

Jigawa State Government of Nigeria

Estimates Details

Expenditure Estimates

Administrative Entity: 317 Jigawa State

Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
2	Expenditure	298,140,000,000	185,075,000,000	127,060,546,672
21	Personnel Cost	64,583,000,000	57,120,000,000	41,726,527,705
2101	SALARIES AND WAGES	21,618,172,000	19,380,641,000	13,197,448,252
210101	Salaries and Wages	21,618,172,000	19,380,641,000	13,197,448,252
21010101	Salary	21,365,565,000	19,084,555,000	13,100,151,247
21010102	Overtime Payments	87,261,000	62,163,000	5,704,659
21010103	Consolidated Revenue Fund Charges - Salaries	149,805,000	155,635,000	87,806,892
21010104	Salary Arrears	15,541,000	78,287,000	3,785,454
2102	ALLOWANCES	41,394,166,000	35,834,101,000	27,915,810,478
210201	Regular / Non-Regular Allowances	39,014,532,000	33,708,985,000	26,857,612,937
21020103	Transport Allowance	2,543,852,000	2,326,382,000	1,514,170,066
21020104	Rent Supplement	3,903,979,000	3,626,391,000	2,311,010,748
21020105	Meal Subsidy	1,147,222,000	1,003,132,000	607,279,679
21020106	Utility Allowance	969,545,000	811,268,000	488,049,114
21020107	Entertainment	110,095,000	78,073,000	38,431,157
21020108	Peculiar Allowance	669,186,000	618,885,000	6,595,564,130
21020109	Leave Transport Grant	1,534,922,000	1,339,971,000	872,597,807
21020110	Overtime	2,000,000	9,795,000	-
21020111	In-lieu of Overtime / Agency Allowance	55,573,000	61,117,000	30,450,663
21020112	Inducement Allowance	4,532,088,000	4,067,587,000	2,711,816,177
21020113	Hazard / Hardship Allowance	641,726,000	619,893,000	337,946,289
21020114	Board Members Allowance	85,811,000	86,053,000	30,898,000
21020115	Journal Allowance	19,819,000	18,825,000	27,287,887
21020116	Academic Allowance	11,250,000	95,936,000	-
21020117	Domestic Staff Allowance	723,208,000	691,412,000	317,352,597
21020118	Personal Assistant Allowance	74,104,000	39,002,000	12,615,402
21020119	Call Duty Allowance	462,490,000	412,595,000	280,773,736

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21020120	Shift Duty Allowance	620,306,000	534,552,000	296,385,096
21020121	Student / Trainee Allowance	150,000,000	124,406,000	89,280,780
21020122	Motor Vehicle Maintenance Allowance	190,469,000	102,587,000	37,717,370
21020123	Constituency Allowance	20,264,000	20,264,000	13,509,386
21020124	Newspaper Allowance	35,637,000	21,819,000	23,327,966
21020125	Accommodation Allowance	49,161,000	40,630,000	17,820,940
21020126	Members Recess Allowance	59,913,000	4,053,000	19,392,000
21020127	Players Monthly Allowance	43,600,000	53,760,000	35,840,000
21020128	Rural Posting Allowance	1,125,778,000	1,449,515,000	63,897,707
21020129	Contract Addition	33,359,000	31,882,000	15,303,573
21020130	Locum / Visiting Lecturers	473,710,000	163,350,000	300,984,843
21020131	Religious Aid Allowance	3,000,000	-	-
21020132	Hisbah & Council of Ulama Allowance	25,470,000	25,230,000	15,499,000
21020133	Security Allowance	30,799,000	21,125,000	13,183,195
21020134	Allowance for Committee Chairmen (House of Assembly)	2,471,000	2,131,000	1,370,932
21020135	Midwifery Service Scheme	136,150,000	90,100,000	62,812,000
21020136	Responsibility Allowance	141,221,000	132,600,000	54,384,326
21020137	Medical Allowance	3,208,180,000	2,807,263,000	1,685,008,035
21020138	Furniture Allowance	211,825,000	240,069,000	83,447,288
21020139	Earned Responsibility Allowance	34,000,000	26,258,000	21,795,360
21020140	Outfit/Robe Allowance	97,776,000	34,531,000	53,434,880
21020142	Judges / Lawyers Consolidated Allowance	240,650,000	92,734,000	99,680,539
21020143	End Of Tenure benefit	31,145,000	60,386,000	6,343,646
21020144	Legislative Allowances	36,106,000	338,447,000	12,298,080
21020145	Weigh-in Allowance	20,048,000	43,365,000	12,077,947
21020146	Arrears of Allowances	9,846,000	10,617,000	6,499,084
21020149	Consolidated Allowance	8,477,827,000	7,305,506,000	4,973,338,311

