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Executive Summary

Costed Action Plan FOR

Biu | Kwaya Kusar | Guyuk LGAs
Borno and Adamawa States.

2026-2030

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COSTED ACTION PLAN

Biu

LOCAL GOVERNMENT AREA, BORNO STATE

ACRONYMS & ABBREVIATIONS

Acronym	Full meaning
ARIMA	Autoregressive Integrated Moving Average
CAP	Costed Action Plan
CAN	Christian Association of Nigeria
CBN	Central Bank of Nigeria
CDP	Community Development Plan
FAAC	Federation Account Allocation Committee
IGR	Internally Generated Revenue
LGA	Local Government Area
LGDDC	Local Government Development Coordination Committee
MDAs	Ministries, Departments and Agencies
NBS	National Bureau of Statistics
PSA	Problem-Solution-Activity
S/No	Serial Number
VAR	Vector Autoregression
VECM	Vector Error Correction Model
WDSC	Ward Development Steering Committee

Additional numerical and technical notations

Notation	Meaning
ARIMA (1, 1, 0)	ARIMA model order: 1 autoregressive term, 1 differencing order, and 0 moving-average terms.
2026–2030	Five-year implementation period
₦	Nigerian Naira
Kobo	Subunit of the Nigerian Naira (100 kobo = ₦1).

EXECUTIVE SUMMARY

Introduction to Costed Action Plan

A Costed Action Plan (CAP) is a multi-year roadmap that advances development goals by translating broad objectives into specific, quantifiable activities. The budgeted action plan is sometimes called an implementation plan or operational plan. It outlines detailed activities for a defined period within the development plan, typically a medium-term period of three to six years, including timing, roles, responsibilities, and costs. It translates a vision for learning and quality improvement into practical implementation steps.

Accurate cost estimation is a critical component of development planning. It involves evaluating and determining anticipated expenses for various project activities, such as materials, labour, and equipment. Accurate cost estimation is vital for budget control, decision-making, and financing. A costed action plan is important because it guides implementation by showing which activities to prioritise, expand, and support, and who is responsible for implementing them. It also enables policymakers to see resource allocation and know with certainty where financial resources will be channelled, which can ensure full support for fundraising activities.

This document used a combination of cost estimation techniques, including Bottom-Up and expert opinion. The costs for the period 2026-2030 were projected, and the expected inflation rates were taken into consideration.

Inflation rates for 2026 to 2030 were projected using an Autoregressive Integrated Moving Average (ARIMA) model. ARIMA (1, 1, 0) was selected as the most suitable model. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2024, obtained from the CBN website. The model forecast inflation rates of 45.36%, 47.13%, 48.87%, and 50.77% for 2027, 2028, 2029, and 2030, respectively. Therefore, an average inflation rate of 5% was used to estimate costs for 2027, and 2% for 2028, 2029 and 2030.

The sectoral cost estimates for 2026-2030 are:

S/No	SECTOR	ESTIMATED COST
1.	Agriculture and Food Security	₦ 199,763,847.44
2.	Physical Infrastructure	₦ 1,308,884,665,468.14
3.	Health	₦ 835,212,380.36
4.	Gender	₦ 1,098,565,281.22
5.	Education	₦ 77,128,230,812.69
6.	Economy and Livelihood	₦ 133,069,224.50
7.	Water and Sanitation	₦ 12,762,034,540.71
8.	Social Protection	₦ 466,222,317.81
9.	Conflict and Security	₦ 929,350,191.71
10.	Climate Change and Green Economy	₦ 13,602,805,882.10

The total cost for 5 years for the 10 sectors is ₦1,416,039,919,946.69 (One Trillion, Four Hundred and Sixteen Billion, Thirty-Nine Million, Nine Hundred and Nineteen Thousand, Nine Hundred and Forty-Six Naira, Sixty-Nine kobo)

The major sources of funding for the Costed Action Plan (CAP) include Government subventions from the Federation Account Allocation Committee (FAAC), internally generated revenue (IGR), grants, loans, Stabilisation (ecological) funds, appeal fund launching, public-private partnerships, and donations from philanthropists. Given that the inflation rates may change over time, it is recommended that the cost estimates be revised based on prevailing rates in each year of implementation.

Why Costing Activities for LGA Development Plan

- Executors of the LGA Development Plan do not know the cost of activities; therefore, costing action plans guide their implementation.
- Costed action plans guide which activities to prioritise, expand, and support.
- Costed action plans help identify responsible persons for implementing particular activities, ensuring responsibility and accountability.

Procedure and methodology

The Biu LGA Development Plan has identified ten sectors, namely Agriculture and Food Security, Conflict and Security, Social Protection, Gender, Physical Infrastructure, Health, Education, Water and Sanitation, Economy and Livelihood, and Climate Change and Green Economy, which provide the unit/framework for the development of the Costed Action Plan. The costing framework provides a detailed description of the resources required to fund each sector of the Community Development Plan over five years. The CAP draws on the Problem-Solution-Activity (PSA) table in the CDP.

The process began with a 2-day training session for various stakeholders on the costed action plan and resource mobilisation. Participants included WDSC representatives from the 11 Wards of Biu LGA; members of the Local Government Development Coordination Committee (LGDDC); directors from Biu LGA; elected councillors from the 11 Wards; representatives of MDAs; representatives of CAN and the Muslim Council; and representatives of traditional rulers.

The 2-day training was immediately followed by a 3-day CAP workshop. The workshop included group work, plenary sessions, and question-and-answer sessions. Participants were grouped by interests, experience, exposure, and previous engagements with the project. Based on attendance, five groups were formed to work on different sectors (thematic areas of the LGA Development Plan). Personnel from the local government's finance/budget sector provided technical support to each group. The Costing Action Plan workshop was conducted over four days, with presentations covering thematic areas relevant to the project.

The team used a combination of cost estimation techniques, including Bottom-Up and expert opinion. The team obtained the first-year (2026) cost estimates using the techniques mentioned earlier, and projected costs for 2026-2030, taking into account expected inflation rates.

Inflation rates for the period 2027 to 2030 were projected using an Autoregressive Integrated Moving Average (ARIMA) model. An ARIMA (1, 1, 0) model was selected as the most suitable. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2025, obtained from the Central Bank of Nigeria (CBN) website. The ARIMA model is stated as follows:

Sources of funds for implementation of CAP

Government subventions to be received from the Federation Account Allocation Committee (FAAC), internally generated revenue (IGR), grants, loans, Stabilisation (ecological) funds, appeal fund launch, public-private partnership, donations from philanthropists.

Risks and Assumptions

Risks:

Some of the key risks to successful implementation of the funding strategy are:

- Lack of staff commitment to resource mobilisation;
- Strict requirements of development partners;
- Lack of proactive planning and proposal development leading to time-consuming, reactive proposal development in response to deadlines.
- Poor knowledge of potential donors
- Lack of skilled staff with fundraising experience

Assumptions:

The successful implementation of the resource mobilisation strategy is based on certain basic assumptions:

- Availability of donors;
- Stable transition from one elected LGA official to another;
- Compliance with donor requirements and agreements to ensure the donor's reputation is not damaged or undermined.
- Favourable political will.

