



Katsina State Government

BUDGET PERFORMANCE REPORT QUARTER Q4 2023

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1 Summary of Performance

1.A Introduction

This Budget Performance Report for Katsina State is prepared quarterly and issued within four weeks from the end of each quarter. This report includes the original approved budget and revised appropriation for the year 2023 against each organisational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q4, attributed to each organizational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations. During the quarter, supplementary budgets were done on some specific lines and newly established MDAs items that require funds for implementation.

This Q4 report is assessed against the 2023 final budget.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 32
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Accountant General, Ministry of Finance and the Ministry of Budget and Economic Planning/ Katsina State and published on the Katsina State website (<https://katsinastate.gov.ng>).

1.B Revenue Performance

The Katsina State Government approved a revenue inflow cumulatively to the sum of N289,633,257,963.00 in the original budget and revised to N300,633,257,963.00 during the year. This is made up of opening balance, Share of FAAC, Independent Revenue, Aids and Grants and Capital Development Funds (Loans) with segregated amounts of N12,062,370,089.11, N130,021,024,430.89, N33,101,888,021.00, N53,757,812,112.00 and N71,690,163,310.00 respectively.

Given the foregoing, the 2023 quarterly pro-rata projected total inflow of N69,392,721,968.47 from all sources above mentioned excluding the opening balance to enable the State to realise 100% budget implementation. Consequently, the total revenue generated during Q4 from all budgetary components was N37,915,430,707.20 of which N35,237,489,934.66 and N2,677,940,772.54 are from the Government share of FAAC and Independent Revenue respectively. This brings it to a year-to-date performance of 82.7% and 59.6% respectively.

The State's Revenue Performance for Q4 is impressive with a surplus of N5,416,824,120.43 but independent revenue is still a matter of concern with poor performance by the revenue collecting Agencies, with other capital receipts during the reporting quarter not made available. However, there is still hope for improvement considering the strategies taken by the present administration for total compliance and mobilization by the revenue collecting Agencies as well as the continuous implementation of Treasury Single Account (TSA) in the reporting financial year. Based on the above, there is high hope that the current Administration will explore more innovations that would translate to better revenue performance

1.C Recurrent Expenditure Performance

The Recurrent Expenditure covers personnel emoluments, pensions, gratuities, overhead costs, and other recurrent expenses including debt repayments, statutory transfers, and others.

The recurrent expenditure performance including social benefits in Q4 is N18,594,399,416.88, for personnel, Overhead and other recurrent costs. The breakdown for the Q4, 2023 recurrent expenditure is as per below:

- i. Personnel Cost including social benefits: N 7,721,961,717.93
- ii. Other Recurrent cost: N10,872,437,698.95 comprising of:
 - a) Overhead Cost: N 8,466,505,559.23
 - b) Other Recurrent: N 2,405,932,139.72

In terms of Year-to-date performance, a total of N81,089,632,461.24 was expended on recurrent expenditure consisting of:

- i. Personnel Cost including social benefits: N 41,041,673,509.44.
- ii. Other Recurrent cost: N40,047,958,951.80 comprising of:
 - a) Overhead Cost: N 21,028,842,766.60, and
 - b) Other Recurrent: N 19,019,116,185.20

1.D Capital Expenditure Performance

The originally approved capital expenditure for FY 2023 was N183.92B, which was reversed to N 188,18B during the year. This huge commitment was because of the growing demand from the citizens for better lives and the effort of the present administration to meet the aspiring needs of people. Especially with the development of TSA whereby all the leakages in the State will be blocked for efficient channelling of resources to the needed areas.

Consequently, the Q4 capital performance stood at N13.9bn (34.2%) only instead of N45.9bn based on approved allocation for the year and average quarterly distribution accordingly. This covers most of the essential projects and programmes that will address the infrastructure and other socio-economic deficits in the State.

1.E Comparative Quarterly Analysis

The Q4 Recurrent Revenue was increased by N4bn which represents 10.8% against the last quarter of 2023 this was generated from FAAC Increased N8bn which represents 22% and a decrease in Independent Revenue by N4bn which represents 66% against the last quarter of the year.

While Q4 Recurrent Expenditure was decreased by slightly against the last quarter of 2023 this resulted from Personnel decrease and Independent Revenue by N 4bn against the last quarter of the year respectively.

Given the foregoing, Capital expenditure commitment for the State needs to be carefully investigated to avoid being too optimistic and focus on projects it can execute from its Recurrent Revenue and Capital Development Funds.

1.F Conclusions

The fourth Quarter of 2023 Budget Performance is a wakeup call for the Government to explore ways of depending on its Independent Revenue to finance if not the entire but greater portion of its budget. This will avoid a poor budget implementation outturn as has been recorded. Even though the new Administration has been in talks with all relevant development partners, therefore better outturn is expected for the new budget year.

The Capital Receipts which were expected to fund more than 30% of its budget need to be revisited, Development Partners and other sources with less commitment so far, could be stepped down. And once the receipts were realised, a supplementary budget can be made to apportion it to specific area of great need.

Furthermore, the Capital projects and programmes such as roads, teaching hospital and others that are currently being executed and reached substantial stage of progress should be more focus on until completion instead of starting new ones especially due to meagre resources available to the State.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Katsina State Government 2023 Q4 Budget Performance Report - Summary

Item	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
Opening Balance	12,062,370,089.11	12,062,370,089.11	-	12,062,370,089.11	100.0%	-
Recurrent Revenue	152,122,912,451.89	163,122,912,451.89	37,915,430,707.20	127,219,274,682.73	78.0%	35,903,637,769.16
11 - GOVERNMENT SHARE OF FAAC	119,021,024,430.89	130,021,024,430.89	35,237,489,934.66	107,474,038,205.08	82.7%	22,546,986,225.81
12 - INDEPENDENT REVENUE	33,101,888,021.00	33,101,888,021.00	2,677,940,772.54	19,745,236,477.65	59.6%	13,356,651,543.35
Recurrent Expenditure	105,708,412,562.88	111,873,412,562.88	18,594,399,416.88	81,089,632,461.24	72.5%	30,783,780,101.64
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	48,419,148,318.88	48,601,548,318.88	7,721,961,717.93	41,041,673,509.44	84.4%	7,559,874,809.44
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	57,289,264,244.00	63,271,864,244.00	10,872,437,698.95	40,047,958,951.80	63.3%	23,223,905,292.20
<i>Breakdown of Other Recurrent Costs</i>						
<i>2202 - OVERHEAD COST</i>	23,010,190,956.00	28,992,790,956.00	8,466,505,559.23	21,028,842,766.60	72.5%	7,963,948,189.40
<i>OTHER RECURRENT (2203-2209)</i>	34,279,073,288.00	34,279,073,288.00	2,405,932,139.72	19,019,116,185.20	55.5%	15,259,957,102.80
Transfer to Capital Account	58,476,869,978.12	63,311,869,978.12	19,321,031,290.32	58,192,012,310.60	91.9%	5,119,857,667.52
Other Receipts	125,447,975,422.00	125,447,975,422.00	-	9,961,925,634.49	7.9%	115,486,049,787.51
13 - AID AND GRANTS	53,757,812,112.00	53,757,812,112.00	-	9,387,917,523.27	17.5%	44,369,894,588.73
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,690,163,310.00	71,690,163,310.00	-	574,008,111.22	0.8%	71,116,155,198.78
Capital Expenditure	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
32 - NON-CURRENT (FIXED) ASSETS	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
Total Revenue (including OB)	289,633,257,963.00	300,633,257,963.00	37,915,430,707.20	149,243,570,406.33	49.6%	151,389,687,556.67
Total Expenditure	289,633,257,963.00	300,633,257,963.00	32,498,606,586.77	145,732,582,624.72	48.5%	154,900,675,338.28

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Revenue	277,570,887,873.89	288,570,887,873.89	37,915,430,707.20	137,181,200,317.22	47.5%	151,389,687,556.67
01000000000	ADMINISTRATIVE SECTOR	3,336,958,430.00	3,336,958,430.00	33,906,483.45	370,331,747.64	11.1%	2,966,626,682.36
01110000000	Government House	2,744,452,293.00	2,744,452,293.00	32,956,483.45	122,078,318.64	4.4%	2,622,373,974.36
011100500100	Sustainable Development Goals (SDGs)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
011100700100	Department of Empowerment and Special Intervention	850,000.00	850,000.00	2,056,565.92	2,096,565.92	246.7%	1,246,565.92
011101000100	State Bureau of Public Procurement	2,134,602,293.00	2,134,602,293.00	30,236,155.00	119,143,946.41	5.6%	2,015,458,346.59
011113200100	Department of Inter-Governmental Relations	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
011118300100	Department of Banking and Finance	99,000,000.00	99,000,000.00	663,762.53	837,806.31	0.8%	98,162,193.69
01240000000	Ministry of Internal Security and Home Affairs	11,465,000.00	11,465,000.00	-	500,000.00	4.4%	10,965,000.00
012400100100	Ministry of Internal Security and Home Affairs	1,200,000.00	1,200,000.00	-	150,000.00	12.5%	1,050,000.00
012400100200	Katsina State Fire and Rescue Services Directorate	10,265,000.00	10,265,000.00	-	350,000.00	3.4%	9,915,000.00
01230000000	Ministry of Information and Culture	174,506,525.00	174,506,525.00	950,000.00	12,109,000.00	6.9%	162,397,525.00
012300100100	Ministry of Information and Culture	500,000.00	500,000.00	261,500.00	373,000.00	74.6%	127,000.00
012300300100	Katsina State Television Authority (KTTV)	30,080,000.00	30,080,000.00	-	2,720,000.00	9.0%	27,360,000.00
012300400100	Katsina State Radio	86,540,000.00	86,540,000.00	-	8,160,000.00	9.4%	78,380,000.00
012301300100	Government Printing Press	50,000,000.00	50,000,000.00	688,500.00	856,000.00	1.7%	49,144,000.00
012301500100	History and Culture Bureau	7,386,525.00	7,386,525.00	-	-	0.0%	7,386,525.00
01250000000	Governor's Office (Head of Civil Service of the State (HOC))	1,820,000.00	1,820,000.00	-	-	0.0%	1,820,000.00
012500500100	Department of Establishment, Pension and Training	1,320,000.00	1,320,000.00	-	-	0.0%	1,320,000.00
012500500200	Department of Human Capital Development	500,000.00	500,000.00	-	-	0.0%	500,000.00
01400000000	Auditor-General	107,053,600.00	107,053,600.00	-	26,831,680.00	25.1%	80,221,920.00
014000100100	Office of the Auditor-General for the State	500,000.00	500,000.00	-	-	0.0%	500,000.00
014000200200	Office of the Auditor-General for Local Governments	106,053,600.00	106,053,600.00	-	26,831,680.00	25.3%	79,221,920.00
014000300200	Audit Service Commission	500,000.00	500,000.00	-	-	0.0%	500,000.00
01470000000	Civil Service Commission	1,000,000.00	1,000,000.00	-	25,000.00	2.5%	975,000.00
014700100100	Civil Service Commission	1,000,000.00	1,000,000.00	-	25,000.00	2.5%	975,000.00
01490000000	Local Government Service Commission	228,786,012.00	228,786,012.00	-	208,712,749.00	91.2%	20,073,263.00
014900100100	Local Government Service Commission	228,786,012.00	228,786,012.00	-	208,712,749.00	91.2%	20,073,263.00
01630000000	Ministry of Religious Affairs	67,875,000.00	67,875,000.00	-	75,000.00	0.1%	67,800,000.00
016300200100	Islamic Education Bureau	42,800,000.00	42,800,000.00	-	75,000.00	0.2%	42,725,000.00
016300300100	Pilgrims Welfare Board	25,075,000.00	25,075,000.00	-	-	0.0%	25,075,000.00
02000000000	ECONOMIC SECTOR	267,076,227,793.89	278,076,227,793.89	37,864,835,540.38	133,074,182,318.87	47.9%	145,002,045,475.02
02150000000	Ministry of Agriculture and Livestock Development	598,625,000.00	598,625,000.00	2,713,700.00	13,582,331.25	2.3%	585,042,668.75
021500100100	Ministry of Agriculture and Livestock Development	326,075,000.00	326,075,000.00	1,215,900.00	10,468,031.25	3.2%	315,606,968.75
021511000100	Katsina Farmers Supply Company	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTAR)	158,000,000.00	158,000,000.00	-	5,000.00	0.0%	157,995,000.00
021511500100	Department of Livestock and Grazing Reserve	39,550,000.00	39,550,000.00	1,497,800.00	3,109,300.00	7.9%	36,440,700.00
02200000000	Ministry of Finance	259,629,487,045.89	270,629,487,045.89	37,843,180,032.17	131,548,692,172.47	48.6%	139,080,794,873.42
022000700100	Office of the Accountant-General	242,928,327,045.89	253,928,327,045.89	35,237,625,234.66	116,773,875,733.59	46.0%	137,154,451,312.30
022000800100	Katsina State Board of Internal Revenue (KTBR)	16,701,160,000.00	16,701,160,000.00	2,605,554,797.51	14,774,816,438.88	88.5%	1,926,343,561.12
02220000000	Ministry of Commerce, Trade and Investment	531,837,214.00	531,837,214.00	1,399,500.00	9,152,610.00	1.7%	522,684,604.00
022200100100	Ministry of Commerce, Trade and Investment	169,500,000.00	169,500,000.00	1,399,500.00	9,152,610.00	5.4%	160,347,390.00
022200200100	Investment Promotion Agency	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
022205300100	Department of Market Development	262,337,214.00	262,337,214.00	-	-	0.0%	262,337,214.00
02600000000	Ministry of Lands and Physical Planning	1,760,500,000.00	1,760,500,000.00	17,492,308.21	40,236,472.05	2.3%	1,720,263,527.95
026000100100	Ministry of Lands and Physical Planning	1,637,000,000.00	1,637,000,000.00	16,017,308.21	26,264,572.05	1.6%	1,610,735,427.95
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	100,000,000.00	100,000,000.00	-	2,936,900.00	2.9%	97,063,100.00
026000200100	Office of the Surveyor-General	23,500,000.00	23,500,000.00	1,475,000.00	11,035,000.00	47.0%	12,465,000.00
02270000000	Department of Labour and Productivity	1,500,000.00	1,500,000.00	50,000.00	250,000.00	16.7%	1,250,000.00
022700500100	Department of Employment Promotion	1,500,000.00	1,500,000.00	50,000.00	250,000.00	16.7%	1,250,000.00
02280000000	Ministry of Science, Technology and Innovation	80,200,000.00	80,200,000.00	-	-	0.0%	80,200,000.00
022800100100	Ministry of Science, Technology and Innovation	80,200,000.00	80,200,000.00	-	-	0.0%	80,200,000.00
02330000000	Ministry of Resource Development	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
023300100100	Ministry of Resource Development	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

Katsina State Government Budget Performance Report 2023 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
023400000000	Ministry of Works, Housing and Transport	3,995,426,092.00	3,995,426,092.00	-	1,032,325,470.60	25.8%	2,963,100,621.40
023400100100	Ministry of Works, Housing and Transport	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
023400100200	Katsina State Transport Authority (KTSTA)	2,643,526,092.00	2,643,526,092.00	-	884,526,092.00	33.5%	1,759,000,000.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	629,000,000.00	629,000,000.00	-	2,456,431.00	0.4%	626,543,569.00
023400500100	Katsina State Housing Authority	221,400,000.00	221,400,000.00	-	121,990,901.60	55.1%	99,409,098.40
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	500,000,000.00	500,000,000.00	-	23,352,046.00	4.7%	476,647,954.00
025200000000	Ministry of Water Resources	428,652,442.00	428,652,442.00	-	429,943,262.50	100.3%	-
025200100200	Katsina State Water Board	428,652,442.00	428,652,442.00	-	429,943,262.50	100.3%	-
030000000000	LAW & JUSTICE SECTOR	176,000,000.00	176,000,000.00	6,219,550.00	147,131,293.77	83.6%	28,868,706.23
031800000000	Judicial Service Commission	99,000,000.00	99,000,000.00	6,129,250.00	12,772,500.00	12.9%	86,227,500.00
031801100100	Judicial Service Commission	1,000,000.00	1,000,000.00	10,000.00	50,400.00	5.0%	949,600.00
031805100100	High Court of Justice	95,000,000.00	95,000,000.00	4,938,150.00	8,267,650.00	8.7%	86,732,350.00
031805300100	Sharia Court of Appeal	3,000,000.00	3,000,000.00	1,181,100.00	4,454,450.00	148.5%	-
032600000000	Ministry of Justice	77,000,000.00	77,000,000.00	90,300.00	134,358,793.77	174.5%	-
032600100100	Ministry of Justice	77,000,000.00	77,000,000.00	90,300.00	134,358,793.77	174.5%	-
050000000000	SOCIAL SECTOR	6,981,701,650.00	6,981,701,650.00	10,469,133.37	3,589,554,956.94	51.4%	3,392,146,693.06
051400000000	Ministry of Women Affairs	46,370,000.00	46,370,000.00	907,000.00	2,882,000.00	6.2%	43,488,000.00
051400100100	Ministry of Women Affairs	14,000,000.00	14,000,000.00	907,000.00	2,337,000.00	16.7%	11,663,000.00
051400100200	Department of Girl Child Education and Child Development	30,870,000.00	30,870,000.00	-	-	0.0%	30,870,000.00
051400200100	Department of Skills Acquisition and Vocational Training	1,500,000.00	1,500,000.00	-	545,000.00	36.3%	955,000.00
051700000000	Ministry of Basic and Secondary Education	475,216,141.00	475,216,141.00	6,067,690.12	41,072,319.80	8.6%	434,143,821.20
051700100100	Ministry of Basic and Secondary Education	29,350,000.00	29,350,000.00	6,067,690.12	8,202,190.12	27.9%	21,147,809.88
051705300100	Science and Technical Education Board	7,500,000.00	7,500,000.00	-	2,535,000.00	33.8%	4,965,000.00
051700300100	State Universal Basic Education Board (SUBEB)	437,366,141.00	437,366,141.00	-	30,135,129.68	6.9%	407,231,011.32
051705400100	Katsina State Teachers Service Board (TSB)	1,000,000.00	1,000,000.00	-	200,000.00	20.0%	800,000.00
051800000000	Ministry of Higher, Technical and Vocational Education	1,692,068,519.00	1,692,068,519.00	100,000.00	623,195,118.60	36.8%	1,068,873,400.40
051800100100	Ministry of Higher, Technical and Vocational Education	14,300,000.00	14,300,000.00	100,000.00	97,000.00	6.8%	13,330,000.00
051801900100	Isa Kaita College of Education, Dutsin-Ma	146,780,000.00	146,780,000.00	-	52,477,871.00	35.8%	94,302,129.00
051802000100	Hassan Usman Katsina Polytechnic	292,205,000.00	292,205,000.00	-	137,411,030.37	47.0%	154,793,969.63
051802100100	Umaru Musa Yar'adua University, Katsina	745,745,000.00	745,745,000.00	-	413,050,445.01	55.4%	332,694,554.99
051802100200	Katsina State Scholarship Board	340,695,000.00	340,695,000.00	-	8,721,000.00	2.6%	331,974,000.00
051802100300	Dr Yusufu Bala Usman College, Daura	96,500,000.00	96,500,000.00	-	9,306,250.00	9.6%	87,193,750.00
051802100400	Katsina State Institute of Technology and Management (KTSITM)	55,843,519.00	55,843,519.00	-	1,258,522.22	2.3%	54,584,996.78
056400000000	Ministry for Rural and Social Development	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
056400100100	Ministry for Rural and Social Development	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
052100000000	Ministry of Health	4,564,168,390.00	4,564,168,390.00	2,969,443.25	2,863,454,867.02	62.7%	1,700,713,522.98
052100100100	Ministry of Health	23,970,000.00	23,970,000.00	2,969,443.25	26,109,747.63	108.9%	-
052100200100	Contributory Health Care Management Agency	1,857,591,781.00	1,857,591,781.00	-	1,208,411,414.47	65.1%	649,180,366.53
052100300100	State Primary Health Care Agency	1,493,101,066.00	1,493,101,066.00	-	58,564,078.07	3.9%	1,434,536,987.93
052110200100	Hospital Services Management Board (HSMB)	100,000,000.00	100,000,000.00	-	865,000,000.00	865.0%	-
052110400100	College of Nursing and Midwifery	52,530,000.00	52,530,000.00	-	58,409,660.34	111.2%	-
052110600100	College of Health Sciences	68,246,500.00	68,246,500.00	-	74,158,652.88	108.7%	-
052111300200	Drugs and Medical Supply Agency	155,665,917.00	155,665,917.00	-	30,759,229.63	19.8%	124,906,687.37
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	813,063,126.00	813,063,126.00	-	542,042,084.00	66.7%	271,021,042.00
053500000000	Ministry of Environment	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
055100000000	Ministry for Local Government and Chieftaincy Affairs	89,578,600.00	89,578,600.00	-	56,259,651.52	62.8%	33,318,948.48
055100100100	Ministry for Local Government and Chieftaincy Affairs	22,213,600.00	22,213,600.00	-	56,259,651.52	253.3%	-
055100300100	Department of Community Development	67,365,000.00	67,365,000.00	-	-	0.0%	67,365,000.00
053900000000	Ministry of Youth and Sports Development	35,400,000.00	35,400,000.00	425,000.00	688,000.00	1.9%	34,712,000.00
053900100100	Ministry of Youth and Sports Development	11,000,000.00	11,000,000.00	45,000.00	106,000.00	1.0%	10,894,000.00
053900200100	Department of Youth Development	16,400,000.00	16,400,000.00	380,000.00	480,000.00	2.9%	15,920,000.00
053900300100	Katsina State Sports Council	8,000,000.00	8,000,000.00	-	102,000.00	1.3%	7,898,000.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Katsina State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
1	REVENUE	277,570,887,873.89	288,570,887,873.89	37,915,430,707.20	137,181,200,317.22	47.5%	151,389,687,556.67
11	GOVERNMENT SHARE OF FAAC	119,021,024,430.89	130,021,024,430.89	35,237,489,934.66	107,474,038,205.08	82.7%	22,546,986,225.81
1101	GOVERNMENT SHARE OF FAAC	119,021,024,430.89	130,021,024,430.89	35,237,489,934.66	107,474,038,205.08	82.7%	22,546,986,225.81
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	58,699,774,972.89	58,699,774,972.89	8,440,149,250.52	39,352,621,982.74	67.0%	19,347,152,990.15
11010101	STATUTORY ALLOCATION	58,699,774,972.89	58,699,774,972.89	8,440,149,250.52	39,352,621,982.74	67.0%	19,347,152,990.15
110102	STATE GOVERNMENT SHARE OF VAT	36,948,849,458.00	36,948,849,458.00	12,776,202,506.01	42,774,951,204.54	115.8%	- 5,826,101,746.54
11010201	SHARE OF VAT	36,948,849,458.00	36,948,849,458.00	12,776,202,506.01	42,774,951,204.54	115.8%	- 5,826,101,746.54
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	23,372,400,000.00	34,372,400,000.00	14,021,138,178.13	25,346,465,017.80	73.7%	9,025,934,982.20
11010301	EXCESS CRUDE	8,300,000,000.00	8,300,000,000.00	5,793,812,728.00	5,793,812,728.00	69.8%	2,506,187,272.00
11010304	FAAC SPECIAL ALLOCATIONS	15,072,400,000.00	22,072,400,000.00	8,227,325,450.13	19,552,652,289.80	88.6%	2,519,747,710.20
11010305	FAAC SUBSIDY PALLIATIVES ALLOCATIONS	-	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
12	INDEPENDENT REVENUE	33,101,888,021.00	33,101,888,021.00	2,677,940,772.54	19,745,236,477.65	59.6%	13,356,651,543.35
1201	TAX REVENUE	14,867,000,000.00	14,867,000,000.00	2,537,623,201.04	14,787,523,611.73	99.5%	79,476,388.27
120101	PERSONAL TAXES	13,800,000,000.00	13,800,000,000.00	2,165,932,974.99	13,967,598,884.71	101.2%	- 167,598,884.71
12010101	PERSONAL TAXES (E.G PAYE)	13,800,000,000.00	13,800,000,000.00	2,165,932,974.99	13,967,598,884.71	101.2%	- 167,598,884.71
120103	OTHER TAXES	1,067,000,000.00	1,067,000,000.00	371,690,226.05	819,924,727.02	76.8%	247,075,272.98
12010301	STAMP DUTY	105,000,000.00	105,000,000.00	85,753.46	1,518,507.55	1.4%	103,481,492.45
12010303	DEVELOPMENT TAX/LEVY	187,000,000.00	187,000,000.00	9,500.00	172,102,541.77	92.0%	14,897,458.23
12010305	LIVESTOCK TAX	25,000,000.00	25,000,000.00	-	60,000.00	0.2%	24,940,000.00
12010306	OTHER SERVICE TAXES	750,000,000.00	750,000,000.00	371,594,972.59	646,243,677.70	86.2%	103,756,322.30
1202	NON-TAX REVENUE	18,234,888,021.00	18,234,888,021.00	140,317,571.50	4,957,712,865.92	27.2%	13,277,175,155.08
120201	LICENCES - GENERAL	535,820,000.00	535,820,000.00	36,061,330.75	68,772,058.13	12.8%	467,047,941.87
12020116	CATTLE DEALER LICENCES	2,550,000.00	2,550,000.00	850,500.00	1,141,000.00	44.7%	1,409,000.00
12020130	CINEMATOGRAPH LICENCES	10,000,000.00	10,000,000.00	5,000.00	25,000.00	0.3%	9,975,000.00
12020132	MOTOR VEHICLE LICENCES	400,000,000.00	400,000,000.00	23,880,887.50	30,779,223.50	7.7%	369,220,776.50
12020133	DRIVERS' LICENCES	100,000,000.00	100,000,000.00	4,472,500.00	4,472,500.00	4.5%	95,527,500.00
12020134	PATENT MEDICINE & DRUG STORES LICENCES	750,000.00	750,000.00	-	325,304.38	43.4%	424,695.62
12020135	PRIVATE SCHOOLS LICENCES	16,550,000.00	16,550,000.00	6,396,443.25	29,274,030.25	176.9%	- 12,724,030.25
12020136	HEALTH FACILITIES LICENCES	5,970,000.00	5,970,000.00	456,000.00	2,755,000.00	46.1%	3,215,000.00
120204	FEES - GENERAL	9,622,057,843.00	9,622,057,843.00	78,299,818.25	2,114,609,087.67	22.0%	7,507,448,755.33
12020401	COURT FEES	30,300,000.00	30,300,000.00	4,860,650.00	9,400,550.00	31.0%	20,899,450.00
12020412	RESEARCH TESTING FEES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020415	TRADE TESTING FEES	400,500,000.00	400,500,000.00	-	3,636,784.00	0.9%	396,863,216.00
12020417	CONTRACTOR REGISTRATION FEES	650,516,141.00	650,516,141.00	31,392,855.00	147,133,289.09	22.6%	503,382,851.91
12020420	PILGRIMS WELFARE FEES	14,445,000.00	14,445,000.00	-	-	0.0%	14,445,000.00
12020426	COURT SUMMONS/OATH FEES	2,200,000.00	2,200,000.00	71,450.00	657,850.00	29.9%	1,542,150.00
12020427	TENDER FEES	1,915,002,293.00	1,915,002,293.00	-	100,000.00	0.0%	1,914,902,293.00
12020428	FIRE SAFETY CERTIFICATE FEES	10,265,000.00	10,265,000.00	-	350,000.00	3.4%	9,915,000.00
12020430	PROFESSIONAL REGISTRATION FEES	16,962,000.00	16,962,000.00	1,987,000.00	3,231,000.00	19.0%	13,731,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	50,000,000.00	50,000,000.00	-	1,809,150.00	3.6%	48,190,850.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	67,000,000.00	67,000,000.00	920,000.00	7,877,750.00	11.8%	59,122,250.00
12020439	AGENCY FEES	16,160,000.00	16,160,000.00	32,134.00	463,967.14	2.9%	15,696,032.86
12020441	LABORATORY FEES	20,250,000.00	20,250,000.00	-	1,226,000.00	6.1%	19,024,000.00
12020442	ASSOCIATION FEES	20,225,000.00	20,225,000.00	1,068,700.00	1,472,600.00	7.3%	18,752,400.00
12020445	CHANGE OF OWNERSHIP FEES	5,000,000.00	5,000,000.00	330,000.00	3,790,000.00	75.8%	1,210,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	2,000,000.00	2,000,000.00	647,300.00	1,908,300.00	95.4%	91,700.00
12020447	LAND USE FEES	1,100,000,000.00	1,100,000,000.00	15,949,180.21	18,530,164.71	1.7%	1,081,469,835.29
12020449	BUSINESS/TRADE OPERATING FEES	233,695,000.00	233,695,000.00	2,185,690.12	6,071,690.12	2.6%	227,623,309.88