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21020150	NYSC Allowance	600,000,000	506,513,000	261,903,303
21020151	Research Allowance	1,148,000	1,148,000	765,647
21020152	Baggage Allowance	6,470,000	6,470,000	50,000
21020153	Non Clinical Allowance	45,779,000	36,114,000	9,449,407
21020154	Project Allowance for Medical Students	3,375,000	2,907,000	2,530,906
21020155	Specialist Allowance (Medical Consultant)	108,207,000	83,925,000	33,405,725
21020156	Professional Teaching Allowance	1,811,851,000	1,061,396,000	1,027,554,221
21020158	Disturbance / Relocation Allowance	13,656,000	13,656,000	252,000
21020159	Monitoring Allowance	770,000	385,000	224,684
21020160	J-Power Teachers Allowance	2,060,000,000	1,420,000,000	769,032,000
21020161	Non Clinical Duty	3,580,000	3,435,000	2,684,752
21020162	Lawyers Domestic staff Allowance	312,000	10,300,000	6,980,851
21020163	Medical Staff Teaching Allowance	34,534,000	24,538,000	18,844,625
21020164	Consequential Increase	844,351,000	852,697,000	533,059,080
21020169	Postgraduate Studies	50,000,000	-	-
21020170	Excess Workload	10,000,000	-	-
21020172	Other Sporting (indigenous Athletes) Allowance	1,920,000	2,000,000	-
21020173	J-Power Agro Allowance	422,000,000	-	-
21020174	J-Power Forest Allowance	1,000,000	-	-
210202	Social Contribution	2,015,584,000	1,615,658,000	850,482,402
21020202	20% Government Contributory Pension	2,000,000,000	1,600,000,000	839,844,969
21020203	Group Life Insurance	15,056,000	15,130,000	10,407,433
21020204	Employee Compensation Fund	528,000	528,000	230,000
210203	CRFC Charges Allowances	364,050,000	509,458,000	207,715,139
21020303	Transport Allowance (CRFC)	14,871,000	27,010,000	8,374,550
21020304	Rent Supplement Allowance (CRFC)	30,260,000	50,400,000	23,190,419
21020305	Meal Subsidy (CRFC)	8,923,000	16,206,000	7,845,221

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21020306	Utility Allowance (CRFC)	24,614,000	34,097,000	11,369,636
21020307	Entertainment Allowance (CRFC)	11,594,000	11,260,000	4,853,780
21020309	Leave Transport Grant (CRFC)	10,441,000	15,073,000	6,257,524
21020313	Harzard / Hardship (CRFC)	5,142,000	7,570,000	1,837,930
21020315	Journal Allowance (CRFC)	2,974,000	3,663,000	1,837,830
21020317	Domestic Staff Allowance (CRFC)	46,665,000	47,592,000	35,868,259
21020318	Personal Assistant Allowance (CRFC)	9,947,000	7,003,000	2,765,610
21020322	Motor Vehicle Maintenance Allowance (CRFC)	38,186,000	140,620,000	14,357,786
21020323	Constituency Allowance (CRFC)	8,672,000	8,672,000	-
21020324	Newspaper Allowance (CRFC)	5,522,000	4,995,000	1,534,643
21020328	Rural Posting Allowance (CRFC)	14,871,000	27,010,000	10,806,889
21020330	Accommodation Allowance (CRFC)	20,793,000	12,368,000	7,008,786
21020333	Security Allowance (CRFC)	14,871,000	18,314,000	10,155,322
21020334	Furniture Allowance (CRFC)	14,871,000	27,010,000	10,806,889
21020336	Responsibility Allowance (CRFC)	-	100,000	-
21020337	Medical Allowance (CRFC)	8,923,000	16,206,000	8,012,525
21020340	Outfit / Robe Allowance (CRFC)	69,424,000	5,402,000	39,916,214
21020342	Judges / Lawyers Consolidated Allowance (CRFC).	-	27,393,000	-
21020346	Arrears of Allowances (CRFC)	2,487,000	1,493,000	915,326
2103	SOCIAL BENEFITS	1,570,663,000	1,905,259,000	613,268,975
210301	Social Benefits	1,570,663,000	1,905,259,000	613,268,975
21030101	Gratuity	50,000,000	80,000,000	2,546,955
21030102	Pension	700,000,000	700,000,000	360,272,163
21030103	Death Benefits	50,000,000	150,000,000	2,819,152
21030104	Contract Staff Gratuity	60,000,000	80,000,000	43,838,144
21030105	Severance Gratuity	51,632,000	273,274,000	78,847,275
21030106	Bereaved Family Allowance	4,000,000	4,000,000	540,000

