00	59,307,600.00
011200300100	Kaduna State Legislature	Overhead Cost	22020303	News Papers	4,356,275.00	<b>4,562,500.00</b>	4,562,500.00	4,562,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020305	Printing of Non Security Documents	28,644,954.80	<b>30,151,000.00</b>	30,151,000.00	30,151,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	14,443,546.04	<b>40,250,700.00</b>	28,113,200.00	28,737,200.00
011200300100	Kaduna State Legislature	Overhead Cost	22020402	Maintenance of Office Furniture	2,234,232.00	<b>5,000,004.00</b>	5,000,004.00	5,000,004.00
011200300100	Kaduna State Legislature	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs.	6,217,430.36	<b>8,000,492.00</b>	8,721,962.00	9,933,992.00
011200300100	Kaduna State Legislature	Overhead Cost	22020404	Maintenance of Office / IT Equipment's	1,002,540.00	<b>1,050,000.00</b>	1,050,000.00	1,050,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020405	Maintenance of Plants & Generators	22,574,742.19	<b>23,643,425.00</b>	24,736,685.00	25,022,195.00
011200300100	Kaduna State Legislature	Overhead Cost	22020601	Security Services	57,288,000.00	<b>60,000,000.00</b>	60,000,000.00	60,000,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020605	Cleaning & Fumigation Services	14,207,424.00	<b>14,880,000.00</b>	14,880,000.00	14,880,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020607	Overseas Medical Treatment & Expenses	32,000,000.00	<b>30,030,000.00</b>	38,010,000.00	45,990,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020608	ADC/Orderlies & Other Escort Expenditure	2,345,943.60	<b>24,960,000.00</b>	24,960,000.00	24,960,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020701	Financial Consulting	29,130,948.00	<b>30,510,000.00</b>	30,510,000.00	30,510,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020703	Legal Services	24,060,960.00	<b>25,200,000.00</b>	25,200,000.00	25,200,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020801	Motor Vehicle Fuel Cost	7,860,391.00	<b>8,235,500.00</b>	8,235,500.00	8,235,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020803	Plant/Generator Fuel Cost	18,714,080.00	<b>19,600,000.00</b>	19,600,000.00	19,600,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22020901	Bank Charges (Other than Interest)	449,367.07	<b>470,640.00</b>	470,640.00	470,640.00
011200300100	Kaduna State Legislature	Overhead Cost	22020902	Insurance Premium	65,600,000.00	<b>105,700,000.00</b>	161,100,000.00	213,700,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021002	Honorarium & Sitting Allowance	10,518,076.80	<b>11,016,000.00</b>	11,016,000.00	11,016,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021003	Publicity & Advertisements	79,873,794.00	<b>83,655,000.00</b>	111,540,000.00	139,425,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021004	Medical Expenses	25,525,746.00	<b>8,759,000.00</b>	10,510,800.00	12,262,600.00
011200300100	Kaduna State Legislature	Overhead Cost	22021006	Postages & Courier Services	143,363.22	<b>150,150.00</b>	171,150.00	192,150.00
011200300100	Kaduna State Legislature	Overhead Cost	22021007	Welfare Packages	303,251,345.28	<b>327,513,600.00</b>	327,513,600.00	327,513,600.00
011200300100	Kaduna State Legislature	Overhead Cost	22021008	Subscription to Professional Bodies	4,800,000.00	<b>63,750,000.00</b>	67,950,000.00	74,250,000.00

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011200300100	Kaduna State Legislature	Overhead Cost	22021014	Annual Budget Expenses and Administration	1,432,200.00	1,500,000.00	1,500,000.00	1,500,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021022	Donations to Institutions & Organizations	14,322,000.00	15,000,000.00	16,650,000.00	18,300,000.00
011200300100	Kaduna State Legislature	Overhead Cost	22021024	Committees & Commissions Expenses	1,641,359,540.96	1,933,335,200.00	1,933,335,200.00	1,933,335,200.00
011200300100	Kaduna State Legislature	Overhead Cost	22021026	Entertainment & Hospitality	224,683,058.60	235,319,500.00	269,767,000.00	304,214,500.00
011200300100	Kaduna State Legislature	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	1,282,621.03			
011200300100	Kaduna State Legislature	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	3,731,167.44			
011200300100	Kaduna State Legislature	Overhead Cost	22020503	Local Training (Regular)	77,695,668.00			
011200300100	Kaduna State Legislature	Overhead Cost	22020401	Citizens Engagement	1,600,000,000.00			
011200300100	Kaduna State Legislature	Overhead Cost	22021027	Traditional Gifts	4,361,049.00	4,567,500.00	9,135,000.00	13,702,500.00
<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Overhead Cost Total</b>			<b>5,204,473,254.21</b>	<b>4,141,984,311.00</b>	<b>4,252,221,841.00</b>	<b>4,391,546,181.00</b>
<b>011200300100</b>	<b>Kaduna State Legislature</b>	<b>Recurrent Total</b>			<b>6,768,844,491.71</b>	<b>5,747,940,852.68</b>	<b>5,936,376,209.76</b>	<b>6,159,908,268.20</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
011200400100	Kaduna State Legislative Service Commission	Personnel Cost	21010101	Consolidated Salaries	66,808,869.72	42,269,254.20		
011200400100	Kaduna State Legislative Service Commission	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	17,364,399.60	45,273,207.24		
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Personnel Cost Total</b>			<b>84,173,269.32</b>	<b>87,542,461.44</b>	-	-
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	29,560,002.00	12,000,000.00	12,000,000.00	12,000,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	6,720,000.00	6,040,000.00	6,040,000.00	6,040,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020116	Duty Tour Allowance-Political	29,550,000.00	18,000,000.00	18,000,000.00	18,000,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020201	Electricity Charges	281,000.00	725,000.00	725,000.00	725,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020301	Office Stationaries/Computer Consumables	1,589,000.00	2,189,000.00	2,189,000.00	2,189,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020305	Printing of Non Security Documents	1,815,000.00	890,000.00	890,000.00	890,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	21020135	Robe & Outfit Allowance	7,985,000.00	7,035,000.00	7,035,000.00	7,035,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment		3,372,000.00	3,372,000.00	3,372,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	210,000.00	213,000.00	213,000.00	213,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	16,150,000.00	24,730,000.00	24,730,000.00	24,730,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,570,800.00	4,212,000.00	4,212,000.00	4,212,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22020901	Bank Charges (Other than Interest)	60,000.00	60,000.00	60,000.00	60,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021001	Refreshment & Meals	1,029,600.00	1,346,800.00	1,346,800.00	1,346,800.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021007	Welfare Packages	22,902,998.00	31,540,000.00	31,540,000.00	31,540,000.00
011200400100	Kaduna State Legislative Service Commission	Overhead Cost	22021014	Annual Budget Expenses and Administration	242,000.00	336,400.00	336,400.00	336,400.00
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Overhead Cost Total</b>			<b>122,665,400.00</b>	<b>112,689,200.00</b>	<b>112,689,200.00</b>	<b>112,689,200.00</b>
<b>011200400100</b>	<b>Kaduna State Legislative Service Commission</b>	<b>Recurrent Total</b>			<b>206,838,669.32</b>	<b>200,231,661.44</b>	<b>112,689,200.00</b>	<b>112,689,200.00</b>

## BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024

Organization Code	Organization Description	Expenditure Type	Financial Code	Expenditure Description	2023 Approved Revised	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
014000300100	Kaduna State Audit Service Board	Personnel Cost	21010101	Consolidated Salaries		30,000,000.00	30,600,000.00	31,212,000.00
014000300100	Kaduna State Audit Service Board	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries		5,000,000.00	5,100,000.00	5,202,000.00
<b>014000300100</b>	<b>Kaduna State Audit Service Board</b>	<b>Personnel Cost Total</b>			-	<b>35,000,000.00</b>	<b>35,700,000.00</b>	<b>36,414,000.00</b>
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020105	Duty Tour Allowance (Civil Servant)		1,852,000.00	1,852,000.00	1,852,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020108	Local Transport & Travels - Civil Servants		2,232,000.00	232,000.00	232,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020114	Local Training (Seminars, Workshop & Conferences)		2,804,000.00	804,000.00	804,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020203	Internet Access Charges		300,000.00	300,000.00	300,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020305	Printing Of Non Security Documents		1,800,000.00	4,800,000.00	4,800,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020401	Maintenance Of Motor Vehicle / Transport Equipment		1,600,000.00	21,600,000.00	21,600,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020801	Motor Vehicle Fuel Cost		5,828,000.00	5,828,000.00	5,828,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22020901	Bank Charges (Other Than Interest)		350,000.00	350,000.00	350,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22021001	Refreshment & Meals		825,000.00	825,000.00	825,000.00
014000300100	Kaduna State Audit Service Board	Overhead Cost	22021014	Annual Budget Expenses And Administration		1,056,000.00	1,056,000.00	1,056,000.00
<b>014000300100</b>	<b>Kaduna State Audit Service Board</b>	<b>Overhead Cost Total</b>			-	<b>18,647,000.00</b>	<b>37,647,000.00</b>	<b>37,647,000.00</b>
<b>014000300100</b>	<b>Kaduna State Audit Service Board</b>	<b>Recurrent Total</b>			-	<b>53,647,000.00</b>	<b>73,347,000.00</b>	<b>74,061,000.00</b>

**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
014000100100	Office of the State Auditor-General	Personnel Cost	21010101	Consolidated Salaries	87,048,943.20	<b>108,425,302.92</b>		
014000100100	Office of the State Auditor-General	Personnel Cost	21010103	Consolidated Revenue Fund Charges - Salaries	4,108,152.00	<b>4,108,152.00</b>		
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Personnel Cost Total</b>			<b>91,157,095.20</b>	<b>112,533,454.92</b>	-	-
014000100100	Office of the State Auditor-General	Overhead Cost	22020105	Duty Tour Allowance (Civil Servant)	1,046,448.00	<b>1,852,000.00</b>	1,852,000.00	1,852,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020108	Local Transport & Travels - Civil Servants	5,179,568.00	<b>232,000.00</b>	232,000.00	232,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020114	Local Training (Seminars, Workshop & Conferences)	3,390,096.00	<b>804,000.00</b>	804,000.00	804,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020203	Internet Access Charges	232,200.00	<b>300,000.00</b>	300,000.00	300,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020305	Printing Of Non Security Documents		<b>4,800,000.00</b>	4,800,000.00	4,800,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020401	Maintenance Of Motor Vehicle / Transport Equipment	3,096,000.00	<b>21,600,000.00</b>	21,600,000.00	21,600,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020709	Audit Fees	85,000,000.00	<b>120,000,000.00</b>	120,000,000.00	120,000,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22020801	Motor Vehicle Fuel Cost		<b>5,828,000.00</b>	5,828,000.00	5,828,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021058	Affiliation Expenses	2,000,000.00	-		
014000100100	Office of the State Auditor-General	Overhead Cost	22020901	Bank Charges (Other Than Interest)	270,900.00	<b>350,000.00</b>	350,000.00	350,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021001	Refreshment & Meals	1,638,550.00	<b>825,000.00</b>	825,000.00	825,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021008	Subscription To Professional Bodies		<b>500,000.00</b>	500,000.00	500,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021014	Annual Budget Expenses And Administration		<b>1,056,000.00</b>	1,056,000.00	1,056,000.00
014000100100	Office of the State Auditor-General	Overhead Cost	22021023	Final Accounts And Budget Preparation Expenses	35,720,000.00	<b>52,500,000.00</b>	52,500,000.00	52,500,000.00
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Overhead Cost Total</b>			<b>137,573,762.00</b>	<b>210,647,000.00</b>	<b>210,647,000.00</b>	<b>210,647,000.00</b>
<b>014000100100</b>	<b>Office of the State Auditor-General</b>	<b>Recurrent Total</b>			<b>228,730,857.20</b>	<b>323,180,454.92</b>	<b>210,647,000.00</b>	<b>210,647,000.00</b>



**BREAKDOWN OF DRAFT RECURRENT EXPENDITURE 2024**

<b>Organization Code</b>	<b>Organization Description</b>	<b>Expenditure Type</b>	<b>Financial Code</b>	<b>Expenditure Description</b>	<b>2023 Approved Revised</b>	<b>2024 Draft Appropriation</b>	<b>2025 Draft Estimates</b>	<b>2026 Draft Estimates</b>
014000200100	Office of the Auditor-General (Local Governments)	Personnel Cost	21010101	Consolidated Salaries	109,400,747.16	122,512,090.32		
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>109,400,747.16</b>	<b>122,512,090.32</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	12,952,000.00	12,952,000.00	12,952,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020305	Printing of Non Security Documents	482,202.00	290,000.00	290,000.00	290,000.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020504	Local Training (Seminars, Conferences & Workshops)	2,032,988.40	3,634,400.00	3,634,400.00	3,634,400.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020701	Financial Consulting	34,830,000.00	15,000,000.00	15,000,000.00	15,000,000.00
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	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,167,200.00			
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22020901	Bank Charges (Other than Interest)		12,500.04	12,500.04	12,500.04
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22021001	Refreshment & Mealsz	575,546.40	1,007,800.00	1,007,800.00	1,007,800.00
014000200100	Office of the Auditor-General (Local Governments)	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	33,000,000.00	34,200,000.00	34,200,000.00	34,200,000.00
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Overhead Cost Total</b>			<b>77,087,936.80</b>	<b>67,096,700.04</b>	<b>67,096,700.04</b>	<b>53,854,700.04</b>
<b>014000200100</b>	<b>Office of the Auditor-General (Local Governments)</b>	<b>Recurrent Total</b>			<b>186,488,683.96</b>	<b>189,608,790.36</b>	<b>67,096,700.04</b>	<b>53,854,700.04</b>

**SUMMARY OF CAPITAL DEVELOPMENT RECEIPTS YEAR 2024**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
	Opening Balance		9,621,859,429.19
A	Transfer from Recurrent Budget Surplus	60,784,038,858.11	85,906,533,753.71
B	Value Added Tax (VAT)	30,756,738,525.96	50,000,000,000.00
C	Internal Loans and Credit	-	-
D	External Loans	61,662,182,999.07	150,067,940,000.00
E	External Grants	20,999,967,529.00	1,978,022,357.41
F	Internal Grants	62,769,276,112.95	19,762,221,047.97
G	Sales of Government Assets	4,000,000,000.00	1,500,000,000.00
	<b>Grand Total</b>	<b>240,972,204,025.09</b>	<b>318,836,576,588.28</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**A Transfer from Recurrent Budget Surplus**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	Transfer from Recurrent Budget Surplus	60,784,038,858.11	85,906,533,753.71
	<b>Total Transfer from Recurrent Budget Surplus</b>	<b>60,784,038,858.11</b>	<b>85,906,533,753.71</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**B Value Added Tax (VAT)**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED REVISIED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	Value Added Tax (VAT)	30,756,738,525.96	50,000,000,000.00
	<b>Total Value Added Tax (VAT)</b>	<b>30,756,738,525.96</b>	<b>50,000,000,000.00</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**C Internal Loans**

S/N	REVENUE	2023 APPROVED REVISIED APPROPRIATION	2024 DRAFT APPROPRIATION
1		-	
	<b>Total Internal Loans</b>	-	-

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**D External Loans**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED REVISED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	Zaria Water Supply and Expansion Project IsDB.	10,453,680,000.00	
2	Kaduna State Power Supply Company Exim Bank (India)	1,609,940,000.00	1,609,940,000.00
3	Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)	15,230,950,000.00	3,000,000,000.00
4	Bus Rapid Transport (BRT) Project (FDB)	17,406,800,000.00	4,158,000,000.00
5	World Bank Nigeria CARES Program	4,200,000,000.00	1,500,000,000.00
6	Reaching Out of School Children (ROOSC) Project	3,888,500,000.00	
7	World Bank AGILE Programme	8,000,000,000.00	12,500,000,000.00
8	Sustainable Urban- Rural Water, Sanitation and Hygiene (SURWASH) across the State	872,312,999.07	8,000,000,000.00
9	Agro-Climate Resilience in Semi-Arid Landscapes (ACReSAL)		1,000,000,000.00
12	Livestock Production Resilience Support Project. (L-PRES) - World Bank		1,500,000,000.00
13	RAAMP (Rural Access and Agricultural Marketing Project)		16,800,000,000.00
14	Rural Infrastructure Development (AFRI EXIM BANK LOAN)		100,000,000,000.00
	<b>Total External Loans</b>	<b>61,662,182,999.07</b>	<b>150,067,940,000.00</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**E External Grants**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED REVISED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	Neglected Tropical Disease Control Programme (ONCHO)	138,000,000.00	
2	Better Education Service Delivery for All (BESDA)	11,459,925,240.00	
3	PHC and Routine Immunization MoU (BMGF/DfID/UNICEF)	252,000,000.00	450,000,000.00
4	Strengthen system for quality assurance and quality control of malaria diagnostic treatment (Malaria Programme)	4,882,751,826.33	
5	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB)	417,290,462.67	
6	Impact Project (World Bank Project) - SPHCB	1,050,000,000.00	1,528,022,357.41
7	Reaching Out of School Children (ROOSC) Project	2,750,000,000.00	
8	RAAMP (Rural Access and Agricultural Marketing Project)	50,000,000.00	
	<b>Total External Grants</b>	<b>20,999,967,529.00</b>	<b>1,978,022,357.41</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**F Internal Grants**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED REVISED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	UBEC Intervention on Teachers' Professional Development	326,000,800.50	140,700,000.00
2	UBE Intervention on Infrastructure	5,193,426,646.97	2,592,583,691.60
3	UBEC Special Education Intervention	100,000,000.00	
4	UBEC Special Education Quality Assurance	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	235,000,000.00	250,000,000.00
9	Tertiary Education Trust Fund (KASU) Normal Intervention	680,000,000.00	40,000,000.00
10	TETFund (Zonal Intervention) (KASU)	200,000,000.00	50,000,000.00
11	Presidential Needs Assessment Intervention Projects (KASU)	290,000,000.00	200,000,000.00
12	Tertiary Education Trust Fund (KASU) Special Intervention	250,000,000.00	500,000,000.00
13	TETFund Special High Impact Intervention Projects (KASU)	500,000,000.00	
14	Nigeria Erosion and Watershed Management Project (NEWMAP)/AcreaSAL	3,209,640,000.00	
15	Reimbursement from Local Governments for Compensation to victims of Communal Violence	1,000,000,000.00	1,000,000,000.00
16	Contribution from Local Governments to Kafanchan Municipal Authority	1,089,274,834.51	2,184,188,466.44
17	Contribution from Local Governments to Kaduna Capital Territory	1,689,502,564.54	2,185,240,546.41
18	Contribution from Local Governments to Zaria Metropolitan Authority	1,339,684,036.11	2,172,290,166.64
19	Contribution from Local Governments for Security	786,868,050.14	786,868,050.14
20	60% Contribution from Local Governments for Salaries of Local Government Health Workers - SPHCB		4,524,204,531.58
21	Contribution from LGAs for Overhead to PHCs		152,400,000.00
22	Contributions from LGAs for IPDs/Emergencies (EMT) - SPHCB		230,000,000.00
23	1% Local Government Training Funds	361,172,945.13	361,172,945.13
24	0.01% JAAC Administrative Fees to Ministry for Local Government Affairs	67,598,004.36	
25	Tax Refund from Federal Government	6,129,530,657.35	
26	Expected Refund from Federal Government (Including Danmagaji projects)	18,000,000,000.00	
27	UBEC Intervention Fund 2021/2022	4,000,000,000.00	
28	TETFund (NBPZ) Normal Intervention	396,780,086.00	575,510,208.00
29	TETFund (NBPZ) Zonal Intervention 2021/2022	130,000,000.00	
30	Basic Health Care Provision Fund (BHCPF) - SPHCB	1,017,000,000.00	633,586,478.03



31	Partnership for Expanded Water Supply Sanitation and Hygiene (PE-WASH) Project	600,000,000.00	400,000,000.00
32	Basic Health Care Provision Fund (BHCPF) - KADCHMA	540,782,965.36	683,475,964.00
33	60% Contribution from LG for PHC's Capital Projects	3,640,075,514.81	
34	NIMASA Intervention (KASU)	1,000,000,000.00	
35	Gains on Foreign Exchange	4,000,000,000.00	
36	BUA Foundation Intervention (KASU)	2,800,000,000.00	
37	CBN Intervention (KASU)	3,000,000,000.00	
38	Reducing Emission from Deforestation and Forest Degredation		100,000,000.00
	<b>Total Internal Grants</b>	<b>62,769,276,112.95</b>	<b>19,762,221,047.97</b>

**BREAKDOWN OF CAPITAL DEVELOPMENT RECEIPTS**

**G Sales of Government Assets**

<b>S/N</b>	<b>REVENUE</b>	<b>2023 APPROVED REVISED APPROPRIATION</b>	<b>2024 DRAFT APPROPRIATION</b>
1	Sales of Non-Essential Government Assets	4,000,000,000.00	1,500,000,000.00
	<b>Total Sales of Government Assets</b>	<b>4,000,000,000.00</b>	<b>1,500,000,000.00</b>

## KADUNA STATE GOVERNMENT DRAFT BUDGET 2024

### SECTORAL SUMMARY

	SECTORS	2023 Approved Appropriation	2024 Draft Appropriation	2025 Proposed Estimates	2026 Proposed Estimates
<b>A</b>	<b>Sub-Sector: Economic</b>				
1	Agriculture	750,417,543.75	22,549,870,035.10	19,589,171,575.00	19,179,435,075.00
2	Business, Innovation and Technology	1,230,825,051.66	1,247,820,401.08	4,927,142,448.72	4,893,642,448.72
3	Housing and Urban Development	6,389,719,950.74	7,944,705,910.23	21,571,366,594.04	23,689,898,862.25
4	Public Works and Infrastructure	47,277,305,071.30	57,131,513,937.34	102,780,476,319.23	108,300,306,969.23
	<b>Total for Sub-Sector: Economic</b>	<b>55,648,267,617.45</b>	<b>88,873,910,283.75</b>	<b>148,868,156,936.99</b>	<b>156,063,283,355.19</b>
<b>B</b>	<b>Sub-Sector: Social</b>				
1	Education	76,427,348,751.21	82,554,445,158.65	69,840,625,655.24	53,393,393,110.86
2	Health	41,731,761,673.70	53,137,528,133.91	29,674,807,612.37	36,378,162,941.56
3	Social Development	7,977,357,748.23	20,827,209,339.45	4,252,032,456.21	4,133,494,956.21
	<b>Total for Sub-Sector: Social</b>	<b>126,136,468,173.15</b>	<b>156,519,182,632.01</b>	<b>103,767,465,723.83</b>	<b>93,905,051,008.63</b>
<b>C</b>	<b>Sub-Sector: Regional</b>				
1	Metropolitan Authorities	18,416,923,922.64	11,966,747,709.30	3,648,660,623.19	3,702,438,951.33
	<b>Total for Sub-Sector: Regional</b>	<b>18,416,923,922.64</b>	<b>11,966,747,709.30</b>	<b>3,648,660,623.19</b>	<b>3,702,438,951.33</b>
<b>D</b>	<b>Sub-Sector: General Administration</b>				
1	General Administration	40,582,984,311.86	61,476,735,963.22	33,966,641,784.58	33,996,194,784.58
	<b>Total for Sub-Sector: Gen. Admin</b>	<b>40,582,984,311.86</b>	<b>61,476,735,963.22</b>	<b>33,966,641,784.58</b>	<b>33,996,194,784.58</b>
	<b>Grand Total</b>	<b>240,784,644,025.09</b>	<b>318,836,576,588.28</b>	<b>290,250,925,068.58</b>	<b>287,666,968,099.73</b>

## SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2023 Approved Appropriation	2024 Draft Appropriation	2025 Proposed Estimates	2025 Proposed Estimates
<b>Sub-Sector: Economic</b>				
Ministry of Agriculture	671,742,750.00	21,853,918,620.10	18,438,027,200.00	18,034,001,700.00
Kaduna State Agricultural Development Agency (KADA)	25,414,293.75	656,576,375.00	1,145,144,375.00	1,144,433,375.00
Kaduna State Livestock Regulatory Authority	53,260,500.00	39,375,040.00	6,000,000.00	1,000,000.00
Ministry of Business, Innovation and Technology	1,127,198,215.45	967,472,490.35	4,646,794,537.99	4,613,294,537.99
Kaduna Enterprise Development Agency (KADEDA)	103,626,836.21	280,347,910.73	280,347,910.73	280,347,910.73
Ministry of Housing and Urban Development	3,946,566,169.45	4,420,806,470.44	18,024,355,970.90	20,142,888,239.11
Kaduna State Urban Planning and Development Authority (KASUPDA)	-	247,827,836.32	247,827,836.32	247,827,836.32
Kaduna State Mortgage Foreclosure Authority	503,653,781.29	510,950,000.00	510,425,000.00	510,425,000.00
Kaduna State Facilities Management Agency(KADFAMA)	1,939,500,000.00	2,765,121,603.47	3,547,010,623.14	3,547,010,623.14
Ministry of Public Works and Infrastructure	18,708,229,763.62	39,596,220,944.06	70,217,527,527.85	75,249,352,527.85
Kaduna Roads Agency (KADRA)	6,582,117,807.68	9,240,916,807.68	25,619,232,850.40	25,619,232,850.40
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	76,602,500.00	-	678,362,790.98	678,362,790.98
Kaduna State Power Supply Company (KAPSCO)	3,610,715,000.00	3,432,693,835.60	5,561,670,800.00	6,748,698,800.00
Kaduna State Transport Regulatory Authority	18,299,640,000.00	4,861,682,350.00	703,682,350.00	4,660,000.00
<b>Total for Economic Sub-Sector</b>	<b>55,648,267,617.45</b>	<b>88,873,910,283.75</b>	<b>149,626,409,773.31</b>	<b>156,821,536,191.51</b>
<b>Sub-Sector: Social</b>				
<b>Education</b>				
Ministry of Education	17,831,888,031.31	39,651,024,961.09	48,076,772,968.00	36,951,772,968.00
Kaduna State University (KASU)	13,444,307,880.15	10,869,975,548.01	2,062,368,100.56	990,902,046.29
College of Education, Gidan Waya	1,008,876,224.00	1,060,008,045.56	1,196,120,800.00	1,196,120,800.00
Kaduna State Library Board	45,941,560.00	58,868,124.83	58,868,124.83	58,868,124.83
Kaduna State Scholarship Board	2,648,100,000.00	2,316,462,000.00	3,663,466,000.00	3,663,466,000.00
State Universal Basic Education Board (SUBEB)	40,218,400,657.10	27,629,528,127.10	14,103,786,649.53	10,094,588,587.23
Nuhu Bamalli Polytechnic, Zaria	1,229,834,398.65	968,578,352.06	679,243,012.32	437,674,584.51
<b>Sub-Total Education</b>	<b>76,427,348,751.21</b>	<b>82,554,445,158.65</b>	<b>69,840,625,655.24</b>	<b>53,393,393,110.86</b>
<b>Health</b>				
Ministry of Health	31,275,871,544.00	39,282,715,641.89	15,762,370,875.47	23,593,144,303.47
Kaduna State College of Nursing and Midwifery	840,098,405.00	487,888,955.53	486,373,569.35	496,961,889.35

## SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2023 Approved Appropriation	2024 Draft Appropriation	2025 Proposed Estimates	2025 Proposed Estimates
Kaduna State Primary Health Care Development Agency	4,561,992,524.68	8,112,210,458.39	6,413,544,215.18	6,773,017,715.18
Kaduna State Health Supplies Management Agency (KADHSMA)	1,094,142,343.25	2,282,087,506.20	3,536,190,656.85	3,536,190,656.85
Kaduna State AIDS Control Agency (KADSACA)	15,944,101.89	21,595,776.99	9,157,776.99	9,157,776.99
Barau Dikko Teaching Hospital, Kaduna	1,613,361,519.32	1,405,633,954.47	1,619,962,457.27	86,000,000.00
Kaduna State Contributory Health Management Authority (KACHMA)	1,917,851,235.56	1,206,216,061.26	1,209,216,061.26	1,209,216,061.26
Bureau for Substance Abuse, Prevention and Treatment	412,500,000.00	339,179,779.18	637,992,000.00	674,474,538.46
<b>Sub-Total Health</b>	<b>41,731,761,673.70</b>	<b>53,137,528,133.91</b>	<b>29,674,807,612.37</b>	<b>36,378,162,941.56</b>
<b>Social Development</b>				
Ministry of Sports Development	886,561,808.11	2,460,256,218.99	3,060,460,000.00	2,910,460,000.00
Ministry of Human Services and Social Development	499,625,750.00	11,001,016,600.00	930,927,100.00	962,389,600.00
Kaduna State Rehabilitation Board	163,645,356.21	140,645,356.21	260,645,356.21	260,645,356.21
Community and Social Development Agency	25,819,000.00	85,600,000.00		
Ministry for Local Government Affairs	2,323,031,645.95	1,000,000,000.00	7,250,829,936.26	7,250,829,936.26
Rural Water Supply and Sanitation Agency (RUWASSA)	1,293,464,395.80	2,067,001,320.50	3,508,835,969.70	3,522,260,969.70
Kaduna State Water Service Regulatory Commission	23,617,995.00	24,498,591.00	20,152,140.00	22,462,140.00
Ministry of Environment and Natural Resources	2,715,753,998.74	3,934,530,262.75	3,504,530,262.75	3,505,328,262.75
Kaduna Environmental Protection Authority (KEPA)	45,837,798.42	113,660,990.00	144,130,360.44	197,110,688.58
<b>Sub-Total Social Development</b>	<b>7,977,357,748.23</b>	<b>20,827,209,339.45</b>	<b>18,680,511,125.36</b>	<b>18,631,486,953.50</b>
<b>Total for Social Sub-Sector</b>	<b>126,136,468,173.15</b>	<b>156,519,182,632.01</b>	<b>118,195,944,392.98</b>	<b>108,403,043,005.92</b>
<b>Sub-Sector: Regional</b>				
Zaria Metropolitan Authority	5,643,053,922.64	3,284,387,892.39	5,003,879,218.68	5,003,879,218.68
Kaduna Capital Territory Authority	8,220,020,000.00	4,997,753,900.00	5,003,879,900.00	5,003,879,900.00
Kafanchan Municipal Authority	4,553,850,000.00	3,684,605,916.91	6,229,489,218.68	6,229,489,218.68
<b>Sub-Total Regional</b>	<b>18,416,923,922.64</b>	<b>11,966,747,709.30</b>	<b>16,237,248,337.36</b>	<b>16,237,248,337.36</b>
<b>Sub-Sector: General Administration</b>				
Kaduna Investment Promotion Agency (KADIPA)	160,000,000.00	236,375,000.00	236,375,000.00	236,375,000.00
Kaduna State Public Procurement Agency (PPA)	7,552,500.00	76,902,890.00	43,002,890.00	43,002,890.00
Kaduna Geographic Information Service (KADGIS)	2,278,490,209.85	3,412,058,888.11	3,522,202,078.77	3,522,202,078.77

## SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2023 Approved Appropriation	2024 Draft Appropriation	2025 Proposed Estimates	2025 Proposed Estimates
Kaduna State Media Corporation (KSMC)	1,048,000,000.00	1,228,694,315.25	98,000,000.00	98,000,000.00
State Emergency Management Agency (SEMA)	-	70,220,000.00	146,720,000.00	146,720,000.00
Government Printing Department	12,300,000.00	59,800,000.00	59,800,000.00	59,800,000.00
Kaduna State Pilgrims Welfare Agency	3,000,000.00	12,000,000.00	19,000,000.00	19,000,000.00
Fiscal Responsibilities Commission	16,942,000.00	73,702,000.00	105,962,000.00	109,408,000.00
Office of the Head of Service	800,000,000.00	800,000,000.00	800,000,000.00	800,000,000.00
Ministry of Finance	16,463,629,889.50	17,731,178,200.00	6,689,420,153.39	6,564,420,153.39
Kaduna State Internal Revenue Service (KADIRS)	932,564,854.44	1,032,669,459.17	2,342,669,459.17	2,342,669,459.17
Directorate of Information and Communication Technology	-	834,900,000.00	206,550,000.00	459,900,000.00
State Independent Electoral Commission (SIECOM)	62,146,354.70	4,320,834,588.00	21,140,000.00	2,390,000.00
Ministry of Internal Security and Home Affairs	4,120,708,861.26	15,406,810,934.35	6,133,187,699.35	6,133,187,699.35
Kaduna State Vigilance Service	57,330,000.00	-	-	-
Kaduna State Planning and Budget Commission (PBC)	5,867,940,861.16	3,349,746,090.72	2,408,912,389.47	2,408,912,389.47
Kaduna State Bureau of Statistics	337,775,000.00	294,231,000.00	279,671,000.00	276,446,000.00
Kaduna Residents Identification Management Agency (KADRIMA)	187,500,000.00	130,883,496.93	130,883,496.93	130,883,496.93
Ministry of Justice	95,127,093.75	440,486,125.00	840,486,125.00	840,486,125.00
Judicial Service Commission	49,540,965.26	95,366,360.00	-	-
High Court of Justice	3,112,947,712.50	3,044,432,282.00	252,000,000.00	168,000,000.00
Cutomary Court of Appeal	145,060,553.85	364,107,132.80	99,000,000.00	67,000,000.00
Sharia Court of Appeal	257,689,081.58	291,526,708.40	361,875,000.00	397,575,000.00
Kaduna State Legislature	4,566,738,374.00	7,789,671,051.50	8,789,645,051.50	8,789,677,051.50
Office of the Auditor-General Local Governments	-	380,139,441.00	380,139,441.00	380,139,441.00
<b>Sub-Total General Administration</b>	<b>40,582,984,311.86</b>	<b>61,476,735,963.22</b>	<b>33,966,641,784.58</b>	<b>33,996,194,784.58</b>
<b>Grand Total</b>	<b>240,784,644,025.09</b>	<b>318,836,576,588.28</b>	<b>318,026,244,288.22</b>	<b>315,458,022,319.37</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Agriculture</b>							
021500100100	23010127	70421	Grain Buffer Stock (Food Security)		437,675,000.00	625,250,000.00	625,250,000.00
021500100100	23030112	70421	Drilling of Solar Powered Boreholes and Accessories at Galma (Galma 1,2and3), Bagoma, Kafanchan and Kangimi Irrigation Scheme		317,246,000.00	357,000,000.00	-
021500100100	23010127	70421	Procurement of 3inch and 2inch Irrigation Pumps (Solar Powered ) at Kuzuntu and Kufana		140,000,000.00	-	-
021500100100	23030112	70421	Establishment of Quality Control, Climate Farming and innovation Unit		50,040,000.00	35,040,000.00	45,040,000.00
021500100100	23010127	70421	Boosting Agricultural Gains and Services (BAGS) Flagship Programme (Govt Support to the program)		100,000,000.00	100,000,000.00	100,000,000.00
021500100100	23010127	70421	IITA/ Young Africa Works Project (Counterpart Fund)	20,820,000.00	-	20,820,000.00	20,820,000.00
021500100100	23010127	70421	NALDA (National, Agricultural, Land, Development Authority) Program (Counterpart Fund)		-	10,000,000.00	10,000,000.00
021500100100		70421	World Bank CARES Program (Drawdown)		-	-	-
021500100100	23020113	70421	Rural Access and Agricultural Marketing Projects (RAAMP)	200,000,000.00	16,800,000,000.00	16,800,000,000.00	16,800,000,000.00
021500100100	23010127	70421	NUT.1.EE Provision of Improved Planting Materials (Staple Crops including Plantain, Banana and Pineapples) to Farmers across the State to Promote Food Security		1,550,000.00	450,000.00	-
021500100100	23010127	70421	NUT.1.EE Scale-up the Provision of Smoking Kilns for Cluster of Small Scale Fish Processors /Farmers		2,620,000.00	-	-
021500100100	23010127	70421	NUT.1.EE Provision of Small Ruminant Starter Packs (5 Sheep/Goats, Concentrates, Minerals and Vitamins, Vaccines and Drugs) to Women Farmers		2,690,000.00	-	-
021500100100		70421	NUT.1.EE Improving Food Harvesting, Processing and Preservation		4,590,000.00	-	-
021500100100	23010127	70421	Cellulant Youth Connect to Work Program (Counterpart Fund)	21,144,000.00	-	-	-
021500100100		70421	Procurement of (150 units) of 18HP Power Tillers with four Implement each		252,000,000.00	-	-
021500100100	23010127	70421	Agro Chemical Buffer Stock		50,324,000.00	50,324,000.00	-
021500100100	23010127	70421	Production of 4No Policy Documents (Agricultural, Contract Farming, Soybean and Gender Policies)		6,000,000.00	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021500100100	23010127	70421	Capacity Building on Safe Use/Handling of Agro Chemicals, Post Harvest Handling and Support		10,708,000.00	10,708,000.00	-
021500100100	23020113	70421	(SAPZ) Special Agro-industrial Processing Zones (Counterpart Fund)		303,408,000.00	303,408,000.00	303,408,000.00
021500100100	23010127	70421	Production of 50,000 Tenera Oil Palm Seedlings at Kubacha		6,537,900.00	-	-
021500100100	23010127	70421	Procurement of Training Materials for 2023/2024 SIWES Students		3,304,200.00	3,304,200.00	3,304,200.00
021500100100	23010127	70421	Procurement of Vaccines and Drugs for Clinical Services and Annual Livestock Vaccination	30,000,000.00	48,644,000.00	48,644,000.00	48,644,000.00
021500100100	23010127	70421	Preparedness and Response to Transboundary Animal Diseases (TADs)/Zoonotic Disease Surveillance		23,672,500.00	23,672,500.00	23,672,500.00
021500100100	23010127	70421	Raising of Improve Vegetable Seedling		4,456,500.00	-	4,456,500.00
021500100100	23030112	70421	Structural Upgrading and Remodeling of 2 Nos Veterinary Clinics to Secondary hospitals		553,793,020.10	-	-
021500100100	23010127	70421	Government support for the National Livestock Transformation Plan Project		133,400,000.00	-	-
021500100100	23010127	70421	Conduct Kaduna State Council on Agriculture, 2024	6,266,250.00	4,982,500.00	4,982,500.00	4,982,500.00
021500100100	23010127	70421	Training Women and Youth on Home Base Horticultural Practices in the 23 LGAs		10,883,000.00	-	-
021500100100	23050103	70421	Planning, Budget, Research, Statistics and MandE		16,824,000.00	14,424,000.00	14,424,000.00
021500100100	23010127	70421	Prime Anchor Model Programme	100,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
021500100100	23030112	70421	Upgrading and Remodeling of Fish hatchery operation facility to Fish hatchery aquaponics facility		10,005,000.00	-	-
021500100100	23020113	70421	Livestock Production Resilience Support Project. (L-PRES) Counterpart Fund	20,000,000.00	1,520,000,000.00	20,000,000.00	20,000,000.00
021500100100	23010127	70421	All Round Community Pasture Farming Support Program		21,210,000.00	-	-
021500100100		70421	Procurement of Fertilizer (Subsidy)		1,000,000,000.00		
021500100100		70421	Provision of Laboratory Reagents and Equipment	57,500,000.00	-		
021500100100		70421	Agro Processing Productivity, Enhancement and Livelihood Improvement Support (APPEALS) (Counterpart Funds)	100,000,000.00	-		
021500100100		70421	Integrated Boosting Agricultural Grains and Services (IBAGS) Flagship Programme (Counterpart Funds)	100,000,000.00	-		



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021500100100	23030112	70421	Renovation of State Owned Irrigation Scheme at Laduga and Damau	16,012,500.00	7,355,000.00	-	-
<b>Ministry of Agriculture</b>			<b>Total</b>	<b>671,742,750.00</b>	<b>21,853,918,620.10</b>	<b>18,438,027,200.00</b>	<b>18,034,001,700.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Agricultural Development Agency (KADA)</b>							
021510200100	23050101	70421	Conduct of Unified Agricultural Extension Services/Programmes		11,921,800.00	11,921,800.00	11,889,300.00
021510200100	23010127	70421	Establishment of Genetically Improved Farmed Tilapia (GIFT) Technology through Collaboration	3,732,543.75	4,976,725.00	4,976,725.00	4,976,725.00
021510200100	23030112	70421	Rehabilitation/Establishment of Nurseries	3,546,000.00	4,728,000.00	4,728,000.00	4,728,000.00
021510200100	23050101	70421	Establishment of Community Seeds Scheme (Assorted Seeds of Maize (OPV), Rice, Soya Beans and Sorghum)	1,687,500.00	2,309,000.00	2,309,000.00	2,309,000.00
021510200100	23050101	70421	Production, Promoting Diversification, Utilization of Fruits and Vegetables among Homesteads, Schools, etc.	4,748,250.00	6,331,000.00	6,331,000.00	6,331,000.00
021510200100	23030112	70421	Agricultural Planning Programme	2,828,625.00	19,179,250.00	19,179,250.00	19,893,250.00
021510200100	23020113	70421	Establishment of Micro Drip Irrigation System under the Community Based Irrigation Scheme	3,601,875.00	5,427,500.00	5,427,500.00	5,427,500.00
021510200100	23010127	70421	Agricultural Land Development Programme	5,269,500.00	8,200,000.00	8,200,000.00	8,200,000.00
021510200100	23050101	70421	Crop Diseases Protection		13,700,000.00	13,700,000.00	13,700,000.00
021510200100	23050101	70421	Conduct of Soil Sampling and Testing		3,467,500.00	3,467,500.00	3,467,500.00
021510200100	23050101	70421	Physical Monitoring and Supervisory Visits to the Four Zones (Maigana, Samaru, Birnin Gawri and Lere)		20,017,500.00	20,017,500.00	20,017,500.00
021510200100	23050101	70421	Recruitment of Staff		-	-	3,847,500.00
021510200100	23030112	70421	Development of Integrated Organic Aquaculture (DIOA)		13,796,000.00	13,796,000.00	13,796,000.00
021510200100	23050101	70421	Procurement of Field Work Equipment		54,040,000.00	19,200,000.00	19,560,000.00
021510200100	23010127	70421	Procurement of 3inch and 2inch Irrigation Pumps		70,000,000.00	140,000,000.00	140,000,000.00
021510200100	23010127	70421	Boosting Agricultural Gains and Services (BAGS) Flagship Programme (Govt Support to the program)		100,000,000.00	100,000,000.00	100,000,000.00
021510200100	23010127	70421	Procurement of (150 Units) of 18HP Tillers with four Implements each		102,000,000.00	252,000,000.00	252,000,000.00
021510200100	23010127	70421	Capacity Building on Safe Use/Handling of Agro - Chemicals, Post Harvest Handling and Support		10,708,000.00	10,708,000.00	5,108,000.00
021510200100	23010127	70421	Agro Chemical Buffer Stock		50,324,000.00	50,324,000.00	50,324,000.00
021510200100	23010127	70421	(SAPZ) Special Agro-industrial Processing Zones (Counterpart Funds)		-	303,408,000.00	303,408,000.00
021510200100	23010127	70421	Production of 30,000 Tenera Oil Palm Seedlings at Birnin Gawri, Maigana and Samaru Zones)		8,837,900.00	8,837,900.00	8,837,900.00
021510200100	23010127	70421	Procurement of Training Materials for 2023/2024 SIWES Students, N-Power and NYSC		3,804,200.00	3,804,200.00	3,804,200.00