Limitations of the Costed Action Plan and Mitigations

1. The consulting team was unable to obtain five-year projected inflation rates from CBN and NBS. Hence, the values were projected using 22 years of data obtained from the CBN website. The estimated inflation rates may vary slightly due to changes in some macroeconomic variables.

2. An ARIMA model, a univariate model, was used to forecast the inflation rate instead of VAR or VECM, which are multivariate models. Univariate models use data on a single variable, whereas multivariate models account for other variables that could affect the inflation rate. In Nigeria, these variables include the crude oil benchmark, barrels of crude oil produced, and the exchange rate, among others. These variables were not available for the 22-year period used.

To mitigate the impact of future changes in the inflation rate, the cost estimates are based on prevailing rates in each year of implementation

Following the costing workshop, where the costs of activities for implementing the Biu LGA Community Development Plan were determined, the consultant collated submissions from different sectors to compute figures and harmonise differential inflation rates. The sector-by-sector costed action plan is presented in the following order:

SUMMARY OF MULTI-SECTORAL ESTIMATED ANNUAL COST OF GUYUK LGA DEVELOPMENT PLAN (2026-2030)

MULTI-SECTORAL ESTIMATED ANNUAL COST SUMMARY TABLE						
SECTOR	2026	2027	2028	2029	2030	2026-2030
Agriculture and Food Security	₦ 36,829,000.00	₦ 38,670,450.00	₦ 40,603,972.50	₦ 41,416,051.95	₦ 42,244,372.99	**₦ 199,763,847.44**
Physical Infrastructure	₦ 241,309,496,000.00	₦ 253,374,970,800.00	₦ 266,043,719,340.00	₦ 71,364,593,726.80	₦ 276,791,885,601.34	**₦ 1,308,884,665,468.14**
Health	₦ 153,982,000.00	₦ 161,681,100.00	₦ 169,765,155.00	₦ 173,160,458.10	₦ 176,623,667.26	**₦ 835,212,380.36**
Gender	₦ 198,812,630.00	₦ 208,753,261.50	₦ 219,190,924.58	₦ 230,150,470.80	₦ 241,657,994.34	**₦ 1,098,565,281.22**
Education	₦ 14,219,568,000.00	₦ 14,930,546,400.00	₦ 15,677,073,720.00	₦ 15,990,615,194.40	₦ 16,310,427,498.29	**₦ 77,128,230,812.69**
Economy and Livelihood	₦ 24,533,000.00	₦ 25,759,650.00	₦ 27,047,632.50	₦ 27,588,585.15	₦ 28,140,356.85	**₦ 133,069,224.50**
Water and Sanitation	₦ 2,352,843,000.00	₦ 2,470,485,150.00	₦ 2,594,009,407.50	₦ 2,645,889,595.65	₦ 2,698,807,387.56	**₦ 12,762,034,540.71**
Social Protection	₦ 85,954,000.00	₦ 90,251,700.00	₦ 94,764,285.00	₦ 96,659,570.70	₦ 98,592,762.11	**₦ 466,222,317.81**
Conflict and Security	₦ 171,337,500.00	₦ 179,904,375.00	₦ 188,899,593.75	₦ 192,677,585.63	₦ 196,531,137.34	**₦ 929,350,191.71**
Climate Change and Green Economy	₦ 2,507,849,865.00	₦ 2,633,242,358.25	₦ 2,764,904,476.16	₦ 2,820,202,565.69	₦ 2,876,606,617.00	**₦ 13,602,805,882.10**
Annual Total	**₦ 261,061,204,995.00**	**₦ 274,114,265,244.75**	**₦ 287,819,978,506.99**	**₦ 93,582,953,804.87**	**₦ 299,461,517,395.09**	₦ 1,416,039,919,946.69

Grand Total: ₦ 1,416,039,919,946.69 (One Trillion, Four Hundred and Sixteen Billion, Thirty-Nine Million, Nine Hundred and Nineteen Thousand, Nine Hundred and Forty-Six Naira, Sixty-Nine kobo)

IMPLEMENTATION FRAMEWORK OF MULTI-SECTORAL COSTED ACTION PLAN OF BIU LGA DEVELOPMENT PLAN (2026-2030)

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Agriculture and Food Security	• To improve crop yield in all communities of the 9 wards of Biu LGA • To reduce cases of livestock mortality in 9 wards of Biu LGA • To reduce postharvest losses in 9 wards of Biu LGA To increase access to improved seed varieties in 9 wards of Biu LGA • To reduce the menace of pest infestation on farms in 10 wards of Biu LGA • To improve soil fertility in 10 wards of Biu LGA • To improve technical knowledge of farmers on modern farming techniques in 11 wards of Biu LGA • To improve access to farmlands in 10 wards of Biu LGA • To improve produce prices in Biu LGA • To reduce the time taken to reach farms in 10 wards of the LGA • To improve farmer-herder relations in 10 wards of Biu LGA	2026-2030	₦ 199,763,847.44	• Monthly Subvention • Excess crude allocation • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= DANR I= CDPIT, Traditional rulers
Physical Infrastructure	• To construct road networks in 11 wards of Biu LGA • To access electricity supply in 7 wards of Biu LGA • To improve GSM network in the 11 wards of Biu LGA	2026-2030	₦ 1,308,884,665,468.14	• Monthly Subvention • Excess crude allocation • Grant	R=WDSC A=Governor, GSM Service Providers, YEDC, LGA Chairman