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21030107	Once-in-4-Years Furniture Allowance	484,931,000	390,984,000	89,819,286
21030108	Social Security Benefits	170,100,000	227,000,000	34,586,000
22	Other Recurrent Cost	58,115,000,000	33,182,000,000	23,326,098,219
2202	GOODS AND SERVICES	48,675,946,000	26,442,221,000	18,661,328,053
220201	Transport & Travelling - General	2,014,779,000	1,342,589,000	1,100,516,944
22020101	Local Travel & Transport - Training	61,000,000	40,178,000	29,863,500
22020102	Local Travel & Transport - Others	850,779,000	637,411,000	387,784,904
22020103	International Travel & Transport - Training	23,980,000	10,000,000	3,334,500
22020104	International Travel & Transport - Others	1,079,020,000	655,000,000	679,534,040
220202	Utilities General	756,042,000	665,160,000	424,909,251
22020201	Electricity Charges	603,040,000	526,722,000	356,304,683
22020202	Telephone Charges	21,414,000	19,134,000	9,184,100
22020203	Internet Access Charges	64,039,000	55,204,000	26,136,658
22020204	Satellites Broadcasting Access Charges	44,278,000	38,418,000	12,713,343
22020205	Water rates & Charges	13,988,000	12,480,000	17,132,232
22020206	Sewage Charges	2,080,000	1,845,000	482,100
22020210	Other Utility Charges	3,039,000	9,639,000	1,439,434
22020211	Postal and Courier Payments & Services	2,664,000	1,718,000	546,700
22020212	Service-wide Internet Access Charges	1,500,000	-	970,000
220203	Materials and Supplies - General	4,834,256,000	2,858,240,000	2,140,621,798
22020301	Office Materials and Consumables	271,305,000	199,132,000	157,238,817
22020302	Books	45,349,000	19,733,000	2,156,161
22020303	Newspapers	15,476,000	14,781,000	4,884,820
22020304	Magazines & Periodicals	1,550,000	650,000	193,200
22020305	Printing of Non-security Documents	304,384,000	227,444,000	193,843,112
22020306	Printing of Security Documents	11,300,000	8,990,000	6,343,851
22020307	Drugs, Vaccines & Medical Supplies	995,297,000	801,958,000	523,730,545
22020309	Uniforms & Other Clothing	81,923,000	56,056,000	30,904,271

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22020310	Teaching Aids, Laboratory and Instructional Materials	92,676,000	93,650,000	29,533,270
22020311	Foodstuff / Catering Materials Supplies	47,000,000	22,400,000	49,206,751
22020312	Production , Publication and Circulation of Annual Financial Statement	20,000,000	9,000,000	-
22020314	Water Treatment Chemicals	150,000,000	126,568,000	69,911,062
22020315	Examinations / Examination Materials	1,177,050,000	1,218,570,000	983,427,709
22020316	Election Materials	1,550,000,000	4,000,000	55,106,000
22020317	Reagents Chemicals and Cleansing Materials	64,396,000	49,458,000	33,917,229
22020318	Disaster Relief Materials	5,000,000	5,000,000	-
22020319	Artefacts Materials	1,550,000	850,000	225,000
220204	Maintenance Services - General	10,362,541,000	7,923,221,000	5,709,383,816
22020401	Maintenance of Motor Vehicles / Transport Equipment	423,765,000	297,508,000	198,184,589
22020402	Maintenance of Office Furniture	56,952,000	48,412,000	23,391,894
22020403	Maintenance of Office Building / Residential Quarters	353,639,000	309,276,000	150,488,514
22020404	Maintenance of Office / IT Equipment	98,199,000	62,262,000	28,766,988
22020405	Maintenance of Plants / Generators	4,712,386,000	2,851,099,000	2,270,654,624
22020406	Other Maintenance Services	144,129,000	136,848,000	78,948,224
22020407	Maintenance of Airports	200,000,000	70,000,000	77,838,000
22020410	Maintenance of Street Lightings	4,124,050,000	3,952,718,000	2,797,362,602
22020411	Maintenance of Communication Equipments	13,150,000	5,959,000	3,100,277
22020413	Minor Road Maintenance	12,000,000	12,000,000	6,000,000
22020415	Maintenance of Water Facilities	21,641,000	15,205,000	4,478,383
22020416	Maintenance of Parks / Gardens	2,000,000	2,000,000	1,093,000
22020417	Maintenance of Other Infrastructure	450,000	400,000	154,505
22020418	Maintenance of Educational Equipments	18,486,000	15,471,000	7,537,379