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
021510200100	23010127	70421	Training Women and Youth on Home Based Horticultural Practices in the 23 LGAs		<b>10,883,000.00</b>	10,883,000.00	10,883,000.00
021510200100	23020113	70421	Livestock Production Resilience Support Project. (L-PRES) Counterpart Funds		<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
021510200100	23050101	70421	National Agricultural Growth Scheme and Agro-Pocket (NAGS-AP) Wheat Programme		<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
021510200100			Revitalizing the Agricultural Sector - A suitable Development Road Map		-		
021510200100			Agricultural Census/Mapping		-		
021510200100	23050101	70421	Agricultural Development Symposium		<b>21,925,000.00</b>	21,925,000.00	21,925,000.00
021510200100	23050101	70421	Procurement of Ginger Seeds and Treatment		<b>50,000,000.00</b>	50,000,000.00	50,000,000.00
<b>Kaduna State Agricultural Development Total</b>				<b>25,414,293.75</b>	<b>656,576,375.00</b>	<b>1,145,144,375.00</b>	<b>1,144,433,375.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Livestock Regulatory Authority</b>							
021510300100		70421	Kaduna State Livestock information and Management	11,437,500.00	4,000,000.00	-	-
021510300100	23020113	70421	Construction of Solar Powered Cold Room	2,057,250.00	2,000,000.00	-	-
021510300100	23020113	70421	Establishment of 1No Quality Control Laboratory	26,078,250.00	21,925,040.00	-	-
021510300100	23050101	70421	Value Chain Certification	7,125,000.00	11,000,000.00	6,000,000.00	1,000,000.00
			Prototype Development of Livestock Facilities	6,562,500.00	-		
021510300100	23010127	70421	Meat Stamp		450,000.00	-	-
<b>Kaduna State Livestock Regulatory Authority Total</b>				<b>53,260,500.00</b>	<b>39,375,040.00</b>	<b>6,000,000.00</b>	<b>1,000,000.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Business, innovation and Technology</b>							
022200100100	23050102	70133	Upgrade of Business Premises Registration Automation System	-	11,000,000.00	11,000,000.00	11,000,000.00
022200100100	23050101	70442	Formulation of industrial Policy	-	70,185,000.00	35,000,000.00	14,000,000.00
022200100100	23020118	70443	Provision of Access Roads, Rigid Pavement at Kaduna inland Dry Port	-	-	656,052,457.39	656,052,457.39
022200100100	23030106	71090	Establishment of Six Model Technical and Vocational Education Training (TVET) Centers.	200,000,000.00	513,135,380.00	2,113,135,380.00	2,113,135,380.00
022200100100	23030106	70443	Rehabilitation, Restructuring and Equipping of BatCs	300,395,700.45	-	975,581,600.60	975,581,600.60
022200100100	23050101		Skills for Prosperity ( S4P) Programme	11,424,000.00	14,406,000.00	25,830,000.00	25,830,000.00
022200100100	23020119	70473	Development of Tourism Policy and Master plan	3,018,000.00	35,332,000.00	1,766,600.00	1,766,600.00
022200100100	23050101	70473	Grading and Classification of Hotel and Motels in Kaduna State	4,565,250.00	40,357,000.00	40,357,000.00	40,357,000.00
022200100100	23020119	70473	Development of Queen Amina Historical and Cultural Site	2,722,500.00	50,166,500.00	100,166,500.00	100,166,500.00
022200100100	23030118	70473	Development of Kagoro Hill Holiday Resort	-	50,345,000.00	200,345,000.00	200,345,000.00
022200100100	23030118	70473	Construction of Access Road from Kwoi to Nok Museum	-	50,376,000.00	150,376,000.00	150,376,000.00
022200100100	23030118	70473	Development of Gurara Dam Holiday Resort	-	-		
022200100100		70150	Monitoring and Supervision (M & E)	-	-	-	-
022200100100	23050103	70131	Monitoring and Supervision of Projects/Programmes	-	5,502,000.00	10,374,000.00	10,374,000.00
022200100100		70460	Development of Web Portal for ICT Service	7,526,250.00	-	-	-
022200100100		70460	Upgrade of internet Connectivity	72,500,000.00	-	-	-
022200100100		70460	Microsoft Premium Subscription	445,000,000.00	-	-	-
022200100100		70460	Electronic Document Resource Management System	65,045,015.00	-	-	-
022200100100	23020118	70443	Repairs of 2Nos Expo Hall sand Replacement of Tarpaulins	15,001,500.00	24,857,610.35	25,000,000.00	12,500,000.00
022200100100	23050101	70133	Skills Acquisition and Youth EmPowerment Programme		101,810,000.00	301,810,000.00	301,810,000.00
<b>Ministry of Business, innovation and Technology Total</b>				<b>1,127,198,215.45</b>	<b>967,472,490.35</b>	<b>4,646,794,537.99</b>	<b>4,613,294,537.99</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna Enterprise Development Agency (KADEDA)</b>							
022200500100		70490	Business Excellence initiative	27,000,000.00	23,318,447.80	23,318,447.80	23,318,447.80
			MSME Cluster Development Programme	76,626,836.21	-		
022200500100		70133	Development of Tech Startup Guide in Collaboration with NITDA, SMEDAN and Technology incubation Center in Compliance with Tech Startup Law 2023		3,500,000.00	3,500,000.00	3,500,000.00
022200500100		70133	Retreat for KADEDA Staff on Corporate Plan and Enhanced Productivity		3,529,462.93	3,529,462.93	3,529,462.93
022200500100		70133	Startups Grants and investment Funds for Startups as required by Startups Law 2023		250,000,000.00	250,000,000.00	250,000,000.00
<b>Kaduna Enterprise Development Agency Total</b>				<b>103,626,836.21</b>	<b>280,347,910.73</b>	<b>280,347,910.73</b>	<b>280,347,910.73</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Housing and Urban Development</b>							
025300100100		70443	Construction and Acquisition of New State Government Administration Buildings	1,205,205,885.48	<b>2,592,279,437.66</b>	9,746,707,617.94	10,260,157,364.22
025300100100		70443	Construction of Low income Mass Housing	2,134,523,441.96	<b>1,440,006,535.77</b>	6,230,812,762.66	7,835,895,284.59
025300100100		70443	Construction of Green Parks	143,497,259.25	<b>143,477,259.25</b>	193,477,259.25	193,477,259.25
025300100100		70443	Construction of Blocks of Studios and Administrative Buildings for KSMC Kaduna	463,339,582.76	<b>245,043,237.76</b>	1,853,358,331.05	1,853,358,331.05
<b>Ministry of Housing and Urban Development</b>			<b>Total</b>	<b>3,946,566,169.45</b>	<b>4,420,806,470.44</b>	<b>18,024,355,970.90</b>	<b>20,142,888,239.11</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Urban Planning and Development Authority (KASUPDA)</b>							
025300400100	23020101	70160	Construction of Office Complex and Store		247,827,836.32	247,827,836.32	247,827,836.32
<b>Kaduna State Urban Planning and De</b>			<b>Total</b>		<b>247,827,836.32</b>	<b>247,827,836.32</b>	<b>247,827,836.32</b>



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Mortgage and Foreclosure Authority</b>							
025300600100	23020127	70460	Development of ICT Data Laboratory for interface with KADGIS on Deeds Mortgage Registry		<b>2,700,000.00</b>	2,700,000.00	2,700,000.00
025300600100	23030127	70460	Upgrade of Kaduna State Mortgage and Foreclosure Authority's (KADMFA) Website		<b>3,600,000.00</b>	3,300,000.00	3,300,000.00
025300600100	23020127	70460	Digitalization of Registry Records and Installation of File Tracking Record	3,653,781.29	<b>4,650,000.00</b>	4,425,000.00	4,425,000.00
025300600100	23020104	70460	Mortgage interest Rate Subsidy	500,000,000.00	<b>500,000,000.00</b>	500,000,000.00	500,000,000.00
<b>Kaduna State Mortgage and Foreclos Total</b>				<b>503,653,781.29</b>	<b>510,950,000.00</b>	<b>510,425,000.00</b>	<b>510,425,000.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Facilities Management Agency(KADFAMA)</b>							
025300500100	23030121	70443	Repairs and Renovation of State Government Buildings	1,545,000,000.00	2,740,121,603.47	3,522,010,623.14	3,522,010,623.14
			Purchase and Repairs of Furniture and Fittings in MDAs	394,500,000.00	-		
025300500100	23030101	70133	Upgrading and Renovation of Transit Camp		25,000,000.00	25,000,000.00	25,000,000.00
<b>Kaduna State Facilities Management</b>			<b>Total</b>	<b>1,939,500,000.00</b>	<b>2,765,121,603.47</b>	<b>3,547,010,623.14</b>	<b>3,547,010,623.14</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates	
<b>Ministry of Public Works and Infrastructure</b>								
023400100100	23020123	70640	Provision of Integrated Solar Powered Street Lights	1,100,000,000.00	<b>220,519,819.06</b>	1,393,975,000.00	1,383,950,000.00	
023400100100	23020103	70435	Provision of Solar Powered Solution at 150MLD Water Treatment Plant including Perimeter Lighting at other Water Works	2,600,000,000.00	<b>634,640,000.00</b>	1,140,575,000.00	1,140,525,000.00	
023400100100	23020128	70630	Zaria Water Supply and Expansion Project IsDB (Taxes)	3,785,980,000.00	<b>900,000,000.00</b>	900,000,000.00	900,000,000.00	
023400100100	23030128	70133	Mechanical Workshop for Skills Acquisition	17,625,000.00	<b>8,000,000.00</b>	23,000,000.00	23,000,000.00	
023400100100	23020118	70630	Consultancy Services for Greater Kaduna Water Supply Expansion Project	375,000,000.00	<b>120,000,000.00</b>	100,050,000.00	4,956,000,000.00	
023400100100	23030104	70630	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	2,042,296,489.23	<b>8,000,000,000.00</b>	1,715,075,000.00	1,905,025,000.00	
023400100100	23010139	70630	Purchase of Water Treatment Chemicals and Consumables	1,000,000,000.00	-	803,000,000.00	799,000,000.00	
023400100100	23020114	70443	Construction/Rehabilitation of Roads including	6,512,328,274.39	-	12,862,505,941.90	12,862,505,941.90	
023400100100	23020105	70443	Construction/Rehabilitation of Water Facilities including Consultancy Services	350,000,000.00	-	472,646,585.95	472,646,585.95	
023400100100	23030129	70443	Rehabilitation of Dams across the State	925,000,000.00	-	750,000,000.00	750,000,000.00	
023400100100	23020129	70443	Rural Infrastructure Transformation Project	-	<b>27,653,061,125.00</b>	50,000,000,000.00	50,000,000,000.00	
023400100100	23030130	70930	Upgrade of Technical Staff Training institute		<b>60,000,000.00</b>	56,700,000.00	56,700,000.00	
023400100100	23020114	70443	Remodeling and Expansion of State House Banquet Hall with Adjoining Parking Lounge		<b>1,000,000,000.00</b>			
023400100100	23020114	70443	Remodeling and Furnishing of Kaduna State Government Liaison Office Building, Asokoro, Abuja		<b>1,000,000,000.00</b>			
<b>Ministry of Public Works and Infrastr</b>				<b>Total</b>	<b>18,708,229,763.62</b>	<b>39,596,220,944.06</b>	<b>70,217,527,527.85</b>	<b>75,249,352,527.85</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna Roads Agency (KADRA)</b>							
023400400100	23020114	70451	Township Roads Project	2,356,179,904.99	<b>5,056,179,004.99</b>	16,584,268,507.49	16,584,268,507.49
023400400100	23020114	70451	State Trunk Roads Project	2,227,662,045.81	<b>2,027,402,045.81</b>	7,541,103,068.72	7,541,103,068.72
023400400100			Road, Streetlight and Traffic Lights Maintenance		<b>1,000,000,000.00</b>		
023400400100	23020114	70451	Provision of Infrastructure at New Layouts	1,115,540,259.71	<b>630,540,159.71</b>	315,270,079.86	315,270,079.86
023400400100	23020114	70451	Purchase of Plants and Equipment	50,000,000.00	<b>50,000,000.00</b>	100,000,000.00	100,000,000.00
023400400100	23020114	70451	Construction of Box Culverts	150,000,000.00	<b>150,000,000.00</b>	225,000,000.00	225,000,000.00
023400400100	23020114	70451	Provision of Road Signages and Markings	26,795,597.17	<b>26,795,597.17</b>	53,591,194.34	53,591,194.34
023400400100	23020114	70451	Design and Construction of Double Coat Surface Dressed Roads		-	-	-
023400400100	23020114	70451	Site Clearance, Laterite Filling and Compaction in (4) Approved Layouts PHASE(I)	455,940,000.00	<b>200,000,000.00</b>	600,000,000.00	600,000,000.00
023400400100	23020114	70451	Consultancy Services on Roads Projects	200,000,000.00	<b>100,000,000.00</b>	200,000,000.00	200,000,000.00
<b>Kaduna Roads Agency (KADRA)</b>			<b>Total</b>	<b>6,582,117,807.68</b>	<b>9,240,916,807.68</b>	<b>25,619,232,850.40</b>	<b>25,619,232,850.40</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Traffic Law Enforcement Agency (KASTLEA)</b>							
023400600100	23010113	70133	KASTLEA Monitoring, Command and Control Center in the Metropolis	47,888,000.00	-	54,362,790.98	54,362,790.98
023400600100	23010128	70133	Purchase of Operational Equipment(Rain coats, Rain Boots and Desert Boots)	28,714,500.00	-	-	-
023400600100	23010105	70411	Purchase of Operational Vehicles		-	624,000,000.00	624,000,000.00
<b>Kaduna State Traffic Law Enforcement Agency Total</b>				<b>76,602,500.00</b>	<b>-</b>	<b>678,362,790.98</b>	<b>678,362,790.98</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Power Supply Company (KAPSCO)</b>							
023400300100	23020103	70435	2x60MVA Transmission Sub-Station, Streetlights and Mini-Grid (Kaduna Power Project)	1,609,940,000.00	<b>1,609,940,000.00</b>	690,000.00	-
023400300100	23020103	70435	Kaduna Solar for Schools and Public Buildings Project	410,940,000.00	<b>267,932,000.00</b>	806,610,000.00	645,288,000.00
023400300100	23020103	70435	Provision of Power Infrastructure for Government Approved Layouts (Social Housing Schemes, Green Agro - Allied industrial Zone and Estern Sector)	356,160,000.00	<b>476,630,000.00</b>	381,400,000.00	380,920,000.00
023400300100	23020103	70435	Electricity Access for Communities	784,050,000.00	<b>466,641,035.60</b>	2,713,800,000.00	4,063,800,000.00
			Extension of Electricity to Eastern Sector (Millenium City)	430,350,000.00	-		
023400300100	23030123	70435	Maintenance of Streetlights		<b>10,810,800.00</b>	10,810,800.00	10,810,800.00
023400300100	23020123	70435	Commercial Streetlighting initiative (for Transport Hubs and Security Proned and Security Sector Regions)		-	181,920,000.00	181,440,000.00
023400300100	23020103	70435	Consultancy Services for the Development of off-Grid Electrification and Streetlights	19,275,000.00	-	25,700,000.00	25,700,000.00
023400300100	23030102	70435	Operation and Maintenance of Solar Grid and Equipment		<b>116,080,000.00</b>	116,080,000.00	116,080,000.00
023400300100	23030125	70435	Operation and Maintenance of Plants/Generators for MDAs		<b>484,660,000.00</b>	1,324,660,000.00	1,324,660,000.00
<b>Kaduna State Power Supply Company Total</b>				<b>3,610,715,000.00</b>	<b>3,432,693,835.60</b>	<b>5,561,670,800.00</b>	<b>6,748,698,800.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Transport Regulatory Authority</b>							
023400700100	23050101	70451	Conduct of Travel Demand Survey	5,250,000.00	<b>3,660,000.00</b>	3,660,000.00	3,660,000.00
023400700100	23010125	70451	Printing and Distribution of Transport Regulations and Operational Guidelines	1,800,000.00	<b>1,000,000.00</b>	1,000,000.00	1,000,000.00
023400700100	23020114	70451	Provision of Bus Rapid Transit Infrastructure	17,406,800,000.00	<b>4,857,022,350.00</b>	699,022,350.00	-
			Provision of Bus Rapid Transit Infrastructure (Counterpart Funds)	870,340,000.00	-		
			Procurement and Installation of Transport Operational Licensing System	15,450,000.00	-		
023400700100	23050102	70451	Development of Transport Services Integrated System (TRANSIS)		-	-	-
023400700100	23050101	70451	Consultancy for the Development of Road Transport Regulation, Road Transport Infrastructure/Facilities and Registration of Commercial Vehicles/Drivers in Kaduna State		-	-	-
<b>Kaduna State Transport Regulatory Authority Total</b>				<b>18,299,640,000.00</b>	<b>4,861,682,350.00</b>	<b>703,682,350.00</b>	<b>4,660,000.00</b>

## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Education</b>							
051700100100	23010124	70980	Procurement of Educational Materials and TextBooks(Roll Over Project)	104,034,382.00	-	731,126,300.00	731,126,300.00
051700100100	23010124	70980	Provision of White Marker Boards and Smart Boards for Schools (Roll Over Project)	63,186,000.00	<b>169,000,000.00</b>	169,000,000.00	169,000,000.00
051700100100	23010124	70980	Procurement of Science, Technical and Vocational Equipment	35,850,050.00	<b>81,693,101.38</b>	235,850,050.00	235,850,050.00
051700100100	23040101	70980	Nut.5 SBP - Establishment/Activation and Maintenance of School Gardens		<b>40,145,250.00</b>	40,145,250.00	40,145,250.00
051700100100	23020107	70980	Rehabilitation and Equipping of Schools to Full Boarding Facilities across the State	2,099,480,980.00	-	4,664,321,625.00	4,664,321,625.00
051700100100	23020107	70980	Schools Rebuilding and Equipping Programme across the State (Roll Over Project)	1,077,973,310.00	-	22,041,264,285.00	22,041,264,285.00
051700100100	23010124	70980	Supply of Furniture to Secondary Schools	2,412,613,930.00	-	3,827,124,133.00	3,827,124,133.00
051700100100	23030106	70980	Disaster Intervention in Secondary Schools (Rainstorm, Fire and Wind Damages)	888,590,723.00	<b>585,804,916.90</b>	1,888,590,723.00	1,888,590,723.00
051700100100	23020107	70980	Fencing of Schools (Roll Over Project)	154,985,815.00	-	254,985,815.00	254,985,815.00
051700100100	23020107	70980	Construction and Equipping of 6No Science Secondary Schools	261,826,247.00	-	804,757,675.00	804,757,675.00
051700100100	23050102	70980	Development and Deployment of Education Portal and e-Learning Platforms	100,000,000.00	<b>13,255,750.00</b>	100,000,000.00	100,000,000.00
051700100100	23050102	70980	United Nations Children Funds (UNICEF) Counterpart Funds	143,037,712.00	-	143,037,712.00	143,037,712.00
051700100100	23050101	70980	Capacity Building for Teachers	125,987,850.00	-	350,250,000.00	350,250,000.00
051700100100	23050101	70980	Accreditation	31,651,632.31	-	-	-
051700100100	23020112	70980	Repair and Construction of Sports Facilities in Schools (Netball, Basketball, Volleyball, Badminton and Handball Courts)	117,000,000.00	<b>50,000,000.00</b>	50,000,000.00	50,000,000.00
051700100100	23010124	70980	Supply of Teaching Aids/instructional Materials to Secondary Schools	215,669,400.00	<b>215,669,400.00</b>	215,669,400.00	215,669,400.00
051700100100	23050101	70980	Conduct of Vocational Training and Equipment in Selected Secondary Schools		<b>200,000,000.00</b>	200,000,000.00	200,000,000.00
051700100100	23050101	70980	Publication of Revised Education Policy Documents		<b>35,350,000.00</b>	35,350,000.00	35,350,000.00



### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700100100	23010124	70980	Provision of Digital Learning Equipment(Desktops, Laptops, Routers and Rechargeable Projectors) for Schools		500,300,000.00	1,200,300,000.00	1,200,300,000.00
051700100100			Provision of Facilities in 200 Rural Schools		22,759,806,542.81		
051700100100	23020107	70980	Construction of New Secondary Schools (AGILE)	6,300,000,000.00	13,500,000,000.00	10,900,000,000.00	-
051700100100	23030106	70980	Renovation of Secondary Schools including Fencing (AGILE)	1,000,000,000.00	750,000,000.00	150,000,000.00	-
051700100100	23010124	70980	Implementation of Conditional Cash Transfer, Digital Literacy, Life Skills, Second Chance Education, Systems Strengthening and Advocacy (AGILE)	2,700,000,000.00	750,000,000.00	75,000,000.00	-
<b>Ministry of Education</b>			<b>Total</b>	<b>17,831,888,031.31</b>	<b>39,651,024,961.09</b>	<b>48,076,772,968.00</b>	<b>36,951,772,968.00</b>

**FOOT NOTE:**

Adolescent Girls initiative for Learning and Empowerment (AGILE) Loan:

Opening Balance  
Counterpart Fund Funds:  
Total

United Nations Children Fund (UNICEF) Supported Activities

Counterpart Fund Funds

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>State Universal Basic Education Board (SUBEB)</b>							
051700300100	23020107	70950	Roll Over of UBEC2020 - 2022 Intervention Projects		3,256,735,325.70	-	-
051700300100	23020107	70950	Roll Over of Primary Education Development Projects		1,998,440,288.56	1,998,440,288.56	1,998,440,288.56
051700300100	23020107	70950	Roll Over of BESDA Projects/Infrastructures across the State		2,803,829,288.56	2,803,829,288.56	2,803,829,288.56
051700300100	23020107	70950	Implementation of UBEC2023 Intervention Projects across the State		5,722,231,562.59	658,320,741.15	658,320,741.15
051700300100	23020107	70950	Implementation of UBEC2024 Intervention Projects across the State		3,067,831,655.39	3,067,831,655.39	3,067,831,655.39
051700300100	23020107	70950	State Intervention on Primary Education Projects		4,479,509,873.18	4,175,825,713.04	370,373,328.18
051700300100	23050101	70950	Conduct of Training for 1200 Teachers on School Administration across the State		82,700,000.00	82,700,000.00	82,700,000.00
051700300100	23010126	70950	Conduct of SMASE Training for 350 Teachers across the State		15,000,000.00	-	-
051700300100		70950	Conduct of Training for 220 School Support Officers		4,500,000.00	-	-
051700300100	23010126	70950	Conduct of Training for 80 Headteachers on Leadership		4,500,000.00	-	-
051700300100	23010126	70950	Conduct of Training for 170 ECCDE Teachers across the State		7,000,000.00	-	-
051700300100	23010126	70950	Conduct of Training for 180 Teachers on Strengthening Teachers English Language Proficiency		7,385,294.10	-	-
051700300100	23010126	70950	Administration and Supervision of 6 UBEC Teachers Training across the State		4,000,000.00	4,000,000.00	4,000,000.00
051700300100	23010126	70950	Provision of Sporting Equipment to 23 LGEA's		31,704,021.31	31,704,021.31	18,369,629.07
051700300100	23010126	70950	Organize inter LGEA's Sports Competition		5,795,635.24	5,795,635.24	2,880,337.48
051700300100	23010127	70950	Supervision and Monitoring of Farm Projects across the State		5,311,634.88	4,591,634.88	3,303,817.44
051700300100	23010124	70950	Provide Teaching Aids and instructional Materials to 23 No LGEA's		315,892,000.00	315,892,000.00	315,892,000.00
051700300100	23010124	70950	Procurement of 71,000 TextBooks for Upper Basic Schools across the State		170,400,000.00	170,400,000.00	170,400,000.00
051700300100	23050101	70950	Conduct Training for 4,000 Religious instructors across the 23 LGEA's		141,560,000.00	141,560,000.00	141,560,000.00
051700300100	23050101	70950	Conduct Training for 8,000 Classrooms Teachers on Office Administration		273,010,000.00	273,010,000.00	273,010,000.00