Katsina State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
12020450	INSPECTION FEES	40,000,000.00	40,000,000.00	124,300.00	327,300.00	0.8%	39,672,700.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	260,677,909.00	260,677,909.00	1,926,565.92	138,068,664.51	53.0%	122,609,244.49
12020453	APPLICATIONS FEES	48,580,000.00	48,580,000.00	204,600.00	2,971,945.00	6.1%	45,608,055.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	68,250,000.00	68,250,000.00	-	-	0.0%	68,250,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	484,189,500.00	484,189,500.00	847,000.00	306,863,962.75	63.4%	177,325,537.25
12020457	AFFILIATION CHARGES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	118,040,000.00	118,040,000.00	-	98,068,120.28	83.1%	19,971,879.72
12020459	RIGHT OF OCCUPANCY FEES	510,000,000.00	510,000,000.00	24,328.00	862,590.17	0.2%	509,137,409.83
12020462	PUBLICATION FEES	5,000,000.00	5,000,000.00	-	10,268,319.00	205.4%	5,268,319.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	6,000,000.00	6,000,000.00	-	2,608,370.00	43.5%	3,391,630.00
12020464	HOSPITAL SERVICE CHARGES	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
12020466	INDIGENSHIP REGISTRATION FEES	1,500,000.00	1,500,000.00	50,000.00	250,000.00	16.7%	1,250,000.00
12020470	FARMLAND REGISTRATION FEES	30,000,000.00	30,000,000.00	-	290,100.00	1.0%	29,709,900.00
12020477	MAST: RIGHT OF WAY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020487	CONTRACT DOCUMENTS VETTING FEES	70,000,000.00	70,000,000.00	-	134,053,693.77	191.5%	64,053,693.77
12020489	SPORTS ARENA/SOCIAL EVENT CENTRES FEES	1,000,000.00	1,000,000.00	40,000.00	81,000.00	8.1%	919,000.00
12020490	CONTRACT AWARD FEES (LGA's)	1,000,000,000.00	1,000,000,000.00	15,638,065.00	15,689,207.00	1.6%	984,310,793.00
12020491	MAINTENANCE/REPAIRS FEES	500,300,000.00	500,300,000.00	-	23,352,046.00	4.7%	476,947,954.00
12020493	HEALTH INSURANCE CONTRIBUTION (FEES) BY ENROLEES	1,800,000,000.00	1,800,000,000.00	-	1,173,194,674.13	65.2%	626,805,325.87
120205	FINES - GENERAL	48,780,000.00	48,780,000.00	375,750.00	2,055,500.00	4.2%	46,724,500.00
12020501	FINES/PENALTIES	28,780,000.00	28,780,000.00	320,750.00	526,750.00	1.8%	28,253,250.00
12020502	COURT FINES	20,000,000.00	20,000,000.00	55,000.00	1,528,750.00	7.6%	18,471,250.00
120206	SALES - GENERAL	2,941,515,035.00	2,941,515,035.00	291,400.00	1,182,633,693.44	40.2%	1,758,881,341.56
12020601	SALES OF JOURNAL & PUBLICATIONS	2,050,000.00	2,050,000.00	130,000.00	364,500.00	17.8%	1,685,500.00
12020602	SALES OF BOOKS	2,299,425.00	2,299,425.00	-	-	0.0%	2,299,425.00
12020603	SALES OF ID CARDS	799,260.00	799,260.00	-	-	0.0%	799,260.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,800,000.00	2,800,000.00	-	743,000.00	26.5%	2,057,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	7,500,000.00	7,500,000.00	151,400.00	427,450.00	5.7%	7,072,550.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	30,000,000.00	30,000,000.00	-	168,075,621.37	560.3%	138,075,621.37
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	100,000,000.00	100,000,000.00	-	865,000,000.00	865.0%	765,000,000.00
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	200,000,000.00	200,000,000.00	-	119,527,026.87	59.8%	80,472,973.13
12020615	SALES OF UNIFORMS	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020616	SALES OF FORMS	95,516,350.00	95,516,350.00	10,000.00	28,183,361.60	29.5%	67,332,988.40
12020617	SALES OF PLAN PHOSTAT PRINT/MAP	500,000.00	500,000.00	-	120,000.00	24.0%	380,000.00
12020618	SALES OF REAGENTS & CHEMICALS	2,425,000,000.00	2,425,000,000.00	-	192,733.60	0.0%	2,424,807,266.40
12020631	SALES OF JAIZ SHARES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
120207	EARNINGS -GENERAL	3,754,726,413.00	3,754,726,413.00	471,500.00	1,420,626,721.68	37.8%	2,334,099,691.32
12020701	EARNINGS FROM CONSULTANCY SERVICES	21,500,000.00	21,500,000.00	-	8,284,000.00	38.5%	13,216,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	38,200,000.00	38,200,000.00	-	5,714,078.07	15.0%	32,485,921.93
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	15,000,000.00	15,000,000.00	-	2,456,431.00	16.4%	12,543,569.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	9,200,000.00	9,200,000.00	-	2,463,874.73	26.8%	6,736,125.27
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	3,500,000.00	3,500,000.00	210,000.00	3,500,000.00	6.0%	3,290,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	2,000,000.00	2,000,000.00	-	5,000.00	0.3%	1,995,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	20,300,000.00	20,300,000.00	-	60,000.00	0.3%	20,240,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,486,966,634.00	3,486,966,634.00	261,500.00	1,398,541,937.88	40.1%	2,088,424,696.12
12020712	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS	2,872,000.00	2,872,000.00	-	48,400.00	1.7%	2,823,600.00
12020713	EARNINGS FROM LIBRARY SERVICES	14,375,000.00	14,375,000.00	-	-	0.0%	14,375,000.00
12020714	EARNINGS FROM ICT SERVICES	53,010,000.00	53,010,000.00	-	-	0.0%	53,010,000.00
12020720	EARNINGS FROM KATSINA MOTEL	50,000,000.00	50,000,000.00	-	2,741,000.00	5.5%	47,259,000.00
12020723	SPORTS/RECREATIONAL FACILITIES FEES	37,802,779.00	37,802,779.00	-	102,000.00	0.3%	37,700,779.00

Katsina State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	437,441,214.00	437,441,214.00	60,000.00	4,330,000.00	1.0%	433,111,214.00
12020801	RENT ON GOVT. QUARTERS	117,204,000.00	117,204,000.00	-	2,659,000.00	2.3%	114,545,000.00
12020803	RENT ON GOVT BUILDINGS	122,000,000.00	122,000,000.00	60,000.00	1,611,000.00	1.3%	120,389,000.00
12020804	RENT ON CONFERENCE CENTRES/HALLS	4,900,000.00	4,900,000.00	-	60,000.00	1.2%	4,840,000.00
12020808	RENT/ LEASE OF DUBAI MARKET	193,337,214.00	193,337,214.00	-	-	0.0%	193,337,214.00
120209	RENT ON LAND & OTHERS - GENERAL	295,390,000.00	295,390,000.00	41,500.00	5,918,937.50	2.0%	289,471,062.50
12020901	RENT ON GOVT. LAND	14,450,000.00	14,450,000.00	-	576,850.00	4.0%	13,873,150.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020905	LEASE RENTAL	27,550,000.00	27,550,000.00	41,500.00	750,400.00	2.7%	26,799,600.00
12020906	RENTS ON GOVT. PROPERTIES	3,190,000.00	3,190,000.00	-	-	0.0%	3,190,000.00
12020909	LEASE OF SONGHAI INITIATIVE FARMS	250,000,000.00	250,000,000.00	-	4,591,687.50	1.8%	245,408,312.50
120210	REPAYMENTS - GENERAL	236,405,735.00	236,405,735.00	135,000.00	20,907,003.57	8.8%	215,498,731.43
12021004	OTHER REPAYMENTS	236,405,735.00	236,405,735.00	135,000.00	20,907,003.57	8.8%	215,498,731.43
120211	INVESTMENT INCOME	242,091,781.00	242,091,781.00	24,581,272.50	137,859,863.93	56.9%	104,231,917.07
12021102	DIVIDEND RECEIVED	123,091,781.00	123,091,781.00	11,696,629.64	74,609,854.98	60.6%	48,481,926.02
12021103	OTHER INVESTMENT INCOME	119,000,000.00	119,000,000.00	12,884,642.86	63,250,008.95	53.2%	55,749,991.05
120212	INTEREST EARNED	120,660,000.00	120,660,000.00	-	-	0.0%	120,660,000.00
12021210	BANK INTEREST	60,660,000.00	60,660,000.00	-	-	0.0%	60,660,000.00
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
13	AID AND GRANTS	53,757,812,112.00	53,757,812,112.00	-	9,387,917,523.27	17.5%	44,369,894,588.73
1301	AID	9,378,004,076.00	9,378,004,076.00	-	548,642,084.00	5.9%	8,829,361,992.00
130101	DOMESTIC AID	575,071,399.00	575,071,399.00	-	-	0.0%	575,071,399.00
13010102	CAPITAL DOMESTIC AID	575,071,399.00	575,071,399.00	-	-	0.0%	575,071,399.00
130102	FOREIGN AID	8,802,932,677.00	8,802,932,677.00	-	548,642,084.00	6.2%	8,254,290,593.00
13010202	CAPITAL FOREIGN AID	8,802,932,677.00	8,802,932,677.00	-	548,642,084.00	6.2%	8,254,290,593.00
1302	GRANTS	44,379,808,036.00	44,379,808,036.00	-	8,839,275,439.27	19.9%	35,540,532,596.73
130201	DOMESTIC GRANTS	18,534,208,836.00	18,534,208,836.00	-	5,015,377,680.52	27.1%	13,518,831,155.48
13020102	CAPITAL GRANTS FROM FG N	14,843,981,608.00	14,843,981,608.00	-	4,712,753,600.00	31.7%	10,131,228,008.00
13020103	CURRENT GRANTS FROM LGAS	772,189,612.00	772,189,612.00	-	235,484,429.00	30.5%	536,705,183.00
13020104	CAPITAL GRANTS FROM LGAS	2,874,037,616.00	2,874,037,616.00	-	67,139,651.52	2.3%	2,806,897,964.48
13020106	CAPITAL GRANTS FROM OTHER SOURCES	44,000,000.00	44,000,000.00	-	-	0.0%	44,000,000.00
130202	FOREIGN GRANTS	25,845,599,200.00	25,845,599,200.00	-	3,823,897,758.75	14.8%	22,021,701,441.25
13020202	CAPITAL FOREIGN GRANTS	25,845,599,200.00	25,845,599,200.00	-	3,823,897,758.75	14.8%	22,021,701,441.25
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	71,690,163,310.00	71,690,163,310.00	-	574,008,111.22	0.8%	71,116,155,198.78
1403	LOANS/ BORROWINGS RECEIPT	40,400,000,000.00	40,400,000,000.00	-	574,008,111.22	1.4%	39,825,991,888.78
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	17,400,000,000.00	17,400,000,000.00	-	-	0.0%	17,400,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	17,400,000,000.00	17,400,000,000.00	-	-	0.0%	17,400,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	23,000,000,000.00	23,000,000,000.00	-	574,008,111.22	2.5%	22,425,991,888.78
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	13,000,000,000.00	13,000,000,000.00	-	-	0.0%	13,000,000,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	10,000,000,000.00	10,000,000,000.00	-	574,008,111.22	5.7%	9,425,991,888.78
1407	EXTRAORDINARY ITEMS	31,290,163,310.00	31,290,163,310.00	-	-	0.0%	31,290,163,310.00
140701	EXTRAORDINARY ITEMS	31,290,163,310.00	31,290,163,310.00	-	-	0.0%	31,290,163,310.00
14070103	RECOVERIES (STOLEN & OTHER FUNDS)	12,000,000,000.00	12,000,000,000.00	-	-	0.0%	12,000,000,000.00
14070104	REFUND FROM LOCAL GOVERNMENTS COUNCIL	19,290,163,310.00	19,290,163,310.00	-	-	0.0%	19,290,163,310.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	289,633,257,963.00	300,633,257,963.00	32,498,606,586.77	145,732,582,624.72	48.5%	154,900,675,338.28
010000000000	ADMINISTRATIVE SECTOR	51,316,306,704.86	67,951,031,704.86	8,838,166,109.93	41,925,789,449.13	61.7%	26,025,242,255.73
011100000000	Government House	10,197,695,364.34	9,475,320,364.34	2,183,269,061.36	6,743,085,830.25	71.2%	2,732,234,534.09
011100100100	Government House	6,783,394,109.12	7,283,394,109.12	1,926,232,351.83	5,520,897,027.66	75.8%	1,762,497,081.46
011100100200	Deputy Governor's Office	822,806,218.28	972,806,218.28	213,401,670.33	616,695,751.61	63.4%	356,110,466.67
011100500100	Sustainable Development Goals (SDGs)	414,700,714.26	414,700,714.26	3,372,307.81	19,781,659.26	4.8%	394,919,055.00
011100600100	Directorate of Information and Communication Technology (I.C.T)	-	2,625,000.00	-	-	0.0%	2,625,000.00
011100700100	Department of Empowerment and Special Intervention	1,762,280,771.14	262,280,771.14	920,179.86	220,336,772.72	84.0%	41,943,998.42
011101000100	State Bureau of Public Procurement	64,000,000.00	64,000,000.00	14,977,771.34	39,509,648.70	61.7%	24,490,351.30
011113200100	Department of Inter-Governmental Relations	325,051,067.52	450,051,067.52	22,612,151.40	305,464,178.21	67.9%	144,586,889.31
011118300100	Department of Banking and Finance	25,462,484.02	25,462,484.02	1,752,628.79	20,400,792.09	80.1%	5,061,691.93
012400000000	Ministry of Internal Security and Home Affairs	101,912,720.00	3,461,912,720.00	1,065,000.00	2,712,241,323.09	78.3%	749,671,396.91
012400100100	Ministry of Internal Security and Home Affairs	101,912,720.00	3,461,912,720.00	1,065,000.00	2,712,241,323.09	78.3%	749,671,396.91
011200000000	Katsina State House of Assembly	7,452,674,558.32	9,347,674,558.32	1,941,178,176.29	7,728,454,101.31	82.7%	1,619,220,457.01
011200300100	Katsina State House of Assembly	7,441,202,762.40	9,336,202,762.40	1,937,989,930.14	7,717,898,856.99	82.7%	1,618,303,905.41
011200500100	Department of Legislative Matters	11,471,795.92	11,471,795.92	3,188,246.15	10,555,244.32	92.0%	916,551.60
012300000000	Ministry of Information and Culture	1,849,024,221.82	1,849,024,221.82	236,689,133.76	1,292,902,129.50	69.9%	556,122,092.32
012300100100	Ministry of Information and Culture	885,685,989.92	885,685,989.92	126,270,892.90	691,197,887.91	78.0%	194,488,102.01
012300100200	Department of Party Liaison	10,364,470.10	10,364,470.10	346,512.00	5,874,295.41	56.7%	4,490,174.69
012300100300	Department of Political Affairs	274,557,180.90	274,557,180.90	28,461,349.40	203,596,871.41	74.2%	70,960,309.49
012300300100	Katsina State Television Authority (KTTV)	223,546,671.28	223,546,671.28	26,539,099.10	125,078,552.59	56.0%	98,468,118.69
012300400100	Katsina State Radio	232,163,934.96	232,163,934.96	33,716,198.09	141,110,314.82	60.8%	91,053,620.14
012301300100	Government Printing Press	56,090,908.18	56,090,908.18	8,429,341.02	41,191,590.18	73.4%	14,899,318.00
012301500100	History and Culture Bureau	166,615,066.48	166,615,066.48	12,925,741.25	84,852,617.18	50.9%	81,762,449.30
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	17,895,316,882.18	19,817,416,882.18	1,171,502,871.07	13,888,598,384.17	70.1%	5,928,818,498.01
012500100100	Office of the Head of Civil Service of the State (HOCSS)	4,253,160,913.98	6,173,160,913.98	1,131,185,089.85	4,872,639,407.85	78.9%	1,300,521,866.13
012500100200	Bureau of Public Administration Reform	-	2,100,000.00	-	-	0.0%	2,100,000.00
012500500100	Department of Establishment, Pension and Training	13,568,141,942.10	13,568,141,942.10	39,430,616.33	9,007,789,671.43	66.4%	4,560,352,270.67
012500500200	Department of Human Capital Development	74,014,026.10	74,014,026.10	887,164.89	8,169,664.89	11.0%	65,844,361.21
014000000000	Auditor-General	646,285,046.80	646,285,046.80	75,526,822.70	344,558,683.82	53.3%	301,726,362.98
014000100100	Office of the Auditor-General for the State	287,373,444.62	287,373,444.62	36,682,506.55	164,919,364.49	57.4%	122,454,080.13
014000200200	Office of the Auditor-General for Local Governments	294,154,180.80	294,154,180.80	36,685,443.07	157,799,483.64	53.6%	136,354,697.16
014000300200	Audit Service Commission	64,757,421.38	64,757,421.38	2,158,873.08	21,839,835.69	33.7%	42,917,585.69
014700000000	Civil Service Commission	126,085,315.16	126,085,315.16	6,927,335.84	87,289,478.82	69.2%	38,795,836.34
014700100100	Civil Service Commission	126,085,315.16	126,085,315.16	6,927,335.84	87,289,478.82	69.2%	38,795,836.34
014800000000	State Independent Electoral Commission	108,965,800.30	108,965,800.30	10,186,849.71	94,444,274.79	86.7%	14,521,525.51
014800100100	State Independent Electoral Commission	108,965,800.30	108,965,800.30	10,186,849.71	94,444,274.79	86.7%	14,521,525.51
014900000000	Local Government Service Commission	753,006,507.50	753,006,507.50	130,485,846.21	399,747,417.04	53.1%	353,259,090.46
014900100100	Local Government Service Commission	292,133,112.42	292,133,112.42	7,639,867.24	51,471,682.62	17.6%	240,661,429.80
014903500100	Local Government Staff Pension Board	460,873,395.08	460,873,395.08	122,845,978.97	348,275,734.42	75.6%	112,597,660.66
016100000000	Secretary to the Government of the State (SGS)	6,211,805,575.24	6,391,805,575.24	317,383,520.43	3,060,113,660.17	47.9%	3,331,691,915.07
016100100100	Secretary to the Government of the State (SGS)	6,211,805,575.24	6,391,805,575.24	317,383,520.43	3,060,113,660.17	47.9%	3,331,691,915.07
016300000000	Ministry of Religious Affairs	2,885,246,210.24	2,885,246,210.24	653,130,742.56	970,751,581.55	33.6%	1,914,494,628.69
016300100100	Ministry of Religious Affairs	290,562,004.50	290,562,004.50	91,247,283.10	230,356,267.18	79.3%	60,205,737.32
016300200100	Islamic Education Bureau	172,337,062.68	172,337,062.68	10,289,550.96	74,356,099.85	43.1%	97,980,962.83
016300300100	Pilgrims Welfare Board	1,880,906,560.26	1,880,906,560.26	523,662,108.50	621,107,414.52	33.0%	1,259,799,145.74
016300300200	Katsina State Hisbah Board	276,830,291.40	276,830,291.40	27,931,800.00	33,931,800.00	12.3%	242,898,491.40
016300300300	Katsina State Zakat and Endowment Board	264,610,291.40	264,610,291.40	-	11,000,000.00	4.2%	253,610,291.40
016400000000	Ministry of Special Duties	3,088,288,502.96	13,088,288,502.96	2,110,820,750.00	4,603,602,584.62	35.2%	8,484,685,918.34
016400100100	Ministry of Special Duties	3,088,288,502.96	13,088,288,502.96	2,110,820,750.00	4,603,602,584.62	35.2%	8,484,685,918.34