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22020419	Maintenance of Educational Buildings	97,080,000	94,540,000	30,572,846
22020420	Maintenance of Medical Equipments	19,390,000	15,171,000	7,785,900
22020421	Maintenance of Health Institution Buildings	10,912,000	5,600,000	3,962,166
22020422	Maintenance of NYSC Orientation Camp & Sport Center	6,000,000	1,500,000	3,262,299
22020424	Maintenance of Guest Houses and Lodges	10,700,000	4,700,000	2,539,000
22020425	Maintenance of Lab/Workshop Tools and Instrument	35,612,000	22,551,000	13,262,626
22020426	Maintenance of Electricity/Solar Power	2,000,000	-	-
220205	Training - General	1,533,767,000	967,071,000	613,683,910
22020501	Local Training	1,140,577,000	797,481,000	547,819,314
22020502	International Training	273,500,000	102,500,000	60,311,735
22020503	Manpower Planning and Other Staff Development Expenses	109,690,000	57,090,000	5,552,861
22020504	Public Financial Management Core Group Activities	10,000,000	10,000,000	-
220206	Other Services - General	1,658,168,000	1,305,218,000	1,041,337,502
22020601	Security Services	713,075,000	430,400,000	290,758,693
22020602	Office Rent	3,550,000	1,550,000	-
22020603	Residential Rent	31,031,000	25,061,000	10,622,900
22020604	Security Vote (Including Operations)	631,000,000	601,000,000	604,185,329
22020605	Cleaning and Fumigation Services	172,096,000	151,251,000	93,758,758
22020606	Land Use Charges	24,750,000	19,850,000	15,081,900
22020608	Rental of Plants, Equipments & Machinaries	988,000	988,000	10,500
22020609	Guidance and Counselling Services	11,580,000	6,020,000	5,491,169
22020610	Environmental Services	30,248,000	28,328,000	10,350,850
22020611	Enumeration and Registration Exercises	100,000	100,000	-
22020612	Recruitment and Employment Activities	25,750,000	25,170,000	10,310,803

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22020613	State Court Witnesses	5,000,000	10,000,000	-
22020614	Hotels and Temporary Accomodatiom	5,500,000	5,500,000	766,600
22020615	Monitoring/Inspection of Public/private Institutions & Other Activitie	3,500,000	-	-
220207	Consulting and Professional Services	675,668,000	240,402,000	205,356,581
22020701	Financial Consulting	471,000,000	86,500,000	120,689,050
22020702	Information Technology Consulting	14,195,000	7,355,000	270,000
22020703	Legal Service	78,150,000	42,645,000	34,311,467
22020704	Engineering Services	3,050,000	3,200,000	1,480,000
22020705	Architectural Services	3,200,000	2,500,000	70,000
22020706	Surveying Services	1,800,000	1,590,000	586,000
22020707	Agricultural Consulting	1,600,000	1,600,000	600,000
22020708	Medical Consulting	3,500,000	3,500,000	364,500
22020709	Auditing of Accounts	59,100,000	56,500,000	18,900,500
22020710	Research and Documentation	7,833,000	5,432,000	3,298,000
22020711	Supervision and Management Fees	31,740,000	29,480,000	24,537,064
22020712	Dock Brief	500,000	100,000	250,000
220208	Fuel and Lubricant - General	1,763,340,000	1,456,949,000	976,703,416
22020801	Motor Vehicle Fuel Cost	477,462,000	259,124,000	189,644,344
22020802	Other Transport Equipment Fuel Cost	800,000	450,000	896,000
22020803	Plant / Generator Fuel Cost	1,265,188,000	1,163,915,000	775,506,821
22020806	Cooking Gas / Fuel Cost	815,000	720,000	226,000
22020807	Lubricants and Other Oils	19,075,000	32,740,000	10,430,251
220209	Financial Charges - General	46,604,000	40,364,000	13,787,127
22020901	Bank Charges (Other than Interest)	14,654,000	16,554,000	5,871,305
22020902	Insurance Premium	19,650,000	12,900,000	800,000
22020904	Other CRF Bank Charges	100,000	110,000	-
22020910	Interest on Overdraft	100,000	100,000	-

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22020912	Other Refunds	12,100,000	10,700,000	7,115,822
220210	Miscellaneous Expenses - General	25,030,781,000	9,643,007,000	6,435,027,708
22021001	Refreshment and Meals	433,308,000	319,604,000	246,778,507
22021002	Honorarium and Sifting Allowance Payments	1,206,682,000	897,569,000	680,021,027
22021003	Publicity and Advertisements	284,674,000	156,968,000	183,174,190
22021004	Medical Expenses	106,960,000	51,720,000	69,592,632
22021005	FAAC Meetings	14,500,000	7,400,000	7,080,000
22021006	Postage and Courier Services	11,277,000	21,586,000	2,414,302
22021007	Welfare Packages	32,492,000	41,842,000	12,563,000
22021008	Subscription to Professional Bodies / National Council Registration	68,255,000	52,380,000	24,426,468
22021009	Sporting Activities	157,550,000	151,350,000	56,352,000
22021010	Direct Teaching & Laboratory Cost	15,000,000	10,000,000	245,300
22021014	Annual Planning & Budget Processes Expenses and Administration	35,000,000	5,387,000	10,286,100
22021020	Election Logistic Supports	20,000,000	40,000,000	6,127,539
22021041	Contingency	10,000,000,000	1,200,000,000	-
22021043	Official Presents and Souvenirs	104,870,000	92,590,000	54,375,095
22021044	Committees and Commissions	1,750,936,000	1,598,588,000	959,572,218
22021045	Institutional Feeding	6,951,806,000	2,367,703,000	1,813,644,633
22021046	Livestock feeding and Medicament	5,200,000	2,900,000	1,223,950
22021047	Community Engagement, Sensitization & Mobilization Activit	343,395,000	55,028,000	17,725,758
22021048	Religious Pilgrimage Operations	530,200,000	606,000,000	821,290,423
22021049	Special Health Programmes & Initiatives	14,320,000	14,057,000	10,540,500
22021050	Official Ceremonies and Celebrations	170,455,000	46,515,000	18,605,000
22021051	Special Education Programmes & Initiatives	240,000	240,000	815,000