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To provide GSM network in some communities in Gunda ward of Biu LGA			• Loan • IGR	C= MDAs, LGA Director Works, traditional rulers I= CDPIT
Health	• To have sufficient qualified health personnel in health facilities of Biu LGA • To improve the supply of drugs to health facilities in Biu LGA • To improve access to medical services in 7 wards of Biu LGA • To reduce cases of Malaria in 9 wards of Biu LGA • To reduce cases of maternal mortality in 6 wards of Biu LGA • To have better-equipped health centres in the communities • To reduce dilapidation of health centres in Biu LGA • To improve ethics and attitude to work of health personnel in Biu LGA • To establish PHCCs in some communities in 6 wards of Biu LGA • To increase the supply of medical equipment in health centres of Biu LGA • To reduce cases of malnutrition in 5 wards of Biu LGA • To speed up access to better medical attention in Biu LGA	2026-2030	₦ 835,212,380.36	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director Health, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Gender	• To reduce tendencies of early marriage in 11 wards of Biu LGA • To cases of rape in 7 wards of Biu LGA • To increase cases of child labour in the 11 wards of Biu LGA • To increase girl child access to education in 10 wards of Biu LGA • To cases of domestic violence in all 11 wards of Biu LGA • To cases of domestic violence in all the 11 wards of Biu LGA • To increase women's representation in politics in 8 wards of Biu LGA • To improve access to dignity kits for women in 10 wards of Biu LGA	2026-2030	₦ 1,098,565,281.22	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= LGA Director Health, Legislative Council, Traditional & Religious Leaders, I= CDPIT
Education	• To have sufficient qualified teachers in schools in 10 wards of Biu LGA • To increase the number of classrooms in schools in 8 wards of Biu LGA • To increase the supply of teaching and instructional materials to schools in 10 wards of Biu LGA • To increase school enrolment in 9 wards of Biu LGA • To establish an adult education programme in 6 wards of Biu LGA	2026-2030	₦ 77,128,230,812.69	• Monthly Subvention • Excess crude allocation • Grant Loan IGR	R=WDSC A=Governor, GSM Service Providers, YEDC, LGA Chairman C= MDAs, LGA Education Secretary, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To increase opportunities for students to further their studies in 7 wards of Biu LGA • To improve access to education in 4 wards of Biu LGA				
Economy and Livelihood	• To reduce unemployment in 11 wards of Biu LGA • To increase access to start-up capital for business purposes in 10 wards of Biu LGA • To increase entrepreneurial skills in 11 wards of Biu LGA • To reduce the cost of commodities in 11 wards of Biu LGA • To provide a conducive environment for business transactions in 3 wards of Biu LGA	2026-2030	₦ 133,069,224.50	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= CDPIT
Water and Sanitation	• To Provide Potable water to some communities in 11 wards of Biu LGA • To supply sufficient potable water to some communities in 11 wards of Biu LGA • To reduce the number of non-functional boreholes in some communities in 11 wards of Biu LGA • To reduce prevalence/outbreaks of waterborne diseases in 8 wards of Biu LGA • To improve hygiene practices in 6 wards of Biu LGA	2026-2030	₦ 12,762,034,540.71	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Social Protection	• To improve the knowledge of community members about the existence of social registers in 10 wards of Biu LGA • To increase access to social welfare schemes for PWDs in 11 wards of Biu LGA • To increase access to poverty alleviation programmes in 9 wards of Biu LGA • To reduce delays in payment of pensioners in 10 wards of Biu LGA • To increase access to scholarships in 11 wards of Biu LGA	2026-2030	₦ 466,222,317.81	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= LGA Director Health, Legislative Council, Traditional & Religious Leaders, I= CDPIT
Conflict and Security	• To reduce farmers-herders conflict in 7 wards of Biu LGA • To reduce displacement of community members in 7 wards of Biu LGA • To increase the speed of response to security emergencies in 5 wards of Biu LGA • To reduce cases of theft in 11 wards of Biu LGA • To reduce cases of kidnapping in 6 wards of Biu LGA • To reduce cases Delayed/Non response to security emergencies by security agencies related to kidnapping in 6 wards of Biu LGA	2026-2030	₦ 929,350,191.71	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman, Commissioner of Police, MDAs C= DPO, Head of Vigilante/Hunters, DSS, Legislative Council, Traditional & Religious Leaders, I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Climate Change and Green Economy	• To reduce soil degradation in 11 wards of Biu LGA To reduce indiscriminate felling of trees in 11 wards of Biu LGA • To reduce flooding in 8 wards of Biu LGA • To reduce the incidence of erratic rainfall in 11 wards of Biu LGA • To reduce destructive tendencies of wind storms in 11 wards of Biu LGA	2026-2030	₦ 13,602,805,882.10	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman, C= MDAs, LGA Director Works, Legislative Council, Traditional & Religious Leaders I= CDPIT,

Grand Total: **₦ 1,416,039,919,946.69**
(One Trillion, Four Hundred and Sixteen Billion, Thirty-Nine Million, Nine Hundred and Nineteen Thousand, Nine Hundred and Forty-Six Naira, Sixty-Nine kobo)

R = Responsible. The person who is assigned to do the work
A = Accountable. The person who makes the final decision and has the ultimate ownership of the task
C = Consulted. The person(s) who must be consulted before the decision or action is taken
I = Informed. The person(s) who must be informed that a decision or action has been taken



COSTED ACTION PLAN

Kwaya Kusar

LOCAL GOVERNMENT AREA, BORNO STATE

ACRONYMS & ABBREVIATIONS

Acronym	Full meaning
A	Accountable
ARIMA	Autoregressive Integrated Moving Average
C	Consulted
CAN	Christian Association of Nigeria
CAP	Costed Action Plan
CDP	Community Development Plan
CDPIT	Community Development Plan Implementation Team
CBN	Central Bank of Nigeria
DANR	Department of Agriculture and Natural Resources
DPO	Divisional Police Officer
DSS	Department of State Services
FAAC	Federation Account Allocation Committee
GSM	Global System for Mobile Communications
IGR	Internally Generated Revenue
LGA	Local Government Area
LGDDC	Local Government Development Coordination Committee
MDAs	Ministries, Departments and Agencies
NBS	National Bureau of Statistics
PHCCs	Primary Health Care Centres
PSA	Problem-Solution-Activity
PWDs	Persons with Disabilities
R	Responsible
S/No	Serial Number
TBD	To Be Determined
VAR	Vector Autoregression
VECM	Vector Error Correction Model
WDSCs	Ward Development Steering Committees
YEDC	Yola Electricity Distribution Company

Additional numerical and technical notations

Notation	Meaning
ARIMA (1, 1, 0)	ARIMA model order: 1 autoregressive term, 1 differencing order, and 0 moving-average terms.
2026–2030	Five-year implementation period
₦	Nigerian Naira
Kobo	Subunit of the Nigerian Naira (100 kobo = ₦1).

EXECUTIVE SUMMARY

Introduction to Costed Action Plan

A Costed Action Plan (CAP) is a multi-year roadmap that translates broad goals into specific, quantifiable activities to achieve development goals. The budgeted action plan is sometimes called an implementation plan or operational plan. It outlines detailed activities for a specific period, typically a medium-term period of three to six years, including timing, roles, responsibilities, and costs. It translates a vision for learning and quality improvement into practical implementation steps.

Accurate cost estimation is a critical component of development planning. It involves evaluating and determining anticipated expenses for various project activities, such as materials, labour, and equipment. Accurate cost estimation is vital for budget control, decision-making, and financing. A costed action plan is important because it provides guidance on the implementation of the action plan, which activities to prioritise, expand, and support; identifies responsible persons for implementing activities to ensure accountability; and enables policymakers to see resource allocation and know with certainty where financial resources will be channelled, which can ensure full support in fundraising activities.

A combination of cost estimation techniques, including Bottom-Up, Parametric and expert opinion, was used for cost estimation. The cost estimates for the first year (i.e., year 2026) were obtained using the aforementioned techniques, and costs for 2027-2030 were projected, accounting for expected inflation rates.

Inflation rates for 2027 to 2030 were projected using an Autoregressive Integrated Moving Average (ARIMA) model. ARIMA (1, 1, 0) was selected as the most suitable model. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2025, obtained from the Central Bank of Nigeria (CBN) website. The forecasted inflation rates were 45.36%, 47.13%, 46.87%, and 50.77% for 2027, 2028, 2029, and 2030, respectively. Therefore, we used an average inflation rate of 5% to estimate costs for 2027-2028 and 2% for 2029 and 2030.