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02000000000	ECONOMIC SECTOR	117,576,900,739.16	111,842,175,739.16	10,442,358,913.42	50,799,740,978.48	45.4%	61,042,434,760.68
02150000000	Ministry of Agriculture and Livestock Development	14,469,275,264.86	12,863,775,264.86	1,232,870,923.31	7,959,241,958.40	61.9%	4,904,533,306.46
021500100100	Ministry of Agriculture and Livestock Development	5,020,995,250.00	4,111,995,250.00	111,619,715.11	3,244,894,128.34	78.9%	867,101,121.66
021500100200	Katsina State Irrigation Board	-	3,500,000.00	-	-	0.0%	3,500,000.00
021511000100	Katsina Farmers Supply Company	1,906,479,074.42	1,206,479,074.42	644,815,904.12	693,630,922.93	57.5%	512,848,151.49
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	1,476,572,922.00	1,476,572,922.00	119,422,279.80	878,005,378.19	59.5%	598,567,543.81
021511500100	Department of Livestock and Grazing Reserve	6,065,228,018.44	6,065,228,018.44	357,013,024.28	3,142,711,528.94	51.8%	2,922,516,489.50
02200000000	Ministry of Finance	36,058,296,802.94	39,962,946,802.94	5,893,952,638.19	25,784,159,090.34	64.5%	14,178,787,712.60
022000100100	Ministry of Finance	6,345,000,675.02	7,094,000,675.02	643,752,636.99	2,857,539,086.82	40.3%	4,236,461,588.20
022000700100	Office of the Accountant-General	28,043,180,127.92	31,198,830,127.92	4,982,485,245.70	22,231,996,499.50	71.3%	8,966,833,628.42
022000800100	Katsina State Board of Internal Revenue (KTBITR)	1,670,116,000.00	1,670,116,000.00	267,714,755.50	694,623,504.02	41.6%	975,492,495.98
02380000000	Ministry of Budget and Economic Planning	1,017,708,082.26	1,020,333,082.26	140,607,908.95	295,496,089.66	29.0%	724,836,992.60
023800100100	Ministry of Budget and Economic Planning	908,094,130.20	908,094,130.20	137,156,008.34	286,506,551.61	31.6%	621,587,578.59
023800400100	Katsina State Bureau of Statistics	109,613,952.06	109,613,952.06	3,451,900.61	8,989,538.05	8.2%	100,624,414.01
023800500100	Katsina State Enterprise Development Agency (KASEDA)	-	2,625,000.00	-	-	0.0%	2,625,000.00
02220000000	Ministry of Commerce, Trade and Investment	2,747,890,359.32	2,751,390,359.32	32,091,861.20	536,077,805.94	19.5%	2,215,312,553.38
022200100100	Ministry of Commerce, Trade and Investment	578,083,763.08	578,083,763.08	26,030,216.72	94,192,772.95	16.3%	483,890,990.13
022200200100	Investment Promotion Agency	1,362,406,550.06	1,362,406,550.06	4,908,333.48	342,752,697.85	25.2%	1,019,653,852.21
022200300100	Katsina State Development Management Board	-	3,500,000.00	-	-	0.0%	3,500,000.00
022205300100	Department of Market Development	807,400,046.18	807,400,046.18	1,153,311.00	99,132,335.14	12.3%	708,267,711.04
02600000000	Ministry of Lands and Physical Planning	1,445,275,522.52	1,445,275,522.52	34,228,712.02	198,658,277.76	13.7%	1,246,617,244.76
026000100100	Ministry of Lands and Physical Planning	1,210,538,819.24	1,210,538,819.24	16,870,917.58	127,194,561.00	10.5%	1,083,344,258.24
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	192,672,826.76	192,672,826.76	9,848,753.61	40,005,692.96	20.8%	152,667,133.80
026000200100	Office of the Surveyor-General	42,063,876.52	42,063,876.52	7,509,040.83	31,458,023.80	74.8%	10,605,852.72
02270000000	Department of Labour and Productivity	126,581,003.64	126,581,003.64	17,397,827.67	82,693,781.30	65.3%	43,887,222.34
022700100100	Department of Labour and Productivity	34,108,977.54	34,108,977.54	492,500.00	17,054,383.34	50.0%	17,054,594.20
022700500100	Department of Employment Promotion	92,472,026.10	92,472,026.10	16,905,327.67	65,639,397.96	71.0%	26,832,628.14
02280000000	Ministry of Science, Technology and Innovation	483,012,496.40	483,012,496.40	11,737,774.54	130,813,323.61	27.1%	352,199,172.79
022800100100	Ministry of Science, Technology and Innovation	483,012,496.40	483,012,496.40	11,737,774.54	130,813,323.61	27.1%	352,199,172.79
02310000000	Department of Power and Energy	4,238,474,062.80	4,238,474,062.80	49,318,145.71	468,660,297.76	11.1%	3,769,813,765.04
023100100100	Department of Power and Energy	392,203,110.10	392,203,110.10	1,801,869.08	15,056,659.12	3.8%	377,146,450.98
023100300100	Rural Electrification Board (REB)	3,846,270,952.70	3,846,270,952.70	47,516,276.63	453,603,638.64	11.8%	3,392,667,314.06
02330000000	Ministry of Resource Development	712,416,439.02	712,416,439.02	8,169,513.75	83,201,290.19	11.7%	629,215,148.84
023300100100	Ministry of Resource Development	712,416,439.02	712,416,439.02	8,169,513.75	83,201,290.19	11.7%	629,215,148.84
02340000000	Ministry of Works, Housing and Transport	25,288,885,932.42	18,388,885,932.42	1,613,720,933.27	8,260,755,717.04	44.9%	10,128,130,215.38
023400100100	Ministry of Works, Housing and Transport	18,197,249,183.46	11,297,249,183.46	793,863,193.17	5,962,778,234.49	52.8%	5,334,470,948.97
023400100200	Katsina State Transport Authority (KTSTA)	2,643,526,092.00	2,643,526,092.00	788,580,892.83	1,769,304,624.00	66.9%	874,221,468.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	3,507,094,620.66	3,507,094,620.66	28,007,240.92	501,403,845.01	14.3%	3,005,690,775.65
023400500100	Katsina State Housing Authority	441,016,036.30	441,016,036.30	3,269,606.35	27,269,013.54	6.2%	413,747,022.76
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
02520000000	Ministry of Water Resources	30,989,084,772.98	29,849,084,772.98	1,408,262,674.81	6,999,983,346.48	23.5%	22,849,101,426.50
025200100100	Ministry of Water Resources	26,439,383,277.22	25,299,383,277.22	1,207,366,586.87	6,560,429,729.68	25.9%	18,738,953,547.54
025200100200	Katsina State Water Board	428,652,442.00	428,652,442.00	-	23,352,046.00	5.4%	405,300,396.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	1,989,081,856.78	1,989,081,856.78	8,204,061.10	48,953,399.84	2.5%	1,940,128,456.94
025210400100	Katsina State Small Town Water Supply and Sanitation Agency	2,131,967,196.98	2,131,967,196.98	192,692,026.84	367,248,170.96	17.2%	1,764,719,026.02
03000000000	LAW & JUSTICE SECTOR	5,234,965,537.98	5,234,965,537.98	733,485,293.98	3,775,694,743.65	72.1%	1,459,270,794.33
03180000000	Judicial Service Commission	3,915,235,180.24	3,915,235,180.24	691,101,127.98	2,749,806,158.14	70.2%	1,165,429,022.10
031801100100	Judicial Service Commission	128,790,159.34	128,790,159.34	24,560,678.38	100,985,154.75	78.4%	27,805,004.59
031805100100	High Court of Justice	3,018,354,535.12	3,018,354,535.12	520,364,707.26	2,144,467,951.33	71.0%	873,886,583.79
031805300100	Sharia Court of Appeal	709,528,194.38	709,528,194.38	142,340,292.75	459,980,302.57	64.8%	249,547,891.81
031805400100	Sharia Commission	58,562,291.40	58,562,291.40	3,835,449.59	44,372,749.49	75.8%	14,189,541.91
03260000000	Ministry of Justice	1,319,730,357.74	1,319,730,357.74	42,384,166.00	1,025,888,585.51	77.7%	293,841,772.23
032600100100	Ministry of Justice	1,319,730,357.74	1,319,730,357.74	42,384,166.00	1,025,888,585.51	77.7%	293,841,772.23

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
050000000000	SOCIAL SECTOR	115,505,084,981.00	115,605,084,981.00	12,484,596,269.44	49,231,357,453.46	42.6%	66,373,727,527.54
051400000000	Ministry of Women Affairs	2,577,171,625.58	2,577,171,625.58	137,310,690.46	1,814,936,103.37	70.4%	762,235,522.21
051400100100	Ministry of Women Affairs	1,721,441,745.12	1,721,441,745.12	41,475,515.19	1,466,928,919.44	85.2%	254,512,825.68
051400100200	Department of Girl Child Education and Child Development	228,200,404.94	228,200,404.94	17,338,665.02	93,708,851.82	41.1%	134,491,553.12
051400200100	Department of Skills Acquisition and Vocational Training	627,529,475.52	627,529,475.52	78,496,510.25	254,298,332.11	40.5%	373,231,143.41
051700000000	Ministry of Basic and Secondary Education	26,800,000,204.20	26,800,000,204.20	4,444,210,696.85	12,703,971,284.97	47.4%	14,096,028,919.23
051700100100	Ministry of Basic and Secondary Education	18,762,808,658.30	18,762,808,658.30	3,382,138,351.10	9,945,008,282.98	53.0%	8,817,800,375.32
051701000100	Agency for Mass Education	248,661,591.66	248,661,591.66	43,979,752.12	180,960,885.25	72.8%	67,700,706.41
051702900100	Mathematical Improvement Project	33,163,786.00	33,163,786.00	4,861,968.09	31,242,894.03	94.2%	1,920,891.97
051705300100	Science and Technical Education Board	2,687,394,117.70	2,687,394,117.70	873,838,815.42	1,839,842,472.71	68.5%	847,551,644.99
051700300100	State Universal Basic Education Board (SUBEB)	4,803,352,932.64	4,803,352,932.64	120,223,920.11	566,743,545.70	11.8%	4,236,609,386.94
051700800100	Katsina State Library Board	192,531,332.40	192,531,332.40	5,699,633.01	79,992,620.45	41.5%	112,538,711.95
051705400100	Katsina State Teachers Service Board (TSB)	72,087,785.50	72,087,785.50	13,468,257.00	60,180,583.85	83.5%	11,907,201.65
051800000000	Ministry of Higher, Technical and Vocational Education	12,812,451,806.92	12,812,451,806.92	1,436,580,500.12	7,900,825,447.54	61.7%	4,911,626,359.38
051800100100	Ministry of Higher, Technical and Vocational Education	2,383,368,415.84	2,383,368,415.84	83,618,609.14	390,663,549.50	16.4%	1,992,704,866.34
051801900100	Isa Kaita College of Education, Dutsin-Ma	1,447,858,639.80	1,447,858,639.80	230,740,208.37	1,085,698,663.80	75.0%	362,159,976.00
051802000100	Hassan Usman Katsina Polytechnic	2,109,195,926.92	2,109,195,926.92	262,868,588.24	1,667,640,759.92	79.1%	441,555,167.00
051802100100	Umaru Musa Yar'adua University, Katsina	4,816,850,109.92	4,816,850,109.92	606,262,185.56	3,700,786,424.72	76.8%	1,116,063,685.20
051802100200	Katsina State Scholarship Board	713,234,266.04	713,234,266.04	105,784,561.20	367,202,484.04	51.5%	346,031,782.00
051802100300	Dr Yusufu Bala Usman College, Daura	591,414,558.00	591,414,558.00	94,839,839.54	424,803,501.00	71.8%	166,611,057.00
051802100400	Katsina State Institute of Technology and Management (KTSITM)	750,529,890.40	750,529,890.40	52,466,508.07	264,030,064.56	35.2%	486,499,825.84
056400000000	Ministry for Rural and Social Development	2,926,925,719.28	2,926,925,719.28	43,935,360.86	82,526,997.95	2.8%	2,844,398,721.33
056400100100	Ministry for Rural and Social Development	2,926,925,719.28	2,926,925,719.28	43,935,360.86	82,526,997.95	2.8%	2,844,398,721.33
052100000000	Ministry of Health	33,080,439,193.30	33,080,439,193.30	3,486,120,169.25	11,568,073,537.82	35.0%	21,512,365,655.48
052100100100	Ministry of Health	15,612,005,139.04	15,612,005,139.04	1,124,864,526.84	3,347,123,978.85	21.4%	12,264,881,160.19
052100200100	Contributory Health Care Management Agency	3,661,166,200.60	3,661,166,200.60	10,471,135.22	29,250,632.41	0.8%	3,631,915,568.19
052100300100	State Primary Health Care Agency	3,275,451,901.30	3,275,451,901.30	309,828,794.13	717,285,920.72	21.9%	2,558,165,980.58
052110200100	Hospital Services Management Board (HSMB)	7,231,353,438.50	7,231,353,438.50	1,787,083,063.11	6,472,365,618.62	89.5%	758,987,819.88
052110400100	College of Nursing and Midwifery	604,352,861.02	604,352,861.02	51,411,895.92	291,612,354.02	48.3%	312,740,507.00
052110600100	College of Health Sciences	728,248,897.00	728,248,897.00	66,110,203.34	407,229,768.99	55.9%	321,019,128.01
052111300100	Department of Drugs, Narcotics and Human Trafficking	259,130,674.10	259,130,674.10	71,815,592.27	154,561,931.69	59.6%	104,568,742.41
052111300200	Drugs and Medical Supply Agency	559,450,030.38	559,450,030.38	24,452,519.22	62,667,589.29	11.2%	496,782,441.09
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	1,149,280,051.36	1,149,280,051.36	40,082,439.20	85,975,743.23	7.5%	1,063,304,308.13
053500000000	Ministry of Environment	32,048,611,812.46	32,048,611,812.46	2,465,562,550.14	12,265,669,647.73	38.3%	19,782,942,164.73
053500100100	Ministry of Environment	31,022,851,343.66	31,022,851,343.66	2,243,405,704.80	11,802,182,066.29	38.0%	19,220,669,277.37
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	1,025,760,468.80	1,025,760,468.80	222,156,845.34	463,487,581.44	45.2%	562,272,887.36
055100000000	Ministry for Local Government and Chieftaincy Affairs	1,957,070,810.82	1,957,070,810.82	29,778,405.60	114,521,724.18	5.9%	1,842,549,086.64
055100100100	Ministry for Local Government and Chieftaincy Affairs	1,789,376,509.64	1,789,376,509.64	15,308,405.60	83,885,651.32	4.7%	1,705,490,858.32
055100300100	Department of Community Development	167,694,301.18	167,694,301.18	14,470,000.00	30,636,072.86	18.3%	137,058,228.32
053900000000	Ministry of Youth and Sports Development	3,302,413,808.44	3,402,413,808.44	441,097,896.16	2,780,832,709.90	81.7%	621,581,098.54
053900100100	Ministry of Youth and Sports Development	1,405,924,428.06	1,505,924,428.06	412,871,521.57	1,161,405,588.08	77.1%	344,518,839.98
053900200100	Department of Youth Development	1,165,227,899.12	1,165,227,899.12	3,220,000.00	1,067,779,030.40	91.6%	97,448,868.72
053900300100	Katsina State Sports Council	236,551,580.92	236,551,580.92	16,152,880.47	86,485,476.08	36.6%	150,066,104.84
053900400100	State Emergency Management Agency (SEMA)	494,709,900.34	494,709,900.34	8,853,494.12	465,162,615.34	94.0%	29,547,285.00

Table 5: Personnel Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	48,419,148,318.88	48,601,548,318.88	7,721,961,717.93	41,041,673,509.44	84.4%	7,559,874,809.44
01000000000	ADMINISTRATIVE SECTOR	18,306,412,785.14	18,488,812,785.14	652,465,470.25	12,557,941,761.65	67.9%	5,930,871,023.49
01110000000	Government House	324,166,045.34	324,166,045.34	56,022,080.76	307,719,295.71	94.9%	16,446,749.63
011100100100	Government House	185,319,109.12	185,319,109.12	39,788,529.00	175,113,164.55	94.5%	10,205,944.57
011100100200	Deputy Governor's Office	49,686,149.28	49,686,149.28	8,676,195.33	49,685,185.53	100.0%	963.75
011100500100	Sustainable Development Goals (SDGs)	11,857,422.26	11,857,422.26	228,773.81	11,857,422.26	100.0%	-
011100700100	Department of Empowerment and Special Intervention	14,977,331.14	14,977,331.14	920,179.86	8,855,058.72	59.1%	6,122,272.42
011113200100	Department of Inter-Governmental Relations	44,767,413.52	44,767,413.52	5,012,922.97	44,680,220.56	99.8%	87,192.96
011118300100	Department of Banking and Finance	17,558,620.02	17,558,620.02	1,395,479.79	17,528,244.09	99.8%	30,375.93
01240000000	Ministry of Internal Security and Home Affairs	-	182,400,000.00	-	3,743,610.00	2.1%	178,656,390.00
012400100100	Ministry of Internal Security and Home Affairs	-	182,400,000.00	-	3,743,610.00	2.1%	178,656,390.00
01120000000	Katsina State House of Assembly	932,210,988.32	932,210,988.32	82,831,841.30	835,774,652.40	89.7%	96,432,335.92
011200300100	Katsina State House of Assembly	926,122,356.40	926,122,356.40	81,141,886.15	829,690,196.08	89.6%	96,432,160.32
011200500100	Department of Legislative Matters	6,088,631.92	6,088,631.92	1,689,955.15	6,084,456.32	99.9%	4,175.60
01230000000	Ministry of Information and Culture	615,001,535.82	615,001,535.82	117,549,172.56	595,637,798.86	96.9%	19,363,736.96
012300100100	Ministry of Information and Culture	235,898,844.92	235,898,844.92	37,483,900.10	235,800,704.11	100.0%	98,140.81
012300100200	Department of Party Liaison	5,386,026.10	5,386,026.10	-	5,351,908.41	99.4%	34,117.69
012300100300	Department of Political Affairs	8,493,120.90	8,493,120.90	-	8,426,979.01	99.2%	66,141.89
012300300100	Katsina State Television Authority (KTTV)	122,418,185.28	122,418,185.28	26,115,521.10	121,802,428.59	99.5%	615,756.69
012300400100	Katsina State Radio	132,884,682.96	132,884,682.96	33,322,449.09	130,616,718.82	98.3%	2,267,964.14
012301300100	Government Printing Press	37,262,960.18	37,262,960.18	7,972,012.02	37,262,960.18	100.0%	-
012301500100	History and Culture Bureau	72,657,715.48	72,657,715.48	12,655,290.25	56,376,099.74	77.6%	16,281,615.74
01250000000	Governor's Office (Head of Civil Service of the State (HOCSS))	13,367,748,097.18	13,367,748,097.18	60,623,937.22	8,987,565,458.85	67.2%	4,380,182,638.33
012500100100	Office of the Head of Civil Service of the State (HOCSS)	93,999,357.98	93,999,357.98	27,755,000.00	93,650,222.00	99.6%	349,135.98
012500500100	Department of Establishment, Pension and Training	13,268,362,713.10	13,268,362,713.10	32,415,722.33	8,889,712,071.96	67.0%	4,378,650,641.14
012500500200	Department of Human Capital Development	5,386,026.10	5,386,026.10	453,164.89	4,203,164.89	78.0%	1,182,861.21
01400000000	Auditor-General	273,756,854.80	273,756,854.80	58,759,345.70	262,012,683.47	95.7%	11,744,171.33
014000100100	Office of the Auditor-General for the State	98,942,436.62	98,942,436.62	22,480,050.55	94,720,800.49	95.7%	4,221,636.13
014000200200	Office of the Auditor-General for Local Governments	148,556,996.80	148,556,996.80	34,120,422.07	148,493,716.30	100.0%	63,280.50
014000300200	Audit Service Commission	26,257,421.38	26,257,421.38	2,158,873.08	18,798,166.68	71.6%	7,459,254.70
01470000000	Civil Service Commission	83,934,247.16	83,934,247.16	6,171,164.84	77,884,173.14	92.8%	6,050,074.02
014700100100	Civil Service Commission	83,934,247.16	83,934,247.16	6,171,164.84	77,884,173.14	92.8%	6,050,074.02
01480000000	State Independent Electoral Commission	86,507,704.30	86,507,704.30	5,651,204.71	86,438,624.79	99.9%	69,079.51
014800100100	State Independent Electoral Commission	86,507,704.30	86,507,704.30	5,651,204.71	86,438,624.79	99.9%	69,079.51
01490000000	Local Government Service Commission	509,794,363.50	509,794,363.50	130,254,056.21	396,547,171.80	77.8%	113,247,191.70
014900100100	Local Government Service Commission	66,251,313.42	66,251,313.42	7,546,826.24	49,916,446.38	75.3%	16,334,867.04
0149003500100	Local Government Staff Pension Board	443,543,050.08	443,543,050.08	122,707,229.97	346,630,725.42	78.2%	96,912,324.66
01610000000	Secretary to the Government of the State (SGS)	1,843,710,403.24	1,843,710,403.24	84,083,959.39	833,819,434.13	45.2%	1,009,890,969.11
016100100100	Secretary to the Government of the State (SGS)	1,843,710,403.24	1,843,710,403.24	84,083,959.39	833,819,434.13	45.2%	1,009,890,969.11
01630000000	Ministry of Religious Affairs	254,091,490.24	254,091,490.24	50,518,707.56	155,398,123.88	61.2%	98,693,366.36
016300100100	Ministry of Religious Affairs	84,466,684.50	84,466,684.50	29,033,136.10	61,174,257.51	72.4%	23,292,426.99
016300200100	Islamic Education Bureau	41,063,826.68	41,063,826.68	9,913,651.96	39,848,033.85	97.0%	1,215,792.83
016300300100	Pilgrims Welfare Board	54,449,292.26	54,449,292.26	11,571,919.50	54,375,832.52	99.9%	73,459.74
016300300200	Katsina State Hisbah Board	43,165,843.40	43,165,843.40	-	-	0.0%	43,165,843.40
016300300300	Katsina State Zakat and Endowment Board	30,945,843.40	30,945,843.40	-	-	0.0%	30,945,843.40
01640000000	Ministry of Special Duties	15,491,055.24	15,491,055.24	-	15,400,734.62	99.4%	90,320.62
016400100100	Ministry of Special Duties	15,491,055.24	15,491,055.24	-	15,400,734.62	99.4%	90,320.62