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700300100	23050101	70950	Publicity of inter LGEAs Basic Schools Sports Competition		2,304,671.73	2,304,671.73	2,304,671.73
051700300100	23050101	70950	Conduct Training for SBMC Masters Trainers for 2,000 Schools		1,956,670.00	1,956,670.00	-
051700300100	23050101	70950	Conduct Stepdown Training for 16,000 SBMC'S Officers across the State		175,060,000.00	175,060,000.00	-
051700300100	23050101	70950	Stepdown Training for 120 SMOs		9,289,480.00	9,289,480.00	9,289,480.00
051700300100	23050101	70950	Community Entry for Nomination of SBMC Members in 2000 School Communities		48,785,000.00	48,785,000.00	48,785,000.00
051700300100	23050101	70950	School Level Monitoring and Mentoring of SBMC Activities		32,488,856.00	32,488,856.00	32,488,856.00
051700300100	23050101	70950	Stakeholders Sensitization on 2023/2024 SBMC-Sip		1,680,980.00	1,680,980.00	1,680,980.00
051700300100	23050101	70950	Cluster Training of SBMC-Sip Beneficiaries		2,229,500.00	2,229,500.00	2,229,500.00
051700300100	23050101	70950	Monitoring of SBMC'S Sip Projects		2,400,000.00	2,400,000.00	2,400,000.00
051700300100	23050101	70950	Creation of Access to Free Quality Education		2,570,000.00	2,570,000.00	2,570,000.00
051700300100	23050101	70950	Monitoring of Private Providers Education Projects By UBEC and SUBEB		1,930,000.00	1,930,000.00	1,730,000.00
051700300100	23010125		Provision of 46 Mobile Libraries to Selected Pilot Schools across the State		16,020,000.00	16,020,000.00	16,020,000.00
051700300100	23010127		Conduct of Sensitization on Agricultural Programme across the State		5,311,635.00	5,311,635.00	5,311,635.00
051700300100	23010127		Conduct of Poultry Farming in Basic Schools across the State		15,888,259.88	15,888,259.88	15,888,259.88
051700300100	23010127		Conduct of Fish Farming in Basic Schools across the State		13,738,684.80	13,738,684.80	13,738,684.80
051700300100	23010127		Conduct of Crop Rotation Farming in Basic Schools across the State		7,520,299.04	7,520,299.04	3,337,799.04
051700300100	23010127		Excursion Visits to 3No Agricultural Institutions		5,311,634.95	5311634.95	502634.95
051700300100	23050101	70950	Conduct of CBT Promotion Examination and Interview for 2,400 Non-Teaching Staff of SUBEB and the 23 LGEAs		19,175,000.00	25,400,000.00	25,400,000.00
051700300100	23050101	70950	Training of 3,660 Teachers on Teaching at the Right Level (TaRL)		834,562,080.00	-	-
051700300100	23010126	70950	Participation in Annual President InterState Basic School Sports Competition		5,664,050.08	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051700300100	23050101	70950	Provision of Learning Materials to Learners at Formal Learning Centers		1,471,595,475.00	-	-
051700300100	23050101	70950	Running of Non Formal Learning Centers		166,000,000.00	-	-
051700300100	23050101	70950	Implementation of RANA Literacy Programme across the State		1,464,788,674.00	-	-
051700300100	23050101	70950	System Strengthening and Accountability of BESDA Programme		762,106,444.00	-	-
051700300100	23050101	70950	Conduct of Teachers Promotion interview for Year 2018, 2019 and 2020 across the 23 LGEAs		17,340,080.00	-	-
051700300100	23050101	70950	Conduct of Teachers Recruitment Interview		12,145,000.00	-	-
051700300100	23050101	70950	Conduct of Teachers Promotion Exams for Year 2021, 2022 and 2023 across the 23 LGEAs		18,288,000.00	-	-
051700300100	23050101	70950	Conduct of Teachers Promotion Interview for Year 2021, 2022 and 2023 across the 23 LGEAs		18,475,800.00	-	-
051700300100	23050101	70950	Conduct of Certificate Verification for 10,000 Newly Recruited Teachers		3,105,000.00	-	-
051700300100	23050101	70950	Conduct of Biometric Capturing of 10,000 Newly Recruited Teachers		6,055,000.00	-	-
051700300100	23010126	70950	Conduct of Planning Meetings With LGEA's Sports Desk Officers		1,037,765.00	-	-
051700300100	23050101	70950	Conduct of Continues Quality Assurance Visits to 432 Schools across the State		17,513,021.86	-	-
051700300100	23050101	70950	Conduct of Follow-Up Monitoring in 216 Schools across the 3 Senatorial Zones		2,778,300.00	-	-
051700300100	23050101	70950	Conduct of Daily School Monitoring in 4,140 Schools Cross the State		9,635,583.75	-	-
051700300100	23050101	70950	Conduct of School Resumption Monitoring in 2,610 Schools		2,669,700.00	-	-
051700300100	23050101	70950	Conduct of End of Term School Monitoring in 2,160 Schools		2,669,700.00	-	-
051700300100	23050101	70950	Procurement of Computers and ICT Equipment		8,170,346.20	-	-
051700300100	23050101	70950	Conduct of Quality Assurance Training of 100 Evaluators on E-Quality Assurance		10,000,000.00	-	-
051700300100	23050101	70950	Procurement of Monitoring Vehicles		33,930,856.30	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
			Teachers Professional Development Programme (UBEC Intervention)	326,000,800.25	-		
			Agricultural Development Programme (UBEC Intervention)	96,815,988.37	-		
			Sports Development Programme (UBEC Intervention)	47,870,262.60	-		
			Quality Assurance and School Monitoring Programme (UBEC Intervention)	40,954,786.20	-		
			Piloting Open Schooling Programme in 10 LGEAs	1,059,765,254.50	-		
			Roll Over of 2022 Primary Education Development Projects	4,926,276,677.24	-		
			Roll Over of 2017, 2018 and 2019 UBEC Intervention Projects	4,028,627,475.77	-		
			2020 UBEC Intervention Projects	1,430,148,320.05	-		
			2021 UBEC Intervention Projects	1,893,293,328.02	-		
			2022 UBEC Intervention Projects	3,034,784,170.10	-		
			Intervention on SBMC/SIP (UBEC Intervention)	602,201,800.00	-		
			Installation of Human Resource Software	4,321,000.00	-		
			Development of Hand Bookson Human Resources Development Policy	9,480,000.00	-		
			Training of Teachers on Management Information System	5,060,000.00	-		
			Conduct of Medium Term Strategic Plan Training on Digital Literacy	4,100,000.00	-		
			Conduct Sensitization and Enrolment Drive of Out of School	4,170,000.00	-		
			Provision of Scholastic Materials for Out of School Children (BESDA)	1,200,000,000.00	-		
			Provision of School Grant to BESDA Schools	852,000,000.00	-		
			Provision of Literacy Materials for Intensive Programmes (BESDA)	1,000,000,000.00	-		
			Training of Teachers and Head Teachers on Intensive Literacy Programmes (BESDA)	500,000,000.00	-		
			Provision of Supplementary Readers and other Instructional Materials (BESDA)	2,074,959,000.00	-		
			Conduct of Impact Evaluation Assessment (BESDA)	477,315,000.00	-		

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
			Accountability and System Strengthening (BESDA)	826,756,794.00	-		
			Installation and Development of Bemis Offices (BESDA)	149,000,000.00	-		
			Provision of Infrastructure to BESDA Schools (BESDA)	4,336,000,000.00	-		
			UBEC Special Education Intervention	100,000,000.00	-		
			Construction of New Schools (Reaching Out of School Children (ROOSC))	5,000,000,000.00	-		
			Renovation of Schools (Reaching Out of School Children (ROOSC))	2,188,500,000.00	-		
			UBEC Intervention Funds 2021-2022	4,000,000,000.00	-		
<b>State Universal Basic Education Board</b>			<b>Total</b>	<b>40,218,400,657.10</b>	<b>27,629,528,127.10</b>	<b>14,103,786,649.53</b>	<b>10,094,588,587.23</b>

Reaching Out of School Children (ROOSC) Project

Loans:

Grant:

Counterpart Fund Fund

Total

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Scholarship and Loans Board</b>							
051701100100	23050101	70950	Award of Local Scholarships to Qualified Applicants	1,511,550,000.00	<b>1,415,916,000.00</b>	2,415,916,000.00	2,415,916,000.00
051701100100	23050101	70950	Award of Foreign Scholarships to Qualified Applicants	1,136,550,000.00	<b>850,546,000.00</b>	850,546,000.00	850,546,000.00
051701100100	23050103	70950	Review of Tertiary Education Loan Applications		<b>50,000,000.00</b>	397,004,000.00	397,004,000.00
<b>Kaduna State Scholarship and Loans Total</b>				<b>2,648,100,000.00</b>	<b>2,316,462,000.00</b>	<b>3,663,466,000.00</b>	<b>3,663,466,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Library Board</b>							
051700800100	23010125	70160	Procurements of New Books	45,941,560.00	58,868,124.83	58,868,124.83	58,868,124.83
<b>Kaduna State Library Board</b>			<b>Total</b>	<b>45,941,560.00</b>	<b>58,868,124.83</b>	<b>58,868,124.83</b>	<b>58,868,124.83</b>



### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates	
<b>Nuhu Bamalli Polytechnic, Zaria</b>								
051701800100		70443	Rehabilitation and Remodeling of Multi-Purpose Hall, Main Campus (On-going)	119,865,000.00	-	60,182,615.02	28,283,494.34	
051701800100	23020123	70443	Proposed Installation of All-in-One Solar Street Lights at Samaru Kataf, Main and Annex Campuses (On-going)	11,491,942.34	<b>11,475,460.20</b>	6,052,232.39	3,094,108.13	
051701800100	23030111	70443	Upgrading of Sport Complex at Main Campus	130,428,500.00	<b>101,843,828.86</b>	51,688,258.64	24,330,674.88	
051701800100	23020118	70443	Physical Infrastructure/Programme Upgrade (TET FUND)	200,000,000.00	<b>300,000,000.00</b>	152,004,625.00	71,279,875.00	
051701800100	23050101	70980	Academic Staff Training and Development (TET FUND)	80,000,000.00	<b>85,000,000.00</b>	85,000,000.00	85,000,000.00	
051701800100	23050101	70980	Library Development (TET FUND)	20,000,000.00	<b>25,000,000.00</b>	13,129,625.00	6,654,875.00	
051701800100	23050101	70980	Conference Attendance (TET FUND)	15,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00	
051701800100	23050101	70980	Institution Based Research (TET FUND)	40,000,000.00	<b>35,000,000.00</b>	35,000,000.00	35,000,000.00	
051701800100	23050101	70980	EquipmentFabrication (TET FUND)	9,280,086.00	<b>16,344,807.00</b>	16,344,807.00	16,344,807.00	
051701800100	23050101	70980	ICT Support (TET FUND)	7,500,000.00	<b>50,000,000.00</b>	50,000,000.00	50,000,000.00	
051701800100	23020118	70980	Project Maintenance (TET FUND)	15,000,000.00	<b>20,000,000.00</b>	10,604,625.00	5,479,875.00	
051701800100	23050101	70980	Publication of Journals (TET FUND)	5,000,000.00	<b>7,000,000.00</b>	6,027,325.00	5,673,625.00	
051701800100	23050101	70980	Manuscript Development (TET FUND)	5,000,000.00	<b>7,000,000.00</b>	6,027,325.00	5,496,775.00	
051701800100	23050101	70980	Advocacy and Publicity (TET FUND)	-	<b>4,000,000.00</b>	4,000,000.00	4,000,000.00	
051701800100		70980	Zonal Intervention (ICT) (TET FUND)	130,000,000.00	-	-	-	
051701800100	23020118	70980	Construction of Multi-user Workshop at SES Main	-	<b>52,800,000.00</b>	44,697,125.00	21,077,375.00	
051701800100		70980	Procurement of Books	6,640,920.00	-	-	-	
051701800100	23020118	70980	Completion of 150 seat Lecture Theater at Main Campus	74,736,000.00	<b>134,680,136.00</b>	68,518,093.68	32,429,706.96	
051701800100		70980	Rehabilitation of Existing Roads and Drainages at Main Campus	120,336,000.00	-	-	-	
051701800100		70980	Procurement of Classroom Furniture at Main, Annex and Samaru Kataf Campuses	30,000,000.00	-	-	-	
051701800100		70980	Teaching Aids and Instructional Materials	7,416,468.00	-	-	-	
051701800100		70980	Capacity Building	125,987,850.00	-	-	-	
051701800100		70980	Accreditation	31,651,632.31	-	-	-	
051701800100		70980	Procurement of Office Equipmentat Main, Annex and Samaru Kataf Campuses	44,500,000.00	-	-	-	
051701800100	23020118	70980	Rehabilitation of Central Library at Main Campus		<b>98,434,120.00</b>	49,966,355.60	23,529,393.20	
<b>Nuhu Bamalli Polytechnic, Zaria</b>				<b>Total</b>	<b>1,229,834,398.65</b>	<b>968,578,352.06</b>	<b>679,243,012.32</b>	<b>437,674,584.51</b>

## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>College of Education, Gidan Waya</b>							
051701900100			Rehabilitation of 4No Science Laboratories	10,000,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
051701900100			Rehabilitation of Block 'O' Classrooms/Lecture Halls	15,000,000.00	<b>1,691,009.24</b>	6,000,000.00	6,000,000.00
051701900100			Rehabilitation of Temporary Administration Block	10,000,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
051701900100			Rehabilitation of 4No Students Hostels	80,000,000.00	<b>80,000,000.00</b>	80,000,000.00	80,000,000.00
051701900100			Rehabilitation of College Main Library	25,000,000.00	-		
051701900100			Construction of Perimeter Fence and College Main Entrance Gate	70,000,000.00	<b>4,958,586.95</b>	70,000,000.00	70,000,000.00
051701900100			Supply of Classrooms Furniture		<b>30,000,000.00</b>	30,000,000.00	30,000,000.00
051701900100			Rehabilitation of Provost Residence	20,000,000.00	-	-	-
051701900100			Construction of Central Store	20,000,000.00	<b>9,881,634.44</b>	20,000,000.00	20,000,000.00
051701900100			Rehabilitation/Construction of Library/Computer Centre in Staff School	8,000,000.00	<b>6,486,252.19</b>	8,000,000.00	8,000,000.00
051701900100			Construction and Furnishing of School of Arts and Social Sciences Complex (TETFund) andFunding of Revitalization of Colleges of Education (Federal Ministry of Education/NCCE)	200,000,000.00	<b>298,000,000.00</b>	298,000,000.00	298,000,000.00
051701900100			Supply of Equipment and Furnishing of Science Laboratories (Physics, Biology, Chemistry and Integrated Science	40,000,000.00	<b>21,435,514.87</b>	40,000,000.00	40,000,000.00
051701900100			Construction of Science Laboratory (B.Ed. Programme)	75,000,000.00	<b>38,434,247.87</b>	75,000,000.00	75,000,000.00
051701900100			Construction of Perimeter Fence and Gate House at Hunkuyi Annex Campus.	120,000,000.00	<b>120,000,000.00</b>	120,000,000.00	120,000,000.00
051701900100			Provision of Solar Powered Light in Students' Hostels Area.		<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
051701900100			Rehabilitation of 10No Boreholes.		<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
051701900100			Rehabilitation of Deputy Provost, Registrar, Bursar's Residence and College Clinic.		<b>45,000,000.00</b>	45,000,000.00	45,000,000.00
051701900100			Maintenance of Road Network		<b>60,000,000.00</b>	60,000,000.00	60,000,000.00
051701900100			Capacity Building	56,808,000.00	-		
051701900100			Procurement of Books	6,947,424.00	-		
051701900100			Construction of Administrative Block at Hunkuyi Annex Campus	100,000,000.00	<b>94,000,000.00</b>	94,000,000.00	94,000,000.00
051701900100			Construction of Classrooms Blocks at Hunkuyi Annex Campus	80,000,000.00	<b>78,000,000.00</b>	78,000,000.00	78,000,000.00

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051701900100			Construction of Toilet Blocks at Hunkuyi Annex Campus	20,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
051701900100			Accreditation	45,000,000.00	<b>45,000,000.00</b>	45,000,000.00	45,000,000.00
051701900100			Teaching Aids/Instruction Materials	7,120,800.00	<b>7,120,800.00</b>	7,120,800.00	7,120,800.00
<b>College of Education, Gidan Waya</b>			<b>Total</b>	<b>1,008,876,224.00</b>	<b>1,060,008,045.56</b>	<b>1,196,120,800.00</b>	<b>1,196,120,800.00</b>

## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State University (KASU)</b>							
051702100100	23020118	70443	Construction of Fence and Gates at Kafanchan Campus	128,639,982.50	<b>34,428,022.41</b>	64,319,991.25	64,319,991.25
051702100100	23020118	70443	Construction and Furnishing of Faculty of Law and Departments (Phase II)	310,452,050.00	<b>1,360,212,023.82</b>	340,452,050.00	340,452,050.00
051702100100	23020118	70443	Construction and Furnishing of Faculty of Education and Departments (Phase II)	310,454,550.00	<b>358,826,548.97</b>	155,226,025.00	155,226,025.00
051702100100	23020118	70443	Construction of Twin Lecture Theatre for Faculty of Education (Phase II)	370,454,550.00	<b>226,636,832.95</b>	185,226,025.00	185,226,025.00
051702100100	23020118	70443	Construction and Furnishing of Faculty of Engineering and Departments (Phase II)	310,454,550.00	<b>272,783,120.33</b>	155,226,025.00	155,226,025.00
051702100100	23020118	70443	Construction of Twin Lecture Theatre for Faculty of Engineering (Phase II)	138,930,000.00	<b>218,921,725.25</b>	-	-
051702100100	23020114	70443	Construction of Access Roads and Internal Road Network KAPSI	75,000,000.00	<b>51,147,900.00</b>	75,000,000.00	-
051702100100	23020118	70443	Commencement of Work at Satellite Campus at Lere	175,000,000.00	<b>175,000,000.00</b>	87,500,000.00	87,500,000.00
051702100100	23020118	70443	Landscaping and Parking Lots	11,212,500.00	<b>3,773,250.00</b>	-	-
051702100100	23010112	70443	Procurement of Student's Tables and Chairs	12,212,500.00	-	-	-
051702100100	23020118	70443	Construction of Fence for Male and Female Hostels	10,212,500.00	-	-	-
051702100100	23020118	70443	Construction of Fence for Male and Female Common Rooms	11,712,500.00	-	-	-
051702100100	23010112	70443	Furnishing of Faculty of Agricultural Science (Phase II)	6,923,486.59	-	-	-
051702100100	23010112	70443	Furnishing of Laboratories and Offices at Faculty of Pharmaceutical Science Complex	13,643,039.25	-	-	-
051702100100	23010112	70443	Furnishing of Laboratories at Faculty of Science Complex [II]	4,596,224.85	-	-	-
051702100100	23010124	70443	Procurement of Equipment for Faculty of Medicine (CT-Scan)	10,410,765.38	-	-	-
051702100100	23010124	70443	Furnishing of Clinical Laboratories and Procurement of Teaching Aids (Lots 23C)	7,633,796.48	-	-	-
051702100100	23010112	70443	Procurement of Furniture and Equipment for Library at Kafanchan	7,041,819.75	-	-	-
051702100100	23020118	70443	TETFUND Special Intervention, Construction of 300 Seat Capacity Lecture Hall at Kafanchan	-	-	-	-
051702100100	23010122	70443	Consultancy services on Procurement of Additional	13,885,261.51	-	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100	23010124	70443	Procurement of Additional Equipmentfor Faculty of Medicine (III)	601,918.16	-	-	-
051702100100	23020118	70443	Construction of Faculty of Environmental Sciences (Phase II)	69,094,701.43	-	-	-
051702100100	23010127	70443	Procurement of Equipmentfor Faculty of Agriculture		<b>9,280,766.55</b>	-	-
051702100100	23010112	70443	Purchase of Students Beds and Mattrasses	5,903,842.08	<b>38,965,357.73</b>	2,951,921.04	2,951,921.04
051702100100	23020118	70443	Development of Permanent Site	1,992,932,126.54	<b>120,000,000.00</b>	996,466,063.27	9.00
051702100100	23020118	70443	Construction and Furnishing of Faculty of Law at Permanent Site, Kaduna	350,782,684.91	-	-	-
051702100100	23010125		Supply of Library Furniture (Makarfi Campus)	25,310,529.98	-	-	-
051702100100	23010125		Supply and Installation of Automatic Dry Sprinkler Aerosal Fire Suppression and Extinguishing Devices	32,712,500.00	-	-	-
051702100100	23010125		Purchase of 160 Nos Journals and Periodicals (Makarfi Campus)	6,737,500.00	-	-	-
051702100100	23020118		Renovation of Convocation Square (Makarfi Campus)	12,752,000.00	-	-	-
051702100100	23010122		Supply of Furniture for Bio-Medical Engineering, Physics, Chemistry Anatomy/Physiology and Public Health Laboratories (Makarfi Campus)	28,163,684.75	-	-	-
051702100100	23010122		Construction of Public Health Laboratory (Makarfi Campus)	17,572,431.31	-	-	-
051702100100	23020118		Construction of Chemistry and Anatomy/Physiology Laboratories (Makarfi Campus)	15,655,513.88	-	-	-
051702100100	23020106		Construction of Biomedical Engineering and Physics Laboratories (Makarfi Campus)	15,144,852.63	-	-	-
051702100100	23020118		Construction of Classroom Block and Toilet for Nutrition and Dietetics (Makarfi Campus)	47,344,510.22	-	-	-
051702100100	23010122		Purchase of Laboratories and Kitchen Equipmentfor Nutrition and Dietetics (Makarfi Campus)	19,383,594.00	-	-	-
051702100100	23010112		Purchase of 300 Nos. Theatre Seats and Public Address System, 3D Lecture Projector (Makarfi Campus)	7,873,597.59	-	-	-
051702100100	23010119		Supply and Installation of 350KVA Perkins Generator House (Makarfi Campus)	15,075,323.88	-	-	-
051702100100	23010107		Construction of 100,000 Litre Steel Water Tank (Makarfi Campus)	11,190,136.68	-	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100	23020118		Renovation of 1No. Burnt Students Hostel (Makarfi Campus)	13,030,664.37	-	-	-
051702100100	23030106	70443	Renovation of 3Nos. Students Hostel (Makarfi Campus)	11,108,416.50	-	-	-
051702100100	23020118	70443	Construction of 300 Students Capacity Lecture Theatre (Makarfi Campus)	9,908,133.25	-	-	-
051702100100	23020118	70443	Tertiary Education Trust Fund (KASU ) Special Intervention	250,000,000.00	<b>250,000,000.00</b>	-	-
051702100100	23020118	70443	Construction of Student Hostel (NIMASA)	1,000,000,000.00	<b>1,000,000,000.00</b>	-	-
051702100100	23020118	70443	Construction of Faculty of Education (CBN)	3,000,000,000.00	<b>3,000,000,000.00</b>	-	-
051702100100	23020118	70443	Construction of Faculty of Science Phase II (BUA Foundation)	2,800,000,000.00	<b>2,800,000,000.00</b>	-	-
051702100100			Consultancy Services on various Constructions (Z)	157,279,965.00	-		
051702100100			Construction of Twin Lecture Theatre and Courtyard for Faculty of Law (Phase II)	370,452,050.00	-		
051702100100			Construction of Faculty of Social and Management Science Building	30,452,050.00	-		
051702100100			Procurement of Teaching Aids/Instruction Materials	73,530,000.00	-		
051702100100			Construction of Economics Department	25,466,481.84	-		
051702100100			Construction and Consultancy Services for Faculty of Pharmaceutical Sciences	29,492,330.92	-		
051702100100			Construction of Multipurpose Tech. Laboratory Complex (Kafanchan Campus)	6,715,515.55	-		
051702100100			Procurement of Equipmentfor Multipurpose Tech. Laboratory Complex (Kafanchan Campus)	12,496,066.22	-		
051702100100			Construction and Consultancy Services for Faculty of Agricultural Science [Phase II]	82,784,287.92	-		
051702100100			Consultancy Services for Installation and Networking of Campus-wide Surveillance System and Instructional Facilities	12,328,862.00	-		
051702100100			Consultancy Services for Construction of Faculty of Social and Management Sciences Auditorium Complex	2,483,021.28	-		
051702100100			Procurement of Equipmentfor other Selected Departments	5,687,503.01	-		
051702100100			Consultancy Services for Construction of Students IT Park	2,381,173.44	-		