The sectoral cost estimates for 2026-2030 are:

S/No	SECTOR	ESTIMATED COST
1.	Agriculture and Food Security	₦ 37,532,404,481.33
2.	Physical Infrastructure	₦ 3,147,161,903,469.93
3.	Health	₦ 17,836,003,178.71
4.	Gender	₦ 5,910,176,505.58
5.	Education	₦ 540,353,369.51
6.	Economy and Livelihood	₦ 721,488,176.41
7.	Water and Sanitation	₦ 16,756,915,530.85
8.	Social Protection	₦ 73,150,484,498.36
9.	Conflict and Security	₦ 91,775,619.72
10.	Climate Change and Green Economy	₦ 19,319,092,772.75

The total cost for 5 years across the 10 sectors is ₦3,319,020,597,603.15 (Three Trillion, Three Hundred and Nineteen Billion, Twenty Million, Five Hundred and Ninety-Seven Thousand, Six Hundred and Three Naira, Fifteen Kobo).

The major funding sources for the CAP include government subventions from the Federation Account Allocation Committee (FAAC), internally generated revenue (IGR), grants, loans, funds, appeal fund launches, public-private partnerships, and donations from philanthropists. Because inflation rates may change over time, it is recommended that cost estimates be revised each year of implementation to reflect prevailing rates.

Why Costing Activities for LGA Development Plan

- Executors of the LGA Development Plan do not know the cost of activities; therefore, costing action plans guide implementation.
- Costed action plans guide which activities to prioritise, expand, and support.
- Costed action plans help identify the individuals responsible for implementing specific activities to ensure responsibility and accountability.

Procedure and methodology

The Kwaya Kusar LGA Development Plan has identified ten sectors, namely Agriculture and Food Security, Conflict and Security, Social Protection, Gender, Physical Infrastructure, Health, Education, Water and Sanitation, Economy and Livelihood, and Climate Change and Green Economy, which provide the unit/framework for the development of the Costed Action Plan. The costing framework details the resources required to fund each sector of the Community Development Plan over five years. The CAP draws inspiration from the CDP's Problem-Solution-Activity (PSA) table.

The process began with a 2-day training session for various stakeholders on costed action plans and resource mobilisation. The participants were representatives of WDSCs from the 11 Wards of Kwaya Kusar LGA, members of the Local Government Development Coordination Committee (LGDDC), Directors from Kwaya Kusar LGA, elected councillors from the 10 wards (Kwaya Kusar, Kurba Gayi, Gusi, Wada, Gondi, Guwal, Yimirdlalang, Peta, Kubuku, Wawa), representatives of MDAs, representatives of CAN and the Muslim Council, and representatives of traditional rulers.

The 2-day training was immediately followed by a 3-day CAP workshop. The workshop included group work, plenary sessions, and question-and-answer sessions. Participants were grouped by interests, experience, exposure, and previous engagements with the project. Based on attendance, five groups were formed to work on different sectors (thematic areas of the LGA Development Plan). Personnel from the local government finance/budget sector provided technical support to each group. The Costing Action Plan workshop was conducted over four days, with presentations covering thematic areas relevant to the project.

The team used a combination of cost estimation techniques, including Bottom-Up and expert opinion. The team derived the first-year (2026) cost estimates using these techniques, then projected and adjusted costs for 2026-2030 for expected inflation rates.

We projected inflation rates for 2027 to 2030 using an Autoregressive Integrated Moving Average (ARIMA) model. We selected ARIMA (1, 1, 0) as the most suitable model. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2025, obtained from the CBN website. The ARIMA model is specified as follows:

Sources of funds for implementation of CAP

Government subventions from FAAC, internally generated revenue (IGR), grants, loans, Stabilisation (ecological) funds, appeal fund launches, public-private partnerships, and donations from philanthropists.

Risks and Assumptions

Risks:

Some of the key risks to the successful implementation of the funding strategy are:

- Lack of staff commitment to resource mobilisation;
- Stringent requirements from development partners;
- Lack of proactive planning and proposal development leading to time-consuming, reactive proposal development in response to deadlines.
- Poor knowledge of potential donors
- Lack of skilled staff with fundraising experience

Assumptions:

The successful implementation of the resource mobilisation strategy is based on certain basic assumptions:

- Availability of donors;
- Stable transition from one elected LGA official to another;
- Compliance with donor requirements and agreements to ensure the donor's reputation is not damaged or undermined.
- Favourable political will.

Limitations of the Costed Action Plan and Mitigations

1. The consulting team was unable to obtain five-year projected inflation rates from CBN and NBS. Therefore, the team projected the values using 22 years of data from the CBN website. The estimated inflation rates may vary slightly due to changes in certain macroeconomic variables.

2. ARIMA, a univariate model, was used to forecast the inflation rate instead of Vector Autoregression or Vector Error Correction Model (VAR or VECM), which are multivariate models. The univariate model uses single-variable data, whereas multivariate models account for other variables that could affect the inflation rate. In Nigeria, these variables include the crude oil benchmark, barrels of crude oil produced, and the exchange rate, among others. These variables were not available for the 22-year period used.

To mitigate the impact of future changes in the inflation rate, the cost estimates were based on prevailing rates in each year of implementation

After the costing workshop, during which activities for implementing the Kwaya Kusar LGA Community Development Plan were costed, the consultant collated submissions from different sectors to calculate figures and harmonise differential inflation rates. The sector-by-sector costed action plan is presented in the following order:

SUMMARY OF MULTI-SECTORAL ESTIMATED ANNUAL COST OF GUYUK LGA DEVELOPMENT PLAN (2026-2030)