Katsina State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
020000000000	ECONOMIC SECTOR	2,195,676,255.76	2,195,676,255.76	473,272,867.13	1,969,355,305.45	89.7%	226,320,950.31
021500000000	Ministry of Agriculture and Livestock Development	1,041,215,222.86	1,041,215,222.86	260,530,643.86	887,546,106.57	85.2%	153,669,116.29
021500100100	Ministry of Agriculture and Livestock Development	431,357,070.00	431,357,070.00	76,576,507.78	299,659,209.00	69.5%	131,697,861.00
021511000100	Katsina Farmers Supply Company	51,286,769.42	51,286,769.42	10,120,962.12	46,489,046.93	90.6%	4,797,722.49
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	304,792,838.00	304,792,838.00	118,931,382.22	287,672,517.00	94.4%	17,120,321.00
021511500100	Department of Livestock and Grazing Reserve	253,778,545.44	253,778,545.44	54,901,791.74	253,725,333.64	100.0%	53,211.80
022000000000	Ministry of Finance	136,534,944.54	136,534,944.54	24,005,707.22	134,249,450.91	98.3%	2,285,493.63
022000100100	Ministry of Finance	38,274,800.62	38,274,800.62	-	36,060,103.32	94.2%	2,214,697.30
022000700100	Office of the Accountant-General	98,260,143.92	98,260,143.92	24,005,707.22	98,189,347.59	99.9%	70,796.33
023800000000	Ministry of Budget and Economic Planning	70,738,082.26	70,738,082.26	15,758,742.30	53,878,678.70	76.2%	16,859,403.56
023800100100	Ministry of Budget and Economic Planning	56,074,130.20	56,074,130.20	12,886,008.36	48,555,807.33	86.6%	7,518,322.87
023800400100	Katsina State Bureau of Statistics	14,663,952.06	14,663,952.06	2,872,733.94	5,322,871.37	36.3%	9,341,080.69
022200000000	Ministry of Commerce, Trade and Investment	102,883,308.32	102,883,308.32	14,326,289.04	100,181,725.22	97.4%	2,701,583.10
022200100100	Ministry of Commerce, Trade and Investment	73,161,170.08	73,161,170.08	10,914,621.56	72,343,451.47	98.9%	817,718.61
022200200100	Investment Promotion Agency	14,219,050.06	14,219,050.06	3,411,667.48	13,350,928.61	93.9%	868,121.45
022205300100	Department of Market Development	15,503,088.18	15,503,088.18	-	14,487,345.14	93.4%	1,015,743.04
026000000000	Ministry of Lands and Physical Planning	136,546,287.52	136,546,287.52	28,812,436.02	127,499,457.45	93.4%	9,046,830.07
026000100100	Ministry of Lands and Physical Planning	62,202,851.24	62,202,851.24	12,022,753.58	62,391,811.02	100.3%	-188,959.78
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	35,730,766.76	35,730,766.76	9,453,582.61	35,260,563.63	98.7%	470,203.13
026000200100	Office of the Surveyor-General	38,612,669.52	38,612,669.52	7,336,099.83	29,847,082.80	77.3%	8,765,586.72
022700000000	Department of Labour and Productivity	20,785,003.64	20,785,003.64	1,359,494.67	18,430,687.35	88.7%	2,354,316.29
022700100100	Department of Labour and Productivity	10,698,977.54	10,698,977.54	-	9,944,383.34	92.9%	754,594.20
022700500100	Department of Employment Promotion	10,086,026.10	10,086,026.10	1,359,494.67	8,486,304.01	84.1%	1,599,722.09
022800000000	Ministry of Science, Technology and Innovation	92,420,668.40	92,420,668.40	8,330,829.55	67,177,175.63	72.7%	25,243,492.77
022800100100	Ministry of Science, Technology and Innovation	92,420,668.40	92,420,668.40	8,330,829.55	67,177,175.63	72.7%	25,243,492.77
023100000000	Department of Power and Energy	51,971,443.80	51,971,443.80	8,792,674.83	50,434,733.49	97.0%	1,536,710.31
023100100100	Department of Power and Energy	12,360,074.10	12,360,074.10	1,475,765.08	12,085,271.12	97.8%	274,802.98
023100300100	Rural Electrification Board (REB)	39,611,369.70	39,611,369.70	7,316,909.75	38,349,462.37	96.8%	1,261,907.33
023300000000	Ministry of Resource Development	29,010,640.02	29,010,640.02	8,169,513.75	27,644,304.36	95.3%	1,366,335.66
023300100100	Ministry of Resource Development	29,010,640.02	29,010,640.02	8,169,513.75	27,644,304.36	95.3%	1,366,335.66
023400000000	Ministry of Works, Housing and Transport	380,692,238.42	380,692,238.42	85,354,745.01	370,404,813.35	97.3%	10,287,425.07
023400100100	Ministry of Works, Housing and Transport	270,131,286.46	270,131,286.46	54,355,745.07	270,131,286.46	100.0%	-
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	81,817,448.66	81,817,448.66	27,821,059.92	74,309,815.00	90.8%	7,507,633.66
023400500100	Katsina State Housing Authority	28,743,503.30	28,743,503.30	3,177,940.02	25,963,711.89	90.3%	2,779,791.41
025200000000	Ministry of Water Resources	132,878,415.98	132,878,415.98	17,831,790.88	131,908,172.42	99.3%	970,243.56
025200100100	Ministry of Water Resources	55,890,438.22	55,890,438.22	4,599,700.94	55,267,674.76	98.9%	622,763.46
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	45,848,064.78	45,848,064.78	6,754,913.10	45,783,511.84	99.9%	64,552.94
025210400100	Katsina State Small Town Water Supply and Sanitation Agency	31,139,912.98	31,139,912.98	6,477,176.84	30,856,985.82	99.1%	282,927.16
030000000000	LAW & JUSTICE SECTOR	1,597,791,747.98	1,597,791,747.98	302,342,574.31	1,557,787,504.25	97.5%	40,004,243.73
031800000000	Judicial Service Commission	1,475,558,640.24	1,475,558,640.24	302,342,574.31	1,466,277,748.74	99.4%	9,280,891.50
031801100100	Judicial Service Commission	60,359,984.34	60,359,984.34	13,203,134.62	56,262,524.44	93.2%	4,097,459.90
031805100100	High Court of Justice	1,230,914,535.12	1,230,914,535.12	251,412,707.30	1,230,839,519.17	100.0%	75,015.95
031805300100	Sharia Court of Appeal	153,338,277.38	153,338,277.38	34,192,652.80	153,309,805.64	100.0%	28,471.74
031805400100	Sharia Commission	30,945,843.40	30,945,843.40	3,534,079.59	25,865,899.49	83.6%	5,079,943.91
032600000000	Ministry of Justice	122,233,107.74	122,233,107.74	-	91,509,755.51	74.9%	30,723,352.23
032600100100	Ministry of Justice	122,233,107.74	122,233,107.74	-	91,509,755.51	74.9%	30,723,352.23

Katsina State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
05000000000	SOCIAL SECTOR	26,319,267,530.00	26,319,267,530.00	6,293,880,806.24	24,956,588,938.09	94.8%	1,362,678,591.91
05140000000	Ministry of Women Affairs	349,641,936.58	349,641,936.58	85,671,142.46	304,954,614.37	87.2%	44,687,322.21
051400100100	Ministry of Women Affairs	66,316,669.12	66,316,669.12	13,329,848.19	59,089,311.44	89.1%	7,227,357.68
051400100200	Department of Girl Child Education and Child Development	42,531,616.94	42,531,616.94	5,883,391.02	42,444,322.82	99.8%	87,294.12
051400200100	Department of Skills Acquisition and Vocational Training	240,793,650.52	240,793,650.52	66,457,903.25	203,420,980.11	84.5%	37,372,670.41
05170000000	Ministry of Basic and Secondary Education	10,618,598,186.20	10,618,598,186.20	2,831,870,133.73	9,660,273,857.63	91.0%	958,324,328.57
051700100100	Ministry of Basic and Secondary Education	7,156,048,438.30	7,156,048,438.30	2,015,098,530.10	7,497,015,232.91	104.8%	- 340,966,794.61
051701000100	Agency for Mass Education	186,491,853.66	186,491,853.66	43,796,120.12	179,713,129.25	96.4%	6,778,724.41
051702900100	Mathematical Improvement Project	27,839,134.00	27,839,134.00	2,990,381.09	27,836,038.70	100.0%	3,095.30
051705300100	Science and Technical Education Board	1,335,940,751.70	1,335,940,751.70	637,602,572.88	1,295,034,157.51	96.9%	40,906,594.19
051700300100	State Universal Basic Education Board (SUBEB)	1,705,553,905.64	1,705,553,905.64	115,646,180.53	526,684,131.96	30.9%	1,178,869,773.68
051700800100	Katsina State Library Board	145,799,461.40	145,799,461.40	3,923,354.01	77,742,155.45	53.3%	68,057,305.95
051705400100	Katsina State Teachers Service Board (TSB)	60,924,641.50	60,924,641.50	12,812,995.00	56,249,011.85	92.3%	4,675,629.65
05180000000	Ministry of Higher, Technical and Vocational Education	6,635,692,745.92	6,635,692,745.92	1,106,818,313.05	6,634,345,857.01	100.0%	1,346,888.91
051800100100	Ministry of Higher, Technical and Vocational Education	26,592,069.84	26,592,069.84	70,622.14	26,592,069.84	100.0%	-
051801900100	Isa Kaita College of Education, Dutsin-Ma	1,063,754,271.80	1,063,754,271.80	221,102,112.37	1,063,754,271.80	100.0%	-
051802000100	Hassan Usman Katsina Polytechnic	1,598,862,194.92	1,598,862,194.92	260,838,627.24	1,598,862,194.92	100.0%	-
051802100100	Umaru Musa Yar'adua University, Katsina	3,291,307,841.92	3,291,307,841.92	512,021,188.56	3,290,892,644.57	100.0%	415,197.35
051802100200	Katsina State Scholarship Board	37,746,702.04	37,746,702.04	13,690,863.20	37,746,702.04	100.0%	-
051802100300	Dr Yusufu Bala Usman College, Daura	401,133,861.00	401,133,861.00	76,094,899.54	401,133,861.00	100.0%	-
051802100400	Katsina State Institute of Technology and Management (KTSITM)	216,295,804.40	216,295,804.40	23,000,000.00	215,364,112.84	99.6%	931,691.56
05640000000	Ministry for Rural and Social Development	86,553,519.28	86,553,519.28	43,357,360.86	80,720,297.95	93.3%	5,833,221.33
056400100100	Ministry for Rural and Social Development	86,553,519.28	86,553,519.28	43,357,360.86	80,720,297.95	93.3%	5,833,221.33
05210000000	Ministry of Health	7,807,553,396.30	7,807,553,396.30	1,953,920,020.99	7,587,020,559.96	97.2%	220,532,836.34
052100100100	Ministry of Health	97,827,460.04	97,827,460.04	6,133,129.84	97,827,460.04	100.0%	-
052100200100	Contributory Health Care Management Agency	33,416,896.60	33,416,896.60	10,059,608.22	27,192,997.41	81.4%	6,223,899.19
052100300100	State Primary Health Care Agency	463,747,021.30	463,747,021.30	96,966,240.13	463,279,021.30	99.9%	468,000.00
052110200100	Hospital Services Management Board (HSMB)	6,419,870,845.50	6,419,870,845.50	1,696,787,852.17	6,220,811,043.64	96.9%	199,059,801.86
052110400100	College of Nursing and Midwifery	286,116,037.02	286,116,037.02	50,972,525.92	284,344,297.02	99.4%	1,771,740.00
052110600100	College of Health Sciences	342,580,493.00	342,580,493.00	40,331,931.35	341,535,708.00	99.7%	1,044,785.00
052111300100	Department of Drugs, Narcotics and Human Trafficking	38,368,182.10	38,368,182.10	18,510,812.27	37,591,922.36	98.0%	776,259.74
052111300200	Drugs and Medical Supply Agency	62,219,706.38	62,219,706.38	24,268,815.22	61,565,365.29	98.9%	654,341.09
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	63,406,754.36	63,406,754.36	9,871,105.87	52,872,744.90	83.4%	10,534,009.46
05350000000	Ministry of Environment	261,743,572.46	261,743,572.46	105,588,776.22	227,864,120.99	87.1%	33,879,451.47
053500100100	Ministry of Environment	37,783,947.66	37,783,947.66	18,599,643.88	37,053,562.55	98.1%	730,385.11
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	223,959,624.80	223,959,624.80	86,989,132.34	190,810,558.44	85.2%	33,149,066.36
05510000000	Ministry for Local Government and Chieftaincy Affairs	107,928,358.82	107,928,358.82	25,024,406.60	82,028,945.18	76.0%	25,899,413.64
055100100100	Ministry for Local Government and Chieftaincy Affairs	85,192,957.64	85,192,957.64	15,024,406.60	59,468,672.32	69.8%	25,724,285.32
055100300100	Department of Community Development	22,735,401.18	22,735,401.18	10,000,000.00	22,560,272.86	99.2%	175,128.32
05390000000	Ministry of Youth and Sports Development	451,555,814.44	451,555,814.44	141,648,652.33	379,380,685.00	84.0%	72,175,129.44
053900100100	Ministry of Youth and Sports Development	330,848,368.06	330,848,368.06	120,122,874.07	273,948,187.16	82.8%	56,900,180.90
053900200100	Department of Youth Development	34,196,164.12	34,196,164.12	-	33,883,110.40	99.1%	313,053.72
053900300100	Katsina State Sports Council	68,131,592.92	68,131,592.92	13,117,882.14	54,269,698.10	79.7%	13,861,894.82
053900400100	State Emergency Management Agency (SEMA)	18,379,689.34	18,379,689.34	8,407,896.12	17,279,689.34	94.0%	1,100,000.00

Table 6: Overhead Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	23,010,190,956.00	28,992,790,956.00	8,466,505,559.23	21,028,842,766.60	72.5%	7,963,948,189.40
01000000000	ADMINISTRATIVE SECTOR	12,914,050,632.00	14,911,375,632.00	3,150,658,234.14	10,499,903,429.77	70.4%	4,411,472,202.23
01110000000	Government House	7,652,647,319.00	8,430,272,319.00	2,115,522,081.95	6,155,227,569.24	73.0%	2,275,044,749.76
011100100100	Government House	6,598,075,000.00	7,098,075,000.00	1,886,443,822.83	5,345,783,863.11	75.3%	1,752,291,136.89
011100100200	Deputy Governor's Office	773,120,069.00	923,120,069.00	204,725,475.00	567,010,566.08	61.4%	356,109,502.92
011100500100	Sustainable Development Goals (SDGs)	2,843,292.00	2,843,292.00	143,534.00	1,924,237.00	67.7%	919,055.00
011100600100	Directorate of Information and Communication Technology (I.C.T)	-	2,625,000.00	-	-	0.0%	2,625,000.00
011100700100	Department of Empowerment and Special Intervention	6,421,440.00	6,421,440.00	-	2,114,214.00	32.9%	4,307,226.00
011101000100	State Bureau of Public Procurement	64,000,000.00	64,000,000.00	14,977,771.34	39,509,648.70	61.7%	24,490,351.30
011113200100	Department of Inter-Governmental Relations	200,283,654.00	325,283,654.00	8,874,329.78	196,012,492.35	60.3%	129,271,161.65
011118300100	Department of Banking and Finance	7,903,864.00	7,903,864.00	357,149.00	2,872,548.00	36.3%	5,031,316.00
01240000000	Ministry of Internal Security and Home Affairs	101,912,720.00	279,512,720.00	1,065,000.00	5,270,000.00	1.9%	274,242,720.00
012400100100	Ministry of Internal Security and Home Affairs	101,912,720.00	279,512,720.00	1,065,000.00	5,270,000.00	1.9%	274,242,720.00
01120000000	Katsina State House of Assembly	3,223,975,340.00	4,213,975,340.00	900,846,335.00	3,070,929,448.94	72.9%	1,143,045,891.06
011200300100	Katsina State House of Assembly	3,218,592,176.00	4,208,592,176.00	899,348,044.00	3,066,458,660.94	72.9%	1,142,133,515.06
011200500100	Department of Legislative Matters	5,383,164.00	5,383,164.00	1,498,291.00	4,470,788.00	83.1%	912,376.00
01230000000	Ministry of Information and Culture	839,603,111.00	839,603,111.00	89,297,766.20	626,062,142.20	74.6%	213,540,968.80
012300100100	Ministry of Information and Culture	538,637,145.00	538,637,145.00	58,944,797.80	417,088,808.80	77.4%	121,548,336.20
012300100200	Department of Party Liaison	4,978,444.00	4,978,444.00	346,512.00	522,387.00	10.5%	4,456,057.00
012300100300	Department of Political Affairs	266,064,060.00	266,064,060.00	28,461,349.40	195,169,892.40	73.4%	70,894,167.60
012300300100	Katsina State Television Authority (KTTV)	7,282,936.00	7,282,936.00	423,578.00	3,276,124.00	45.0%	4,006,812.00
012300400100	Katsina State Radio	5,739,252.00	5,739,252.00	393,749.00	3,533,596.00	61.6%	2,205,656.00
012301300100	Government Printing Press	6,027,948.00	6,027,948.00	457,329.00	3,928,630.00	65.2%	2,099,318.00
012301500100	History and Culture Bureau	10,873,326.00	10,873,326.00	270,451.00	2,542,704.00	23.4%	8,330,622.00
01250000000	Governor's Office (Head of Civil Service of the State (HOCSS))	235,755,247.00	257,855,247.00	15,273,426.99	186,804,200.45	72.4%	71,051,046.55
012500100100	Office of the Head of Civil Service of the State (HOCSS)	109,161,556.00	129,161,556.00	8,074,582.99	65,260,100.98	50.5%	63,901,455.02
012500100200	Bureau of Public Administration Reform	-	2,100,000.00	-	-	0.0%	2,100,000.00
012500500100	Department of Establishment, Pension and Training	120,965,691.00	120,965,691.00	6,764,844.00	117,577,599.47	97.2%	3,388,091.53
012500500200	Department of Human Capital Development	5,628,000.00	5,628,000.00	434,000.00	3,966,500.00	70.5%	1,661,500.00
01400000000	Auditor-General	106,318,492.00	106,318,492.00	5,257,377.00	71,035,900.35	66.8%	35,282,591.65
014000100100	Office of the Auditor-General for the State	83,431,008.00	83,431,008.00	2,692,356.00	58,688,464.00	70.3%	24,742,544.00
014000200200	Office of the Auditor-General for Local Governments	14,387,484.00	14,387,484.00	2,565,021.00	9,305,767.34	64.7%	5,081,716.66
014000300200	Audit Service Commission	8,500,000.00	8,500,000.00	-	3,041,669.01	35.8%	5,458,330.99
01470000000	Civil Service Commission	12,151,068.00	12,151,068.00	756,171.00	9,405,305.68	77.4%	2,745,762.32
014700100100	Civil Service Commission	12,151,068.00	12,151,068.00	756,171.00	9,405,305.68	77.4%	2,745,762.32
01480000000	State Independent Electoral Commission	22,458,096.00	22,458,096.00	4,535,645.00	8,005,650.00	35.6%	14,452,446.00
014800100100	State Independent Electoral Commission	22,458,096.00	22,458,096.00	4,535,645.00	8,005,650.00	35.6%	14,452,446.00
01490000000	Local Government Service Commission	6,327,947.00	6,327,947.00	231,790.00	3,200,245.24	50.6%	3,127,701.76
014900100100	Local Government Service Commission	3,745,787.00	3,745,787.00	93,041.00	1,555,236.24	41.5%	2,190,550.76
014903500100	Local Government Staff Pension Board	2,582,160.00	2,582,160.00	138,749.00	1,645,009.00	63.7%	937,151.00
01610000000	Secretary to the Government of the State (SGS)	613,811,172.00	643,811,172.00	16,313,656.00	349,977,060.00	54.4%	293,834,112.00
016100100100	Secretary to the Government of the State (SGS)	613,811,172.00	643,811,172.00	16,313,656.00	349,977,060.00	54.4%	293,834,112.00
01630000000	Ministry of Religious Affairs	88,279,720.00	88,279,720.00	980,235.00	11,923,657.67	13.5%	76,356,062.33
016300100100	Ministry of Religious Affairs	11,095,320.00	11,095,320.00	514,147.00	7,612,009.67	68.6%	3,483,310.33
016300200100	Islamic Education Bureau	8,473,236.00	8,473,236.00	375,899.00	3,833,066.00	45.2%	4,640,170.00
016300300100	Pilgrims Welfare Board	1,382,268.00	1,382,268.00	90,189.00	478,582.00	34.6%	903,686.00
016300300200	Katsina State Hisbah Board	33,664,448.00	33,664,448.00	-	-	0.0%	33,664,448.00
016300300300	Katsina State Zakat and Endowment Board	33,664,448.00	33,664,448.00	-	-	0.0%	33,664,448.00
01640000000	Ministry of Special Duties	10,810,400.00	10,810,400.00	578,750.00	2,062,250.00	19.1%	8,748,150.00
016400100100	Ministry of Special Duties	10,810,400.00	10,810,400.00	578,750.00	2,062,250.00	19.1%	8,748,150.00

Katsina State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02000000000	ECONOMIC SECTOR	5,478,961,907.00	9,364,236,907.00	4,363,937,849.95	7,608,176,073.76	81.2%	1,756,060,833.24
02150000000	Ministry of Agriculture and Livestock Development	53,767,993.00	57,267,993.00	3,931,046.91	20,556,450.23	35.9%	36,711,542.77
021500100100	Ministry of Agriculture and Livestock Development	23,371,864.00	23,371,864.00	2,185,207.33	9,170,900.65	39.2%	14,200,963.35
021500100200	Katsina State Irrigation Board	-	3,500,000.00	-	-	0.0%	3,500,000.00
021511000100	Katsina Farmers Supply Company	5,192,305.00	5,192,305.00	254,942.00	3,201,876.00	61.7%	1,990,429.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	8,780,084.00	8,780,084.00	490,897.58	3,702,826.89	42.2%	5,077,257.11
021511500100	Department of Livestock and Grazing Reserve	16,423,740.00	16,423,740.00	1,000,000.00	4,480,846.69	27.3%	11,942,893.31
02200000000	Ministry of Finance	3,542,103,088.00	7,417,753,088.00	3,723,940,853.07	6,071,207,223.86	81.8%	1,346,545,864.14
022000100100	Ministry of Finance	91,298,088.00	91,298,088.00	13,752,636.99	42,990,471.99	47.1%	48,307,616.01
022000700100	Office of the Accountant-General	3,450,805,000.00	7,326,455,000.00	3,710,188,216.08	6,028,216,751.87	82.3%	1,298,238,248.13
02380000000	Ministry of Budget and Economic Planning	161,970,000.00	164,595,000.00	62,349,166.65	106,007,199.96	64.4%	58,587,800.04
023800100100	Ministry of Budget and Economic Planning	152,020,000.00	152,020,000.00	61,769,999.98	102,340,533.28	67.3%	49,679,466.72
023800400100	Katsina State Bureau of Statistics	9,950,000.00	9,950,000.00	579,166.67	3,666,666.68	36.9%	6,283,333.32
023800500100	Katsina State Enterprise Development Agency (KASEDA)	-	2,625,000.00	-	-	0.0%	2,625,000.00
02220000000	Ministry of Commerce, Trade and Investment	44,781,638.00	48,281,638.00	1,555,698.33	7,714,378.63	16.0%	40,567,259.37
022200100100	Ministry of Commerce, Trade and Investment	31,565,906.00	31,565,906.00	685,721.33	3,820,447.65	12.1%	27,745,458.35
022200200100	Investment Promotion Agency	6,600,000.00	6,600,000.00	416,666.00	2,499,997.98	37.9%	4,100,002.02
022200300100	Katsina State Development Management Board	-	3,500,000.00	-	-	0.0%	3,500,000.00
022205300100	Department of Market Development	6,615,732.00	6,615,732.00	453,311.00	1,393,933.00	21.1%	5,221,799.00
02600000000	Ministry of Lands and Physical Planning	28,729,235.00	28,729,235.00	3,755,276.00	8,935,920.31	31.1%	19,793,314.69
026000100100	Ministry of Lands and Physical Planning	18,335,968.00	18,335,968.00	3,187,164.00	5,516,749.98	30.1%	12,819,218.02
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	6,942,060.00	6,942,060.00	395,171.00	1,808,229.33	26.0%	5,133,830.67
026000200100	Office of the Surveyor-General	3,451,207.00	3,451,207.00	172,941.00	1,610,941.00	46.7%	1,840,266.00
02270000000	Department of Labour and Productivity	100,796,000.00	100,796,000.00	16,038,333.00	61,263,093.95	60.8%	39,532,906.05
022700100100	Department of Labour and Productivity	18,410,000.00	18,410,000.00	492,500.00	4,110,000.00	22.3%	14,300,000.00
022700500100	Department of Employment Promotion	82,386,000.00	82,386,000.00	15,545,833.00	57,153,093.95	69.4%	25,232,906.05
02280000000	Ministry of Science, Technology and Innovation	26,391,828.00	26,391,828.00	3,406,944.99	14,461,147.98	54.8%	11,930,680.02
022800100100	Ministry of Science, Technology and Innovation	26,391,828.00	26,391,828.00	3,406,944.99	14,461,147.98	54.8%	11,930,680.02
02310000000	Department of Power and Energy	10,388,276.00	10,388,276.00	811,725.00	3,950,110.00	38.0%	6,438,166.00
023100100100	Department of Power and Energy	4,288,236.00	4,288,236.00	326,104.00	2,262,888.00	52.8%	2,025,348.00
023100300100	Rural Electrification Board (REB)	6,100,040.00	6,100,040.00	485,621.00	1,687,222.00	27.7%	4,412,818.00
02330000000	Ministry of Resource Development	35,405,799.00	35,405,799.00	-	7,225,785.83	20.4%	28,180,013.18
023300100100	Ministry of Resource Development	35,405,799.00	35,405,799.00	-	7,225,785.83	20.4%	28,180,013.18
02340000000	Ministry of Works, Housing and Transport	226,408,720.00	226,408,720.00	857,011.33	144,870,151.66	64.0%	81,538,568.34
023400100100	Ministry of Works, Housing and Transport	8,282,628.00	8,282,628.00	579,164.00	3,974,711.00	48.0%	4,307,917.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	211,277,172.00	211,277,172.00	186,181.00	139,590,139.01	66.1%	71,687,032.99
023400500100	Katsina State Housing Authority	6,848,920.00	6,848,920.00	91,666.33	1,305,301.65	19.1%	5,543,618.35
02520000000	Ministry of Water Resources	1,248,219,330.00	1,248,219,330.00	547,291,794.67	1,161,984,611.35	93.1%	86,234,718.65
025200100100	Ministry of Water Resources	1,208,660,504.00	1,208,660,504.00	517,732,796.67	1,128,394,673.35	93.4%	80,265,830.65
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	4,129,776.00	4,129,776.00	344,148.00	2,064,888.00	50.0%	2,064,888.00
025210400100	Katsina State Small Town Water Supply and Sanitation Agency	35,429,050.00	35,429,050.00	29,214,850.00	31,525,050.00	89.0%	3,904,000.00
03000000000	LAW & JUSTICE SECTOR	1,773,035,753.00	1,773,035,753.00	129,178,362.22	1,141,861,086.81	64.4%	631,174,666.19
03180000000	Judicial Service Commission	715,079,753.00	715,079,753.00	93,364,196.22	316,997,756.81	44.3%	398,081,996.19
031801100100	Judicial Service Commission	36,930,175.00	36,930,175.00	6,182,543.76	14,947,630.31	40.5%	21,982,544.69
031805100100	High Court of Justice	517,440,000.00	517,440,000.00	61,951,999.96	216,128,432.16	41.8%	301,311,567.84
031805300100	Sharia Court of Appeal	140,093,130.00	140,093,130.00	24,928,282.50	67,414,844.34	48.1%	72,678,285.66
031805400100	Sharia Commission	20,616,448.00	20,616,448.00	301,370.00	18,506,850.00	89.8%	2,109,598.00
03260000000	Ministry of Justice	1,057,956,000.00	1,057,956,000.00	35,814,166.00	824,863,330.00	78.0%	233,092,670.00
032600100100	Ministry of Justice	1,057,956,000.00	1,057,956,000.00	35,814,166.00	824,863,330.00	78.0%	233,092,670.00