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22021052	Project Monitoring & Evaluation (M & E) Expenses	72,850,000	65,375,000	31,227,285
22021053	National Councils Meetings	33,450,000	23,350,000	3,376,500
22021054	Zonal Office Operational Expenses	190,100,000	105,600,000	109,441,668
22021055	Student Exchange Programme	117,000,000	70,000,000	63,155,900
22021056	Quranic Recitation and Other Religious Competitions	83,000,000	65,000,000	22,735,420
22021057	Casual Workers	1,012,462,000	914,394,000	574,869,840
22021058	Public Service Reforms & SERVICOM Expenses	1,000,000	2,000,000	761,000
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	320,000,000	155,000,000	258,140,000
22021060	Nutrition Activities	4,500,000	3,500,000	1,790,882
22021061	Juvenile Court Operational Expenses	8,000,000	6,000,000	4,000,000
22021063	Accreditation Activities	13,000,000	13,000,000	3,000,000
22021064	Emergency Preparedness and Response	15,750,000	17,000,000	10,500,000
22021065	Awards and Prizes of Excellence	2,200,000	2,200,000	-
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	360,000,000	124,750,000	73,960,000
22021067	SOCU Social Investment Programme Interventions	15,000,000	2,500,000	250,000
22021068	Governing Council Expenses	6,820,000	610,000	247,500
22021069	Project / Programmes Coordination Expenses	105,000,000	100,200,000	128,523,128
22021071	Protocol Services & Expenses	50,000,000	50,000,000	36,952,000
22021072	School Clubs Activities	10,100,000	10,100,000	30,000
22021073	Guidance & Counselling Activities	21,700,000	8,000,000	244,000
22021074	Primary Healthcare (LGA & Wards) Operations	95,000,000	95,000,000	52,614,244
22021075	Extra-curricula Activities (Quiz, Debates, etc)	11,700,000	1,000,000	35,000

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22021076	Girls Child Education Programme	100,000,000	62,000,000	60,319,700
22021077	Sexual Assault Referral Centre Expenses	10,030,000	7,000,000	2,000,000
22021078	Special Services & Other Security Expenses	36,000,000	-	-
22021079	Secondary School Operational Cost & Other Activities	65,000,000	-	-
22021080	Distribution Instructional Materials & Other Activities	10,000,000	-	-
22021081	Conferences and Seminars Expenses	4,000,000	-	-
2203	LOANS AND ADVANCES	1,144,500,000	900,600,000	817,051,729
220301	Loans and Advances	1,144,500,000	900,600,000	817,051,729
22030101	Motor Cycle Advances	45,000,000	30,000,000	24,900,000
22030102	Bicycle Advances	10,000,000	15,000,000	3,600,000
22030103	Refurbishing Advances	70,000,000	85,200,000	35,200,000
22030104	Correspondence Advances	-	200,000	-
22030106	Motor Vehicle Advance	1,002,700,000	720,000,000	746,001,729
22030109	Professional Advances Loan	16,800,000	50,200,000	7,350,000
2204	GRANTS AND CONTRIBUTIONS - GENERAL	722,554,000	585,179,000	568,630,863
220401	Local Grants and Contributions	708,809,000	571,479,000	565,717,678
22040101	Grants to other State Governments – Recurrent	150,000	150,000	-
22040103	Grants to Local Governments – Recurrent	7,059,000	18,809,000	3,870,000
22040109	Grants to Communities and NGOs	43,850,000	36,120,000	13,709,587
22040110	Grant to Academic Institutions	3,000,000	3,000,000	-
22040112	Grant to Professional Bodies	2,000,000	2,000,000	230,000
22040113	Assistance and Donations General	652,750,000	511,400,000	547,908,091
22040114	Scholarships and Bursary Awards	-	10t	-
220402	International Grants and Contributions	13,745,000	13,700,000	2,913,185
22040203	Grants and Contribution to International Organizations	13,745,000	13,700,000	2,913,185