MULTI-SECTORAL ESTIMATED ANNUAL COST SUMMARY TABLE						
SECTOR	2026	2027	2028	2029	2030	2026-2030
Agriculture and Food Security	₦ 6,919,575,000.00	₦ 7,265,553,750.00	₦ 7,628,831,437.50	₦ 7,781,408,066.25	₦ 7,937,036,227.58	**₦ 37,532,404,481.33**
Physical Infrastructure	₦ 580,219,230,000.00	₦ 609,230,191,500.00	₦ 639,691,701,075.00	₦ 652,485,535,096.50	₦ 665,535,245,798.43	**₦ 3,147,161,903,469.93**
Health	₦ 3,288,293,500.00	₦ 3,452,708,175.00	₦ 3,625,343,583.75	₦ 3,697,850,455.43	₦ 3,771,807,464.53	**₦ 17,836,003,178.71**
Gender	₦ 1,069,593,000.00	₦ 1,123,072,650.00	₦ 1,179,226,282.50	₦ 1,238,187,596.63	₦ 1,300,096,976.46	**₦ 5,910,176,505.58**
Education	₦ 99,621,000.00	₦ 104,602,050.00	₦ 109,832,152.50	₦ 112,028,795.55	₦ 114,269,371.46	**₦ 540,353,369.51**
Economy and Livelihood	₦ 133,015,500.00	₦ 139,666,275.00	₦ 146,649,588.75	₦ 149,582,580.53	₦ 152,574,232.14	**₦ 721,488,176.41**
Water and Sanitation	₦ 3,089,350,000.00	₦ 3,243,817,500.00	₦ 3,406,008,375.00	₦ 3,474,128,542.50	₦ 3,543,611,113.35	**₦ 16,756,915,530.85**
Social Protection	₦ 13,441,038,000.00	₦ 14,113,089,900.00	₦ 14,818,744,395.00	₦ 15,194,947,052.25	₦ 15,582,665,151.11	**₦ 73,150,484,498.36**
Conflict and Security	₦ 16,920,000.00	₦ 17,766,000.00	₦ 18,654,300.00	₦ 19,027,386.00	₦ 19,407,933.72	**₦ 91,775,619.72**
Climate Change and Green Economy	₦ 3,561,719,885.00	₦ 3,739,805,879.25	₦ 3,926,796,173.21	₦ 4,005,332,096.68	₦ 4,085,438,738.61	**₦ 19,319,092,772.75**
Annual Total	**₦ 636,537,906,770.00**	**₦ 668,364,802,108.50**	**₦ 701,783,042,213.93**	**₦ 716,049,112,173.85**	**₦ 730,612,023,988.76**	**₦ 3,319,020,597,603.15**

Grand Total: ₦ 3,319,020,597,603.15 (Three Trillion, Three Hundred and Nineteen Billion, Twenty Million, Five Hundred and Ninety-Seven Thousand, Six Hundred and Three Naira, Fifteen kobo

IMPLEMENTATION FRAMEWORK OF MULTI-SECTORAL COSTED ACTION PLAN OF KWAYA KUSAR LGA DEVELOPMENT PLAN (2026-2030)

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Agriculture and Food Security	• To improve crop yield in all communities of the 9 wards of Kwaya Kusar LGA • To reduce cases of livestock mortality in 9 wards of Kwaya Kusar LGA • To reduce postharvest losses in 9 wards of Kwaya Kusar LGA • To increase access to improved seed varieties in 9 wards of Kwaya Kusar LGA • To reduce the menace of pest infestation on farms in 10 wards of Kwaya Kusar LGA • To improve soil fertility in 10 wards of Kwaya Kusar LGA • To improve technical knowledge of farmers on modern farming techniques in 11 wards of Kwaya Kusar LGA • To improve access to farmlands in 10 wards of Kwaya Kusar LGA • To improve produce prices in Kwaya Kusar LGA • To reduce the time taken to reach farms in 10 wards of the LGA • To improve farmer-herder relations in 10 wards of Kwaya Kusar LGA	2026-2030	₦ 37,532,404,481.33	• Monthly Subvention • Excess crude allocation • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= DANR I= CDPIT, Traditional rulers
Physical Infrastructure	• To build road networks in 10 wards of Kwaya Kusar LGA • To access electricity supply in 10 wards of Kwaya Kusar LGA	2026-2030	₦ 3,147,161,903,469.93	• Monthly Subvention • Excess crude allocation • Loan	R=WDSC A=Governor, GSM Service Providers, YEDC,

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To improve GSM network in the 10 wards of Kwaya Kusar LGA			• IGR	LGA Chairman C= MDAs, LGA Director Works, traditional rulers I= CDPIT,
Health	• To have sufficient qualified health personnel in health facilities of Kwaya Kusar LGA • To improve the supply of drugs to health facilities in Kwaya Kusar LGA • To improve access to medical services in 10 wards of Kwaya Kusar LGA • To reduce cases of Malaria in 10 wards of Kwaya Kusar LGA • To reduce cases of maternal mortality in 10 wards of Kwaya Kusar LGA • To reduce dilapidation of health centres in Kwaya Kusar LGA • To improve ethics and attitude to work of health personnel in Kwaya Kusar LGA • To establish PHCCs in some communities in 10 wards of Kwaya Kusar LGA • To increase the supply of medical equipment in health centres of Kwaya Kusar LGA • To reduce cases of malnutrition in 10 wards of Kwaya Kusar LGA • To speed up access to better medical attention in Kwaya Kusar LGA • To have sufficient qualified health personnel in health facilities of Kwaya Kusar LGA	2026-2030	₦ 17,836,003,178.71	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director Health, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Gender	• To reduce tendencies of early marriage in 10 wards of Kwaya Kusar LGA • To address cases of rape in 10 wards of Kwaya Kusar LGA • To increase cases of child labour in the 10 wards of Kwaya Kusar LGA • To increase girl child access to education in 10 wards of Kwaya Kusar LGA • To address cases of domestic violence in all 10 wards of Kwaya Kusar LGA • To increase women's representation in politics in the 10 wards of Kwaya Kusar LGA • To improve access to dignity kits for women in 10 wards of Kwaya Kusar LGA • To reduce practices of drug abuse in 10 wards of Kwaya Kusar LGA	2026-2030	₦ 5,910,176,505.58	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= LGA Director Health, Legislative Council, Traditional & Religious Leaders, I= CDPIT
Education	• To have sufficient qualified teachers in schools in 10 wards of Kwaya Kusar LGA • To increase the number of classrooms in schools in 8 wards of Kwaya Kusar LGA • To increase the supply of teaching and instructional materials to schools in 10 wards of Kwaya Kusar LGA • To increase school enrolment in 9 wards of Kwaya Kusar LGA • To establish an adult education programme in 6 wards of Kwaya Kusar LGA	2026-2030	₦ 540,353,369.51	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Education Secretary, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To increase opportunities for students to further their studies in 7 wards of Kwaya Kusar LGA • To improve access to education in 4 wards of Kwaya Kusar LGA				
Economy and Livelihood	• To reduce unemployment in 10 wards of Kwaya Kusar LGA • To increase access to start-up capital for business purposes in 9 wards of Kwaya Kusar LGA • To provide a conducive environment for business transactions in 9 wards of Kwaya Kusar LGA	2026-2030	₦ 721,488,176.41	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= CDPIT
Water and Sanitation	• To Provide Potable water in 9 wards of Kwaya Kusar LGA • To supply sufficient potable water in 9 wards of Kwaya Kusar LGA • To provide standard boreholes in 4 wards of Kwaya Kusar LGA • To reduce the prevalence of waterborne diseases in 2 wards of Kwaya Kusar LGA • To improve hygiene practices in 9 wards of Kwaya Kusar LGA	2026-2030	₦ 16,756,915,530.85	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Social Protection	• To increase access to social safety nets for the aged and PWDs in 6 wards of Kwaya Kusar LGA • To increase access to social welfare schemes for PWDs in 10 wards of Kwaya Kusar LGA • To provide support for vulnerable children in 10 wards of Kwaya Kusar LGA • To reduce delays in payment of pensioners in 10 wards of Kwaya Kusar LGA • To increase inclusion of widows, orphans and PWDs in social support programmes in 10 wards of Kwaya Kusar LGA	2026-2030	₦ 73,150,484,498.36	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= LGA Director Health, Legislative Council, Traditional & Religious Leaders, I= CDPIT
Conflict and Security	• To reduce farmers-herders conflict in 7 wards of Kwaya Kusar LGA • To reduce incidences of armed robbery in 3 wards of Kwaya Kusar LGA • To increase the speed of response to security emergencies in 4 wards of Kwaya Kusar LGA • To reduce cases of theft and burglary in 9 wards of Kwaya Kusar LGA • To have an impartial justice system in 6 wards of Kwaya Kusar LGA • To reduce cases of kidnapping in Wada ward of Kwaya Kusar LGA	2026-2030	₦ 91,775,619.72	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR • Appeal fund	R=WDSC A=Governor, LGA Chairman, Commissioner of Police, MDAs C= DPO, Head of Vigilante/Hunters, DSS, Legislative Council, Traditional & Religious Leaders, I= CDPIT