Katsina State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
05000000000	SOCIAL SECTOR	2,844,142,664.00	2,944,142,664.00	822,731,112.92	1,778,902,176.26	60.4%	1,165,240,487.74
05140000000	Ministry of Women Affairs	74,109,337.00	74,109,337.00	12,196,818.00	37,331,569.00	50.4%	36,777,768.00
051400100100	Ministry of Women Affairs	10,425,076.00	10,425,076.00	754,187.00	3,946,128.00	37.9%	6,478,948.00
051400100200	Department of Girl Child Education and Child Development	43,698,788.00	43,698,788.00	9,955,274.00	25,635,269.00	58.7%	18,063,519.00
051400200100	Department of Skills Acquisition and Vocational Training	19,985,473.00	19,985,473.00	1,487,357.00	7,750,172.00	38.8%	12,235,301.00
05170000000	Ministry of Basic and Secondary Education	1,279,264,838.00	1,279,264,838.00	465,174,341.25	877,217,562.25	68.6%	402,047,275.75
051700100100	Ministry of Basic and Secondary Education	600,141,355.00	600,141,355.00	237,822,121.00	421,629,401.00	70.3%	178,511,954.00
051701000100	Agency for Mass Education	4,653,584.00	4,653,584.00	183,632.00	1,247,756.00	26.8%	3,405,828.00
051702900100	Mathematical Improvement Project	5,324,652.00	5,324,652.00	1,871,587.00	3,406,855.33	64.0%	1,917,796.67
051705300100	Science and Technical Education Board	597,539,396.00	597,539,396.00	219,352,720.67	417,878,392.02	69.9%	179,661,003.98
051700300100	State Universal Basic Education Board (SUBEB)	58,597,591.00	58,597,591.00	4,577,739.58	27,938,120.90	47.7%	30,659,470.10
051700800100	Katsina State Library Board	2,845,116.00	2,845,116.00	711,279.00	1,185,465.00	41.7%	1,659,651.00
051705400100	Katsina State Teachers Service Board (TSB)	10,163,144.00	10,163,144.00	655,262.00	3,931,572.00	38.7%	6,231,572.00
05180000000	Ministry of Higher, Technical and Vocational Education	284,028,687.00	284,028,687.00	34,534,516.07	118,693,310.72	41.8%	165,335,376.28
051800100100	Ministry of Higher, Technical and Vocational Education	29,486,375.00	29,486,375.00	1,932,462.00	5,478,338.00	18.6%	24,008,037.00
051801900100	Isa Kaita College of Education, Dutsin-Ma	16,009,200.00	16,009,200.00	2,668,200.00	8,004,600.00	50.0%	8,004,600.00
051802000100	Hassan Usman Katsina Polytechnic	28,128,732.00	28,128,732.00	2,029,961.00	12,179,836.00	43.3%	15,948,896.00
051802100100	Umaru Musa Yar'adua University, Katsina	122,747,892.00	122,747,892.00	8,248,997.00	50,757,971.00	41.4%	71,989,921.00
051802100200	Katsina State Scholarship Board	9,792,564.00	9,792,564.00	372,748.00	2,719,424.00	27.8%	7,073,140.00
051802100300	Dr Yusufu Bala Usman College, Daura	12,899,280.00	12,899,280.00	1,074,940.00	5,999,640.00	46.5%	6,899,640.00
051802100400	Katsina State Institute of Technology and Management (KTSITM)	64,964,644.00	64,964,644.00	18,207,208.07	33,553,501.72	51.6%	31,411,142.28
05640000000	Ministry for Rural and Social Development	7,372,200.00	7,372,200.00	578,000.00	1,806,700.00	24.5%	5,565,500.00
056400100100	Ministry for Rural and Social Development	7,372,200.00	7,372,200.00	578,000.00	1,806,700.00	24.5%	5,565,500.00
05210000000	Ministry of Health	665,921,752.00	665,921,752.00	74,491,386.27	275,684,189.31	41.4%	390,237,562.69
052100100100	Ministry of Health	15,461,864.00	15,461,864.00	2,070,050.00	8,725,826.00	56.4%	6,736,038.00
052100200100	Contributory Health Care Management Agency	7,805,244.00	7,805,244.00	411,527.00	2,057,635.00	26.4%	5,747,609.00
052100300100	State Primary Health Care Agency	52,450,212.00	52,450,212.00	12,862,554.00	38,920,995.67	74.2%	13,529,216.33
052110200100	Hospital Services Management Board (HSMB)	365,332,593.00	365,332,593.00	10,280,070.94	155,909,434.98	42.7%	209,423,158.02
052110400100	College of Nursing and Midwifery	8,316,824.00	8,316,824.00	439,370.00	3,073,605.00	37.0%	5,243,219.00
052110600100	College of Health Sciences	11,421,904.00	11,421,904.00	560,997.00	4,654,461.00	40.8%	6,767,443.00
052111300100	Department of Drugs, Narcotics and Human Trafficking	150,762,492.00	150,762,492.00	47,004,780.00	57,670,009.33	38.3%	93,092,482.67
052111300200	Drugs and Medical Supply Agency	2,204,448.00	2,204,448.00	183,704.00	1,102,224.00	50.0%	1,102,224.00
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	52,166,171.00	52,166,171.00	678,333.33	3,569,998.33	6.8%	48,596,172.67
05350000000	Ministry of Environment	9,781,740.00	9,781,740.00	475,788.00	3,613,513.00	36.9%	6,168,227.00
053500100100	Ministry of Environment	5,067,396.00	5,067,396.00	333,075.00	2,006,490.00	39.6%	3,060,906.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	4,714,344.00	4,714,344.00	142,713.00	1,607,023.00	34.1%	3,107,321.00
05510000000	Ministry for Local Government and Chieftaincy Affairs	11,732,852.00	11,732,852.00	283,999.00	3,328,279.00	28.4%	8,404,573.00
055100100100	Ministry for Local Government and Chieftaincy Affairs	6,853,952.00	6,853,952.00	283,999.00	2,206,479.00	32.2%	4,647,473.00
055100300100	Department of Community Development	4,878,900.00	4,878,900.00	-	1,121,800.00	23.0%	3,757,100.00
05390000000	Ministry of Youth and Sports Development	511,931,258.00	611,931,258.00	234,996,264.33	461,227,052.98	75.4%	150,704,205.02
053900100100	Ministry of Youth and Sports Development	375,934,324.00	475,934,324.00	231,515,668.00	448,518,429.00	94.2%	27,415,895.00
053900200100	Department of Youth Development	9,246,735.00	9,246,735.00	-	1,654,920.00	17.9%	7,591,815.00
053900300100	Katsina State Sports Council	100,419,988.00	100,419,988.00	3,034,998.33	10,054,777.98	10.0%	90,365,210.02
053900400100	State Emergency Management Agency (SEMA)	26,330,211.00	26,330,211.00	445,598.00	998,926.00	3.8%	25,331,285.00

Table 7: Capital Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
01000000000	ADMINISTRATIVE SECTOR	17,826,027,532.72	32,281,027,532.72	4,489,217,769.55	18,200,382,860.74	56.4%	14,080,644,671.98
01110000000	Government House	2,220,000,000.00	720,000,000.00	11,724,898.65	279,771,465.30	38.9%	440,228,534.70
011100500100	Sustainable Development Goals (SDGs)	400,000,000.00	400,000,000.00	3,000,000.00	6,000,000.00	1.5%	394,000,000.00
011100700100	Department of Empowerment and Special Intervention	1,740,000,000.00	240,000,000.00	-	209,000,000.00	87.1%	31,000,000.00
011113200100	Department of Inter-Governmental Relations	80,000,000.00	80,000,000.00	8,724,898.65	64,771,465.30	81.0%	15,228,534.70
01240000000	Ministry of Internal Security and Home Affairs	-	3,000,000,000.00	-	2,703,227,713.09	90.1%	296,772,286.91
012400100100	Ministry of Internal Security and Home Affairs	-	3,000,000,000.00	-	2,703,227,713.09	90.1%	296,772,286.91
01120000000	Katsina State House of Assembly	2,968,000,000.00	3,873,000,000.00	925,000,000.00	3,724,250,000.00	96.2%	148,750,000.00
011200300100	Katsina State House of Assembly	2,968,000,000.00	3,873,000,000.00	925,000,000.00	3,724,250,000.00	96.2%	148,750,000.00
01230000000	Ministry of Information and Culture	286,733,050.00	286,733,050.00	29,842,195.00	71,202,188.44	24.8%	215,530,861.56
012300100100	Ministry of Information and Culture	111,150,000.00	111,150,000.00	29,842,195.00	38,308,375.00	34.5%	72,841,625.00
012300300100	Katsina State Television Authority (KTTV)	67,845,550.00	67,845,550.00	-	-	0.0%	67,845,550.00
012300400100	Katsina State Radio	19,240,000.00	19,240,000.00	-	6,960,000.00	36.2%	12,280,000.00
012301300100	Government Printing Press	12,800,000.00	12,800,000.00	-	-	0.0%	12,800,000.00
012301500100	History and Culture Bureau	75,697,500.00	75,697,500.00	-	25,933,813.44	34.3%	49,763,686.56
01250000000	Governor's Office (Head of Civil Service of the State (HOCSS))	4,291,213,538.00	6,191,213,538.00	1,095,355,506.86	4,713,728,724.87	76.1%	1,477,484,813.13
012500100100	Office of the Head of Civil Service of the State (HOCSS)	4,050,000,000.00	5,950,000,000.00	1,095,355,506.86	4,713,728,724.87	79.2%	1,236,271,275.13
012500500100	Department of Establishment, Pension and Training	178,213,538.00	178,213,538.00	-	-	0.0%	178,213,538.00
012500500200	Department of Human Capital Development	63,000,000.00	63,000,000.00	-	-	0.0%	63,000,000.00
01400000000	Auditor-General	266,209,700.00	266,209,700.00	11,510,100.00	11,510,100.00	4.3%	254,699,600.00
014000100100	Office of the Auditor-General for the State	105,000,000.00	105,000,000.00	11,510,100.00	11,510,100.00	11.0%	93,489,900.00
014000200200	Office of the Auditor-General for Local Governments	131,209,700.00	131,209,700.00	-	-	0.0%	131,209,700.00
014000300200	Audit Service Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
01470000000	Civil Service Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
014700100100	Civil Service Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
01490000000	Local Government Service Commission	236,884,197.00	236,884,197.00	-	-	0.0%	236,884,197.00
014900100100	Local Government Service Commission	222,136,012.00	222,136,012.00	-	-	0.0%	222,136,012.00
014903500100	Local Government Staff Pension Board	14,748,185.00	14,748,185.00	-	-	0.0%	14,748,185.00
01610000000	Secretary to the Government of the State (SGS)	3,750,000,000.00	3,900,000,000.00	215,911,269.04	1,873,451,269.04	48.0%	2,026,548,730.96
016100100100	Secretary to the Government of the State (SGS)	3,750,000,000.00	3,900,000,000.00	215,911,269.04	1,873,451,269.04	48.0%	2,026,548,730.96
01630000000	Ministry of Religious Affairs	715,000,000.00	715,000,000.00	89,631,800.00	237,101,800.00	33.2%	477,898,200.00
016300100100	Ministry of Religious Affairs	195,000,000.00	195,000,000.00	61,700,000.00	161,570,000.00	82.9%	33,430,000.00
016300200100	Islamic Education Bureau	120,000,000.00	120,000,000.00	-	30,600,000.00	25.5%	89,400,000.00
016300300200	Katsina State Hisbah Board	200,000,000.00	200,000,000.00	27,931,800.00	33,931,800.00	17.0%	166,068,200.00
016300300300	Katsina State Zakat and Endowment Board	200,000,000.00	200,000,000.00	-	11,000,000.00	5.5%	189,000,000.00
01640000000	Ministry of Special Duties	3,061,987,047.72	13,061,987,047.72	2,110,242,000.00	4,586,139,600.00	35.1%	8,475,847,447.72
016400100100	Ministry of Special Duties	3,061,987,047.72	13,061,987,047.72	2,110,242,000.00	4,586,139,600.00	35.1%	8,475,847,447.72

Katsina State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
02000000000	ECONOMIC SECTOR	81,773,453,058.40	72,153,453,058.40	3,800,227,892.61	23,165,226,899.19	32.1%	48,988,226,159.21
02150000000	Ministry of Agriculture and Livestock Development	13,374,292,049.00	11,765,292,049.00	968,409,232.54	7,051,139,401.60	59.9%	4,714,152,647.40
021500100100	Ministry of Agriculture and Livestock Development	4,566,266,316.00	3,657,266,316.00	32,858,000.00	2,936,064,018.69	80.3%	721,202,297.31
021511000100	Katsina Farmers Supply Company	1,850,000,000.00	1,150,000,000.00	634,440,000.00	643,940,000.00	56.0%	506,060,000.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	1,163,000,000.00	1,163,000,000.00	-	586,630,034.30	50.4%	576,369,965.70
021511500100	Department of Livestock and Grazing Reserve	5,795,025,733.00	5,795,025,733.00	301,111,232.54	2,884,505,348.61	49.8%	2,910,520,384.39
02200000000	Ministry of Finance	7,985,427,786.40	8,014,427,786.40	1,130,000,000.00	3,325,103,047.49	41.5%	4,689,324,738.91
022000100100	Ministry of Finance	6,215,427,786.40	6,964,427,786.40	630,000,000.00	2,778,488,511.51	39.9%	4,185,939,274.89
022000700100	Office of the Accountant-General	1,770,000,000.00	1,050,000,000.00	500,000,000.00	546,614,535.98	52.1%	503,385,464.02
02380000000	Ministry of Budget and Economic Planning	770,000,000.00	770,000,000.00	62,500,000.00	135,610,211.00	17.6%	634,389,789.00
023800100100	Ministry of Budget and Economic Planning	685,000,000.00	685,000,000.00	62,500,000.00	135,610,211.00	19.8%	549,389,789.00
023800400100	Katsina State Bureau of Statistics	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
02220000000	Ministry of Commerce, Trade and Investment	2,600,225,413.00	2,600,225,413.00	16,209,873.83	428,181,702.09	16.5%	2,172,043,710.91
022200100100	Ministry of Commerce, Trade and Investment	473,356,687.00	473,356,687.00	14,429,873.83	18,028,873.83	3.8%	455,327,813.17
022200200100	Investment Promotion Agency	1,341,587,500.00	1,341,587,500.00	1,080,000.00	326,901,771.26	24.4%	1,014,685,728.74
022205300100	Department of Market Development	785,281,226.00	785,281,226.00	700,000.00	83,251,057.00	10.6%	702,030,169.00
02600000000	Ministry of Lands and Physical Planning	1,180,000,000.00	1,180,000,000.00	1,661,000.00	59,286,000.00	5.0%	1,120,714,000.00
026000100100	Ministry of Lands and Physical Planning	1,130,000,000.00	1,130,000,000.00	1,661,000.00	59,286,000.00	5.2%	1,070,714,000.00
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02280000000	Ministry of Science, Technology and Innovation	364,200,000.00	364,200,000.00	-	49,175,000.00	13.5%	315,025,000.00
022800100100	Ministry of Science, Technology and Innovation	364,200,000.00	364,200,000.00	-	49,175,000.00	13.5%	315,025,000.00
02310000000	Department of Power and Energy	4,176,114,343.00	4,176,114,343.00	39,713,745.88	414,275,454.27	9.9%	3,761,838,888.73
023100100100	Department of Power and Energy	375,554,800.00	375,554,800.00	-	708,500.00	0.2%	374,846,300.00
023100300100	Rural Electrification Board (REB)	3,800,559,543.00	3,800,559,543.00	39,713,745.88	413,566,954.27	10.9%	3,386,992,588.73
02330000000	Ministry of Resource Development	648,000,000.00	648,000,000.00	-	48,331,200.00	7.5%	599,668,800.00
023300100100	Ministry of Resource Development	648,000,000.00	648,000,000.00	-	48,331,200.00	7.5%	599,668,800.00
02340000000	Ministry of Works, Housing and Transport	21,495,858,882.00	14,595,858,882.00	738,594,951.10	5,971,386,366.03	40.9%	8,624,472,515.97
023400100100	Ministry of Works, Housing and Transport	17,914,835,269.00	11,014,835,269.00	738,594,951.10	5,686,338,906.03	51.6%	5,328,496,362.97
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	3,197,000,000.00	3,197,000,000.00	-	285,047,460.00	8.9%	2,911,952,540.00
023400500100	Katsina State Housing Authority	384,023,613.00	384,023,613.00	-	-	0.0%	384,023,613.00
02520000000	Ministry of Water Resources	29,179,334,585.00	28,039,334,585.00	843,139,089.26	5,682,738,516.71	20.3%	22,356,596,068.29
025200100100	Ministry of Water Resources	25,174,832,335.00	24,034,832,335.00	685,034,089.26	5,376,767,381.57	22.4%	18,658,064,953.43
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	1,939,104,016.00	1,939,104,016.00	1,105,000.00	1,105,000.00	0.1%	1,937,999,016.00
025210400100	Katsina State Small Town Water Supply and Sanitation Agency	2,065,398,234.00	2,065,398,234.00	157,000,000.00	304,866,135.14	14.8%	1,760,532,098.86
03000000000	LAW & JUSTICE SECTOR	1,860,848,037.00	1,860,848,037.00	301,806,857.45	1,075,258,652.59	57.8%	785,589,384.41
03180000000	Judicial Service Commission	1,724,596,787.00	1,724,596,787.00	295,394,357.45	966,530,652.59	56.0%	758,066,134.41
031801100100	Judicial Service Commission	31,500,000.00	31,500,000.00	5,175,000.00	29,775,000.00	94.5%	1,725,000.00
031805100100	High Court of Justice	1,270,000,000.00	1,270,000,000.00	207,000,000.00	697,500,000.00	54.9%	572,500,000.00
031805300100	Sharia Court of Appeal	416,096,787.00	416,096,787.00	83,219,357.45	239,255,652.59	57.5%	176,841,134.41
031805400100	Sharia Commission	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
03260000000	Ministry of Justice	136,251,250.00	136,251,250.00	6,412,500.00	108,728,000.00	79.8%	27,523,250.00
032600100100	Ministry of Justice	136,251,250.00	136,251,250.00	6,412,500.00	108,728,000.00	79.8%	27,523,250.00

Katsina State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
05000000000	SOCIAL SECTOR	82,464,516,772.00	82,464,516,772.00	5,312,954,650.28	22,202,081,750.96	26.9%	60,262,435,021.04
05140000000	Ministry of Women Affairs	2,146,805,352.00	2,146,805,352.00	38,891,480.00	1,469,342,420.00	68.4%	677,462,932.00
051400100100	Ministry of Women Affairs	1,644,700,000.00	1,644,700,000.00	27,391,480.00	1,403,893,480.00	85.4%	240,806,520.00
051400100200	Department of Girl Child Education and Child Development	141,970,000.00	141,970,000.00	1,500,000.00	25,629,260.00	18.1%	116,340,740.00
051400200100	Department of Skills Acquisition and Vocational Training	360,135,352.00	360,135,352.00	10,000,000.00	39,819,680.00	11.1%	320,315,672.00
05170000000	Ministry of Basic and Secondary Education	14,506,451,965.00	14,506,451,965.00	1,103,655,771.87	2,037,325,751.09	14.0%	12,469,126,213.91
051700100100	Ministry of Basic and Secondary Education	10,787,533,650.00	10,787,533,650.00	1,085,707,250.00	1,929,436,585.07	17.9%	8,858,097,064.93
051701000100	Agency for Mass Education	57,516,154.00	57,516,154.00	-	-	0.0%	57,516,154.00
051705300100	Science and Technical Education Board	578,313,970.00	578,313,970.00	16,883,521.87	94,702,873.18	16.4%	483,611,096.82
051700300100	State Universal Basic Education Board (SUBEB)	3,039,201,436.00	3,039,201,436.00	-	12,121,292.84	0.4%	3,027,080,143.16
051700800100	Katsina State Library Board	43,886,755.00	43,886,755.00	1,065,000.00	1,065,000.00	2.4%	42,821,755.00
05180000000	Ministry of Higher, Technical and Vocational Education	4,539,961,855.00	4,539,961,855.00	295,227,671.00	999,794,305.66	22.0%	3,540,167,549.34
051800100100	Ministry of Higher, Technical and Vocational Education	2,327,289,971.00	2,327,289,971.00	81,615,525.00	358,593,141.66	15.4%	1,968,696,829.34
051801900100	Isa Kaita College of Education, Dutsin-Ma	221,315,168.00	221,315,168.00	6,969,896.00	13,939,792.00	6.3%	207,375,376.00
051802000100	Hassan Usman Katsina Polytechnic	190,000,000.00	190,000,000.00	-	50,437,624.00	26.5%	139,562,376.00
051802100100	Umaru Musa Yar'adua University, Katsina	657,049,376.00	657,049,376.00	85,992,000.00	217,404,940.00	33.1%	439,644,436.00
051802100200	Katsina State Scholarship Board	650,000,000.00	650,000,000.00	91,720,950.00	326,736,358.00	50.3%	323,263,642.00
051802100300	Dr Yusufu Bala Usman College, Daura	80,881,417.00	80,881,417.00	17,670,000.00	17,670,000.00	21.8%	63,211,417.00
051802100400	Katsina State Institute of Technology and Management (KTSITM)	413,425,923.00	413,425,923.00	11,259,300.00	15,012,450.00	3.6%	398,413,473.00
05640000000	Ministry for Rural and Social Development	2,833,000,000.00	2,833,000,000.00	-	-	0.0%	2,833,000,000.00
056400100100	Ministry for Rural and Social Development	2,833,000,000.00	2,833,000,000.00	-	-	0.0%	2,833,000,000.00
05210000000	Ministry of Health	24,191,255,764.00	24,191,255,764.00	1,446,758,761.99	3,694,400,788.55	15.3%	20,496,854,975.45
052100100100	Ministry of Health	15,498,715,815.00	15,498,715,815.00	1,116,661,347.00	3,240,570,692.81	20.9%	12,258,145,122.19
052100200100	Contributory Health Care Management Agency	3,562,352,279.00	3,562,352,279.00	-	-	0.0%	3,562,352,279.00
052100300100	State Primary Health Care Agency	2,699,254,668.00	2,699,254,668.00	200,000,000.00	215,085,903.75	8.0%	2,484,168,764.25
052110200100	Hospital Services Management Board (HSMB)	346,150,000.00	346,150,000.00	80,015,140.00	95,645,140.00	27.6%	250,504,860.00
052110400100	College of Nursing and Midwifery	257,390,000.00	257,390,000.00	-	4,194,452.00	1.6%	253,195,548.00
052110600100	College of Health Sciences	306,000,000.00	306,000,000.00	25,217,274.99	61,039,599.99	19.9%	244,960,400.01
052111300100	Department of Drugs, Narcotics and Human Trafficking	70,000,000.00	70,000,000.00	6,300,000.00	59,300,000.00	84.7%	10,700,000.00
052111300200	Drugs and Medical Supply Agency	440,829,876.00	440,829,876.00	-	-	0.0%	440,829,876.00
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	1,010,563,126.00	1,010,563,126.00	18,565,000.00	18,565,000.00	1.8%	991,998,126.00
05350000000	Ministry of Environment	31,748,186,500.00	31,748,186,500.00	2,359,497,985.92	12,032,189,013.74	37.9%	19,715,997,486.26
053500100100	Ministry of Environment	30,980,000,000.00	30,980,000,000.00	2,224,472,985.92	11,763,122,013.74	38.0%	19,216,877,986.26
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	768,186,500.00	768,186,500.00	135,025,000.00	269,067,000.00	35.0%	499,119,500.00
05510000000	Ministry for Local Government and Chieftaincy Affairs	166,213,600.00	166,213,600.00	4,470,000.00	28,804,500.00	17.3%	137,409,100.00
055100100100	Ministry for Local Government and Chieftaincy Affairs	27,213,600.00	27,213,600.00	-	22,210,500.00	81.6%	5,003,100.00
055100300100	Department of Community Development	139,000,000.00	139,000,000.00	4,470,000.00	6,594,000.00	4.7%	132,406,000.00
05390000000	Ministry of Youth and Sports Development	2,332,641,736.00	2,332,641,736.00	64,452,979.50	1,940,224,971.92	83.2%	392,416,764.08
053900100100	Ministry of Youth and Sports Development	695,641,736.00	695,641,736.00	61,232,979.50	438,938,971.92	63.1%	256,702,764.08
053900200100	Department of Youth Development	1,120,000,000.00	1,120,000,000.00	3,220,000.00	1,032,241,000.00	92.2%	87,759,000.00
053900300100	Katsina State Sports Council	67,000,000.00	67,000,000.00	-	22,161,000.00	33.1%	44,839,000.00
053900400100	State Emergency Management Agency (SEMA)	450,000,000.00	450,000,000.00	-	446,884,000.00	99.3%	3,116,000.00