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2206	PUBLIC DEBT CHARGES	6,800,000,000	5,000,000,000	3,120,195,121
220603	Repayment of Debts and Liabilities	6,800,000,000	5,000,000,000	3,120,195,121
22060301	Internal Public Debts - Interest	2,700,000,000	2,700,000,000	1,718,644,841
22060302	Internal Public Debts - Principal	1,500,000,000	1,500,000,000	999,751,462
22060305	Contractual Liabilities	1,300,000,000	200,000,000	-
22060306	External Public Debts (Principal and Interest Deductions)	1,300,000,000	600,000,000	401,798,818
2207	Transfers - Payments	772,000,000	254,000,000	158,892,453
220701	Transfer to Fund Recurrent Expenditure - Payments	772,000,000	254,000,000	158,892,453
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	52,000,000	54,000,000	35,559,120
22070105	Stabilization Funds	720,000,000	200,000,000	123,333,333
23	Capital Expenditure	175,442,000,000	94,773,000,000	62,007,920,748
2301	FIXED ASSETS PURCHASED	23,008,449,000	8,548,009,000	4,570,704,414
230101	Purchase of Fixed Assets - General	23,008,449,000	8,548,009,000	4,570,704,414
23010101	Purchase/Acquisition Of Land	803,139,000	250,000,000	37,981,025
23010103	Purchase of Residential Buildings	111,000,000	743,300,000	-
23010104	Purchase of Motor Cycles	553,780,000	48,000,000	-
23010105	Purchase Of Motor Vehicles	3,168,700,000	2,617,773,000	288,859,621
23010106	Purchase Of Vans	37,000,000	41,250,000	-
23010107	Purchase Of Trucks	581,000,000	49,000,000	21,738,025
23010108	Purchase Of Buses	526,300,000	110,600,000	-
23010109	Purchase Of Sea Boats	10,000,000	-	-
23010112	Purchase Of Office Furniture and Fittings	198,700,000	220,000,000	1,980,000
23010113	Purchase Of Computers	83,080,000	46,260,000	-
23010114	Purchase Of Computer Printers	71,000,000	9,190,000	-
23010115	Purchase Of Photocopying Machines	-	500,000	-
23010117	Purchase Of Shredding Machines	-	6,000,000	-

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Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
23010119	Purchase Of Power Generating Set	97,980,000	73,500,000	-
23010120	Purchase Of canteen / Kitchen Equipment	79,000,000	52,000,000	-
23010121	Purchase Of Residential Furniture	176,500,000	200,000,000	62,950,906
23010122	Purchase Of Health / Medical Equipment	6,303,610,000	80,500,000	863,724,500
23010123	Purchase Of Fire Fighting Equipment	30,000,000	82,500,000	11,933,059
23010124	Purchase Of Teaching / Learning Aid Equipment	2,270,250,000	664,080,000	621,533,804
23010125	Purchase Of Library Books & Equipment	579,000,000	248,600,000	12,022,831
23010126	Purchase Of Sporting / Gaming Equipment	291,500,000	12,100,000	63,516,288
23010127	Purchase Of Agricultural Equipment	25,000,000	273,000,000	-
23010128	Purchase Of Security Equipment	20,000,000	40,000,000	-
23010129	Purchase Of Industrial Equipment	9,900,000	2,000,000	-
23010130	Purchase Of Recreational Facilities	21,250,000	1,000,000	9,700,000
23010133	Purchases Of Surveying Equipment	912,900,000	-	-
23010138	Purchase Of Aero Spares/Maintenance	-	250,000,000	-
23010140	Purchase of Information / Communication Equipment	377,440,000	282,250,000	94,310,463
23010141	Purchase of School Furniture	2,135,000,000	891,710,000	768,947,393
23010142	Purchase of Laboratory Equipment	359,000,000	501,300,000	-
23010143	Purchase of Workshop Tools / Equipment	118,200,000	28,000,000	19,672,500
23010144	Purchase of Heavy Plants and Equipment	123,300,000	100,000,000	-
23010146	Purchase of other ICT equipment	354,097,000	439,446,000	-
23010147	Purchase of Office Equipment	236,700,000	5,000,000	-
23010148	Purchase of Relief & Other Supportive Materials	1,043,000,000	155,000,000	1,663,126,000
23010149	Purchase of Electronic Equipment and Fittings	202,723,000	24,150,000	26,360,230
23010150	Purchase of Hilux	912,400,000	-	-