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Climate Change and Green Economy	• To reduce soil degradation in 10 wards of Kwaya Kusar LGA • To reduce indiscriminate felling of trees in 10 wards of Kwaya Kusar LGA • To reduce flooding in 8 wards of Kwaya Kusar LGA • To reduce the incidence of erratic rainfall in 10 wards of Kwaya Kusar LGA • To reduce destructive tendencies of wind storms in 10 wards of Kwaya Kusar LGA	2026-2030	₦ 19,319,092,772.75	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR • Appeal fund	R=WDSC A=Governor, LGA Chairman, C= MDAs, LGA Director Works, Legislative Council, Traditional & Religious Leaders I= CDPIT,
Grand Total:	**₦ 3,319,020,597,603.15** (Three Trillion, Three Hundred and Nineteen Billion, Twenty Million, Five Hundred and Ninety-Seven Thousand, Six Hundred and Three Naira, Fifteen kobo)				

R=Responsible. The person who is assigned to do the work
A=Accountable. The person who makes the final decision and has the ultimate ownership of the task
C=Consulted. The person(s) who must be consulted before the decision or action is taken
I=Informed. The person(s) who must be informed that a decision or action has been taken



COSTED ACTION PLAN

Guyuk

LOCAL GOVERNMENT AREA, ADAMAWA STATE

ACRONYMS & ABBREVIATIONS

Acronym	Full meaning
ARIMA	Autoregressive Integrated Moving Average
CAN	Christian Association of Nigeria
CAP	Costed Action Plan
CDP	Community Development Plan
CDPIT	Community Development Plan Implementation Team
CBN	Central Bank of Nigeria
DANR	Department of Agriculture and Natural Resources
DPO	Divisional Police Officer
DSS	Department of State Services
FAAC	Federation Account Allocation Committee
GSM	Global System for Mobile Communications
IGR	Internally Generated Revenue
LGA	Local Government Area
LGDDC	Local Government Development Coordination Committee
MDAs	Ministries, Departments and Agencies
NBS	National Bureau of Statistics
PHCCs	Primary Health Care Centres
PSA	Problem-Solution-Activity
PWDs	Persons with Disabilities
SDCC	State Development Coordination Committee
SGBV	Sexual and Gender Based Violence
S/No	Serial Number
SSCE	Senior Secondary Certificate Exam
STDs	Sexually Transmitted Disease
STIs	Sexually Transmitted Infections
TBD	To Be Determined
VAR	Vector Autoregression
VECM	Vector Error Correction Model
WDSCs	Ward Development Steering Committees
YEDC	Yola Electricity Distribution Company

Additional numerical and technical notations

Notation	Meaning
ARIMA (1, 1, 0)	ARIMA model order: 1 autoregressive term, 1 differencing order, and 0 moving-average terms.
2026–2030	Five-year implementation period
₦	Nigerian Naira
Kobo	Subunit of the Nigerian Naira (100 kobo = ₦1).

EXECUTIVE SUMMARY

Introduction to Costed Action Plan

A Costed Action Plan (CAP) is a multi-year roadmap that advances development goals by translating broad objectives into specific, quantifiable activities. The budgeted action plan is sometimes called an implementation plan or operational plan. It outlines detailed activities for a defined period within the development plan, typically a medium-term period of three to six years, including timing, roles, responsibilities, and costs. It translates a vision for learning and quality improvement into practical implementation steps.

Accurate cost estimation is a critical component of development planning. It involves evaluating and determining anticipated expenses for various project activities, such as materials, labour, and equipment. Accurate cost estimation is vital for budget control, decision-making, and financing. A costed action plan is important because it guides implementation by showing which activities to prioritise, expand, and support, and who is responsible for implementing them. It also enables policymakers to see resource allocation and know with certainty where financial resources will be channelled, which can ensure full support for fundraising activities.

This document used a combination of cost estimation techniques, including Bottom-Up and expert opinion. The cost estimates for the first year (i.e., year 2026) were obtained using the aforementioned techniques, and costs for 2027-2030 were projected, accounting for expected inflation rates.

Inflation rates for 2027 to 2030 were projected using an Autoregressive Integrated Moving Average (ARIMA) model. ARIMA (1, 1, 0) was selected as the most suitable model. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2024, obtained from the Central Bank of Nigeria (CBN) website. The forecast inflation rates were 40.18%, 45.36%, 47.13%, and 50.77% for 2027, 2028, 2029, and 2030, respectively. Therefore, we used an average inflation rate of 5% to estimate costs for 2027-2028 and 2% for 2029 and 2030.

The sectoral cost estimates for 2026-2030 are:

S/No	SECTOR	ESTIMATED COST
1.	Agriculture and Food Security	₦ 209,893,727,916.05
2.	Physical Infrastructure	₦ 382,334,221,383.02
3.	Health	₦ 3,451,566,066.94
4.	Gender	₦ 994,033,433.72
5.	Education	₦ 571,560,353,654.72
6.	Economy and Livelihood	₦ 8,548,503,018.28
7.	Water and Sanitation	₦ 1,827,549,828.81
8.	Social Protection	₦ 1,209,615,685.73
9.	Conflict and Security	₦ 1,751,281,685.26
10.	Climate Change and Green Economy	₦ 9,551,390,323.72

The total cost for 5 years across the 10 sectors is 1,191,122,242,996.24 (One Trillion, One Hundred and Ninety-One Billion, One Hundred and Twenty-Two Million, Two Hundred and Forty-Two Thousand, Nine Hundred and Ninety-Six Naira, Twenty-Four Kobo).

The major sources of funding for the CAP include Government subventions from the Federation Account Allocation Committee (FAAC), internally generated revenue (IGR), grants, loans, Stabilisation (ecological) funds, excess crude share, appeal fund launching, public-private partnerships, and donations from philanthropists. Given that inflation rates may change over time, it is recommended that the cost estimates be revised each year of implementation to reflect prevailing rates.

Why Costing Activities for LGA Development Plan

- Executors of the LGA Development Plan do not know the cost of activities; therefore, costing action plans guide their implementation.
- Costed action plans guide which activities to prioritise, expand, and support.
- Costed action plans help identify the individuals responsible for implementing specific activities to ensure responsibility and accountability.