Table 8: Other Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2023 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	34,279,073,288.00	34,279,073,288.00	2,405,932,139.72	19,019,116,185.20	55.5%	15,259,957,102.80
01000000000	ADMINISTRATIVE SECTOR	2,269,815,755.00	2,269,815,755.00	545,824,635.99	667,561,396.97	29.4%	1,602,254,358.03
01110000000	Government House	882,000.00	882,000.00	-	367,500.00	41.7%	514,500.00
011100700100	Department of Empowerment and Special Intervention	882,000.00	882,000.00	-	367,500.00	41.7%	514,500.00
01120000000	Katsina State House of Assembly	328,488,230.00	328,488,230.00	32,499,999.99	97,499,999.97	29.7%	230,988,230.03
011200300100	Katsina State House of Assembly	328,488,230.00	328,488,230.00	32,499,999.99	97,499,999.97	29.7%	230,988,230.03
01230000000	Ministry of Information and Culture	107,686,525.00	107,686,525.00	-	-	0.0%	107,686,525.00
012300300100	Katsina State Television Authority (KTTV)	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
012300400100	Katsina State Radio	74,300,000.00	74,300,000.00	-	-	0.0%	74,300,000.00
012301500100	History and Culture Bureau	7,386,525.00	7,386,525.00	-	-	0.0%	7,386,525.00
01250000000	Governor's Office (Head of Civil Service of the State (HOCCS))	600,000.00	600,000.00	250,000.00	500,000.00	83.3%	100,000.00
012500500100	Department of Establishment, Pension and Training	600,000.00	600,000.00	250,000.00	500,000.00	83.3%	100,000.00
01610000000	Secretary to the Government of the State (SGS)	4,284,000.00	4,284,000.00	1,074,636.00	2,865,897.00	66.9%	1,418,103.00
016100100100	Secretary to the Government of the State (SGS)	4,284,000.00	4,284,000.00	1,074,636.00	2,865,897.00	66.9%	1,418,103.00
01630000000	Ministry of Religious Affairs	1,827,875,000.00	1,827,875,000.00	512,000,000.00	566,328,000.00	31.0%	1,261,547,000.00
016300200100	Islamic Education Bureau	2,800,000.00	2,800,000.00	-	75,000.00	2.7%	2,725,000.00
016300300100	Pilgrims Welfare Board	1,825,075,000.00	1,825,075,000.00	512,000,000.00	566,253,000.00	31.0%	1,258,822,000.00
02000000000	ECONOMIC SECTOR	28,128,809,518.00	28,128,809,518.00	1,804,920,303.73	18,056,982,700.08	64.2%	10,071,826,817.92
02200000000	Ministry of Finance	24,394,230,984.00	24,394,230,984.00	1,016,006,077.90	16,253,599,368.08	66.6%	8,140,631,615.92
022000700100	Office of the Accountant-General	22,724,114,984.00	22,724,114,984.00	748,291,322.40	15,558,975,864.06	68.5%	7,165,139,119.94
022000800100	Katsina State Board of Internal Revenue (KTBR)	1,670,116,000.00	1,670,116,000.00	267,714,755.50	694,623,504.02	41.6%	975,492,495.98
02380000000	Ministry of Budget and Economic Planning	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
023800100100	Ministry of Budget and Economic Planning	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
02600000000	Ministry of Lands and Physical Planning	100,000,000.00	100,000,000.00	-	2,936,900.00	2.9%	97,063,100.00
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	100,000,000.00	100,000,000.00	-	2,936,900.00	2.9%	97,063,100.00
02270000000	Department of Labour and Productivity	5,000,000.00	5,000,000.00	-	3,000,000.00	60.0%	2,000,000.00
022700100100	Department of Labour and Productivity	5,000,000.00	5,000,000.00	-	3,000,000.00	60.0%	2,000,000.00
02340000000	Ministry of Works, Housing and Transport	3,185,926,092.00	3,185,926,092.00	788,914,225.83	1,774,094,386.00	55.7%	1,411,831,706.00
023400100100	Ministry of Works, Housing and Transport	4,000,000.00	4,000,000.00	333,333.00	2,333,331.00	58.3%	1,666,669.00
023400100200	Katsina State Transport Authority (KTSTA)	2,643,526,092.00	2,643,526,092.00	788,580,892.83	1,769,304,624.00	66.9%	874,221,468.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	17,000,000.00	17,000,000.00	-	2,456,431.00	14.4%	14,543,569.00
023400500100	Katsina State Housing Authority	21,400,000.00	21,400,000.00	-	-	0.0%	21,400,000.00
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
02520000000	Ministry of Water Resources	428,652,442.00	428,652,442.00	-	23,352,046.00	5.4%	405,300,396.00
025200100200	Katsina State Water Board	428,652,442.00	428,652,442.00	-	23,352,046.00	5.4%	405,300,396.00
03000000000	LAW & JUSTICE SECTOR	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00
03260000000	Ministry of Justice	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00
032600100100	Ministry of Justice	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00

Katsina State Government Budget Performance Report 2023 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
050000000000	SOCIAL SECTOR	3,877,158,015.00	3,877,158,015.00	55,029,700.00	293,784,588.15	7.6%	3,583,373,426.85
051400000000	Ministry of Women Affairs	6,615,000.00	6,615,000.00	551,250.00	3,307,500.00	50.0%	3,307,500.00
051400200100	Department of Skills Acquisition and Vocational Training	6,615,000.00	6,615,000.00	551,250.00	3,307,500.00	50.0%	3,307,500.00
051700000000	Ministry of Basic and Secondary Education	395,685,215.00	395,685,215.00	43,510,450.00	129,154,114.00	32.6%	266,531,101.00
051700100100	Ministry of Basic and Secondary Education	219,085,215.00	219,085,215.00	43,510,450.00	96,927,064.00	44.2%	122,158,151.00
051705300100	Science and Technical Education Board	175,600,000.00	175,600,000.00	-	32,227,050.00	18.4%	143,372,950.00
051705400100	Katsina State Teachers Service Board (TSB)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
051800000000	Ministry of Higher, Technical and Vocational Education	1,352,768,519.00	1,352,768,519.00	-	147,991,974.15	10.9%	1,204,776,544.85
051801900100	Isa Kaita College of Education, Dutsin-Ma	146,780,000.00	146,780,000.00	-	-	0.0%	146,780,000.00
051802000100	Hassan Usman Katsina Polytechnic	292,205,000.00	292,205,000.00	-	6,161,105.00	2.1%	286,043,895.00
051802100100	Umaru Musa Yar'adua University, Katsina	745,745,000.00	745,745,000.00	-	141,730,869.15	19.0%	604,014,130.85
051802100200	Katsina State Scholarship Board	15,695,000.00	15,695,000.00	-	-	0.0%	15,695,000.00
051802100300	Dr Yusufu Bala Usman College, Daura	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
051802100400	Katsina State Institute of Technology and Management (KTSITM)	55,843,519.00	55,843,519.00	-	100,000.00	0.2%	55,743,519.00
052100000000	Ministry of Health	415,708,281.00	415,708,281.00	10,968,000.00	10,968,000.00	2.6%	404,740,281.00
052100200100	Contributory Health Care Management Agency	57,591,781.00	57,591,781.00	-	-	0.0%	57,591,781.00
052100300100	State Primary Health Care Agency	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
052110200100	Hospital Services Management Board (HSMB)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
052110400100	College of Nursing and Midwifery	52,530,000.00	52,530,000.00	-	-	0.0%	52,530,000.00
052110600100	College of Health Sciences	68,246,500.00	68,246,500.00	-	-	0.0%	68,246,500.00
052111300200	Drugs and Medical Supply Agency	54,196,000.00	54,196,000.00	-	-	0.0%	54,196,000.00
052111600200	Katsina State Agency for the Control of AIDS (KATSACA)	23,144,000.00	23,144,000.00	10,968,000.00	10,968,000.00	47.4%	12,176,000.00
053500000000	Ministry of Environment	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
055100000000	Ministry for Local Government and Chieftaincy Affairs	1,671,196,000.00	1,671,196,000.00	-	360,000.00	0.0%	1,670,836,000.00
055100100100	Ministry for Local Government and Chieftaincy Affairs	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
055100300100	Department of Community Development	1,080,000.00	1,080,000.00	-	360,000.00	33.3%	720,000.00
053900000000	Ministry of Youth and Sports Development	6,285,000.00	6,285,000.00	-	-	0.0%	6,285,000.00
053900100100	Ministry of Youth and Sports Development	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
053900200100	Department of Youth Development	1,785,000.00	1,785,000.00	-	-	0.0%	1,785,000.00
053900300100	Katsina State Sports Council	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	289,633,257,963.00	300,633,257,963.00	32,498,606,586.77	145,732,582,624.72	48.5%	154,900,675,338.28
2	EXPENDITURES	105,708,412,562.88	111,873,412,562.88	18,594,399,416.88	81,089,632,461.24	72.5%	30,783,780,101.64
21	PERSONNEL COST	48,419,148,318.88	48,601,548,318.88	7,721,961,717.93	41,041,673,509.44	84.4%	7,559,874,809.44
2101	SALARY	30,923,436,619.72	30,923,436,619.72	7,216,745,653.53	29,220,348,570.94	94.5%	1,703,088,048.78
210101	SALARIES AND WAGES	30,923,436,619.72	30,923,436,619.72	7,216,745,653.53	29,220,348,570.94	94.5%	1,703,088,048.78
21010101	SALARY	27,625,980,342.86	27,625,980,342.86	6,306,148,983.70	27,230,110,132.46	98.6%	395,870,210.40
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,028,034,057.64	2,028,034,057.64	227,435,504.80	779,505,589.96	38.4%	1,248,528,467.68
21010104	WAGES OF ADHOC STAFF	267,798,896.60	267,798,896.60	97,118,567.41	244,365,561.56	91.2%	23,433,335.04
21010106	SALARY FOR NEW RECRUITMENT	216,535,322.62	216,535,322.62	216,535,322.62	216,535,322.62	100.0%	-
21010107	WAGES OF LOCUM DOCTORS	40,608,000.00	40,608,000.00	8,208,000.00	40,608,000.00	100.0%	-
21010108	WAGES OF S-POWER TEACHERS	564,000,000.00	564,000,000.00	318,875,000.00	564,000,000.00	100.0%	-
21010109	WAGES OF KATSINA UNITED	180,480,000.00	180,480,000.00	42,424,275.00	145,223,964.34	80.5%	35,256,035.66
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,378,111,699.16	4,560,511,699.16	500,106,417.19	3,070,712,221.62	67.3%	1,489,799,477.54
210201	ALLOWANCES	3,961,798,129.16	4,144,198,129.16	382,645,629.16	2,745,094,651.59	66.2%	1,399,103,477.57
21020104	FURNITURE ALLOWANCE	178,373,600.00	178,373,600.00	-	178,373,600.00	100.0%	-
21020108	SEVERANCE ALLOWANCE	195,048,045.00	195,048,045.00	-	187,400,799.58	96.1%	7,647,245.42
21020109	OTHER ALLOWANCES	12,408,000.00	12,408,000.00	3,120,000.00	11,940,000.00	96.2%	468,000.00
21020110	SECURITY ALLOWANCES	1,540,466,848.80	1,722,866,848.80	7,412,116.37	567,351,872.37	32.9%	1,155,514,976.43
21020111	FRIDAY IMAMS ALLOWANCES	19,333,920.00	19,333,920.00	5,142,000.00	11,998,000.00	62.1%	7,335,920.00
21020112	EARNED ACADEMIC ALLOWANCES	1,070,701,795.22	1,070,701,795.22	70,825,207.57	1,070,701,795.22	100.0%	-
21020113	FACILITATORS/INSTRUCTORS/TRAINERS ALLOWANCES	104,960,400.00	104,960,400.00	18,500,000.00	91,020,000.00	86.7%	13,940,400.00
21020114	STUDENTS ALLOWANCES	272,239,040.00	272,239,040.00	137,061,380.00	258,209,259.20	94.8%	14,029,780.80
21020115	INTERNSHIP ALLOWANCES	242,765,144.14	242,765,144.14	76,779,585.22	76,779,585.22	31.6%	165,985,558.92
21020116	PART TIME ALLOWANCES	222,017,848.00	222,017,848.00	63,805,340.00	199,569,740.00	89.9%	22,448,108.00
21020118	LEGISLATIVE DUTY ALLOWANCE	90,500,000.00	90,500,000.00	-	90,500,000.00	100.0%	-
21020120	NYSC/SUPPORTING STAFF ALLOWANCES	12,983,488.00	12,983,488.00	-	1,250,000.00	9.6%	11,733,488.00
210202	SOCIAL CONTRIBUTIONS	416,313,570.00	416,313,570.00	117,460,788.03	325,617,570.03	78.2%	90,695,999.97
21020207	2.5% CRF CONTRIBUTION TO LGAs PENSION	416,313,570.00	416,313,570.00	117,460,788.03	325,617,570.03	78.2%	90,695,999.97
2103	SOCIAL BENEFITS	13,117,600,000.00	13,117,600,000.00	5,109,647.21	8,750,612,716.88	66.7%	4,366,987,283.12
210301	SOCIAL BENEFITS	13,117,600,000.00	13,117,600,000.00	5,109,647.21	8,750,612,716.88	66.7%	4,366,987,283.12
21030101	GRATUITY	6,500,000,000.00	6,500,000,000.00	-	4,204,013,399.59	64.7%	2,295,986,600.41
21030102	PENSION	6,580,000,000.00	6,580,000,000.00	5,109,647.21	4,536,599,317.29	68.9%	2,043,400,682.71
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	37,600,000.00	37,600,000.00	-	10,000,000.00	26.6%	27,600,000.00
22	OTHER RECURRENT COSTS	57,289,264,244.00	63,271,864,244.00	10,872,437,698.95	40,047,958,951.80	63.3%	23,223,905,292.20
2202	OVERHEAD COST	23,010,190,956.00	28,992,790,956.00	8,466,505,559.23	21,028,842,766.60	72.5%	7,963,948,189.40
220201	TRAVEL & TRANSPORT - GENERAL	2,427,766,688.00	3,970,166,688.00	924,444,251.29	2,249,948,529.08	56.7%	1,720,218,158.92
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	83,103,711.00	83,103,711.00	16,847,196.34	37,335,665.70	44.9%	45,768,045.30
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	276,301,878.00	278,701,878.00	41,455,366.95	164,336,617.14	59.0%	114,365,260.86
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	344,500,000.00	344,500,000.00	-	332,534,060.24	96.5%	11,965,939.76
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	399,398,047.00	1,409,398,047.00	384,494,900.00	746,834,830.00	53.0%	662,563,217.00
22020105	LOCAL TRAVEL & TRANSPORT: H.E.	905,590,052.00	905,590,052.00	228,562,020.00	572,941,005.00	63.3%	332,649,047.00
22020106	INTERNATIONAL TRAVEL & TRANSPORT: H.E.	158,373,000.00	688,373,000.00	251,486,768.00	385,466,351.00	56.0%	302,906,649.00
22020107	STUDENT EXCHANGE TRAVELLING EXPENSES	10,500,000.00	10,500,000.00	1,598,000.00	10,500,000.00	100.0%	-
22020108	HOTEL ACCOMMODATION	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
220202	UTILITIES - GENERAL	908,204,814.00	930,204,814.00	192,297,608.61	760,400,552.18	81.7%	169,804,261.82
22020201	ELECTRICITY CHARGES	854,812,202.00	874,812,202.00	188,626,395.59	741,341,903.28	84.7%	133,470,298.72
22020202	TELEPHONE CHARGES	3,026,180.00	4,376,180.00	672,296.99	2,147,062.97	49.1%	2,229,117.03
22020203	INTERNET ACCESS CHARGES	13,692,690.00	14,342,690.00	2,709,416.03	9,200,085.93	64.1%	5,142,604.07
22020204	TV SUBSCRIPTION CHARGES	540,000.00	540,000.00	135,000.00	405,000.00	75.0%	135,000.00
22020205	WATER RATES	7,306,742.00	7,306,742.00	-	-	0.0%	7,306,742.00
22020206	SEWAGE CHARGES	54,000.00	54,000.00	4,500.00	36,000.00	66.7%	18,000.00
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	1,773,000.00	1,773,000.00	150,000.00	520,500.00	29.4%	1,252,500.00
22020211	STATE SECRETARIAT UTILITIES	27,000,000.00	27,000,000.00	-	6,750,000.00	25.0%	20,250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,616,415,434.00	1,746,715,434.00	463,508,325.61	1,130,385,901.88	64.7%	616,329,532.12
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	131,142,626.00	131,142,626.00	17,956,422.65	71,498,642.23	54.5%	59,643,983.77
22020302	BOOKS	16,779,912.00	16,779,912.00	312,153.00	767,355.00	4.6%	16,012,557.00
22020303	NEWSPAPERS	356,124.00	356,124.00	-	41,310.00	11.6%	314,814.00
22020304	MAGAZINES & PERIODICALS	7,633,576.00	7,633,576.00	817,194.99	4,054,285.97	53.1%	3,579,290.03
22020305	PRINTING OF NON-SECURITY DOCUMENTS	59,990,716.00	59,990,716.00	17,013,225.67	43,030,802.64	71.7%	16,959,913.36
22020306	PRINTING OF SECURITY DOCUMENTS	13,485,100.00	13,485,100.00	624,999.99	2,117,549.31	15.7%	11,367,550.69
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,060,180.00	50,060,180.00	11,182,393.00	35,338,673.01	70.6%	14,721,506.99
22020308	FIELD & CAMPING MATERIALS SUPPLIES	440,988.00	440,988.00	36,749.00	220,494.00	50.0%	220,494.00
22020309	UNIFORMS/ROBES & OTHER CLOTHING	158,411,445.00	158,411,445.00	9,613,778.31	98,638,873.31	62.3%	59,772,571.69
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	16,247,579.00	16,247,579.00	2,215,733.00	8,891,088.74	54.7%	7,356,490.26
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,140,267,188.00	1,270,567,188.00	403,385,676.00	864,660,161.00	68.1%	405,907,027.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	5,000,000.00	5,000,000.00	350,000.00	350,000.00	7.0%	4,650,000.00
22020318	DEMONSTRATION MATERIALS/CONSUMABLES	12,600,000.00	12,600,000.00	-	776,666.67	6.2%	11,823,333.33
220204	MAINTENANCE SERVICES - GENERAL	1,768,430,536.20	1,894,130,536.20	318,364,417.97	1,289,339,296.22	68.1%	604,791,239.98
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	408,716,524.00	482,216,524.00	61,704,180.26	307,116,786.37	63.7%	175,099,737.63
22020402	MAINTENANCE OF OFFICE FURNITURE	20,958,184.00	20,958,184.00	4,775,490.00	17,666,658.00	84.3%	3,291,526.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	134,871,254.00	135,971,254.00	29,642,439.84	88,951,134.31	65.4%	47,020,119.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	95,366,153.00	95,366,153.00	16,073,152.67	60,088,442.51	63.0%	35,277,710.49
22020405	MAINTENANCE OF PLANTS/GENERATORS	16,509,888.00	16,509,888.00	2,932,362.00	11,916,032.00	72.2%	4,593,856.00
22020406	OTHER MAINTENANCE SERVICES	118,409,784.20	168,559,784.20	20,982,157.69	76,527,996.43	45.4%	92,031,787.77
22020410	MAINTENANCE OF STREET LIGHTINGS	180,000,000.00	180,000,000.00	-	131,661,666.01	73.1%	48,338,333.99
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	21,723,000.00	22,673,000.00	3,956,250.00	16,558,150.00	73.0%	6,114,850.00
22020414	MAINTENANCE OF BOREHOLE	1,543,500.00	1,543,500.00	128,625.00	771,750.00	50.0%	771,750.00
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS	4,410,000.00	4,410,000.00	367,500.00	1,506,750.00	34.2%	2,903,250.00
22020416	MAINTENANCE OF ZONAL/UNITS/OTHER OFFICES	19,689,776.00	19,689,776.00	2,224,145.33	10,725,315.67	54.5%	8,964,460.33
22020417	MAINTENANCE OF ELECTRICITY/SOLAR SYSTEM	8,999,988.00	8,999,988.00	749,999.00	4,499,994.00	50.0%	4,499,994.00
22020418	MAINTENANCE OF LIVESTOCK/FARMS	5,000,000.00	5,000,000.00	-	1,572,594.01	31.5%	3,427,405.99
22020419	MAINTENANCE OF GRAZING ROUTES/RESERVES/PASTURE	5,367,000.00	5,367,000.00	89,250.00	679,198.00	12.7%	4,687,802.00
22020421	MAINTENANCE OF WATER SCHEMES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22020422	RUNNING COSTS FOR COS, PPS, SSA, & SA	109,075,000.00	109,075,000.00	19,120,000.00	61,750,000.00	56.6%	47,325,000.00
22020423	JANITORIAL SERVICES	518,000,000.00	518,000,000.00	145,448,174.19	452,088,019.94	87.3%	65,911,980.06
22020424	MAINTENANCE OF MEDICAL/LAB EQUIPMENT	3,000,000.00	3,000,000.00	250,000.00	1,000,000.00	33.3%	2,000,000.00
22020425	UPKEEP OF PFMU, MAIN ACCOUNT, DMO & FISCAL RESPONSIBILITY OFFICES	5,572,800.00	5,572,800.00	1,393,200.00	4,178,800.00	75.0%	1,394,000.00
22020427	UPKEEP/RUNNING COST OF MUHAMMADU DIKKO STADIUM	7,919,988.00	7,919,988.00	659,999.00	3,299,995.00	41.7%	4,619,993.00
22020428	UPKEEP/RUNNING COSTS OF IDP	23,155,701.00	23,155,701.00	-	-	0.0%	23,155,701.00
22020429	UPKEEP/RUNNING COSTS OF FAMILY SUPPORT PROGRAM	5,079,588.00	5,079,588.00	423,299.00	2,116,495.00	41.7%	2,963,093.00
22020430	MULTI-PURPOSE/TRAINING CENTRES OPERATIONAL COSTS	14,995,408.00	14,995,408.00	3,436,943.99	10,568,768.97	70.5%	4,426,639.03
22020431	STUDENTS CAMPING/EXTENSION EXPENSES	12,000,000.00	12,000,000.00	-	3,793,000.00	31.6%	8,207,000.00
22020433	MAINTENANCE & RUNNING COST OF STATE FIRE SERVICE	25,000,000.00	25,000,000.00	3,960,000.00	20,160,000.00	80.6%	4,840,000.00
22020434	RENT TRIBUNAL RUNNING COSTS	567,000.00	567,000.00	47,250.00	141,750.00	25.0%	425,250.00
220205	TRAINING - GENERAL	841,616,929.00	841,916,929.00	174,531,786.01	489,484,976.81	58.1%	352,431,952.19
22020501	LOCAL TRAINING	459,025,798.00	459,325,798.00	75,306,048.01	282,324,840.01	61.5%	177,000,957.99
22020502	INTERNATIONAL TRAINING	210,140,000.00	210,140,000.00	22,081,300.00	65,929,032.80	31.4%	144,210,967.20
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	171,683,875.00	171,683,875.00	77,144,438.00	141,231,104.00	82.3%	30,452,771.00
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	767,256.00	767,256.00	-	-	0.0%	767,256.00
220206	OTHER SERVICES - GENERAL	4,611,802,154.00	4,693,402,154.00	1,042,561,045.13	3,612,967,351.82	77.0%	1,080,434,802.18
22020601	SECURITY SERVICES	471,438,036.00	553,038,036.00	26,773,800.98	334,525,735.64	60.5%	218,512,300.36
22020603	RESIDENTIAL RENT	59,692,132.00	59,692,132.00	1,250,000.01	27,955,139.04	46.8%	31,736,992.96
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,078,758,970.00	4,078,758,970.00	1,014,377,826.14	3,249,529,969.14	79.7%	829,229,000.86
22020605	CLEANING & FUMIGATION SERVICES	1,913,016.00	1,913,016.00	159,418.00	956,508.00	50.0%	956,508.00