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Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
23010151	Purchase of Stamp Duty Machines	5,000,000	-	-
23010152	Purchase of Water Supply Equipment	181,000,000	-	2,347,770
2302	CONSTRUCTION / PROVISION	102,865,515,000	57,917,679,000	44,137,111,625
230201	Construction/Provision of Fixed Assets - General	102,865,515,000	57,917,679,000	44,137,111,625
23020101	Construction/Provision Of Office Buildings	1,262,000,000	698,500,000	413,216,400
23020102	Construction/Provision Of Residential Buildings	3,904,200,000	720,684,000	275,552,627
23020103	Construction/Provision Of Electricity / Solar Power	4,321,000,000	4,078,221,000	313,815,397
23020104	Construction/Provision Of Housing	-	104,000,000	-
23020105	Construction/Provision Of Water Facilities	2,750,000,000	1,910,000,000	1,357,979,788
23020106	Construction/Provision Of Hospitals/ Health Centres	3,940,000,000	1,658,000,000	229,567,500
23020107	Construction/Provision Of Public Schools	15,698,000,000	7,981,900,000	2,519,375,387
23020110	Construction / Provision Of Fire Fighting Stations	130,000,000	32,000,000	-
23020111	Construction / Provision Of Libraries	103,000,000	301,500,000	-
23020112	Construction / Provision Of Sporting Facilities	120,000,000	200,000,000	-
23020113	Construction / Provision Of Agricultural Facilities	2,247,900,000	150,000,000	149,595,503
23020114	Construction / Provision Of Roads	27,934,691,000	16,919,800,000	12,586,266,555
23020116	Construction / Provision Of Water-Ways	35,000,000	2,692,609,000	-
23020117	Construction / Provision Of Air-Port / Aerodromes	450,000,000	-	-
23020118	Construction / Provision Of Infrastructure	6,494,964,000	7,493,665,000	2,137,129,642
23020119	Construction / Provision Of Recreational Facilities	506,570,000	-	-
23020122	Construction Of Boundary Pillars/ Right Of Ways	-	104	-
23020123	Construction Of Traffic /Street Lights	1,006,000,000	310,000,000	43,349,375

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Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
23020124	Construction Of Markets/Parks	1,799,400,000	282,000,000	33,983,356
23020125	Construction Of Power Generating Plants	30,000,000	-	-
23020127	Construction Of ICT Infrastructures	863,500,000	273,000,000	4,518,225
23020130	Construction / Provision of Wall-Fencing/ Boundary Pillars	1,401,700,000	75,000,000	-
23020131	Construction/Provision Of Religious Structures	2,947,400,000	147,000,000	914,942,358
23020132	Construction/Provision Of Other Institutional Structures	10,409,530,000	1,611,500,000	16,678,474,496
23020133	Construction/Provision Of Public Convenience	261,000,000	638,000,000	10,799,118
23020134	Grazing Reserves Development	200,000,000	260,000,000	-
23020135	Micro Credit and Business Start-up Support	1,920,460,000	2,100,200,000	806,316,000
23020137	Artisan Training / Skill Acquisition	1,051,000,000	271,200,000	365,984,000
23020138	Recapitalization and Investments	500,000,000	425,000,000	3,225,000,000
23020139	Construction of Bridges and Culverts	1,700,000,000	639,700,000	-
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	1,861,650,000	527,000,000	1,639,000,000
23020141	Development of Health Training Institutions	40,000,000	-	-
23020142	Provision of Sanitation Facilities	128,000,000	15,000,000	-
23020143	Development of Fadama Lands	4,000,000,000	171,400,000	332,245,900
23020144	Development of Agriculture	2,032,000,000	5,230,800,000	100,000,000
23020145	Construction of Lecture Hall/Theatre/ Class Rooms	259,000,000	-	-
23020146	Construction/Provision of Workshops/ Laboratories	445,000,000	-	-
23020147	Construction/Provision of Environment Facilities	112,550,000	-	-
2303	REHABILITATION / REPAIRS	16,340,646,000	10,160,745,000	8,937,591,237