Procedure and methodology.

The Guyuk LGA Development Plan has identified ten sectors, namely Agriculture and Food Security, Conflict and Security, Social Protection, Gender, Physical Infrastructure, Health, Education, Water and Sanitation, Economy and Livelihood, and Climate Change and Green Economy, which provide the unit/framework for the development of the Costed Action Plan. The costing framework details the resources required to fund each sector of the Community Development Plan over five years. The CAP draws on the Problem-Solution-Activity (PSA) table in the CDP.

The process began with a 3-day training session for various stakeholders on costed action plans and resource mobilisation. The participants were representatives of WDSCs from the 10 Wards of Guyuk LGA, members of the Local Government Development Coordination Committee (LGDDC), Directors from Guyuk LGA, elected councillors from the 10 Wards, Supervisory Councillors, members of the State Development Coordination Committee (SDCC), representatives of MDAs, representatives of CAN and the Muslim Council, and representatives of traditional rulers.

The 3-day training was immediately followed by a 2-day CAP workshop. The workshop included group work, plenary sessions, and question-and-answer sessions. Participants were grouped by interests, experience, exposure, and previous engagement with the project. Based on attendance, five groups were formed to work on different sectors (thematic areas of the LGA Development Plan). Personnel from the local government's finance/budget sector provided technical support to each group. The Costing Action Plan workshop was conducted over four days, with presentations covering thematic areas relevant to the project.

The team used a combination of cost estimation techniques, including Bottom-Up and expert opinion. These techniques were used to derive the cost estimates for the first year (2025), and costs for 2026-2029 were projected and adjusted for expected inflation rates.

We projected inflation rates for 2026 to 2029 using an Autoregressive Integrated Moving Average (ARIMA) model. We selected an ARIMA (1, 1, 0) model as the most suitable. The model uses historical data to project future values. The analysis used inflation rate data from January 2003 to December 2024, obtained from the CBN website. The ARIMA model is specified as follows:

Sources of funds for implementation of CAP

Government subventions from FAAC, internally generated revenue (IGR), grants, loans, Stabilisation (ecological) funds, excess crude share, appeal fund launch, public-private partnerships, and donations from philanthropists.

Risks and Assumptions

Risks:

Some of the key risks to successful implementation of the funding strategy are:

- Lack of staff commitment to resource mobilisation;
- Strict requirements of development partners;
- Lack of proactive planning and proposal development, leading to time-consuming, reactive proposal development in response to deadlines;
- Poor knowledge of potential donors
- Lack of skilled staff with fundraising experience

Assumptions:

The successful implementation of the resource mobilisation strategy is based on certain basic assumptions:

- Availability of donors;
- Stable transition from one elected LGA official to another;
- Compliance with donor requirements and agreements, so that the donor's reputation is not damaged or undermined.
- Favourable political will.

Limitations of the Costed Action Plan and Mitigations

1. The consulting team was unable to obtain five-year projected inflation rates from CBN and NBS. Therefore, the team projected the values using 22 years of data from the CBN website. The estimated inflation rates may vary slightly due to changes in certain macroeconomic variables.

2. ARIMA, a univariate model, was used to forecast the inflation rate instead of VAR or VECM, which are multivariate models. A univariate model uses single-variable data, whereas multivariate models account for other variables that could affect the inflation rate. In Nigeria, these variables include the crude oil benchmark, barrels of crude oil produced, and the exchange rate, among others. These variables were not available for the 22-year period under consideration.

To mitigate the impact of future changes in the inflation rate, the cost estimates are based on prevailing rates for each year of implementation.

SUMMARY OF MULTI-SECTORAL ESTIMATED ANNUAL COST OF GUYUK LGA DEVELOPMENT PLAN (2026-2030).

MULTI-SECTORAL ESTIMATED ANNUAL COST SUMMARY TABLE

SECTOR	2026	2027	2028	2029	2030	2026-2030
Agriculture and Food Security	₦ 38,696,572,000.00	₦ 40,631,400,600.00	₦ 42,662,970,630.00	₦ 43,516,230,042.60	₦ 44,386,554,643.45	**₦ 209,893,727,916.05**
Physical Infrastructure	₦ 70,488,165,000.00	₦ 74,012,573,250.00	₦ 77,713,201,912.50	₦ 79,267,465,950.75	₦ 80,852,815,269.77	**₦ 382,334,221,383.02**
Health	₦ 636,340,000.00	₦ 668,157,000.00	₦ 701,564,850.00	₦ 715,596,147.00	₦ 729,908,069.94	**₦ 3,451,566,066.94**
Gender	₦ 179,895,000.00	₦ 188,889,750.00	₦ 198,334,237.50	₦ 208,250,949.38	₦ 218,663,496.84	**₦ 994,033,433.72**
Education	₦ 105,374,403,500.00	₦ 110,643,123,675.00	₦ 116,175,279,858.75	₦ 118,498,785,455.93	₦ 120,868,761,165.04	**₦ 571,560,353,654.72**
Economy and Livelihood	₦ 1,576,025,000.00	₦ 1,654,826,250.00	₦ 1,737,567,562.50	₦ 1,772,318,913.75	₦ 1,807,765,292.03	**₦ 8,548,503,018.28**
Water and Sanitation	₦ 336,932,000.00	₦ 353,778,600.00	₦ 371,467,530.00	₦ 378,896,880.60	₦ 386,474,818.21	**₦ 1,827,549,828.81**
Social Protection	₦ 223,008,000.00	₦ 234,158,400.00	₦ 245,866,320.00	₦ 250,783,646.40	₦ 255,799,319.33	**₦ 1,209,615,685.73**
Conflict and Security	₦ 322,871,000.00	₦ 339,014,550.00	₦ 355,965,277.50	₦ 363,084,583.05	₦ 370,346,274.71	**₦ 1,751,281,685.26**
Climate Change and Green Economy	₦ 1,760,920,000.00	₦ 1,848,966,000.00	₦ 1,941,414,300.00	₦ 1,980,242,586.00	₦ 2,019,847,437.72	**₦ 9,551,390,323.72**
Annual Total	**₦ 219,595,131,500.00**	**₦ 230,574,888,075.00**	**₦ 242,103,632,478.75**	**₦ 246,951,655,155.45**	**₦ 251,896,935,787.04**	**₦1,191,122,242,996.24**

Grand Total: ₦ 1,191,122,242,996.24 (One Trillion, One Hundred and Ninety-One Billion, One Hundred and Twenty-Two Million, Two Hundred and Forty-Two Thousand, Nine Hundred and Ninety-Six Naira, Twenty-Four kobo)

IMPLEMENTATION FRAMEWORK OF MULTI-SECTORAL COSTED ACTION PLAN OF GUYUK LGA DEVELOPMENT PLAN (2026-2030)