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100			Construction and Consultancy Services for 300 Seat Capacity Lecture Hall (Kafanchan Campus)	22,504,112.26	-		
051702100100			Construction, Furnishing and Consultancy Services of Auto-Card/Manual Drafting Studio Complex	31,874,022.85	-		
051702100100			Procurement of Equipment for Auto-Card/Manual Drafting Studio Complex	11,112,859.17	-		
051702100100			Procurement of MRI Machine for Faculty of Medicine	22,499,381.04	-		
051702100100			Procurement of Additional Equipment and Consultancy Services for Faculty of Medicine Complex (A) and (B)	14,946,218.71	-		
051702100100			Procurement and Consultancy Services for Additional Equipment for Faculty of Medicine (III)	14,711,999.81	-		
051702100100			Construction and Consultancy Services for Classrooms/Office Complex at Kafanchan	22,517,505.23	-		
051702100100			Procurement of Desktops Computers	2,518,528.83	-		
051702100100			Construction, Furnishing and Supply of Equipments for the Faculty of Social and Management Sciences (Phase II)	126,049,580.32	-		
051702100100			Procurement and Installation of Printing Equipment for Mass Communication Department	27,128,556.00	-		
051702100100			Procurement and Installation of Lecture Hall Furniture for Faculty of Arts	7,504,564.47	-		
051702100100			Consultancy Services on Procurement of Equipment for Postgraduate Research in the Department of Biochemistry	34,867,355.00	-		
051702100100			Construction and Furnishing of Faculty of Science (Phase II)	2,250,000.00	-		
051702100100			Consultancy Services on Construction and Furnishing of Faculty of Science (Phase II)	13,843,393.95	-		
051702100100			Procurement and Consultancy Services for Equipment for Faculty of Agriculture	23,166,028.05	-		
051702100100			Construction and Furnishing of 500 Seat Capacity Lecture Theatre	11,597,885.92	-		
051702100100			Construction and Furnishing of Twin Lecture Hall	13,771,734.07	-		
051702100100			Construction of Postgraduate Lecture Classes	1,558,049.07	-		

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
051702100100			Furnishing of Clinical Laboratories and Procurement of Teaching Aids (Lot 23 B)	15,463,218.14	-		
051702100100			Construction, Furnishing and Consultancy Services of Senate Building	73,436,691.87	-		
051702100100			Procurement of Laboratory Equipment including Consultancy Services	63,316,547.20	-		
051702100100			Construction of 2 Nos. Blocks of 4Nos. Classrooms	16,923,202.55	-		
051702100100			Technology Research and 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	-		
051702100100		70443	Maintenance of Tertiary Education Trust Fund Building (KASU ) TETFUND Special Intervention		50,000,000.00	-	-
051702100100		70443	Tertiary Education Trust Fund (KASU ) Zonal Intervention for ICT		200,000,000.00	-	-
051702100100		70443	Tertiary Education Trust Fund (KASU) Special		500,000,000.00	-	-
051702100100	23020118	70443	Tertiary Education Trust Fund (KASU ) Zonal Intervention for Biochemistry		200,000,000.00	-	-
<b>Kaduna State University (KASU)</b>			<b>Total</b>	<b>13,444,307,880.15</b>	<b>10,869,975,548.01</b>	<b>2,062,368,100.56</b>	<b>990,902,046.29</b>



## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Health</b>							
052100100100	23020106	70732	Upgrading and Equipping of General Hospitals	3,989,541,600.00	<b>2,862,168,253.93</b>	3,658,955,058.00	7,317,910,116.00
052100100100	23020106	70732	Construction and Equipping of 300-Bed Specialist Hospital	15,230,950,000.00	<b>3,872,109,898.30</b>	1,023,410,080.00	1,511,705,040.00
052100100100	23020106	70722	Construction of Nuclear Medicine Centre	4,000,000,000.00	<b>1,503,523,410.00</b>	1,741,761,705.00	1,741,761,705.00
052100100100	23010122	70722	Procurement of Equipment for Nuclear Medicine Centre	6,092,380,000.00	<b>2,183,523,410.00</b>	7,367,046,820.00	11,050,570,230.00
052100100100	23010122	70740	Public Health Emergencies Programmes	734,350,000.00	<b>534,350,000.00</b>	734,350,000.00	734,350,000.00
052100100100	23030105	70731	Construction/Renovation of Standard Accident and Emergency Unit in General Hospitals (Kafanchan, Saminaka, Birnin Gawri and Hajiya Gambo Sawaba General Hospital, Zaria)	195,823,000.00	<b>195,823,000.00</b>	195,823,000.00	195,823,000.00
052100100100	23010122	70721	Purchase of 20Nos. Blood Bank Refrigerators for Blood Transfusion Services for 20Nos. Secondary Health Facilities	25,230,000.00	<b>25,230,000.00</b>	25,230,000.00	25,230,000.00
052100100100	23010122	70740	Strengthening Systems for Prevention of Malaria, Quality Assurance and Quality Control of Malaria Diagnosis Treatment (Counterpart Funds)	513,697,500.00	<b>513,666,712.47</b>	513,666,712.47	513,666,712.47
052100100100	23010122	70740	Scale up of Drugs Susceptible Tuberculosis (DSTB) Services in Health Facilities (Counterpart Funds)	31,507,500.00	<b>31,245,500.00</b>	31,245,500.00	31,245,500.00
052100100100	23010122	70740	Kaduna State Tuberculosis and Leprosy CP Drug Resistant TB (DRTB) (Counterpart Funds)	31,086,069.00	<b>31,190,000.00</b>	31,190,000.00	31,190,000.00
052100100100	23010122	70740	Kaduna Emergency Nutrition Action Plan (KADENAP) Programme	200,382,000.00	<b>50,382,000.00</b>	200,382,000.00	200,382,000.00
052100100100		70722	Construction of Trauma Centre (Doka)	49,000,000.00	-	-	-
052100100100	23010122	70740	Neglected Tropical Disease Control Programme (ONCHO) (Counterpart Funds)	25,641,000.00	<b>46,956,000.00</b>	46,956,000.00	46,956,000.00
052100100100	23010122	70722	Purchase of Dialysis Consumables	45,000,000.00	<b>45,000,000.00</b>	45,000,000.00	45,000,000.00
052100100100	23010122	70731	Planned Preventive Maintenance (Maintenance of Medical Equipment across the 31 Secondary Health Facilities)	37,195,000.00	<b>42,074,000.00</b>	42,074,000.00	42,074,000.00
052100100100			Provision for Upgrading and Equipping of 30 Rural Hospitals across the State		<b>27,240,193,457.19</b>		
052100100100	23010122	70740	Provide Insurance Cover and Logistics for the Running of and Consumables for Operationalization of Five Mobile Trucks	74,087,875.00	<b>105,280,000.00</b>	105,280,000.00	105,280,000.00

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
Ministry of Health			Total	31,275,871,544.00	39,282,715,641.89	15,762,370,875.47	23,593,144,303.47

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Primary Health Care Board</b>							
052100300100	23030105	70740	Upgrading, Reconstruction and Renovation of 255 Health Clinics across the State/Payment of Consultancy Service (Second 255 Projects)	2,523,528,336.86	<b>3,608,365,304.21</b>	4,686,797,215.18	4,686,797,215.18
052100300100	23030105	70740	Remodeling, Reconstruction and Expansion of PHCB HQ, Consultancy Services/Payment of Consultancy Services	600,045,937.82	<b>615,755,449.23</b>	-	-
052100300100	23010122	70170	Procurement of 4,600 cartons of Ready to Use Therapeutic Food (RUTF) for Treatment of Malnutrition		<b>253,000,000.00</b>	253,000,000.00	253,000,000.00
052100300100	23030105	70740	Conduct Quarterly Planned Preventive Maintenance of Medical Equipment in 255 PHCs	71,400,000.00	<b>92,800,000.00</b>	23,200,000.00	23,200,000.00
052100300100	23010122	70740	Provision of Counterpart Funds (PHC MOU, IMPACT Project and BHCPF {25%}, FP Commodities by UNFPA etc.)	875,000,000.00	<b>3,220,005,454.95</b>	1,429,200,000.00	1,786,500,000.00
052100300100	23030102	70740	Repairs and Preventive Maintenance of Solar Systems for 34 Nos Solar Clinics in the PHCs across the State		<b>137,000,000.00</b>	17,000,000.00	17,000,000.00
052100300100	23030105	70740	Construction and Maintenance of Incinerators in the 3 Senatorial Zones	217,350,000.00	<b>117,350,000.00</b>	4,347,000.00	6,520,500.00
			Procurement of Basic Tools and Consumables for Community Health Influencers Promoters Service Agents (CHIPS) and Mobile Outreach	100,000,000.00	-		
052100300100	23010122	70740	Procurement of Furniture, Fittings, Office Equipment, ICT Equipment, 500 KVA Power Generator and Solar system for the Reconstructed SPHCB Headquarters	174,668,250.00	<b>67,934,250.00</b>	-	-
<b>Kaduna State Primary Health Care Board</b>			<b>Total</b>	<b>4,561,992,524.68</b>	<b>8,112,210,458.39</b>	<b>6,413,544,215.18</b>	<b>6,773,017,715.18</b>

**Footnote:**

**Provision of Counterpart Funds (PHC MOU, IMPACT Project and BHCPF {25%} etc.)**

PHC MoU	450,000,000.00
Impact Project	1,528,022,357.41
BHCPF	633,586,478.03
Counterpart	608,396,619.51
	<b>3,220,005,454.95</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
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### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Contributory Health Management Authority (KADCHMA)</b>							
052100200100	23050107		Provision of (1%CRF) Consolidated Revenue for the 77,500 Vulnerable Population the Kaduna State Health Contributory Health Scheme	1,917,851,235.56	825,375,000.00	825,375,000.00	825,375,000.00
052100200100	23050107		Two days Orientation Meeting to Conduct Enrolment for Thirty persons (30 persons)		-	3,000,000.00	3,000,000.00
052100200100	23050107		Printing of Identity Card (ID)		11,625,000.00	11,625,000.00	11,625,000.00
052100200100	23050107		Provision of Equity Funds Basic Health Care Provision Funds (BHCPF) Counterpart Funds		369,216,061.26	369,216,061.26	369,216,061.26
<b>Kaduna State Contributory Health Ma Total</b>				<b>1,917,851,235.56</b>	<b>1,206,216,061.26</b>	<b>1,209,216,061.26</b>	<b>1,209,216,061.26</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Health Supplies Management Agency (KADHSMA)</b>							
052110200100	23010122	70711	Procurement of Drugs for 1,099 Health Facilities across the State through Framework Procurement Agreement with Manufacturers/Distributors		356,995,938.79	942,401,706.29	942,401,706.29
052110200100	23010122	70711	Procurement of Health Commodities and Consumables for Integrated PHC Services and Other Programmes		503,539,200.00	503,539,200.00	503,539,200.00
052110200100	23010122	70711	Procurement of Drugs for MNCH Week		156,470,968.00	247,635,750.00	247,635,750.00
052110200100	23010122	70711	Procure Antiretroviral Drugs, Diagnostics Test Kits, Reagents, and other Consumables Under the HIV/AIDS Treatment Program		164,075,750.00	366,707,000.00	366,707,000.00
052110200100	23010122	70711	Procurement of 4,600 Cartons of Ready to Use Therapeutic Food (RUTF)		100,000,000.00	250,000,000.00	250,000,000.00
052110200100	23010122	70711	Distribution of Drugs and Health Commodities to 1,099 Public Health Facilities through Direct Delivery	69,212,343.25	80,977,000.56	80,977,000.56	80,977,000.56
052110200100	23010122	70711	Procurement of Quality Control Laboratory and Equipment	36,400,000.00	-	36,400,000.00	36,400,000.00
052110200100	23010122	70711	Upgrade of KADHSMA Pharma-grade Warehouse (Phase II)	280,000,000.00	141,498,648.85	280,000,000.00	280,000,000.00
052110200100	23010122	70711	Renovation/Upgrade of Zonal Medical Stores in Zaria and Kafanchan	80,000,000.00	150,000,000.00	200,000,000.00	200,000,000.00
052110200100	23010122	70711	Logistics for Zipline Aerial Drone Delivery Services to Selected Hard-to-Reach Health Facilities and Emergencies across the State	628,530,000.00	628,530,000.00	628,530,000.00	628,530,000.00
<b>Kaduna State Health Supplies Manag Total</b>				<b>1,094,142,343.25</b>	<b>2,282,087,506.20</b>	<b>3,536,190,656.85</b>	<b>3,536,190,656.85</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State College of Nursing and Midwifery</b>							
052100600200		70133	Capacity Building (Part-Time-services)	7,058,880.00	<b>10,588,320.00</b>	21,176,640.00	31,764,960.00
052100600200		70133	Accreditation	26,288,000.00	<b>48,000,000.00</b>	48,000,000.00	48,000,000.00
052100600200	23020118	70443	Construction/Renovation of Buildings at Kaduna Campus	20,332,000.00	<b>1,205,584.41</b>	20,332,000.00	20,332,000.00
052100600200	23010124	70133	Procurement of Library/e-Library Books, Furniture/Equipment, Teaching Aids and Operational Materials	189,648,525.00	<b>154,447,882.24</b>	259,648,525.00	259,648,525.00
052100600200	23020118	70443	Construction of Male Hostel at Kafanchan Campus	33,840,000.00	<b>21,216,168.88</b>	26,716,404.35	26,716,404.35
052100600200	23020118	70443	Construction of Laboratory and Demonstration Room at Kafanchan Campus	54,000,000.00	-	54,000,000.00	54,000,000.00
052100600200	23020118	70443	Construction of Lecture Theatre at Kafanchan Campus	56,500,000.00	-	56,500,000.00	56,500,000.00
			Construction of New College of Nursing and Midwifery (Pambegua Campus)	452,431,000.00	<b>252,431,000.00</b>		
<b>Kaduna State College of Nursing and Midwifery Total</b>				<b>840,098,405.00</b>	<b>487,888,955.53</b>	<b>486,373,569.35</b>	<b>496,961,889.35</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Barau Dikko Teaching Hospital, Kaduna</b>							
052100500100	23020118	70731	Upgrading and Equipping of Nitel Building	910,092,206.50	<b>654,613,324.93</b>	1,110,092,206.50	-
052100500100	23020118	70443	Construction of Central Sterile Supply Department (CSSd)	108,377,662.94	<b>138,856,580.53</b>	158,377,662.94	-
052100500100	23010122	70732	Procurement and Installation of Intensive Care Unit (ICU) Equipment	110,892,587.11	<b>108,762,301.02</b>	200,092,587.11	-
052100500100	23010122	70732	Procurement and Installation of Obstetrics and Gynecology Equipment	150,751,919.77	<b>151,821,879.77</b>	-	-
052100500100	23020118	70731	Renovation of Special Care Baby Unit	52,747,143.00	<b>14,679,867.50</b>	-	-
052100500100	23010122	70731	Procurement of Protective Personal Equipment(PPEs)	86,000,000.00	<b>86,000,000.00</b>	86,000,000.00	86,000,000.00
052100500100	23010122	70731	Procurement of New Dialysis Machines	122,500,000.00	<b>122,500,000.00</b>	-	-
			Accreditation	72,000,000.00	-		
052100500100	23010122	70731	Procurement of Dialysis Consumables		<b>65,400,000.72</b>	65,400,000.72	-
052100500100	23020118	70443	Construction of Gas House Plant		<b>45,000,000.00</b>	-	-
052100500100	23010122	70721	Procurement of Pharmacy Consumables		<b>18,000,000.00</b>	-	-
<b>Barau Dikko Teaching Hospital, Kadu Total</b>				<b>1,613,361,519.32</b>	<b>1,405,633,954.47</b>	<b>1,619,962,457.27</b>	<b>86,000,000.00</b>