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Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
230301	Rehabilitation/Repairs of Fixed Assets - General	16,340,646,000	10,160,745,000	8,937,591,237
23030101	Rehabilitation/Repairs Of Residential Buildings	1,401,200,000	84,000,000	382,721,859
23030102	Rehabilitation/Repairs - Electricity	214,000,000	10,000,000	-
23030103	Rehabilitation/Repairs - Housing	20,000,000	37,500,000	-
23030104	Rehabilitation/Repairs - Water Facilities	855,000,000	362,000,000	1,643,696,987
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	295,000,000	6,391,664,000	-
23030106	Rehabilitation/Repairs - Public Schools	3,700,400,000	1,069,600,000	1,270,762,235
23030110	Rehabilitation / Repairs - Libraries	35,000,000	-	-
23030111	Rehabilitation / Repairs - Sporting Facilities	75,000,000	20,000,000	-
23030112	Rehabilitation / Repairs - Agricultural Facilities	1,542,000,000	82,500,000	-
23030113	Rehabilitation / Repairs - Roads	3,419,000,000	700,000,000	5,013,825,013
23030118	Rehabilitation / Repairs - Recreational Facilities	60,750,000	-	-
23030121	Rehabilitation / Repairs of Office Buildings	653,400,000	347,000,000	164,676,832
23030122	Rehabilitation/Repairs of Wall-Fencing/ Boundaries	30,000,000	-	-
23030123	Rehabilitation/Repairs- Traffic /Street Lights	5,000,000	10,000,000	-
23030124	Rehabilitation/Repairs- Markets/Parks	7,000,000	6,000,000	-
23030125	Rehabilitation/Repairs- Power Generating Plants	3,000,000	63,000,000	-
23030127	Rehabilitation/Repairs- ICT Infrastructures	51,400,000	53,450,000	-
23030128	Rehabilitation of Dams	-	73,000,000	-
23030130	Rehabilitation/Repairs of Other Institutional Buildings	2,173,540,000	36,900,000	331,900,456
23030131	Rehabilitation/Repairs of Other Infrastructure	736,816,000	186,131,000	111,156,623

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Economic Code	Item Description	HoA Estimates 2024	Approved Estimates 2023	Actual 2023 (Jan - Aug)
23030132	Rehabilitation/Repairs of Other Plants & Machineries	120,000,000	-	7,691,250
23030133	Rehabilitation/Repairs of Other facilities	666,000,000	628,000,000	11,159,982
23030134	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	177,140,000	-	-
23030135	Rehabilitation/Repairs of Lecture Theatre/ Class Rooms	80,000,000	-	-
23030136	Rehabilitation/Repairs of Workshops/ Laboratories	20,000,000	-	-
2304	PRESERVATION OF THE ENVIRONMENT	6,495,600,000	4,472,650,000	804,774,500
230401	Preservation of the Environment - General	6,495,600,000	4,472,650,000	804,774,500
23040101	Tree Planting	15,000,000	3,000,000	-
23040102	Erosion & Flood Control	6,121,000,000	20,000,000	802,074,500
23040103	Wildlife & Nature Conservation	-	33,650,000	-
23040104	Industrial Pollution Prevention & Control	10,600,000	3,000,000	2,700,000
23040105	Water and Environmental Pollution Prevention & Control	82,000,000	4,309,000,000	-
23040106	Nurseries and Seedlings	120,000,000	40,000,000	-
23040107	Forests and Shelterbelts	145,000,000	-	-
23040108	Parks and Gardens	-	59,000,000	-
23040109	Alternative Energy Development	2,000,000	5,000,000	-
2305	OTHER CAPITAL EXPENDITURE PROJECTS & PROCUREMENTS	26,716,790,000	13,673,916,000	3,557,738,972
230501	Acquisition of Non-Tangible Asset	26,626,790,000	13,537,216,000	3,557,738,972
23050101	Research & Development and Census/ Surveys	7,196,030,000	816,850,000	1,189,915,593
23050102	Computer Software Acquisition	380,000,000	56,280,000	1,500,000
23050103	Monitoring And Evaluation	1,374,400,000	336,000,000	61,455,200
23050104	Anniversaries/Celebrations	98,200,000	9,050,000	4,208,000
23050108	Capacity Building / Human Resource Development	4,680,800,000	4,279,896,000	570,395,056

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23050110	Procurement of Livestocks	700,000,000	-	-
23050111	Veterinary Clinic Assets	90,000,000	60,000,000	19,485,000
23050112	Procurement of Chemicals, Pesticides and Pest Control Equipment	100,000,000	9,000,000	-
23050113	Nutrition Interventions (RuTF, IYCF, etc)	606,000,000	585,000,000	7,380,000
23050114	Maternal and Child Healthcare Services	582,800,000	1,937,000,000	58,525,648
23050115	Social Welfare Institutions Developmental Activities	218,183,000	2,902,340,000	-
23050116	Purchase of non-perishable materials	5,000,000	-	-
23050117	Counter funding of Development Assistance	5,873,500,000	2,364,600,000	3,397,600
23050118	Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.	967,000,000	-	-
23050119	Subscriptions and License	235,877,000	181,200,000	-
23050120	Social Protection/Assistance Programmes	3,214,000,000	-	1,632,852,025
23050121	Policies Development and Programmes	305,000,000	-	8,624,850
230506	Development of Facilities and Other Structures	90,000,000	136,700,000	-
23050635	Dev. of Ward Level Health Facilities for Basic Healthcare Provision	20,000,000	53,200,000	-
23050636	Master plan Development	70,000,000	83,500,000	-
2306	DEPRECIATION CHARGES FOR THE YEAR	15,000,000	-	-
230601	Depreciation Charge for the Year - General	15,000,000	-	-
23060101	Depreciation Charge - Land And Buildings	15,000,000	-	-