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,833,953,571.00	1,834,528,571.00	112,566,469.28	1,305,616,232.37	71.2%	528,912,338.63
22020701	FINANCIAL CONSULTING	6,710,000.00	6,710,000.00	1,642,500.01	3,915,408.69	58.4%	2,794,591.31
22020702	INFORMATION TECHNOLOGY CONSULTING	2,092,956.00	2,317,956.00	412,500.00	1,073,239.00	46.3%	1,244,717.00
22020703	LEGAL SERVICES	1,059,200,000.00	1,059,200,000.00	31,600,000.00	798,928,000.00	75.4%	260,272,000.00
22020707	AGRICULTURAL CONSULTING	848,484.00	1,198,484.00	53,207.00	389,242.00	32.5%	809,242.00
22020708	MEDICAL CONSULTING	15,000,000.00	15,000,000.00	100,000.00	100,000.00	0.7%	14,900,000.00
22020709	AUDITING OF ACCOUNTS	55,000,000.00	55,000,000.00	-	39,469,250.00	71.8%	15,530,750.00
22020711	MEDIA RELATION SERVICES	642,172,274.00	642,172,274.00	75,374,089.50	443,874,387.23	69.1%	198,297,886.77
22020712	OTHER CONSULTING SERVICES	13,760,770.00	13,760,770.00	1,590,467.01	5,403,006.69	39.3%	8,357,763.31
22020713	GUIDANCE AND COUNSELING SERVICES	14,617,207.00	14,617,207.00	1,748,706.76	2,103,706.76	14.4%	12,513,500.24
22020714	STATE WITNESS & PREROGATIVE OF MERCY	17,500,000.00	17,500,000.00	-	10,000,000.00	57.1%	7,500,000.00
22020716	BUSINESS DEVELOPMENT SERVICES	6,511,892.00	6,511,892.00	-	-	0.0%	6,511,892.00
22020717	EXTERNAL AUDIT SERVICES	539,988.00	539,988.00	44,999.00	359,992.00	66.7%	179,996.00
220208	FUEL & LUBRICANTS - GENERAL	2,425,119,076.00	2,426,294,076.00	785,244,057.07	1,900,709,114.43	78.3%	525,584,961.57
22020801	MOTOR VEHICLE FUEL COST	751,941,130.00	751,941,130.00	208,998,463.08	543,607,724.80	72.3%	208,333,405.20
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,609,200.00	1,609,200.00	178,200.00	804,600.00	50.0%	804,600.00
22020803	PLANT / GENERATOR FUEL COST	1,671,568,746.00	1,672,743,746.00	576,067,393.99	1,356,296,789.63	81.1%	316,446,956.37
220209	FINANCIAL CHARGES - GENERAL	20,343,871.00	20,343,871.00	114,620.00	229,240.00	1.1%	20,114,631.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	343,871.00	343,871.00	114,620.00	229,240.00	66.7%	114,631.00
22020902	INSURANCE PREMIUM	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,556,537,882.80	10,635,087,882.80	4,452,872,978.26	8,289,761,571.80	77.9%	2,345,326,311.00
22021001	REFRESHMENT & MEALS	400,220,567.00	501,670,567.00	123,813,002.99	347,947,337.22	69.4%	153,723,229.78
22021002	HONORARIUM & SITTING ALLOWANCE	240,719,155.20	241,119,155.20	35,732,000.00	112,970,505.00	46.9%	128,148,650.20
22021003	PUBLICITY & ADVERTISEMENTS	636,562,417.60	636,962,417.60	91,393,819.13	444,852,455.16	69.8%	192,109,962.44
22021004	MEDICAL EXPENSES-LOCAL	192,367,976.00	192,367,976.00	83,332.98	169,083,332.98	87.9%	23,284,643.02
22021006	POSTAGES & COURIER SERVICES	14,732,584.00	14,732,584.00	3,741,290.01	6,338,198.69	43.0%	8,394,385.31
22021007	WELFARE PACKAGES	124,577,008.00	124,577,008.00	72,073,917.68	81,175,291.34	65.2%	43,401,716.66
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	61,155,602.00	61,155,602.00	10,735,083.48	30,184,712.65	49.4%	30,970,889.35
22021009	SPORTING ACTIVITIES	66,292,464.00	66,292,464.00	904,673.00	2,908,409.00	4.4%	63,384,055.00
22021010	DIRECT TEACHING & LABORATORY COST	7,470,000.00	7,470,000.00	622,500.00	3,712,500.00	49.7%	3,757,500.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	75,000,000.00	75,000,000.00	15,092,000.00	54,153,340.96	72.2%	20,846,659.04
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	160,000,000.00	160,000,000.00	100,000,000.00	140,000,000.00	87.5%	20,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	36,420,000.00	36,420,000.00	4,023,880.00	4,978,290.00	13.7%	31,441,710.00
22021042	RECURRENT ADJUSTMENT	1,500,000,000.00	5,025,650,000.00	3,234,457,846.43	4,565,522,638.11	90.8%	460,127,361.89
22021050	MEDICAL EXPENSES-INTERNATIONAL	100,000,000.00	100,000,000.00	-	14,164,500.00	14.2%	85,835,500.00
22021052	SPECIAL DAYS/CELEBRATIONS	251,093,610.00	251,093,610.00	7,278,750.00	228,777,500.00	91.1%	22,316,110.00
22021055	COMPETITIONS-GENERAL	27,440,334.00	27,440,334.00	3,636,703.67	4,706,259.00	17.2%	22,734,075.00
22021056	SCHOOLS EXAMINATION	4,939,227.00	4,939,227.00	979,741.16	3,893,932.32	78.8%	1,045,294.68
22021058	PUBLIC HEARING/CONFLICT/DISPUTE MANAGEMENT	60,000,000.00	60,000,000.00	15,000,000.00	35,000,000.00	58.3%	25,000,000.00
22021060	MONITORING AND EVALUATION	242,752,560.00	242,752,560.00	11,115,818.99	210,582,199.64	86.7%	32,170,360.36
22021061	VALEDICTORY/GRADUATION /INDUCTION/SEND FORTH CEREMONIES	8,259,976.00	8,259,976.00	2,104,998.00	2,704,987.00	32.7%	5,554,989.00
22021062	SUMMITS/TRADE FAIR	11,550,000.00	11,550,000.00	-	-	0.0%	11,550,000.00
22021065	QUALITY ASSURANCE SERVICES	75,833,879.00	75,833,879.00	14,218,780.58	30,869,162.22	40.7%	44,964,716.78
22021066	INTERPRETOR ALLOWANCE	1,800,000.00	1,800,000.00	450,000.00	1,350,000.00	75.0%	450,000.00
22021067	SPONSOR OF DA'AWA/TAFSIR PROGRAMME	16,500,000.00	16,500,000.00	-	16,400,000.00	99.4%	100,000.00
22021068	JOINT TASK FORCE OPERATION	25,000,000.00	25,000,000.00	5,000,000.00	5,000,000.00	20.0%	20,000,000.00
22021069	INTELLIGENCE SOURCING	15,000,000.00	15,000,000.00	12,393,800.00	12,393,800.00	82.6%	2,606,200.00
22021070	ORPHANAGE RUNNING COSTS	3,150,000.00	3,150,000.00	262,500.00	1,837,500.00	58.3%	1,312,500.00
22021071	YOUTH VANGUARD STIPEND	610,000,000.00	610,000,000.00	-	202,400,000.00	33.2%	407,600,000.00
22021072	COMMITTEE EXPENSES	817,540,000.00	1,167,540,000.00	421,800,564.49	851,712,329.47	72.9%	315,827,670.53
22021073	REPATRIATION EXPENSES	840,000.00	840,000.00	433,970.00	713,970.00	85.0%	126,030.00
22021074	PLAYERS TRAINING AND DEVIANT ALLOWANCE	8,000,000.00	8,000,000.00	1,500,000.00	1,500,000.00	18.8%	6,500,000.00
22021075	MAINTENANCE OF STATE FOOTBALL TEAM	300,000,000.00	400,000,000.00	197,889,883.00	400,000,000.00	100.0%	-
22021076	UPKEEPING OF SOCIAL DEVELOPMENT TRAINING CENTERS	810,390.00	810,390.00	-	-	0.0%	810,390.00
22021077	REMAND/REHAB/REFORMATORY CENTRES RUNNING COSTS	65,119,992.00	65,119,992.00	25,980,477.00	43,954,954.99	67.5%	21,165,037.01
22021078	CHILDREN/DESTITUTE HOME	10,000,000.00	10,000,000.00	5,249,997.00	7,583,329.00	75.8%	2,416,671.00
22021080	MULTI-PURPOSE/TRAINING CENTRES OPERATIONAL COSTS	14,011,689.00	14,011,689.00	844,487.00	5,066,922.00	36.2%	8,944,767.00
22021081	ACCREDITATION/ REACCREDITATION	29,694,317.00	29,694,317.00	-	-	0.0%	29,694,317.00
22021082	EMERGENCY OUTBREAK CONTROL	5,670,000.00	5,670,000.00	472,500.00	2,362,500.00	41.7%	3,307,500.00
22021089	COMMUNITY OUTREACH/POLITICAL ACTIVITIES	170,000,000.00	170,000,000.00	1,200,000.00	165,694,000.00	97.5%	4,306,000.00
22021090	CONTACT ON DIASPORA AFFAIRS/MATTERS	45,000,000.00	45,000,000.00	20,000,000.00	20,000,000.00	44.4%	25,000,000.00
22021091	INSPECTION & VERIFICATION	39,204,623.00	39,204,623.00	1,564,166.67	18,046,720.06	46.0%	21,157,902.95
22021092	GENERAL LABOUR EXPENSES	882,000.00	882,000.00	-	441,000.00	50.0%	441,000.00

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
22021093	CABINET EXPENSES	2,160,000.00	2,160,000.00	-	1,989,000.00	92.1%	171,000.00
22021096	SHARIA IMPLEMENTATION, ZAKKAT & WAQAF EXPENSES	1,935,000.00	1,935,000.00	161,250.00	1,128,750.00	58.3%	806,250.00
22021097	NACOFED & FAAC EXPENSES	76,832,512.00	77,482,512.00	10,661,245.00	35,661,245.00	46.0%	41,821,267.00
2203	LOANS AND ADVANCES	183,488,230.00	183,488,230.00	-	-	0.0%	183,488,230.00
220301	STAFF LOANS & ADVANCES	183,488,230.00	183,488,230.00	-	-	0.0%	183,488,230.00
22030104	MOTOR VEHICLE ADVANCES	183,488,230.00	183,488,230.00	-	-	0.0%	183,488,230.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,548,762,352.00	6,548,762,352.00	1,032,232,611.82	2,691,121,553.12	41.1%	3,857,640,798.88
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,548,762,352.00	6,548,762,352.00	1,032,232,611.82	2,691,121,553.12	41.1%	3,857,640,798.88
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	22,784,000.00	22,784,000.00	1,074,636.00	2,865,897.00	12.6%	19,918,103.00
22040109	GRANTS TO COMMUNITIES/NGOS	507,020,493.00	507,020,493.00	44,205,000.00	456,795,350.00	90.1%	50,225,143.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	8,015,000.00	8,015,000.00	551,250.00	3,307,500.00	41.3%	4,707,500.00
22040114	GRANTS TO LABOUR/INDUSTRIAL UNIONS	5,000,000.00	5,000,000.00	-	3,000,000.00	60.0%	2,000,000.00
22040117	RETAINED SELF-SUSTAINED IGR EARNINGS	5,622,372,859.00	5,622,372,859.00	788,580,892.83	1,948,119,975.15	34.6%	3,674,252,883.85
22040118	GRANT TO SPECIAL COURTS/TRIBUNALS	1,890,000.00	1,890,000.00	157,500.00	787,500.00	41.7%	1,102,500.00
22040119	GRANT TO KASSAROTA	4,000,000.00	4,000,000.00	333,333.00	2,333,331.00	58.3%	1,666,669.00
22040121	CONTRIBUTION TO NYSC	231,000,000.00	231,000,000.00	164,580,000.00	175,552,000.00	76.0%	55,448,000.00
22040122	RUNNING COST OF SDTC KTN	1,080,000.00	1,080,000.00	-	360,000.00	33.3%	720,000.00
22040123	DONATIONS/ASSISTANCE	130,000,000.00	130,000,000.00	32,499,999.99	97,499,999.97	75.0%	32,500,000.03
22040124	GRANT TO DEVELOPMENT PLANNING COMMISSION	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22040126	RUNNING COST FOR COLLEGE OF ADMIN FTA	600,000.00	600,000.00	250,000.00	500,000.00	83.3%	100,000.00
2205	SUBSIDIES GENERAL	2,284,685,215.00	2,284,685,215.00	578,010,450.00	717,907,114.00	31.4%	1,566,778,101.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,284,685,215.00	2,284,685,215.00	578,010,450.00	717,907,114.00	31.4%	1,566,778,101.00
22050105	EDUCATION SUBSIDY	38,500,000.00	38,500,000.00	4,920,000.00	4,920,000.00	12.8%	33,580,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	1,800,000,000.00	1,800,000,000.00	512,000,000.00	566,253,000.00	31.5%	1,233,747,000.00
22050110	EXAMS FEES SUBSIDY	142,750,000.00	142,750,000.00	-	-	0.0%	142,750,000.00
22050111	SECONDARY SCHOOL STUDENTS RUNNING COSTS	213,435,215.00	213,435,215.00	38,590,450.00	124,234,114.00	58.2%	89,201,101.00
22050112	PUBLIC STAND-PIPE SUBSIDY (WATER BOARD)	90,000,000.00	90,000,000.00	22,500,000.00	22,500,000.00	25.0%	67,500,000.00
2206	PUBLIC DEBT CHARGES	21,898,761,491.00	21,898,761,491.00	517,006,322.40	14,904,496,014.06	68.1%	6,994,265,476.94
220603	FOREIGN PRINCIPAL	1,623,761,491.00	1,623,761,491.00	517,006,322.40	2,077,042,619.26	127.9%	- 453,281,128.26
22060301	FOREIGN PRINCIPLE - TREASURY BILL/LONG TERM BORROWINGS	1,623,761,491.00	1,623,761,491.00	517,006,322.40	2,077,042,619.26	127.9%	- 453,281,128.26
220604	DOMESTIC PRINCIPAL	20,275,000,000.00	20,275,000,000.00	-	12,827,453,394.80	63.3%	7,447,546,605.20
22060401	DOMESTIC PRINCIPLE - TREASURY BILL/LONG TERM BORROWINGS	20,275,000,000.00	20,275,000,000.00	-	12,827,453,394.80	63.3%	7,447,546,605.20
2207	TRANSFERS-PAYMENT	3,340,232,000.00	3,340,232,000.00	267,714,755.50	694,623,504.02	20.8%	2,645,608,495.98
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,340,232,000.00	3,340,232,000.00	267,714,755.50	694,623,504.02	20.8%	2,645,608,495.98
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS (10% IGR)	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	1,670,116,000.00	1,670,116,000.00	267,714,755.50	694,623,504.02	41.6%	975,492,495.98
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	23,144,000.00	23,144,000.00	10,968,000.00	10,968,000.00	47.4%	12,176,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	23,144,000.00	23,144,000.00	10,968,000.00	10,968,000.00	47.4%	12,176,000.00
22080103	TRANSFERS-PAYMENT TO PEOPLE LIVING WITH HIV AIDS	23,144,000.00	23,144,000.00	10,968,000.00	10,968,000.00	47.4%	12,176,000.00
3	ASSETS (CAPITAL EXPENDITURE)	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
32	NON-CURRENT (FIXED) ASSETS	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	153,092,938,976.00	148,678,938,976.00	9,975,335,046.02	49,923,829,951.49	33.6%	98,755,109,024.51
320101	LAND & BUILDING - GENERAL	40,164,144,164.00	38,565,144,164.00	2,668,768,737.22	11,511,702,678.27	29.9%	27,053,441,485.73
32010101	LAND & BUILDINGS - ADMINISTRATIVE	3,087,794,499.00	2,368,794,499.00	613,628,252.67	1,571,199,893.66	66.3%	797,594,605.34
32010102	LAND & BUILDINGS - RESIDENTIAL	1,314,267,688.00	1,344,267,688.00	88,724,898.65	261,759,112.19	19.5%	1,082,508,575.81
32010104	OTHER STORAGE FACILITIES	3,121,152,376.00	2,212,152,376.00	-	1,980,000,000.00	89.5%	232,152,376.00
32010150	LAND & BUILDINGS - HOSPITALS	7,916,796,250.00	7,916,796,250.00	1,119,375,683.00	2,893,321,463.81	36.5%	5,023,474,786.19
32010151	LAND & BUILDINGS - SCHOOLS	16,312,951,326.00	16,312,951,326.00	476,850,690.86	1,386,388,722.74	8.5%	14,926,562,603.26
32010152	LAND & BUILDINGS - LIBRARIES	84,236,573.00	84,236,573.00	1,065,000.00	1,065,000.00	1.3%	83,171,573.00
32010153	LAND & BUILDINGS - SPORTING FACILITIES	480,281,806.00	479,281,806.00	61,232,979.50	144,626,959.00	30.2%	334,654,847.00
32010154	LAND & BUILDINGS - MARKETS/PARKS	2,043,637,913.00	2,043,637,913.00	1,780,000.00	382,310,478.26	18.7%	1,661,327,434.74
32010155	LAND & BUILDINGS - AGRICULTURAL FACILITIES	5,803,025,733.00	5,803,025,733.00	306,111,232.54	2,891,031,048.61	49.8%	2,911,994,684.39
320102	INFRASTRUCTURE - GENERAL	89,840,819,544.00	84,950,819,544.00	4,007,129,819.49	27,370,842,106.30	32.2%	57,579,977,437.70
32010202	ROADS & BRIDGES	26,649,835,269.00	19,749,835,269.00	1,594,186,698.43	7,228,439,360.17	36.6%	12,521,395,908.83
32010205	ZOOS, PARKS & RESERVES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	839,330,164.00	3,989,330,164.00	61,259,300.00	3,278,134,763.09	82.2%	711,195,400.91
32010207	ELECTRICITY TRANSMISSION NETWORK	3,414,935,290.00	3,414,935,290.00	-	159,208,500.00	4.7%	3,255,726,790.00
32010208	WATER DISTRIBUTION NETWORK	21,740,716,769.00	20,600,716,769.00	683,514,089.26	3,112,993,694.41	15.1%	17,487,723,074.59
32010209	SEWAGE/ DRAINAGE NETWORK	25,065,000,000.00	25,065,000,000.00	1,324,472,985.92	9,884,065,455.72	39.4%	15,180,934,544.28
32010210	DAMS	6,247,638,800.00	6,247,638,800.00	9,858,000.00	2,981,218,378.64	47.7%	3,266,420,421.36

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	126,625,000.00	126,625,000.00	995,000.00	35,770,000.00	28.2%	90,855,000.00
32010213	HERITAGE ASSETS	30,000,000.00	30,000,000.00	-	4,218,400.00	14.1%	25,781,600.00
32010214	BOREHOLES & OTHER WATER FACILITIES	3,936,153,509.00	3,936,153,509.00	158,105,000.00	158,105,000.00	4.0%	3,778,048,509.00
32010215	WASTE DISPOSAL EQUIPMENTS	533,175,200.00	533,175,200.00	135,025,000.00	269,067,000.00	50.5%	264,108,200.00
32010251	TRAFFIC /STREET LIGHTS	1,237,409,543.00	1,237,409,543.00	39,713,745.88	259,621,554.27	21.0%	977,787,988.73
320103	PLANT & MACHINERY - GENERAL	380,808,000.00	380,808,000.00	-	20,544,618.00	5.4%	360,263,382.00
32010302	INDUSTRIAL EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
32010305	POWER GENERATING SETS	330,808,000.00	330,808,000.00	-	20,544,618.00	6.2%	310,263,382.00
320104	FIXED ASSETS - GENERAL	6,009,000,000.00	8,784,000,000.00	2,028,872,309.31	7,801,438,106.53	88.8%	982,561,893.47
32010405	MOTOR VEHICLES	6,009,000,000.00	8,784,000,000.00	2,028,872,309.31	7,801,438,106.53	88.8%	982,561,893.47
320105	OFFICE EQUIPMENT - GENERAL	1,066,768,079.00	1,066,768,079.00	34,806,460.00	148,060,533.08	13.9%	918,707,545.92
32010501	COMPUTERS	180,765,550.00	180,765,550.00	-	36,605,000.00	20.2%	144,160,550.00
32010502	PRINTERS	8,800,000.00	8,800,000.00	-	-	0.0%	8,800,000.00
32010508	PROJECTORS	1,150,000.00	1,150,000.00	-	-	0.0%	1,150,000.00
32010553	NETWORKING DEVICES/PERIPHERALS	49,078,829.00	49,078,829.00	-	-	0.0%	49,078,829.00
32010555	OTHER EQUIPMENTS	826,973,700.00	826,973,700.00	34,806,460.00	111,455,533.08	13.5%	715,518,166.92
320106	FURNITURE & FITTINGS - GENERAL	733,736,077.00	733,736,077.00	5,900,000.00	245,644,958.71	33.5%	488,091,118.29
32010601	CHAIRS	166,736,077.00	166,736,077.00	-	115,171,661.00	69.1%	51,564,416.00
32010602	TABLES	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
32010603	SAFES/ FILE CABINETS/ CUPBOARDS	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
32010652	OFFICE FURNITURE	400,000,000.00	400,000,000.00	5,900,000.00	130,473,297.71	32.6%	269,526,702.29
32010654	SCHOOL FURNITURE	132,000,000.00	132,000,000.00	-	-	0.0%	132,000,000.00
320108	LEASED ASSETS-FINANCE LEASE	150,000,000.00	150,000,000.00	-	150,000,000.00	100.0%	-
32010801	LEASED ASSETS	150,000,000.00	150,000,000.00	-	150,000,000.00	100.0%	-
320109	SPECIALISED ASSETS-GENERAL	14,447,663,112.00	13,747,663,112.00	1,229,857,720.00	2,627,265,750.60	19.1%	11,120,397,361.40
32010902	POLICE/PARA-MILITARY EQUIPMENTS	300,000,000.00	300,000,000.00	100,000,000.00	100,000,000.00	33.3%	200,000,000.00
32010903	BIOLOGICAL ASSETS	4,973,800.00	4,973,800.00	-	-	0.0%	4,973,800.00
32010904	LABORATORY/MEDICAL EQUIPMENTS	9,627,166,710.00	9,627,166,710.00	284,525,804.00	688,895,999.00	7.2%	8,938,270,711.00
32010935	AGRICULTURAL EQUIPMENTS	3,136,266,316.00	2,436,266,316.00	644,440,000.00	1,329,688,419.60	54.6%	1,106,577,896.40
32010936	EDUCATIONAL MATERIALS/EQUIPMENTS	1,379,256,286.00	1,379,256,286.00	200,891,916.00	508,681,332.00	36.9%	870,574,954.00
320110	ASSETS-UNDER-CONSTRUCTION	300,000,000.00	300,000,000.00	-	48,331,200.00	16.1%	251,668,800.00
32011001	ASSETS-UNDER-CONSTRUCTION	300,000,000.00	300,000,000.00	-	48,331,200.00	16.1%	251,668,800.00
3202	INVESTMENT PROPERTY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
320201	INVESTMENT - LAND & BUILDING - GENERAL	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
32020101	LAND & BUILDINGS - ADMINISTRATIVE INVESTMENT PROPERTY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
3203	INTANGIBLE ASSETS	30,781,906,424.12	40,030,906,424.12	3,928,872,123.87	14,719,120,211.99	36.8%	25,311,786,212.13
320301	INTANGIBLE ASSETS	30,781,906,424.12	40,030,906,424.12	3,928,872,123.87	14,719,120,211.99	36.8%	25,311,786,212.13
32030101	GOODWILL (ACQUIRED)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
32030104	TRADE MARK	20,000,000.00	20,000,000.00	-	10,966,842.75	54.8%	9,033,157.25
32030105	FRANCHISE	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
32030109	RESEARCH & DEVELOPMENT	5,835,841,847.00	5,835,841,847.00	166,775,438.87	1,340,695,358.92	23.0%	4,495,146,488.08
32030110	BROADCAST RIGHTS	10,000,000.00	10,000,000.00	-	2,000,000.00	20.0%	8,000,000.00
32030151	SOFTWARE	958,450,000.00	958,450,000.00	1,661,000.00	107,562,000.00	11.2%	850,888,000.00
32030152	REGULATORY/CORPORATE OBLIGATION	8,008,310,884.40	7,628,310,884.40	11,340,000.00	882,157,963.25	11.6%	6,746,152,921.15
32030153	EMPOWERMENT/HUMAN CAPITAL DEVELOPMENT	14,320,184,511.72	22,820,184,511.72	3,119,095,685.00	10,506,370,021.81	46.0%	12,313,814,489.91
32030155	SETTLEMENT OF CAPITAL EXPENDITURE LIABILITIES	1,329,119,181.00	2,458,119,181.00	630,000,000.00	1,869,368,025.26	76.0%	588,751,155.74