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Bureau for Substance Abuse, Prevention and Treatment</b>							
052110300100		70443	Provision of Accessible Evidence Based Treatment Centers/Completion of 4 Nos Rehabilitation Centers		237,179,779.18	270,992,000.00	395,474,538.46
052110300100		70732	Procurement of Specialized Testing Kits (Urine, Saliva, Breathalyzer etc.)		25,000,000.00	96,000,000.00	32,000,000.00
052110300100	23020106	70460	Community Awareness and Sensitization Programmes on Substance Abuse and Associated Psychosocial Issues		20,000,000.00	74,000,000.00	45,000,000.00
052110300100	23020106	70460	Evidence Based Prevention Programs Targeting at Risk Population in Educational Institutions across the State		50,000,000.00	150,000,000.00	195,000,000.00
052110300100	23010142	70750	Restrict Access to Psychoactive Substance in the State		7,000,000.00	47,000,000.00	7,000,000.00
			Completion and Equipping of Rehabilitation Centres across the three Senatorial Zones	400,000,000.00	-		
			Construction and Installation of Digitalized/Customized Bill Boards	7,500,000.00	-		
			Production and Distribution of Information, Education and Communication (IEC) Materials	5,000,000.00	-		
<b>Bureau for Substance Abuse, Prevention and Treatment Total</b>				<b>412,500,000.00</b>	<b>339,179,779.18</b>	<b>637,992,000.00</b>	<b>674,474,538.46</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State AIDS Control Agency (KADSACA)</b>							
052100400000	23050101	70132	HIV/AIDS Response Review	-	4,632,000.00	2,544,000.00	2,544,000.00
052100400000	23050101	70132	Review of HIV Laws and Policies	-	6,090,000.00	3,840,000.00	3,840,000.00
052100400000	23050101	70721	Production and Airing of Prevention Jingles	-	4,380,000.00	1,500,000.00	1,500,000.00
052100400000	23050101	70721	Scale up of AYP Monthly Support Group Meeting in Six (6) LGAs to Improve Adherence to Treatment and Viral Suppression.	-	1,860,000.00	240,000.00	240,000.00
052100400000	23050101	70721	Conduct of IPC Outreaches with AYPs (400DC and 200CT in 78 Wards of 7 LGAs) to Improve Uptake of HTS and Life Skills	-	4,320,000.00	720,000.00	720,000.00
052100400000	23050104	70721	Commemoration of World AIDS Day (1st December)	-	313,776.99	313,776.99	313,776.99
052100400000	23050103	70132	Conduct of Data Validation	800,000.00	-	-	-
052100400000			HIV Intervention Activities	1,160,000.00	-	-	-
052100400000			Production of 3,000 Copies of IEC Materials	1,860,000.00	-	-	-
052100400000			Review of HIV State Strategic Development Plan	1,320,000.00	-	-	-
052100400000			Behavioral Change Communication (Strengthening of Innovative Strategic Behavior Change Communication for Targeted Population)	4,343,121.89	-	-	-
052100400000			Scale up of Adolescent and Youth Population Intervention in 9 LGAs to Significantly Reduce the incidence of New HIV infections	3,160,980.00	-	-	-
052100400000			Set up NEPWHAN Offices in the 3 Senatorial Zones for HIV, Hepatitis, STI Counselling and Testing Services	3,300,000.00	-	-	-
<b>Kaduna State AIDS Control Agency (Total)</b>				<b>15,944,101.89</b>	<b>21,595,776.99</b>	<b>9,157,776.99</b>	<b>9,157,776.99</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Sports Development</b>							
053900100100	23030111	70443	Consultancy Services and Rehabilitation of Township Stadium (Ranchers Bees Stadium)	170,068,612.81	<b>260,026,218.99</b>	580,000,000.00	580,000,000.00
053900100100	23020112	70443	Construction of Kaduna State Sports Academy in Kagarko and Kakumi LGA (Phase I)	134,000,000.00	<b>50,000,000.00</b>	400,000,000.00	400,000,000.00
053900100100	23010126	70443	Procurement of Sporting Equipmentfor Community Sports Centers	30,000,000.00	<b>100,000,000.00</b>	150,000,000.00	-
053900100100	23030111	70443	Optimization/Remodeling of Ahmadu Bello Stadium, Kaduna		<b>2,000,000,000.00</b>	1,320,000,000.00	1,320,000,000.00
053900100100	23020112	70443	Construction of Kaduna State Sports Academy in Kukumi Paki, Ikara LGA (Phase I)	134,000,000.00	-	400,000,000.00	400,000,000.00
053900100100	23010126	70810	Conduct of 2024 Kaduna Marathon		<b>50,230,000.00</b>	105,230,000.00	105,230,000.00
053900100100	23010126	70810	Conduct of Sporting Activities	418,493,195.30	-	105,230,000.00	105,230,000.00
<b>Ministry of Sports Development</b>			<b>Total</b>	<b>886,561,808.11</b>	<b>2,460,256,218.99</b>	<b>3,060,460,000.00</b>	<b>2,910,460,000.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Human Services and Social Development</b>							
051400100100		71090	Child Protection Services		60,200,000.00	11,300,000.00	11,300,000.00
051400100100	23050103	71030	Sexual Assault Referral Centers (SARCs)		20,023,600.00	20,023,600.00	20,023,600.00
051400100100		71090	Repatriation of Foster and Destitute Children		-	60,000,000.00	60,000,000.00
051400100100	23050104	71090	Establishment of Kaduna State Children Parliament	12,750,000.00	24,654,000.00	12,327,000.00	12,327,000.00
051400100100	23050104	71090	Kaduna State Women EmPowerment Fund (KADSWEF)	200,827,500.00	200,000,000.00	198,687,500.00	200,150,000.00
051400100100	23050104	71030	Vegina Vesco Fistula (VVF) Intervention		50,000,000.00	20,000,000.00	50,000,000.00
051400100100	23050104	70133	Creative Days/Special Days Celebration		16,500,000.00	16,500,000.00	16,500,000.00
051400100100	23050104	70133	Annual Gender and Business Platform		9,750,000.00	9,750,000.00	9,750,000.00
051400100100	23050104	70133	NUT.2.EE. Promote Labour-Saving Technology/Equipment to Reduce Workload in Women (Manual Grinding Machine, Smokeless Stove and Briquettes)		12,000,000.00	12,000,000.00	12,000,000.00
051400100100	23050104	70810	Establishment of Kaduna State Youth Parliament	10,875,000.00	19,000,000.00	19,000,000.00	19,000,000.00
051400100100	23050104	70820	Creative Arts and Culture	26,723,250.00	57,827,000.00	57,827,000.00	57,827,000.00
051400100100	23050104	70620	NYSC Coordination		30,600,000.00	30,600,000.00	30,600,000.00
051400100100	23050103	71090	At Risk Children Program (ARC-P)	207,750,000.00	288,000,000.00	288,000,000.00	288,000,000.00
051400100100	23050103	70620	Mobilization of Community Development and Cooperative Societies		12,000,000.00	12,000,000.00	12,000,000.00
051400100100	23050103	70620	Support to Self-Help Projects		18,100,000.00	18,100,000.00	18,100,000.00
051400100100	23050104	71090	Shelter Operation	25,700,000.00	40,000,000.00	40,000,000.00	40,000,000.00
051400100100	23050104	71090	Conduct of Orphanage Operation		27,512,000.00	27,512,000.00	27,512,000.00
051400100100	23050104	71090	Diversion Programme (Counterpart Funds)	15,000,000.00	-		
051400100100	23050104	71090	Social Empowerment Programme		10,037,550,000.00		
051400100100	23050104	71090	Provision of Social Services		50,000,000.00	50,000,000.00	50,000,000.00
051400100100		71090	Diversion Program		27,300,000.00	27,300,000.00	27,300,000.00
<b>Ministry of Human Services and Social Development Total</b>				<b>499,625,750.00</b>	<b>11,001,016,600.00</b>	<b>930,927,100.00</b>	<b>962,389,600.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Disability Affairs Board</b>							
051400200100	23010124	71012	Procurement of Instruction/Teaching Materials for Trainees at Kaduna, Kafanchan Disability Training Centers and CBR	10,000,000.00	<b>10,000,000.00</b>	20,000,000.00	20,000,000.00
051400200100	23010129	71012	Purchase of Resettlement Tools for the Graduating Trainees at Kaduna, Kafanchan Disability Centers and CBR	15,000,000.00	<b>15,000,000.00</b>	30,000,000.00	30,000,000.00
051400200100	23020102	71012	Completion of Construction of three Ultra Modern Rehabilitation Centers at Maigana, Bagoma and Kwoi in Soba, B/Gawri and Jaba LGAs	128,645,356.21	<b>100,645,356.21</b>	195,645,356.21	195,645,356.21
			Procurement of Teaching Aids	10,000,000.00	-		
051400200100	23020102	70443	Construction of Wall Perimeter Fencing at Disability Board Headquarters		<b>15,000,000.00</b>	15,000,000.00	15,000,000.00
<b>Kaduna State Disability Affairs Board Total</b>				<b>163,645,356.21</b>	<b>140,645,356.21</b>	<b>260,645,356.21</b>	<b>260,645,356.21</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Community and Social Development Agency</b>							
011100200100	23050101	70620	Drilling/Refurbishing of Hand Pumps and Motorized Boreholes in Interested Communities across the 23 LGAs	10,138,000.00	4,800,000.00	4,800,000.00	4,800,000.00
011100200100	23020107	70620	Construction/Rehabilitation of Educational Facilities in Communities		4,400,000.00	4,400,000.00	4,400,000.00
011100200100	23020106	70560	Construction of Ventilated Improved Pit (VIP) Latrines in Schools, PHCs and Public Places within the Communities		4,800,000.00	4,800,000.00	4,800,000.00
011100200100	23010124	71012	Procurement of Mobility, Learning/Hearing Aids, etc. for GVG	5,360,000.00	960,000.00	960,000.00	960,000.00
011100200100		70560	Procurement of Working Tools for LIPWF		11,040,000.00	11,040,000.00	11,040,000.00
011100200100	23050101	70620	Grant B - Grants for Gender and Venerable Groups		-		
011100200100	23030106	70620	Grant A-Community Development Plan		-		
011100200100	23050101	71090	Expand Livelihood Support and Grants for the Poor and Vulnerable Households for Human Development	10,321,000.00	59,600,000.00	79,600,000.00	79,600,000.00
<b>Community and Social Development Total</b>				<b>25,819,000.00</b>	<b>85,600,000.00</b>	<b>105,600,000.00</b>	<b>105,600,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry for Local Government Affairs</b>							
055100100100	23010142	70620	Purchase and Installation of Transformers (Liability)	167,984,117.38	-	527,477,731.73	527,477,731.73
055100100100	23020114	70620	Rural Feeder Road Project (Liability)	925,000,000.00	-	3,192,327,932.17	3,192,327,932.17
055100100100	23010142	70620	Rural Electrification( Project Liability)	192,547,528.57	-	817,411,381.53	817,411,381.53
055100100100	23020118	70620	Rural Access and Agricultural Marketing Project (RAAMP)(Counterpart Fund)	37,500,000.00	-		
055100100100	23020118	70620	Construction/Renovation of Emirs/Chiefs Palaces	1,000,000,000.00	<b>1,000,000,000.00</b>	2,700,000,000.00	2,700,000,000.00
055100100100	23020105	70620	Completion of Hand Pump Borehole Projects (Liability)	-	-	13,612,890.84	13,612,890.84
<b>Ministry for Local Government Affairs Total</b>				<b>2,323,031,645.95</b>	<b>1,000,000,000.00</b>	<b>7,250,829,936.26</b>	<b>7,250,829,936.26</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Rural Water Supply and Sanitation Agency (RUWASSA)</b>							
055100500100	23020105	70630	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 (Counterpart Funds)	361,227,629.04	<b>93,600,000.00</b>	93,600,000.00	93,600,000.00
055100500100	23020105	70630	Construction of 40 Water and Sanitation Facilities in Rural and 40 in Small Town Public Institutions including Contract Management		<b>463,877,522.80</b>	1,432,299,672.00	1,432,299,672.00
055100500100	23020105	70630	Construction and Installation 70no. Hand Pumps and 30No. Solar Motorized Boreholes in Rural and Small Towns/Communities including Contract Management	111,252,558.58	<b>549,131,617.70</b>	1,049,131,617.70	1,049,131,617.70
055100500100	23030104	70630	Rehabilitation of 100No Broken Down Hand Pump Boreholes and 10No Solar Motorized Boreholes across the State	37,500,000.00	<b>38,586,300.00</b>	38,586,300.00	38,586,300.00
055100500100	23030104	70630	Rehabilitation of 3No Semi-Urban Water Schemes in 3 Selected LGAs		<b>150,000,000.00</b>	-	-
055100500100	23020105	70630	Institutionalizing of Village Level Operation and Management (VLOM) - Counterpart Funds		<b>60,493,380.00</b>	60,493,380.00	60,493,380.00
055100500100	23020105	70630	Implementation of Community Water Safety Plan and Surveillance - Counterpart Funds		<b>38,562,500.00</b>	42,075,000.00	45,600,000.00
055100500100	23010129	70630	Procurement of Equipmentfor Pumping Test		<b>1,750,000.00</b>	1,750,000.00	1,750,000.00
055100500100	23020105	70630	Construction of 100No Household Improved Latrines in Rural Communities and 100No. Household Improved Latrine Small Towns/Communities		<b>36,000,000.00</b>	75,900,000.00	85,800,000.00
055100500100	23030104	70630	Rehabilitation of 20No. VIP Latrine and Sanitation Facilities in Rural Communities and 20No Small Towns/communities		<b>80,000,000.00</b>	160,000,000.00	160,000,000.00
055100500100	23010129	70630	Procurement of 2Nos. Additional State of the Art Drilling Rigs and Accessories (Accrued Liabilities)	113,250,000.00	-	-	-
055100500100	23020105	70630	Construction and Contract Management of 36No Hand Pump Boreholes, 29 Solar Motorized Boreholes and 38 VIP Latrines in Rural and Semi-Urban Areas (Liability)	70,234,208.18	-	-	-
055100500100	23020105	70630	Emergency Response to Disaster in WASH/Special Intervention across the State		<b>155,000,000.00</b>	155,000,000.00	155,000,000.00



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
055100500100	23020105	70630	Matching Grant for Partnership for Expanded water Supply, Sanitation and Hygiene (PEWASH)	600,000,000.00	400,000,000.00	400,000,000.00	400,000,000.00
<b>Rural Water Supply and Sanitation A Total</b>				<b>1,293,464,395.80</b>	<b>2,067,001,320.50</b>	<b>3,508,835,969.70</b>	<b>3,522,260,969.70</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Water Service Regulatory Commission</b>							
023400800100	23050103	70630	Development of Regulation, Standards and Guidelines	12,400,000.00	9,917,451.00	14,000,000.00	14,000,000.00
023400800100	23050103	70630	Development of Code of Internal Operations		2,010,000.00	-	2,010,000.00
023400800100	23050103	70630	Production of Regulations Standards and Guidelines	800,000.00	1,000,000.00	1,000,000.00	1,000,000.00
023400800100	23050103	70630	Production of Code of Internal Operations of the Commission		300,000.00	-	300,000.00
023400800100	23050103	70630	Production of Information, Educational and Communication Materials for Sensitization		3,500,000.00	3,500,000.00	3,500,000.00
023400800100	23010129	70630	Procurement of Mini-Water Laboratory Equipment	10,417,995.00	6,119,000.00	-	-
023400800100	23040105	70630	Procurement of Laboratory Reagents		1,652,140.00	1,652,140.00	1,652,140.00
<b>Kaduna State Water Service Regulate</b>	<b>Total</b>			<b>23,617,995.00</b>	<b>24,498,591.00</b>	<b>20,152,140.00</b>	<b>22,462,140.00</b>

## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Environment and Natural Resources</b>							
053500100100	23040102	70560	Monitoring and Supervision of Solid Waste across the State	36,637,936.77	<b>40,863,082.36</b>	40,863,082.36	41,000,582.36
053500100100	23040102	70560	Construction of 3No Dumpsites across the State (Liability)	214,424,171.54	<b>250,776,395.39</b>	250,776,395.39	250,913,895.39
053500100100	23040102	70560	Construction of Weather Station and Installation of Equipmentin Kaduna	69,020,737.17	<b>70,714,765.00</b>	70,714,765.00	70,714,765.00
053500100100	23040102	70560	Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL) - Counterpart Funds	1,000,000,000.00	<b>1,000,000,000.00</b>	1,000,000,000.00	1,000,000,000.00
053500100100	23040104	70560	Sustainable Fuelwood Management Project		<b>58,240,020.00</b>	58,240,020.00	58,240,020.00
053500100100	23050101	70560	Procurement of Design for Ecological Problem Areas across the State	141,802,500.00	<b>100,412,500.00</b>	200,412,500.00	200,412,500.00
053500100100	23050101	70560	Research and development in the Environment Sector	52,721,250.00	<b>72,155,000.00</b>	72,155,000.00	72,155,000.00
053500100100	23040102	70560	Procurement, Installation and Management of Toxic and Hazardous Waste Facilities across the State	37,605,000.00	<b>50,139,000.00</b>	50,139,000.00	50,279,000.00
053500100100	23040102	70560	Climate Change Mitigation and Adaptation Activities	460,873,500.00	<b>322,128,000.00</b>	622,128,000.00	622,376,000.00
053500100100	23040102	70560	Global Event on Environmental Activities	47,760,000.00	<b>68,410,000.00</b>	68,410,000.00	68,410,000.00
053500100100	23040102	70560	Conduct of State Council on Environment	18,731,250.00	<b>27,450,000.00</b>	27,450,000.00	27,450,000.00
053500100100	23040102	70560	Construction of Geological Museum and Laboratory at Millennium City	93,913,125.00	<b>120,352,500.00</b>	120,352,500.00	120,487,500.00
053500100100	23050101	70431	Mining and Environmental Degradation Control	11,277,000.00	<b>15,036,000.00</b>	15,036,000.00	15,036,000.00
053500100100	23040102	70550	Procurement of Geological Laboratory/Museum Equipment	79,156,950.30	<b>105,158,000.00</b>	105,158,000.00	105,158,000.00
053500100100	23040105	70431	Procurement of Geological Field/Onsite Equipment	9,836,250.00	<b>13,155,000.00</b>	13,155,000.00	13,155,000.00
053500100100	23050101	70560	Geophysical/Geochemical Survey of one Mineral Deposit Site	75,116,250.00	<b>90,405,000.00</b>	90,405,000.00	90,405,000.00
			Sustainable Fuelwood Management Project	15,165,000.00	-		
053500100100	23040105	70431	Establishment of Mineral Processing/Buying Centers at Kafanchan		<b>75,680,000.00</b>	75,680,000.00	75,680,000.00
053500100100	23040101	70422	State Wide Tree Planting Project	99,523,077.96	<b>144,525,000.00</b>	244,525,000.00	244,525,000.00
053500100100	23040101	70422	Forest Reserve Management and Monitoring using GIS Application	21,611,250.00	<b>128,400,000.00</b>	128,400,000.00	128,400,000.00
053500100100	23040101	70422	Patrol/Protection of Forest Reserve	130,578,750.00	<b>80,530,000.00</b>	150,530,000.00	150,530,000.00
053500100100	23040104	70422	Reducing Emission from Deforestation and Forest Degradation (REDD+) Counterpart Fund	100,000,000.00	<b>100,000,000.00</b>	100,000,000.00	100,000,000.00

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
053500100100			Nigeria Erosion and Watershed Management Project (NEWMAP) - Counterpart Funds		1,000,000,000.00		
<b>Ministry of Environment and Natural</b>			<b>Total</b>	<b>2,715,753,998.74</b>	<b>3,934,530,262.75</b>	<b>3,504,530,262.75</b>	<b>3,505,328,262.75</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna Environmental Protection Authority (KEPA)</b>							
053501600100	23050103	70511	Polluter Pay Principal Administration		<b>24,540,000.00</b>	26,585,000.00	28,630,000.00
053501600100	23050103	70511	Mobile Court Operations		<b>19,261,921.00</b>	13,758,515.00	16,510,218.00
053501600100	23050103	70511	Mining Environmental Compliance Monitoring	1,803,831.75	<b>1,880,000.30</b>	2,660,000.60	3,690,000.90
053501600100	23040103	70511	Plastic Mop UP Program	4,500,001.13	<b>6,129,760.00</b>	9,454,760.00	12,779,760.00
053501600100	23040103	70511	Monitoring and Enforcement on Liquid and Medical Waste		<b>12,894,763.78</b>	9,512,995.00	13,182,530.00
053501600100	23040104	70511	Procurement of Sustainable Air Quality Equipment	23,999,999.27	-		
053501600100	23040104	70511	Procurement of Laboratory Reagents	15,533,966.28	<b>17,454,544.92</b>	34,909,089.84	69,818,179.68
053501600100	23040104	70511	Procurement of Laboratory Equipment		<b>31,500,000.00</b>	47,250,000.00	52,500,000.00
<b>Kaduna Environmental Protection Authority Total</b>				<b>45,837,798.42</b>	<b>113,660,990.00</b>	<b>144,130,360.44</b>	<b>197,110,688.58</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Zaria Metropolitan Authority</b>							
043700100200	23020114	70621	Construction of Roads across ZMA	4,236,585,299.83	<b>2,076,375,670.93</b>	2,807,313,492.73	2,807,313,492.73
043700100200	23020105	70621	Construction of Earth Dam at Danwata, Soba LGA	290,509,460.40	<b>239,830,446.26</b>	439,830,446.26	439,830,446.26
043700100200	23020114	70621	Consultancy Services for Road Construction	178,496,516.13	<b>98,608,315.10</b>	197,161,819.59	197,161,819.59
043700100200	23040104	70621	Construction of Solid Waste Collection Centers		<b>26,236,528.79</b>	46,236,528.79	46,236,528.79
043700100200	23020118	70621	Construction of City Gates		<b>30,103,625.34</b>	30,103,625.34	30,103,625.34
043700100200	23020104	70621	Street Naming and House Numbering	126,168,000.00	<b>64,223,165.42</b>	264,223,165.42	264,223,165.42
043700100200	23020123	70621	Provision of Integrated Solar Powered Traffic Lights	15,318,900.00	<b>15,318,900.00</b>	15,318,900.00	15,318,900.00
043700100200	23040104	70621	Management of Dump Sites	50,000,069.31	<b>30,000,000.00</b>	50,000,000.00	50,000,000.00
043700100200	23010129	70621	Purchase of Steel and Rubber Dust Bins	24,018,900.00	<b>24,018,900.00</b>	24,018,900.00	24,018,900.00
043700100200	23030113	70621	Road Maintenance across ZMA	104,073,990.02	<b>34,073,189.00</b>	34,073,189.00	34,073,189.00
043700100200	23020103	70621	Provision of Integrated Solar Powered Street Lights	432,072,959.95	<b>150,000,000.00</b>	250,000,000.00	250,000,000.00
043700100200	23020118	70621	Provision of Infrastructural Development		<b>21,000,000.00</b>	21,000,000.00	21,000,000.00
043700100200	23030111	70621	Rehabilitation of Kabama Stadium S/Gari LGA		<b>122,470,501.52</b>	122,470,501.52	122,470,501.52
043700100200	23030109	70621	Rehabilitation of Zaria Zonal Fire Service and in other LGA Fire Service Stations		<b>100,672,823.03</b>	100,672,823.03	100,672,823.03
			Construction of City Gates	18,027,000.00	-		
043700100200	23020119	70621	Provision of Public Convenience across ZMA	60,000,000.00	<b>50,271,280.00</b>	300,271,280.00	300,271,280.00
043700100200	23020124	70621	Construction/Provision of Local Market across ZMA	45,327,000.00	<b>150,728,720.00</b>	250,728,720.00	250,728,720.00
043700100200	23020114	70621	Construction/Provision of Drainages and Culverts	62,455,827.00	<b>50,455,827.00</b>	50,455,827.00	50,455,827.00
<b>Zaria Metropolitan Authority</b>			<b>Total</b>	<b>5,643,053,922.64</b>	<b>3,284,387,892.39</b>	<b>5,003,879,218.68</b>	<b>5,003,879,218.68</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna Capital Territory Authority</b>							
043700100300	23020114	70621	Construction of Roads across KCTA	6,516,966,000.00	<b>3,385,500,000.00</b>	3,385,500,000.00	3,385,500,000.00
043700100300	23020114	70621	Provision of Road Infrastructure across KCTA	330,000,000.00	<b>550,000,000.00</b>	550,000,000.00	550,000,000.00
043700100300	23020114	70621	Construction of Drains and Waterways across KCTA	90,000,000.00	<b>150,000,000.00</b>	150,000,000.00	150,000,000.00
043700100300	23020119	70621	Construction of Parks and Recreational Centers	150,000,000.00	<b>240,000,000.00</b>	240,000,000.00	240,000,000.00
043700100300	23020118	70621	Provision of Transport Infrastructure	30,000,000.00	<b>50,000,000.00</b>	50,000,000.00	50,000,000.00
043700100300	23020118	70621	Construction of 3No City Gates	36,000,000.00	<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
043700100300	23020118	70621	Provision of 150No Solar Kiosks		<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
	23020103		Provision of Integrated Solar Powered Street Lights	554,600,000.00	-		
	23020123		Provision of Solar Powered Traffic Signal Control System	37,500,000.00	-		
043700100300	23020124	70621	Construction of Local Markets	48,000,000.00	<b>30,000,000.00</b>	30,000,000.00	30,000,000.00
043700100300	23020119	70621	Construction of Public Conveniences	18,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
043700100300	23020102	70621	Construction of Emergency/Fire Truck Shelters	101,340,000.00	<b>99,700,000.00</b>	99,700,000.00	99,700,000.00
043700100300	23040104	70621	Construction of Waste Management Infrastructure	30,000,000.00	<b>40,000,000.00</b>	40,000,000.00	40,000,000.00
043700100300	23050103	70621	Provision of Propriety Monitoring and Enforcement Reporting Tool	10,134,000.00	<b>16,953,900.00</b>	16,953,900.00	16,953,900.00
043700100300	23010129	70621	Provision of Uniform and other Safety Gear and Clothing Items	15,480,000.00	-	6,126,000.00	6,126,000.00
043700100300	23050103	70621	Monitoring and Enforcement Activities across KCTA	15,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
043700100300	23020127	70621	Provision of ICT Equipment	12,000,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
043700100300	23030113	70621	Rehabilitation of Roads across KCTA	132,000,000.00	<b>120,000,000.00</b>	120,000,000.00	120,000,000.00
043700100300	23030124	70621	Rehabilitation of Motor Parks across KCTA	12,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
043700100300	23030113	70621	Rehabilitation of Drains and Waterways across KCTA	39,000,000.00	<b>35,000,000.00</b>	35,000,000.00	35,000,000.00
043700100300	23030121	70621	Rehabilitation of Office Buildings across KCTA	u doing	<b>100,600,000.00</b>	100,600,000.00	100,600,000.00
043700100300	23040104	70621	Rehabilitation of Dump Sites and Refuse Transfer Stations	30,000,000.00	<b>20,000,000.00</b>	20,000,000.00	20,000,000.00
043700100300	23030124	70621	Rehabilitation of Open Spaces	12,000,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
<b>Kaduna Capital Territory Authority Total</b>				<b>8,220,020,000.00</b>	<b>4,997,753,900.00</b>	<b>5,003,879,900.00</b>	<b>5,003,879,900.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kafanchan Municipal Authority</b>							
043700100400	23020114	70621	Construction of Roads and Buildings Infrastructure including Drainages across KMA	3,423,566,000.00	<b>2,884,605,916.91</b>	4,709,489,218.68	4,709,489,218.68
043700100400	23020119	70621	Construction of Parks and Recreational Centers across KMA	162,000,000.00	<b>150,000,000.00</b>	150,000,000.00	150,000,000.00
043700100400	23040101	70621	KMA Green Projects	30,000,000.00	<b>50,000,000.00</b>	50,000,000.00	50,000,000.00
043700100400	23020124	70621	Construction of Local Markets across KMA	66,000,000.00	<b>60,000,000.00</b>	90,000,000.00	90,000,000.00
043700100400	23030109	70621	Provision of Emergency Services and Infrastructure	101,340,000.00	<b>100,000,000.00</b>	200,000,000.00	200,000,000.00
043700100400	23040104	70621	Construction of Waste Management Infrastructure	60,000,000.00	<b>50,000,000.00</b>	200,000,000.00	200,000,000.00
043700100400	23050103	70621	Monitoring and Enforcement Activities/Provision of Priority Monitoring and Enforcement Reporting Tools	25,134,000.00	<b>15,000,000.00</b>	15,000,000.00	15,000,000.00
043700100400	23020127	70621	Provision of ICT Equipment	12,000,000.00	-	15,000,000.00	15,000,000.00
043700100400	23030113	70621	Rehabilitation of Roads and Provision of Transport Infrastructure	171,000,000.00	<b>200,000,000.00</b>	350,000,000.00	350,000,000.00
043700100400	23030124	70621	Rehabilitation of Motor Parks	36,000,000.00	-		
043700100400	23020119	70621	Construction of Public Conveniences	36,000,000.00	-		
043700100400	23010129	70621	Procurement of Uniforms and other Clothing	19,350,000.00	-		
043700100400	23020118	70621	Provision of Transport Infrastructure	30,000,000.00	-		
043700100400	23030113	70621	Rehabilitation of Drainages, Box Culverts and Water Ways.	48,000,000.00	<b>75,000,000.00</b>	150,000,000.00	150,000,000.00
043700100400	23030121	70621	Rehabilitation of Office Buildings	56,160,000.00	-	50,000,000.00	50,000,000.00
043700100400	23030123	70621	Maintenance of Integrated Solar Powered Street Lights	277,300,000.00	<b>100,000,000.00</b>	250,000,000.00	250,000,000.00
<b>Kafanchan Municipal Authority</b>			<b>Total</b>	<b>4,553,850,000.00</b>	<b>3,684,605,916.91</b>	<b>6,229,489,218.68</b>	<b>6,229,489,218.68</b>