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Agriculture and Food Security	• To improve crop yield in all communities of the 10 wards of Guyuk LGA • To reduce cases of farmers-herders clashes in 5 wards of Guyuk LGA • To reduce cases of livestock mortality in 10 wards of Guyuk LGA • To reduce postharvest losses in 10 wards of Guyuk LGA • To reduce cases of destruction of farmlands by flooding in 10 wards of Guyuk LGA • To improve access to Mechanized Farming Equipment in 10 wards of Guyuk LGA • To improve soil fertility in 10 wards of Guyuk LGA	2026-2030	₦ 209,893,727,916.05	• Monthly Subvention • Excess crude allocation • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= DANR I= SDCC, LGDCC, Traditional rulers
Physical Infrastructure	• To improve the condition of access roads in 10 wards of the LGA • To rehabilitate the damaged bridge in Gongola Bodeno • To provide an access road from Chikila-Jiu-Mamtsimi and Sili Centre • To provide electricity in Dumna, Bobini, Bodeno wards and some communities in Guyuk, Kola and Purokayo wards	2026-2030	₦ 382,334,221,383.02	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, GSM Service Providers, YEDC, LGA Chairman C= MDAs, LGA Director Works, traditional rulers, I= SDCC, LGDCC,

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To improve electricity supply in some communities in Banjiram, Chikila, Kola, Guyuk and Purokayo wards • To improve GSM network coverage in Bobini, Bodeno, Dumna, Banjiram, Kola, Lokoro and Chikila wards				
Health	• To reduce cases of maternal mortality in 10 wards of Guyuk LGA • To increase the supply of essential drugs in PHCCs in 10 wards • To increase the number of qualified health personnel in PHCCs in 10 wards • To have well-equipped PHCCs in 8 wards • To establish PHCCs in some communities in 5 wards To improve access to quality health services in Guyuk LGA • To reduce cases of malnutrition among under-5-year-old children across the 10 wards • To reduce reported cases of eye diseases in 6 wards • To reduce cases of STDs and STIs in 3 wards • To increase access to delivery kits in 5 wards	2026-2030	₦ 3,451,566,066.94	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director Health, Legislative Council I= SDCC, LGDCC
Gender	• To reduce cases of early and forced marriage in 10 wards • To reduce incidence of Rape (SGBV) across 10 wards • To reduce exclusion of women and girls in decision-making across 10 wards	2026-2030	₦ 994,033,433.72	• Monthly Subvention • Excess crude allocation • Grant • Loan	R=WDSC A=LGA Chairman, MDAs, C= LGA Director Health, Legislative Council,

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To improve girl child access to education in 8 wards • To advocate for inclusion of women in sharing of inheritance • To reduce cases of unplanned pregnancy among young girls in 10 wards • To reduce cases of domestic violence across all 10 wards • To reduce the burden of unpaid work in 4 wards			• IGR	Traditional & Religious Leaders, I= SDCC, LGDCC
Education	• To have adequate teaching staff in some primary and secondary schools in all the wards of Guyuk LGA • To have adequate classroom accommodation in some schools in all the wards of Guyuk LGA • To increase the supply of instructional materials to some schools in 9 wards of Guyuk LGA • To improve the performance of pupils and students in some communities in 6 wards • To reduce the number of school children in communities • To construct science laboratories in some secondary schools in 5 wards • To establish schools in some communities in 4 wards of Guyuk LGA • To establish schools/education centres for persons with special needs in 2 wards • To establish SSCE examination centres in Lokoro and Dukul wards	2026-2030	₦ 571,560,353,654.72	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Education Secretary, Legislative Council I= SDCC, LGDCC

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
	• To provide adequate furniture in some schools in 10 wards • To have adequate teaching staff in some primary and secondary schools in all the wards of Guyuk LGA				
Economy and Livelihood	• To reduce unemployment rates in 10 wards of Guyuk LGA • To increase access to credit for starting or expanding businesses in 10 wards • To provide conducive environments for smooth business transactions in 9 wards • To improve access to business opportunities and services in 7 wards • To improve revenue generation in Guyuk Motor Park	2026-2030	₦ 8,548,503,018.28	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= SDCC, LGDCC
Water and Sanitation	• To provide potable water to some communities in 10 wards of Guyuk LGA • To improve access to potable water in some communities in 7 wards of Guyuk LGA • To repair broken boreholes in some communities in 8 wards • To reduce the prevalence of water-borne diseases in some communities in 10 wards • To reduce indiscriminate dumping of refuse in some communities in 7 wards	2026-2030	₦ 1,827,549,828.81	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman C= MDAs, LGA Director of Works, Traditional rulers, Legislative Council I= SDCC, LGDCC

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Social Protection	• To increase access to social safety net programs for the aged and PWDs in all 10 wards of Guyuk LGA • To have adequate social welfare schemes for PWDs across Guyuk LGA • To reduce the rate of vulnerable children in communities • To have scholarship programs established for orphans and vulnerable children across all 10 wards • To ensure inclusion of widows, orphans and PWDs in social support programmes across the 10 wards • To reduce child labour across the 10 wards • To discrimination/favouratism during distribution of aid and palliatives across the 10 wards	2026-2030	₦ 1,827,549,828.81	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=LGA Chairman, MDAs C= LGA Director Health, Legislative Council, Traditional & Religious Leaders, I= SDCC, LGDCC
Conflict and Security	• To reduce cases of farmer-herder clashes in 10 wards • To reduce Robbery/kidnapping in 3 wards • To reduce cases of theft across all communities in 10 wards • To reduce farmland disputes across the 10 wards • To reduce cases of human trafficking in 9 wards • To improve tolerance between different Faiths in 2 wards • To increase the presence of security personnel in 8 wards	2026-2030	₦ 1,751,281,685.26	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman, Commissioner of Police, MDAs C= DPO, Head of Vigilante/Hunters, DSS, Legislative Council, Traditional & Religious Leaders, I= SDCC, LGDCC

Sector	Outcomes (Goals)	Timeframe	Budget (Naira)	Sources of Funding	Responsible Agencies
Climate Change and Green Economy	• To reduce soil degradation in all 10 wards • To reduce heat waves across 10 wards • To reduce the effect of flooding in communities across all the wards • To reduce the menace of inadequate rainfall in 10 wards • To establish windbreaks in 10 wards	2026-2030	₦ 9,551,390,323.72	• Monthly Subvention • Excess crude allocation • Grant • Loan • IGR	R=WDSC A=Governor, LGA Chairman, C= MDAs, LGA Director Works, Legislative Council, Traditional & Religious Leaders I= SDCC, LGDCC

Grand Total: **₦ 1,191,122,242,996.24**
(One Trillion, One Hundred and Ninety-One Billion, One Hundred and Twenty-Two Million, Two Hundred and Forty-Two Thousand, Nine Hundred and Ninety-Six Naira, Twenty-Four kobo)

R=Responsible. The person who is assigned to do the work
A=Accountable. The person who makes the final decision and has the ultimate ownership of the task
C=Consulted. The person(s) who must be consulted before the decision or action is taken
I=Informed. The person(s) who must be informed that a decision or action has been taken

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