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna investment Promotion Agency (KADIPA)</b>							
011100700100	23050101	70411	Development and Printing of PPP and P Documents and Preparation of Renewable Energy Projects		<b>29,000,000.00</b>	29,000,000.00	29,000,000.00
011100700100	23050101	70411	Identification of Investment Opportunities in the Key Sectors of the State that Maximizes Economic Value Addition		<b>19,500,000.00</b>	19,500,000.00	19,500,000.00
011100700100	23050101	70411	Investment Promotion and Facilitation	160,000,000.00	<b>187,875,000.00</b>	187,875,000.00	187,875,000.00
<b>Kaduna investment Promotion Agency Total</b>				<b>160,000,000.00</b>	<b>236,375,000.00</b>	<b>236,375,000.00</b>	<b>236,375,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Public Procurement Agency (KADPPA)</b>							
011101000100	23050103	70133	Conduct of Supportive Supervisions of all Capital Projects across the State		<b>11,160,000.00</b>	11,160,000.00	11,160,000.00
011101000100	23050101	70133	Quarterly Conduct of Procurement Audit		<b>10,680,000.00</b>	10,480,000.00	10,480,000.00
011101000100	23050101	70133	Conduct of Procurement Survey		<b>13,200,000.00</b>	9,900,000.00	9,900,000.00
011101000100	23050102	70133	Subscription for e-Procurement Licences	7,552,500.00	<b>11,462,890.00</b>	11,462,890.00	11,462,890.00
011101000100	23050101	70133	Others Activities		<b>30,400,000.00</b>	-	-
<b>Kaduna State Public Procurement Agency Total</b>				<b>7,552,500.00</b>	<b>76,902,890.00</b>	<b>43,002,890.00</b>	<b>43,002,890.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna Geographic information Service (KADGIS)</b>							
011100200200	23020127	70611	KADGIS ICT Infrastructure		<b>924,387,663.00</b>	1,424,387,663.00	1,424,387,663.00
011100200200	23010101	70611	Assessment of Land and Economic Trees/Recovery of Public Lands for Compensation	45,000,000.00	<b>676,000,000.00</b>	676,000,000.00	676,000,000.00
011100200200	23010101	70611	Recovery of Public Land and Landed Properties	657,000,000.00	<b>150,000,000.00</b>	150,000,000.00	150,000,000.00
011100200200	23050101	70611	Systematic Property Registration Programm (SPRP)	427,740,209.85	<b>401,740,284.42</b>	401,740,284.42	401,740,284.42
011100200200	23050101	70611	Preparation of Kaduna Master Plans and 18Nos Others Mapping	300,000,000.00	<b>657,511.93</b>	149,999,925.43	149,999,925.43
	23050101		KADGIS Public Service on Wheels	425,000,000.00	-		
011100200200	23050101	70611	Property Verification Exercise (PVE)		<b>155,074,205.92</b>	155,074,205.92	155,074,205.92
011100200200	23050101	70611	Survey and Demarcation of Approved Layouts in the State	243,750,000.00	<b>308,221,000.00</b>	315,000,000.00	315,000,000.00
11100200200	23050101	70611	Cost of Revenue Collections	180,000,000.00	<b>795,978,222.84</b>	250,000,000.00	250,000,000.00
<b>Kaduna Geographic information Serv Total</b>				<b>2,278,490,209.85</b>	<b>3,412,058,888.11</b>	<b>3,522,202,078.77</b>	<b>3,522,202,078.77</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Media Corporation (KSMC)</b>							
011100500100	23050101	70831	Digitization of KSMC Television	730,000,000.00	1,027,694,166.00	-	-
011100500100	23010112	70831	Furnishing of KSMC New Building	123,000,000.00	-	-	-
011100500100	23030127	70831	Overhaul of Transmitters	120,000,000.00	4,000,149.25	-	-
011100500100	23030102	70831	Upgrade of Katabu and Headquarters Power Transmission Line from 11 KVA to 33KVA	50,000,000.00	76,000,000.00	-	-
011100500100	23020101	70831	INtegration of Old and New Building	25,000,000.00	98,000,000.00	98,000,000.00	98,000,000.00
011100500100	23020118	70831	Retention of Masts across KSMC Transmission Stations		23,000,000.00	-	-
<b>Kaduna State Media Corporation (KS) Total</b>				<b>1,048,000,000.00</b>	<b>1,228,694,315.25</b>	<b>98,000,000.00</b>	<b>98,000,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>State Emergency Management Agency (SEMA)</b>							
011100800100	23010109	70161	Purchase of Canoes		20,050,000.00	46,550,000.00	46,550,000.00
011100800100	23010123	70161	Purchase and Installation of Fire Extinguishers in Public Buildings		50,170,000.00	100,170,000.00	100,170,000.00
<b>State Emergency Management Agency Total</b>				-	<b>70,220,000.00</b>	<b>146,720,000.00</b>	<b>146,720,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Government Printing Department</b>							
016101900100	23010129	70831	Purchase of Accrio press (3070) Konica Monilta		<b>32,000,000.00</b>	32,000,000.00	32,000,000.00
016101900100	23010117	70831	Purchase of Industrial Shredding Machine		<b>16,000,000.00</b>	16,000,000.00	16,000,000.00
016101900100	23010129	70831	Purchase of Rolex 5ft Flex Machine		<b>3,100,000.00</b>	3,100,000.00	3,100,000.00
016101900100	23010129	70831	Purchase of HP M775		<b>1,500,000.00</b>	1,500,000.00	1,500,000.00
016101900100	23010129	70831	Purchase of Xerox WorkCentre		<b>7,200,000.00</b>	7,200,000.00	7,200,000.00
	23010119		Purchase of 100 KVA Electrical Power Stabilizer	9,300,000.00	-		
	23010125		Purchase of 4. S.D Date Card (ID Card)	900,000.00	-		
	23010129		Purchase of Numbering Blocks 10 Digits For Mogen Numbering Machine	600,000.00	-		
	23010129		Purchase of Perforating/Sitting Blade for Mogen Numbering Machine	1,500,000.00	-		
<b>Government Printing Department</b>			<b>Total</b>	<b>12,300,000.00</b>	<b>59,800,000.00</b>	<b>59,800,000.00</b>	<b>59,800,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Pilgrims Welfare Agency</b>							
012401300100	23050101	70841	Production of Hajj Operation Manual	3,000,000.00	-	7,000,000.00	7,000,000.00
012401300100	23030127	70841	Upgrading and Rehabilitation of ICT Unit		12,000,000.00	12,000,000.00	12,000,000.00
<b>Kaduna State Pilgrims Welfare Agency Total</b>				<b>3,000,000.00</b>	<b>12,000,000.00</b>	<b>19,000,000.00</b>	<b>19,000,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Fiscal Responsibilities Commission</b>							
025000100100	23050103	70112	Fiscal and Financial Studies of all MDAs on Public Finances, Revenue and Expenditure	1,635,793.77	<b>9,360,000.00</b>	10,725,000.00	11,430,000.00
025000100100	23050103	70112	Fiscal and Financial Studies of all 23 Local Government Areas on Public Finances, Revenue and Expenditure	1,484,098.37	<b>8,492,000.00</b>	8,822,000.00	10,768,000.00
025000100100	23050103	70112	Conduct of Annual Presentation of Award of Prudence in Management of Public Finances to the best MDAs	1,022,371.11	<b>5,850,000.00</b>	6,900,000.00	7,400,000.00
025000100100	23050103	70112	Conduct PEFA Assessment Process	12,799,736.75	<b>50,000,000.00</b>	79,515,000.00	79,810,000.00
<b>Fiscal Responsibilities Commission</b>			<b>Total</b>	<b>16,942,000.00</b>	<b>73,702,000.00</b>	<b>105,962,000.00</b>	<b>109,408,000.00</b>



**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Office of the Head of Service</b>							
012500100100		70140	2% Training Funds	800,000,000.00	800,000,000.00	800,000,000.00	800,000,000.00
<b>Office of the Head of Service</b>			<b>Total</b>	<b>800,000,000.00</b>	<b>800,000,000.00</b>	<b>800,000,000.00</b>	<b>800,000,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Finance</b>							
022000100100	23010105	70411	Procurement of Motor Vehicles	3,892,487,500.00	<b>1,746,215,000.00</b>	3,899,456,953.39	3,899,456,953.39
022000100100	23010113	70411	Procurement of Computers and Photocopiers	1,125,234,046.50	<b>255,163,200.00</b>	1,155,163,200.00	1,155,163,200.00
022000100100	23010112	70411	Purchase of Office Equipmentfor MDAs	31,655,625.00	<b>29,800,000.00</b>	59,800,000.00	59,800,000.00
022000100100		70411	Payment of Liabilities	-	<b>14,000,000,000.00</b>	-	-
022000100100		70411	Support to Government State Owned Companies	2,500,000,000.00	<b>500,000,000.00</b>	375,000,000.00	250,000,000.00
022000100100		70411	10% Local Governments' Share of Internally Generated Revenue (IGR)	8,914,252,718.00	<b>1,200,000,000.00</b>	1,200,000,000.00	1,200,000,000.00
<b>Ministry of Finance</b>			<b>Total</b>	<b>16,463,629,889.50</b>	<b>17,731,178,200.00</b>	<b>6,689,420,153.39</b>	<b>6,564,420,153.39</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State internal Revenue Service (KADIRS)</b>							
022000800100	23050102	70140	Cost of Revenue Collections	932,564,854.44	1,032,669,459.17	2,342,669,459.17	2,342,669,459.17
<b>Kaduna State internal Revenue Servi</b>				<b>Total</b>	<b>932,564,854.44</b>	<b>1,032,669,459.17</b>	<b>2,342,669,459.17</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Directorate of information and Communication Technology</b>							
022000100100	23050101	70481	Operationalizing Google Africa/Data Science Nigeria Project		15,000,000.00	-	-
022000100100	23050101	70481	Development of Capacity and EmPowerment of Women/Youth on ICT initiative		100,000,000.00	138,000,000.00	138,000,000.00
022000100100	23050101	70160	Development and Upgrade of Government Touchpoints for MDAs and Rural Communities		153,350,000.00	-	253,350,000.00
022000100100	23050101	70160	Development of Unified Electronic Document Resource Management System		100,000,000.00	-	-
022000100100	23050101	70160	Expansion and Upgrading Network Connectivity across the MDAs		147,000,000.00	59,000,000.00	59,000,000.00
022000100100	23050101	70160	Upgrade of Kaduna State Backup and Disaster Recovery Data Centre		313,000,000.00	-	-
022000100100	23050101	70160	Consultancy for the Establishment of Coding College		6,550,000.00	9,550,000.00	9,550,000.00
<b>Directorate of information and Comm Total</b>				-	<b>834,900,000.00</b>	<b>206,550,000.00</b>	<b>459,900,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>State independent Electoral Commission (SIECOM)</b>							
014800100100		70160	LGCs Election	62,146,354.70	4,320,834,588.00	21,140,000.00	2,390,000.00
<b>State independent Electoral Commis: Total</b>				<b>62,146,354.70</b>	<b>4,320,834,588.00</b>	<b>21,140,000.00</b>	<b>2,390,000.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Planning and Budget Commission (PBC)</b>							
023800100100	23050101	70150	Development and Review of Policy Documents	37,500,000.00	85,000,000.00	85,000,000.00	85,000,000.00
023800100100	23050101	70150	Printing of Policy Documents	52,500,000.00	120,000,000.00	120,000,000.00	120,000,000.00
023800100100	23050101	70150	Operationalizing NG-CARES	4,200,000,000.00	1,500,000,000.00	-	-
023800100100	23050101	70150	Local Government Fiscal Transparency Accountability and Sustainability (LFTAS) Program	435,000,000.00	200,000,000.00	475,000,000.00	475,000,000.00
023800100100	23050101	70150	Purchase and Furnishing of Library Books		54,840,000.97	54,840,000.97	54,840,000.97
023800100100	23050101	70150	Operationalizing SDGs	187,500,000.00	50,386,000.00	271,386,000.00	271,386,000.00
023800100100	23050101	70150	Counterpart Funds (UNICEF, UNFPA, FCDO)	75,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
023800100100	23050101	70150	Food and Nutrition Programme	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
023800100100	23050101	70150	Development Aid Coordination Programmes/Activities		30,000,000.00	30,000,000.00	30,000,000.00
023800100100	23050103	70150	Eyes and Ears Projects	187,500,000.00	86,833,701.25	250,000,000.00	250,000,000.00
023800100100			Strengthening of E-Governance	25,125,000.00	-		
023800100100			Strengthening of ICT Unit	24,630,000.72	-		
023800100100	23050103	70150	Continuous Monitoring and Other Activities		408,000,000.00	308,000,000.00	308,000,000.00
023800100100	23050103	70150	Strengthening of Open Government Partnership (OGP)		20,000,000.00	20,000,000.00	20,000,000.00
023800100100	23050101	70150	Operationalizing Kashim Ibrahim Fellowship	243,185,860.44	172,986,916.50	172,986,916.50	172,986,916.50
023800100100	23050101	70150	Support to National Population and Housing Census Exercise	200,000,000.00	221,699,472.00	221,699,472.00	221,699,472.00
<b>Kaduna State Planning and Budget Commission Total</b>				<b>5,867,940,861.16</b>	<b>3,349,746,090.72</b>	<b>2,408,912,389.47</b>	<b>2,408,912,389.47</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Bureau of Statistics</b>							
023800400100	23050101	70140	Conduct of General Household Survey	52,890,000.00	<b>28,549,000.00</b>	28,049,000.00	27,549,000.00
023800400100	23050101	70140	Conduct of Annual School Census	52,520,000.00	<b>27,300,000.00</b>	26,475,000.00	25,570,000.00
023800400100	23050101	70140	Conduct of Agricultural Survey	22,240,000.00	<b>13,861,000.00</b>	13,861,000.00	13,861,000.00
023800400100	23050101	70140	Conduct of Labour Survey	26,100,000.00	<b>13,070,000.00</b>	12,650,000.00	12,650,000.00
023800400100	23050101	70140	Conduct of Child Poverty Survey	31,020,000.00	<b>15,510,000.00</b>	15,510,000.00	15,510,000.00
023800400100	23050101	70140	Conduct of Annual GDP Compilation	32,820,000.00	<b>16,410,000.00</b>	16,410,000.00	16,410,000.00
023800400100	23050101	70140	Update of Business Establishment Frame	5,820,000.00	<b>5,820,000.00</b>	5,820,000.00	5,820,000.00
023800400100	23050101	70140	Conduct of Nutritional Survey	50,450,000.00	<b>50,450,000.00</b>	50,450,000.00	50,190,000.00
023800400100	23050101	70140	Conduct of Multi Dimensional Poverty Index Census	13,865,000.00	<b>13,865,000.00</b>	11,425,000.00	11,225,000.00
023800400100	23050101	70140	Conduct of Infrastructural Mapping	11,675,000.00	<b>11,675,000.00</b>	9,630,000.00	9,510,000.00
023800400100	23050101	70140	Production of Statistical Report	5,000,000.00	<b>5,000,000.00</b>	5,000,000.00	5,000,000.00
023800400100	23050101	70140	Conduct of Citizen Perception Survey	10,565,000.00	<b>10,565,000.00</b>	8,790,000.00	8,670,000.00
023800400100	23050101	70140	Conduct of Health Account Survey	22,810,000.00	<b>26,140,000.00</b>	20,585,000.00	20,465,000.00
023800400100	23050101	70140	Conduct of Man Power Survey	-	<b>27,487,000.00</b>	26,987,000.00	26,487,000.00
023800400100	23050101	70140	Conduct of Informal Sector Survey	-	<b>28,529,000.00</b>	28,029,000.00	27,529,000.00
<b>Kaduna State Bureau of Statistics</b>			<b>Total</b>	<b>337,775,000.00</b>	<b>294,231,000.00</b>	<b>279,671,000.00</b>	<b>276,446,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Residents Identification Management Agency (KADRIMA)</b>							
023800500100	23030127	70411	Implementation of Hybrid MDM Database	90,000,000.00	130,883,496.93	130,883,496.93	130,883,496.93
023800500100			Procurement of EnRollment Kits	97,500,000.00	-		
<b>Kaduna State Residents Identification</b>				<b>Total</b>	<b>187,500,000.00</b>	<b>130,883,496.93</b>	<b>130,883,496.93</b>



### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of Justice</b>							
032600100100	23050101	70160	Skills Acquisition in Kaduna State Correctional Centers	21,562,500.00	<b>28,750,000.00</b>	28,750,000.00	28,750,000.00
032600100100	23030121	70160	Furnishing of Mediation Centers (Zones 1 and 3)	9,889,593.75	<b>19,186,125.00</b>	19,186,125.00	19,186,125.00
032600100100	23050102	70160	Expansion of Case Management Programme	9,300,000.00	<b>30,000,000.00</b>	50,000,000.00	50,000,000.00
032600100100	23050101	70160	Production of Kaduna State Revised Laws	39,375,000.00	<b>87,500,000.00</b>	157,500,000.00	157,500,000.00
032600100100			Procurement of Books	15,000,000.00	-		
032600100100	23030110	70160	Upgrade of Library in Headquarters, Zaria, Kafanchan and Saminaka Chambers	-	<b>35,000,000.00</b>	65,000,000.00	65,000,000.00
032600100100	23020104	70160	Construction of Juvenile Detention Centre in the Senatorial Zones of Kaduna State	-	<b>90,000,000.00</b>	150,000,000.00	150,000,000.00
032600100100	23030121	70160	Renovation, Furnishing, Landscaping and Fencing of Zaria, Kafanchan and Saminka attorney Generals' Chamber	-	<b>90,000,000.00</b>	150,000,000.00	150,000,000.00
032600100100	23030121	70160	Renovation and Furnishing of Offices in the Headquarters	-	<b>50,000,000.00</b>	200,000,000.00	200,000,000.00
032600100100	23020127	70160	Provision of CCTV, Solar and inverter	-	<b>10,050,000.00</b>	20,050,000.00	20,050,000.00
<b>Ministry of Justice</b>			<b>Total</b>	<b>95,127,093.75</b>	<b>440,486,125.00</b>	<b>840,486,125.00</b>	<b>840,486,125.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Ministry of internal Security and Home Affairs</b>							
012400100100	23010128	70133	Upgrade of CCTV Cameras for Monitoring and Surveillance Phase I and II	2,680,645,489.84	<b>8,000,000,582.10</b>	4,580,235,652.29	4,580,235,652.29
012400100100	23010128	70133	Upgrade of Geo-Position Interceptor (4G to 5G) and Location of GSM/UMTS System	-	<b>94,270,000.25</b>	194,270,000.25	194,270,000.25
012400100100	23010128	70133	Remodeling of Tender's Board Building to Forensic Laboratory	440,063,371.42	-	54,811,087.25	54,811,087.25
012400100100	23010128	70133	Establishment of Forensic Laboratory Centre/Operational Cost	-	-	491,330,607.56	491,330,607.56
012400100100	23010128	70133	Upgrading of Drones Equipment and Running Cost for the Centre	-	<b>6,312,540,352.00</b>	812,540,352.00	812,540,352.00
012400100100	23010128	70133	Procurement of Aerial Reconnaissance Vehicle	-	-	-	-
012400100100		70133	Compensation to victims of Communal Violence	1,000,000,000.00	<b>1,000,000,000.00</b>	-	-
<b>Ministry of internal Security and Home Affairs Total</b>				<b>4,120,708,861.26</b>	<b>15,406,810,934.35</b>	<b>6,133,187,699.35</b>	<b>6,133,187,699.35</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Vigilance Service</b>							
			Uniforms and other Clothing	49,950,000.00	-		
			Security Gadget	7,380,000.00	-		
<b>Kaduna State Vigilance Service</b>			<b>Total</b>	<b>57,330,000.00</b>	-	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Judicial Service Commission</b>							
031800100100	23010115	70131	Provision of 2No Photocopiers	-	3,000,000.00	-	-
031800100100	23010118	70133	Provision of 2No Scanners	-	300,000.00	-	-
031800100100	23010117	70131	Provision of 2No Shredding Machines	-	130,000.00	-	-
031800100100	23010114	70131	Provision of 5No Laptop Computer	-	2,500,000.00	-	-
031800100100	23010113	70131	Provision of 5No Computer Printers	-	1,500,000.00	-	-
031800100100	23010119	70435	Provision of 1No 45KVA Diesel Generator	-	9,886,360.00	-	-
031800100100	23010105	70131	Provision of 1No Toyota coRolla car for JSC Secretary	-	28,000,000.00	-	-
031800100100	23010119	70435	Provision of 1No 9.6 KVA Generator	-	550,000.00	-	-
031800100100	23010108	70131	Provision of 1No Brand New Toyota HiAce Bus 2019 Model for JSC	-	25,000,000.00	-	-
031800100100	23010105	70131	Provision of 1No Brand New Toyota Hilux 2019 Model for JSC Monitoring and Supervision of Courts across the State	-	21,500,000.00	-	-
031800100100	23010112	70131	Provision of 10No 1.5 Horse Power Split Air Conditioner	-	3,000,000.00	-	-
031800100100	23020101	70131	Construction and Furnishing of Judicial Service Commission Complex (Roll Over from 2022 Appropriation)	30,340,965.26	-		
031800100100	23010119	70435	Provision of Power Generating Plant (Roll Over from 2022 Appropriation)	19,200,000.00	-		
<b>Judicial Service Commission</b>			<b>Total</b>	<b>49,540,965.26</b>	<b>95,366,360.00</b>	<b>-</b>	<b>-</b>

## BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>High Court of Justice</b>							
031800400100	23020101	70443	Construction of High Court Complex at Barnawa		80,000,000.00	60,000,000.00	40,000,000.00
031800400100	23020101	70443	Construction of High Court Complex at Kachia		80,000,000.00	60,000,000.00	40,000,000.00
031800400100	23020101	70443	Construction of High Court Complex at Fada, Zaria City		80,000,000.00	60,000,000.00	40,000,000.00
031800400100	23020101	70443	Construction of Magistrate Court at Makarfi		32,000,000.00	24,000,000.00	16,000,000.00
031800400100	23020101	70443	Construction of Magistrate Court at Makera		32,000,000.00	24,000,000.00	16,000,000.00
031800400100	23020101	70443	Construction of Magistrate Court at Kachia		32,000,000.00	24,000,000.00	16,000,000.00
031800400100	23030121	70443	Renovation of High Court at Saminaka		12,514,800.00	-	-
031800400100	23030121	70443	Renovation of High Court at Customary Court Road, Bida Road Kaduna		7,556,144.00	-	-
031800400100	23030121	70443	Renovation of High Court at Sharia Court, Bida Road Kaduna		7,492,784.00	-	-
031800400100	23030121	70443	Renovation of High Court at Bida Road Kaduna (Main Complex)		39,524,058.00	-	-
031800400100	23030121	70443	Renovation of Magistrate Court at Fada Zaria		16,509,328.00	-	-
031800400100	23030121	70443	Renovation of Magistrate Court at Barnawa Kaduna		16,052,772.00	-	-
031800400100	23030121	70443	Renovation of Magistrate Court at NDA Junction Kaduna		17,938,532.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Ahmad Pategi Road Kaduna		37,152,568.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Tafawa Balewa Way Kaduna		42,807,008.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Danburan Road Kaduna		6,661,040.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at GRA Saminaka 01		21,653,712.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Degel 2 Road Kaduna		21,965,992.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Circular Road Zaria		28,625,136.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Gobarau Road Kaduna		26,631,336.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at Tafawa Balewa		6,663,920.00	-	-
031800400100	23030101	70443	Renovation of Judges Residential Building at GRA Saminaka 02		31,033,552.00	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800400100	23010103	70443	Acquisition of Houses for Judges (High Court of Justice, Sharia Court of Appeal, and Customary Court of Appeal) (Roll Over)		2,000,000,000.00	-	-
031800400100	23010119	70133	Procurement of Generator Plants at Barnawa, Residence, Bida Rd. and Zaria		32,000,000.00	-	-
031800400100	23010105	70133	Provision of Toyota Camry (2018 model) at DFS Office		24,800,000.00	-	-
031800400100	23010105	70133	Provision of Toyota CoRolla ( 2019 model) at DAP Office		15,200,000.00	-	-
031800400100	23010105	70133	Provision of Toyota CoRolla ( 2019 model, pool car) at Headquarters		15,200,000.00	-	-
031800400100	23010105	70133	Provision of Toyota Hilux ( 2020 model) at Chief Judge Office Kaduna		41,600,000.00	-	-
031800400100	23010103	70133	Renting, Furnishing and Equipping of New Judges Residences (Roll Over)		160,000,000.00	-	-
031800400100	23010113	70133	Purchase of Equipment's and Applications for Legal Research		78,849,600.00	-	-
031800400100	23020101	70133	Construction of High Court Complexes across the State (Roll Over of 2022 Appropriation)	200,625,000.00	-		
031800400100	23020101	70133	Construction of Magistrate Courts across the State (Roll Over of 2022 Appropriation)	33,037,500.00	-		
031800400100	23030121	70133	Renovation of Courts across the State (Roll Over of 2022 Projects)	46,620,000.00	-		
031800400100	23010102	70133	Acquisition of Houses for Judges (High Court of Justice, Sharia Court of Appeal and Customary Court of Appeal)	2,500,000,000.00	-		
031800400100	23030101	70133	Renovation of Judges Residence across the State (Roll Over of 2022 Projects)	23,310,000.00	-		
031800400100	23010119	70133	Procurement of Generator Plants (Roll Over of 2022 Projects)	7,500,000.00	-		
031800400100	23010105	70133	Procurement of Utility Vehicles (Roll Over of 2022 Projects)	54,605,212.50	-		
031800400100	23010121	70133	Renting, Furnishing and Equipping of New Judges' Residences	200,000,000.00	-		
031800400100	23010113	70133	Purchase of Law Pavilion Prime Life Time of E-Judiciary	47,250,000.00	-	-	-
<b>High Court of Justice</b>			<b>Total</b>	<b>3,112,947,712.50</b>	<b>3,044,432,282.00</b>	<b>252,000,000.00</b>	<b>168,000,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
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### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Customary Court of Appeal</b>							
031800700100	23010115	70131	Provision of 2No Photocopiers		1,200,000.00	-	-
031800700100	23010118	70131	Provision of 2No Scanners		120,000.00	-	-
031800700100	23010117	70131	Provision of 2No Shredding Machines		60,000.00	-	-
031800700100	23010113	70131	Provision of 10No Laptop Computer for Hon. PCCA, Judges, CR, DFS and DAP		3,000,000.00	-	-
031800700100	23010114	70131	Provision of 5No Computer Printers		1,200,000.00	-	-
031800700100	23010105	70131	Provision of 1no. Toyota CoRolla Car (2023 Edition) for the Chief Registrar		39,600,000.00	-	-
031800700100	23010108	70131	Provision of 1No Brand New Toyota HiAce Bus 2019 model		12,800,000.00	32,000,000.00	-
031800700100	23010105	70131	Provision of 1No Brand New Toyota Hilux 2019 Model for Monitoring and Supervision of Courts		26,400,000.00	66,000,000.00	66,000,000.00
031800700100	23050102	70131	Acquisition and Deployment of Application for E-Judiciary		7,390,000.00	1,000,000.00	1,000,000.00
031800700100	23010119	70131	Provision of Generators for New Complexes at Zaria and Saminaka (Roll Over 2022 Projects)		12,000,000.00	-	-
031800700100	23020105	70131	Provision of Water to 40 Courts across the State and LGAs (Roll Over 2023 Approved Projects)		16,000,000.00	-	-
031800700100	23030121	70131	Renovation and Fencing of 40no Customary Courts (Roll Over 2022 Projects)		-	-	-
031800700100	23010119	70131	Provision of Generator for Hon. PCCA, Judges and Chief Registrar (Roll Over 2023 Approved Projects)		1,680,000.00	-	-
031800700100	23010121	70131	Furnishing of Hon PCCA Official Residence at Degel 1 (Roll Over 2023 Approved Project)		3,800,000.00	-	-
031800700100	23030121	70131	Tiling, Furnishing and Provision of Office Equipmentfor New CCA Complexes in Zaria and Saminaka (Roll Over 2023 Approved Projects)		71,200,000.00	-	-
031800700100	23020101	70131	Fencing and Construction of Security Post for New CCA Complex Saminaka (Roll Over 2023 Approved Projects)		3,000,000.00	-	-
031800700100	23020101	70131	Fencing and Construction of Security Post for New CCA Complex Kafanchan (Roll Over 2023 Approved Projects)		3,000,000.00	-	-
031800700100	23030121	70131	Renovation and Fencing of Guest House at Kafanchan (Roll Over 2022 Projects)	171,132.75	2,000,000.00	-	-



### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800700100	23020101	70131	Construction of Customary Court of Appeal Complex in Saminaka Phase 1 (Roll Over 2023 Approved Project)		20,000,000.00	-	-
031800700100	23020101	70131	Construction of Customary Court of Appeal Complex in Zaria Phase 1 (Roll Over 2023 Approved Project)		20,000,000.00	-	-
031800700100	23010112	70131	Provide furniture and Equipmentat newly constructed Customary Court of Appeal Complex in Kafanchan, phase 3 (Roll Over 2023 Approved Project)		18,000,000.00	-	-
031800700100	23030121	70131	Fencing and Renovation of Customary Courts in Gwantu, Iddah and Fadan Ninzo (Roll Over 2023 Approved Project)		18,000,000.00	-	-
031800700100	23020103	70435	Electrification and Installation of newly constructed courts (Roll Over 2023 Approved Project)		6,000,000.00	-	-
031800700100	23010124	70131	Provision of Hitachi CP-X3042WN LCD projector		57,132.80	-	-
031800700100	23010114	70133	Computerization of Court Proceedings-CCA Kafanchan Zaria and Saminaka Phase 1 (Roll Over 2022 Projects)	1,168,125.00	-		
031800700100	23020114	70133	Contribution for Tarring of High Court Complex Road (Roll Over 2022 Projects)	216,000.00	-		
031800700100	23010119	70133	Purchase of Generators for New Complexes at Zaria and Saminaka (Roll Over 2022 Projects)	675,000.00	-		
031800700100	23020105	70133	Provision of Water to Courts across the State and LGAs (Roll Over 2022 Projects)	470,947.50	-		
031800700100	23010138	70133	Procurement of Court Recording Machines for CCA Zaria and Saminaka (Roll Over 2022 Projects)	1,339,132.50	-		
031800700100	23020101	70133	Provision of Perimeter Fence to 11No Customary Courts in Kaduna State - Roll Over (Roll Over 2022 Projects)	4,071,937.50	-		
031800700100	23020101	70133	Construction and Fencing of 10No Customary Courts in Kaduna State (Roll Over 2022 Projects)	4,042,500.00	-		
031800700100	23020101	70133	Renovation and Fencing of Existing Customary Courts (Roll Over 2022 Projects)	6,653,775.00	-		
031800700100	23010125	70133	Purchase of Law Books, Subscription of Legal Podia and Law Pavilion (Roll Over 2022 Projects)	1,162,303.50	-		
031800700100	23010119	70133	Purchase of Generator for Hon. PCCA, Judges and Chief Registrar (Roll Over 2022 Projects)	1,015,875.00	-		
031800700100	23030121	70133	Rehabilitation of Offices at the Law Reforms Building Phase 1 (Roll Over 2022 Projects)	506,250.00	-		

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800700100	23030121	70133	Furnishing of Hon PCCA Official Residence (Roll Over 2022 Projects)	675,000.00	-		
031800700100	23010113	70133	Procurement of Computers for Hon. Judges (Roll Over 2022 Projects)	47,587.50	-		
031800700100	23030121	70133	Furnishing and Tiling of New CCA Complexes in Zaria and Saminaka (Roll Over 2022 Projects)	2,092,500.00	-		
031800700100	23020101	70133	Fencing and Construction of Security Post for New CCA Complex Kafanchan (Roll Over 2022 Projects)	303,075.00	-		
031800700100	23020101	70133	Fencing and Construction of Security Post for New CCA Complex S/Naka (Roll Over 2022 Projects)	303,075.00	-		
031800700100	23020101	70133	Construction and Fencing of 10 Lower Courts (Roll Over 2022 Projects)	6,588,975.68	-		
031800700100	23010105	70133	Procurement of Official Vehicle (Roll Over 2022 Projects)	4,938,750.00	-		
031800700100	23010105	70133	Purchase of Official Vehicles for Judges and Proposed Judges (Roll Over 2022 Projects)	49,500,000.00	-		
031800700100	23010113	70133	Purchase of Computers for Data Processing Officers (Roll Over 2022 Projects)	189,000.00	-		
031800700100	23030121	70133	Furnishing of Offices at the Law Reforms Building CCA Headquarters (Roll Over 2022 Projects)	619,650.00	-		
031800700100	23020103	70133	Electrification and Installation of Newly Constructed Courts (Roll Over 2022 Projects)	7,527,675.00	-		
031800700100	23030121	70133	Tiling Furnishing and Provision of Office Equipmentfor New Cca Complexes in Zaria and Saminaka (Roll Over 2022 Projects)	4,353,037.50	-		
031800700100	23020101	70133	Construction of Customary Court of Appeal Complex in Saminaka Phase 1 (Roll Over 2022 Projects)	2,048,962.50	-		
031800700100	23020101	70133	Construction of Customary Court of Appeal Complex in Zaria Phase 1 (Roll Over 2022 Projects)	2,642,962.50	-		
031800700100	23020101	70133	Building of Customary Court of Appeal Complex in Kafanchan (Roll Over 2022 Projects)	3,375,000.00	-		
031800700100	23030121	70133	Fencing/Renovation of Customary Courts Gwantu, Iddah and Fadan Ninzo (Roll Over 2022 Projects)	1,831,950.00	-		
031800700100	23030121	70133	Renovation and Fencing 10 Lower Courts (Roll Over 2022 Projects)	4,155,485.76	-		

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800700100	23020101	70133	Construction of 6 New Customary Courts across the States	32,374,888.67	-		
031800700100	23010105	70131	Provision of land cruiser jeeps for the Hon. PCCA and 2 other Judges		77,600,000.00	-	-
<b>Customary Court of Appeal</b>			<b>Total</b>	<b>145,060,553.85</b>	<b>364,107,132.80</b>	<b>99,000,000.00</b>	<b>67,000,000.00</b>

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Sharia Court of Appeal</b>							
031800500100	23030121	70133	Renovation of Sharia Court of Appeal, Saminaka		3,676,000.00	-	-
031800500100	23030121	70133	Renovation of Upper Sharia Court, Kafanchan		3,676,000.00	-	-
031800500100	23030121	70133	Renovation of Sharia Court I, Sabon Gari, Zaria		-	-	-
031800500100	23030121	70133	Renovation of Sharia Court, Kafanchan		3,676,000.00	-	-
031800500100	23030121	70133	Renovation of Sharia Court, Chawai		3,676,000.00	-	-
031800500100	23030121	70133	Renovation of Sharia Court, Birnin Gawri		88,224,000.00	220,560,000.00	220,560,000.00
031800500100	23030121	70133	Rehabilitation and Fencing of Sharia Court, Kachia		6,476,000.00	-	-
031800500100	23030121	70133	Rehabilitation of Sharia Court, Jaji		3,676,000.00	9,190,000.00	9,190,000.00
031800500100	23020102	70133	Construction of Sharia Court, Mando		14,396,000.00	35,990,000.00	35,990,000.00
031800500100	23010108	70133	Provision of Utility Buses (Roll over from 2023 Approved Budget)		14,496,000.00	36,240,000.00	36,240,000.00
031800500100	23010113	70133	Provision of Laptop Computers (Roll over from 2023 Approved Budget)		1,532,000.00	3,830,000.00	3,830,000.00
031800500100	23010114	70133	Provision of Computer Printers (Roll over from 2023 Approved Budget)		996,000.00	2,490,000.00	2,490,000.00
031800500100	23010125	70133	Provision of Library Books and Equipment (Roll over from 2023 Approved Budget)		2,346,000.00	5,865,000.00	5,865,000.00
031800500100	23010119	70133	Provision of Power Generating Plant		18,032,000.00	45,080,000.00	45,080,000.00
031800500100	23010115	70133	Provision of Photocopying Machines		1,052,000.00	2,630,000.00	38,330,000.00
031800500100	23020101	70133	Construction of Sharia Court at Zangon Aya (Roll over from 2023 Approved Budget)		14,757,381.20	-	-
031800500100	23020101	70133	Construction of Sharia Court at Kidan-Dan (Roll over from 2023 Approved Budget)		14,757,381.20	-	-
031800500100	23020101	70133	Construction of Sharia Court at Kuriga (Roll over from 2023 Approved Budget)		14,757,381.20	-	-
031800500100	23020101	70133	Construction of Sharia Court at Kajuru (Roll over from 2023 Approved Budget)		15,835,711.60	-	-
031800500100	23020101	70133	Construction of Sharia Court at Zangon Kataf (Roll over from 2023 Approved Budget)		15,835,711.60	-	-
031800500100	23020101	70133	Construction of Sharia Court at Sabon Birni (Roll over from 2023 Approved Budget)		14,737,314.80	-	-
031800500100	23020101	70133	Rehabilitation of Sharia Court of Appeal at Zaria (Roll over from 2023 Approved Budget)		3,754,971.60	-	-

### BREAKDOWN of CAPITAL EXPENDITURE

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800500100	23030121	70133	Rehabilitation of Sharia Court at Gubuchi (Roll over from 2023 Approved Budget)		357,368.80	-	-
031800500100	23030121	70133	Rehabilitation of Sharia Court at Jere (Roll over from 2023 Approved Budget)		3,942,524.40	-	-
031800500100	23030121	70133	Provision of Furniture at Inspectorate Building at Headquarters and Sharia Court of Kwanan Farakwai (Roll Over from 2023 Budget Appropriation)		26,803,829.20	-	-
031800500100	23010124	70133	Provision of Hitachi 2no. CP-X3042WN LCD projector		57,132.80	-	-
031800500100	23020101	70133	Construction of Sharia Court Zangon-Aya (Roll Over of 2022 Projects)	22,397,785.31	-		
031800500100	23020101	70133	Construction of Sharia Court Kidan-Dan (Roll Over of 2022 Projects)	22,397,785.31	-		
031800500100	23020101	70133	Construction of Sharia Court Kuriga (Roll Over of 2022 Projects)	22,397,785.31	-		
031800500100	23020101	70133	Construction of Sharia Court Kajuru (Roll Over of 2022 Projects)	22,397,921.81	-		
031800500100	23020101	70133	Construction of Sharia Court Zangon-Kataf (Roll Over of 2022 Projects)	101,147,921.80	-		
031800500100	23020101	70133	Construction of Sharia Court Sabon-Birni (Roll Over of 2022 Projects)	22,397,921.80	-		
031800500100	23020101	70133	Rehabilitation of Sharia Court of Appeal Zaria (New Proposal For 2023)	5,690,625.00	-		
031800500100	23030121	70133	Rehabilitation of Sharia Court Gubuchi (Roll Over of 2022 Projects)	4,236,060.75	-		
031800500100	23030121	70133	Rehabilitation of Sharia Court Jere (Roll Over of 2022 Projects)	377,595.49	-		
031800500100	23010105	70133	Purchase of Utility Bus (Roll Over of 2022 Projects)	15,320,296.50	-		
031800500100	23010113	70133	Purchase of Computers (Roll Over of 2022 Projects)	1,771,612.50	-		
031800500100	23010114	70133	Purchase of Printers (Roll Over of 2022 Projects)	494,520.00	-		
031800500100	23010125	70133	Purchase of Library Books and Equipment (Roll Over of 2022 Projects)	1,500,000.00	-		
031800500100	23010112	70133	Purchase of Residential Furniture's (New Proposal For 2023)	6,628,125.00	-		

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
031800500100	23010112	70133	Purchase of Furniture for Inspectorate Building at Headquarter and Sharia Court Kwanan-Farakwai (New Proposal for 2023)	8,533,125.00	-		
<b>Sharia Court of Appeal</b>			<b>Total</b>	<b>257,689,081.58</b>	<b>291,526,708.40</b>	<b>361,875,000.00</b>	<b>397,575,000.00</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segm	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Kaduna State Legislature</b>							
011200300100	23020102	70111	Construction of Speaker/ Dep. Speaker's Residence	800,711,206.50	<b>1,334,518,677.50</b>	1,334,518,677.50	1,334,518,677.50
011200300100	23010105	70111	Purchase of Motor Vehicles	141,750,000.00	<b>1,500,000,000.00</b>	2,500,000,000.00	2,500,000,000.00
011200300100	23010112	70111	Purchase of Office Furniture and Fittings	180,000,000.00	<b>250,000,000.00</b>	250,000,000.00	250,000,000.00
011200300100	23010125	70111	Purchase of Assembly Library Books and Equipment	2,355,000.00	<b>30,114,000.00</b>	30,088,000.00	30,120,000.00
011200300100	23030121	70111	Renovation/Remodeling of Lugard Hall Complex	1,279,788,793.50	<b>1,000,000,000.00</b>	1,000,000,000.00	1,000,000,000.00
011200300100	23010112	70111	Purchase of Office Equipment	11,278,780.50	<b>15,038,374.00</b>	15,038,374.00	15,038,374.00
011200300100	23010125	70111	Purchase of Law Books	2,250,000.00	<b>10,000,000.00</b>	10,000,000.00	10,000,000.00
011200300100	23010119	70111	Purchase of Generator Sets	23,670,000.00	<b>150,000,000.00</b>	150,000,000.00	150,000,000.00
011200300100	23020102	70111	Constituency Projects	2,124,934,593.50	<b>3,500,000,000.00</b>	3,500,000,000.00	3,500,000,000.00
<b>Kaduna State Legislature</b>			<b>Total</b>	<b>4,566,738,374.00</b>	<b>7,789,671,051.50</b>	<b>8,789,645,051.50</b>	<b>8,789,677,051.50</b>

**BREAKDOWN of CAPITAL EXPENDITURE**

Administrative Segment	Economic Segment	Functional Segment	Project Title	2023 Approved Revised Appropriation	2024 Draft Appropriation	2025 Draft Estimates	2026 Draft Estimates
<b>Office of the Auditor-General Local Governments</b>							
014100100100	23030121		Renovation of Office building		380,139,441.00	380,139,441.00	380,139,441.00
<b>Office of the Auditor-General Local G Total</b>					380,139,441.00	380,139,441.00	380,139,441.00