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Expenditure	289,633,257,963.00	300,633,257,963.00	32,498,606,586.77	145,732,582,624.72	48.5%	154,900,675,338.28
701	GENERAL PUBLIC SERVICES	66,413,557,601.50	75,090,307,601.50	11,741,718,210.99	49,205,610,966.05	65.5%	25,884,696,635.45
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	29,924,937,823.08	36,374,587,823.08	9,531,126,463.86	25,068,428,804.99	68.9%	11,306,159,018.09
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,058,874,885.72	17,603,874,885.72	4,080,812,198.45	13,866,046,880.58	78.8%	3,737,828,005.14
70112	FINANCIAL AND FISCAL AFFAIRS	14,866,062,937.36	18,770,712,937.36	5,450,314,265.41	11,202,381,924.41	59.7%	7,568,331,012.95
7012	FOREIGN ECONOMIC AID	25,462,484.02	25,462,484.02	1,752,628.79	20,400,792.09	80.1%	5,061,691.93
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	25,462,484.02	25,462,484.02	1,752,628.79	20,400,792.09	80.1%	5,061,691.93
7013	GENERAL SERVICES	12,759,012,547.86	14,986,112,547.86	1,681,067,196.23	9,100,378,095.50	60.7%	5,885,734,452.36
70131	GENERAL PERSONNEL SERVICES	4,965,825,457.58	6,887,925,457.58	1,156,305,674.90	5,176,541,692.68	75.2%	1,711,383,764.90
70132	OVERALL PLANNING AND STATISTICAL SERVICES	907,408,796.52	907,408,796.52	140,980,216.76	309,277,748.92	34.1%	598,131,047.60
70133	OTHER GENERAL SERVICES	6,885,778,293.76	7,190,778,293.76	383,781,304.57	3,614,558,653.90	50.3%	3,576,219,639.86
7016	GENERAL PUBLIC SERVICES N.E.C.	135,267,255.54	135,267,255.54	10,765,599.71	111,907,259.41	82.7%	23,359,996.13
70161	GENERAL PUBLIC SERVICES N.E.C.	135,267,255.54	135,267,255.54	10,765,599.71	111,907,259.41	82.7%	23,359,996.13
7017	PUBLIC DEBT TRANSACTIONS	21,898,761,491.00	21,898,761,491.00	517,006,322.40	14,904,496,014.06	68.1%	6,994,265,476.94
70171	PUBLIC DEBT TRANSACTIONS	21,898,761,491.00	21,898,761,491.00	517,006,322.40	14,904,496,014.06	68.1%	6,994,265,476.94
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
703	PUBLIC ORDER AND SAFETY	5,841,339,223.48	9,201,339,223.48	829,122,686.25	6,646,654,798.43	72.2%	2,554,684,425.05
7031	POLICE SERVICES	-	3,000,000,000.00	-	2,703,227,713.09	90.1%	296,772,286.91
70311	POLICE SERVICES	-	3,000,000,000.00	-	2,703,227,713.09	90.1%	296,772,286.91
7033	LAW COURTS	5,203,465,537.98	5,203,465,537.98	728,310,293.98	3,745,919,743.65	72.0%	1,457,545,794.33
70331	LAW COURTS	5,203,465,537.98	5,203,465,537.98	728,310,293.98	3,745,919,743.65	72.0%	1,457,545,794.33
7036	PUBLIC ORDER AND SAFETY N.E.C.	637,873,685.50	997,873,685.50	100,812,392.27	197,507,341.69	19.8%	800,366,343.81
70361	PUBLIC ORDER AND SAFETY N.E.C.	637,873,685.50	997,873,685.50	100,812,392.27	197,507,341.69	19.8%	800,366,343.81
704	ECONOMIC AFFAIRS	45,798,516,479.12	37,301,766,479.12	2,893,188,025.01	17,025,601,101.52	45.6%	20,276,165,377.60
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,747,890,359.32	2,754,015,359.32	32,091,861.20	536,077,805.94	19.5%	2,211,937,553.38
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,747,890,359.32	2,754,015,359.32	32,091,861.20	536,077,805.94	19.5%	2,211,937,553.38
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	14,469,275,264.86	12,863,775,264.86	1,232,870,923.31	7,959,241,958.40	61.9%	4,904,533,306.46
70421	AGRICULTURE	14,469,275,264.86	12,863,775,264.86	1,232,870,923.31	7,959,241,958.40	61.9%	4,904,533,306.46
7043	FUEL AND ENERGY	3,456,064,519.80	3,456,064,519.80	9,604,399.83	213,593,343.49	6.2%	3,242,471,176.31
70435	ELECTRICITY	3,456,064,519.80	3,456,064,519.80	9,604,399.83	213,593,343.49	6.2%	3,242,471,176.31
7044	MINING, MANUFACTURING, AND CONSTRUCTION	712,416,439.02	712,416,439.02	8,169,513.75	83,201,290.19	11.7%	629,215,148.84
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	712,416,439.02	712,416,439.02	8,169,513.75	83,201,290.19	11.7%	629,215,148.84
7045	TRANSPORT	24,412,869,896.12	17,512,869,896.12	1,610,451,326.92	8,233,486,703.50	47.0%	9,279,383,192.62
70451	ROAD TRANSPORT	24,412,869,896.12	17,512,869,896.12	1,610,451,326.92	8,233,486,703.50	47.0%	9,279,383,192.62
7046	COMMUNICATION	-	2,625,000.00	-	-	0.0%	2,625,000.00
70461	COMMUNICATION	-	2,625,000.00	-	-	0.0%	2,625,000.00
705	ENVIRONMENTAL PROTECTION	32,048,611,812.46	32,048,611,812.46	2,465,562,550.14	12,265,669,647.73	38.3%	19,782,942,164.73
7051	WASTE MANAGEMENT	1,025,760,468.80	1,025,760,468.80	222,156,845.34	463,487,581.44	45.2%	562,272,887.36
70511	WASTE MANAGEMENT	1,025,760,468.80	1,025,760,468.80	222,156,845.34	463,487,581.44	45.2%	562,272,887.36
7056	ENVIRONMENTAL PROTECTION N.E.C.	31,022,851,343.66	31,022,851,343.66	2,243,405,704.80	11,802,182,066.29	38.0%	19,220,669,277.37
70561	ENVIRONMENTAL PROTECTION N.E.C.	31,022,851,343.66	31,022,851,343.66	2,243,405,704.80	11,802,182,066.29	38.0%	19,220,669,277.37
706	HOUSING AND COMMUNITY AMENITIES	37,358,166,404.90	36,218,166,404.90	1,564,363,505.52	7,712,355,914.18	21.3%	28,505,810,490.72
7061	HOUSING DEVELOPMENT	1,836,291,558.82	1,836,291,558.82	37,498,318.37	225,927,291.30	12.3%	1,610,364,267.52
70611	HOUSING DEVELOPMENT	1,836,291,558.82	1,836,291,558.82	37,498,318.37	225,927,291.30	12.3%	1,610,364,267.52
7062	COMMUNITY DEVELOPMENT	3,263,880,530.10	3,263,880,530.10	73,713,766.46	197,048,722.13	6.0%	3,066,831,807.97
70621	COMMUNITY DEVELOPMENT	3,263,880,530.10	3,263,880,530.10	73,713,766.46	197,048,722.13	6.0%	3,066,831,807.97
7063	WATER SUPPLY	31,020,584,772.98	29,880,584,772.98	1,413,437,674.81	7,029,758,346.48	23.5%	22,850,826,426.50
70631	WATER SUPPLY	31,020,584,772.98	29,880,584,772.98	1,413,437,674.81	7,029,758,346.48	23.5%	22,850,826,426.50
7064	STREET LIGHTING	1,237,409,543.00	1,237,409,543.00	39,713,745.88	259,621,554.27	21.0%	977,787,988.73
70641	STREET LIGHTING	1,237,409,543.00	1,237,409,543.00	39,713,745.88	259,621,554.27	21.0%	977,787,988.73

Katsina State Government Budget Performance Report 2023 Q4 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
707	HEALTH	29,188,706,761.18	29,188,706,761.18	3,296,782,477.72	10,609,219,483.12	36.3%	18,579,487,278.06
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	809,450,030.38	809,450,030.38	93,127,659.22	141,342,729.29	17.5%	668,107,301.09
70711	PHARMACEUTICAL PRODUCTS	809,450,030.38	809,450,030.38	93,127,659.22	141,342,729.29	17.5%	668,107,301.09
7072	OUTPATIENT SERVICES	7,323,266,710.00	7,323,266,710.00	95,785,664.00	370,592,179.00	5.1%	6,952,674,531.00
70722	SPECIALIZED MEDICAL SERVICES	7,323,266,710.00	7,323,266,710.00	95,785,664.00	370,592,179.00	5.1%	6,952,674,531.00
7073	HOSPITAL SERVICES	11,444,947,402.50	11,444,947,402.50	2,737,783,606.11	9,096,824,392.43	79.5%	2,348,123,010.07
70731	GENERAL HOSPITAL SERVICES	11,444,947,402.50	11,444,947,402.50	2,737,783,606.11	9,096,824,392.43	79.5%	2,348,123,010.07
7074	PUBLIC HEALTH SERVICES	8,085,898,153.26	8,085,898,153.26	360,382,368.55	832,512,296.36	10.3%	7,253,385,856.90
70741	PUBLIC HEALTH SERVICES	8,085,898,153.26	8,085,898,153.26	360,382,368.55	832,512,296.36	10.3%	7,253,385,856.90
7076	HEALTH N.E.C.	1,525,144,465.04	1,525,144,465.04	9,703,179.84	167,947,886.04	11.0%	1,357,196,579.00
70761	HEALTH N.E.C.	1,525,144,465.04	1,525,144,465.04	9,703,179.84	167,947,886.04	11.0%	1,357,196,579.00
708	RECREATION, CULTURE AND RELIGION	5,583,047,144.56	5,683,047,144.56	1,251,815,066.00	3,193,785,708.54	56.2%	2,489,261,436.02
7081	RECREATIONAL AND SPORTING SERVICES	1,647,476,008.98	1,747,476,008.98	429,024,402.04	1,247,891,064.16	71.4%	499,584,944.82
70811	RECREATIONAL AND SPORTING SERVICES	1,647,476,008.98	1,747,476,008.98	429,024,402.04	1,247,891,064.16	71.4%	499,584,944.82
7082	CULTURAL SERVICES	166,615,066.48	166,615,066.48	12,925,741.25	84,852,617.18	50.9%	81,762,449.30
70821	CULTURAL SERVICES	166,615,066.48	166,615,066.48	12,925,741.25	84,852,617.18	50.9%	81,762,449.30
7083	BROADCASTING AND PUBLISHING SERVICES	1,397,487,504.34	1,397,487,504.34	194,955,531.11	998,578,345.50	71.5%	398,909,158.84
70831	BROADCASTING AND PUBLISHING SERVICES	1,397,487,504.34	1,397,487,504.34	194,955,531.11	998,578,345.50	71.5%	398,909,158.84
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,371,468,564.76	2,371,468,564.76	614,909,391.60	862,463,681.70	36.4%	1,509,004,883.06
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,371,468,564.76	2,371,468,564.76	614,909,391.60	862,463,681.70	36.4%	1,509,004,883.06
709	EDUCATION	44,053,616,866.22	44,053,616,866.22	6,020,340,621.73	21,609,703,678.98	49.1%	22,443,913,187.24
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,803,352,932.64	4,803,352,932.64	120,223,920.11	566,743,545.70	11.8%	4,236,609,386.94
70912	PRIMARY EDUCATION	4,803,352,932.64	4,803,352,932.64	120,223,920.11	566,743,545.70	11.8%	4,236,609,386.94
7092	SECONDARY EDUCATION	6,259,645,689.20	6,259,645,689.20	1,173,536,367.51	2,697,583,660.66	43.1%	3,562,062,028.54
70922	UPPER-SECONDARY EDUCATION	6,259,645,689.20	6,259,645,689.20	1,173,536,367.51	2,697,583,660.66	43.1%	3,562,062,028.54
7094	TERTIARY EDUCATION	16,547,188,658.10	16,547,188,658.10	1,552,099,515.24	8,668,492,562.71	52.4%	7,878,696,095.39
70941	FIRST STAGE OF TERTIARY EDUCATION	8,607,908,355.22	8,607,908,355.22	577,184,180.24	2,827,412,894.03	32.8%	5,780,495,461.19
70942	SECOND STAGE OF TERTIARY EDUCATION	7,939,280,302.88	7,939,280,302.88	974,915,335.00	5,841,079,668.68	73.6%	2,098,200,634.20
7095	EDUCATION NOT DEFINABLE BY LEVEL	420,998,654.34	420,998,654.34	54,269,303.08	255,316,985.10	60.6%	165,681,669.24
70951	EDUCATION NOT DEFINABLE BY LEVEL	420,998,654.34	420,998,654.34	54,269,303.08	255,316,985.10	60.6%	165,681,669.24
7097	R & D EDUCATION	192,531,332.40	192,531,332.40	5,699,633.01	79,992,620.45	41.5%	112,538,711.95
70971	R & D EDUCATION	192,531,332.40	192,531,332.40	5,699,633.01	79,992,620.45	41.5%	112,538,711.95
7098	EDUCATION N.E.C.	15,829,899,599.54	15,829,899,599.54	3,114,511,882.78	9,341,574,304.36	59.0%	6,488,325,295.18
70981	EDUCATION N.E.C.	15,829,899,599.54	15,829,899,599.54	3,114,511,882.78	9,341,574,304.36	59.0%	6,488,325,295.18
710	SOCIAL PROTECTION	23,347,695,669.58	31,847,695,669.58	2,435,713,443.41	17,463,981,326.17	54.8%	14,383,714,343.41
7102	OLD AGE	13,729,236,108.18	13,729,236,108.18	155,261,751.30	9,237,987,806.38	67.3%	4,491,248,301.80
71021	OLD AGE	13,729,236,108.18	13,729,236,108.18	155,261,751.30	9,237,987,806.38	67.3%	4,491,248,301.80
7104	FAMILY AND CHILDREN	1,949,642,150.06	1,949,642,150.06	58,814,180.21	1,560,637,771.26	80.0%	389,004,378.80
71041	FAMILY AND CHILDREN	1,949,642,150.06	1,949,642,150.06	58,814,180.21	1,560,637,771.26	80.0%	389,004,378.80
7105	UNEMPLOYMENT	7,087,216,448.46	15,587,216,448.46	2,211,863,837.92	6,188,856,360.47	39.7%	9,398,360,087.99
71051	UNEMPLOYMENT	7,087,216,448.46	15,587,216,448.46	2,211,863,837.92	6,188,856,360.47	39.7%	9,398,360,087.99
7107	SOCIAL EXCLUSION N.E.C	64,610,291.40	64,610,291.40	-	-	0.0%	64,610,291.40
71071	SOCIAL EXCLUSION N.E.C.	64,610,291.40	64,610,291.40	-	-	0.0%	64,610,291.40
7109	SOCIAL PROTECTION N.E.C.	516,990,671.48	516,990,671.48	9,773,673.98	476,499,388.06	92.2%	40,491,283.42
71091	SOCIAL PROTECTION N.E.C.	516,990,671.48	516,990,671.48	9,773,673.98	476,499,388.06	92.2%	40,491,283.42

Table 11: Personnel Expenditure by Function

Katsina State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	48,419,148,318.88	48,601,548,318.88	7,721,961,717.93	41,041,673,509.44	84.4%	7,559,874,809.44
701	GENERAL PUBLIC SERVICES	3,942,287,816.10	3,942,287,816.10	368,118,857.49	2,769,815,773.18	70.3%	1,172,472,042.92
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,551,250,624.68	1,551,250,624.68	211,902,745.47	1,438,036,970.18	92.7%	113,213,654.50
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,167,216,246.72	1,167,216,246.72	131,296,565.63	1,060,573,002.48	90.9%	106,643,244.24
70112	FINANCIAL AND FISCAL AFFAIRS	384,034,377.96	384,034,377.96	80,606,179.84	377,463,967.70	98.3%	6,570,410.26
7012	FOREIGN ECONOMIC AID	17,558,620.02	17,558,620.02	1,395,479.79	17,528,244.09	99.8%	30,375.93
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	17,558,620.02	17,558,620.02	1,395,479.79	17,528,244.09	99.8%	30,375.93
7013	GENERAL SERVICES	2,271,479,811.86	2,271,479,811.86	149,169,427.52	1,212,411,199.50	53.4%	1,059,068,612.36
70131	GENERAL PERSONNEL SERVICES	286,527,343.58	286,527,343.58	44,085,029.05	254,396,556.43	88.8%	32,130,787.15
70132	OVERALL PLANNING AND STATISTICAL SERVICES	82,595,504.52	82,595,504.52	15,987,516.11	65,736,100.96	79.6%	16,859,403.56
70133	OTHER GENERAL SERVICES	1,902,356,963.76	1,902,356,963.76	89,096,882.36	892,278,542.11	46.9%	1,010,078,421.65
7016	GENERAL PUBLIC SERVICES N.E.C.	101,998,759.54	101,998,759.54	5,651,204.71	101,839,359.41	99.8%	159,400.13
70161	GENERAL PUBLIC SERVICES N.E.C.	101,998,759.54	101,998,759.54	5,651,204.71	101,839,359.41	99.8%	159,400.13
703	PUBLIC ORDER AND SAFETY	1,679,325,773.48	1,861,725,773.48	320,853,386.58	1,599,123,036.61	85.9%	262,602,736.87
7033	LAW COURTS	1,597,791,747.98	1,597,791,747.98	302,342,574.31	1,557,787,504.25	97.5%	40,004,243.73
70331	LAW COURTS	1,597,791,747.98	1,597,791,747.98	302,342,574.31	1,557,787,504.25	97.5%	40,004,243.73
7036	PUBLIC ORDER AND SAFETY N.E.C.	81,534,025.50	263,934,025.50	18,510,812.27	41,335,532.36	15.7%	222,598,493.14
70361	PUBLIC ORDER AND SAFETY N.E.C.	81,534,025.50	263,934,025.50	18,510,812.27	41,335,532.36	15.7%	222,598,493.14
704	ECONOMIC AFFAIRS	1,577,029,350.12	1,577,029,350.12	373,995,926.47	1,410,247,971.10	89.4%	166,781,379.02
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	102,883,308.32	102,883,308.32	14,326,289.04	100,181,725.22	97.4%	2,701,583.10
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	102,883,308.32	102,883,308.32	14,326,289.04	100,181,725.22	97.4%	2,701,583.10
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,041,215,222.86	1,041,215,222.86	260,530,643.86	887,546,106.57	85.2%	153,669,116.29
70421	AGRICULTURE	1,041,215,222.86	1,041,215,222.86	260,530,643.86	887,546,106.57	85.2%	153,669,116.29
7043	FUEL AND ENERGY	51,971,443.80	51,971,443.80	8,792,674.83	50,434,733.49	97.0%	1,536,710.31
70435	ELECTRICITY	51,971,443.80	51,971,443.80	8,792,674.83	50,434,733.49	97.0%	1,536,710.31
7044	MINING, MANUFACTURING, AND CONSTRUCTION	29,010,640.02	29,010,640.02	8,169,513.75	27,644,304.36	95.3%	1,366,335.66
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	29,010,640.02	29,010,640.02	8,169,513.75	27,644,304.36	95.3%	1,366,335.66
7045	TRANSPORT	351,948,735.12	351,948,735.12	82,176,804.99	344,441,101.46	97.9%	7,507,633.66
70451	ROAD TRANSPORT	351,948,735.12	351,948,735.12	82,176,804.99	344,441,101.46	97.9%	7,507,633.66
705	ENVIRONMENTAL PROTECTION	261,743,572.46	261,743,572.46	105,588,776.22	227,864,120.99	87.1%	33,879,451.47
7051	WASTE MANAGEMENT	223,959,624.80	223,959,624.80	86,989,132.34	190,810,558.44	85.2%	33,149,066.36
70511	WASTE MANAGEMENT	223,959,624.80	223,959,624.80	86,989,132.34	190,810,558.44	85.2%	33,149,066.36
7056	ENVIRONMENTAL PROTECTION N.E.C.	37,783,947.66	37,783,947.66	18,599,643.88	37,053,562.55	98.1%	730,385.11
70561	ENVIRONMENTAL PROTECTION N.E.C.	37,783,947.66	37,783,947.66	18,599,643.88	37,053,562.55	98.1%	730,385.11
706	HOUSING AND COMMUNITY AMMENITIES	492,650,084.90	492,650,084.90	118,203,934.38	448,120,584.89	91.0%	44,529,500.01
7061	HOUSING DEVELOPMENT	165,289,790.82	165,289,790.82	31,990,376.04	153,463,169.34	92.8%	11,826,621.48
70611	HOUSING DEVELOPMENT	165,289,790.82	165,289,790.82	31,990,376.04	153,463,169.34	92.8%	11,826,621.48
7062	COMMUNITY DEVELOPMENT	194,481,878.10	194,481,878.10	68,381,767.46	162,749,243.13	83.7%	31,732,634.97
70621	COMMUNITY DEVELOPMENT	194,481,878.10	194,481,878.10	68,381,767.46	162,749,243.13	83.7%	31,732,634.97
7063	WATER SUPPLY	132,878,415.98	132,878,415.98	17,831,790.88	131,908,172.42	99.3%	970,243.56
70631	WATER SUPPLY	132,878,415.98	132,878,415.98	17,831,790.88	131,908,172.42	99.3%	970,243.56

Katsina State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
707	HEALTH	7,140,488,684.18	7,140,488,684.18	1,844,086,751.45	6,923,548,632.58	97.0%	216,940,051.60
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	62,219,706.38	62,219,706.38	24,268,815.22	61,565,365.29	98.9%	654,341.09
70711	PHARMACEUTICAL PRODUCTS	62,219,706.38	62,219,706.38	24,268,815.22	61,565,365.29	98.9%	654,341.09
7073	HOSPITAL SERVICES	6,419,870,845.50	6,419,870,845.50	1,696,787,852.17	6,220,811,043.64	96.9%	199,059,801.86
70731	GENERAL HOSPITAL SERVICES	6,419,870,845.50	6,419,870,845.50	1,696,787,852.17	6,220,811,043.64	96.9%	199,059,801.86
7074	PUBLIC HEALTH SERVICES	560,570,672.26	560,570,672.26	116,896,954.22	543,344,763.61	96.9%	17,225,908.65
70741	PUBLIC HEALTH SERVICES	560,570,672.26	560,570,672.26	116,896,954.22	543,344,763.61	96.9%	17,225,908.65
7076	HEALTH N.E.C.	97,827,460.04	97,827,460.04	6,133,129.84	97,827,460.04	100.0%	-
70761	HEALTH N.E.C.	97,827,460.04	97,827,460.04	6,133,129.84	97,827,460.04	100.0%	-
708	RECREATION, CULTURE AND RELIGION	1,139,018,326.56	1,139,018,326.56	291,394,984.37	1,025,626,886.73	90.0%	113,391,439.83
7081	RECREATIONAL AND SPORTING SERVICES	398,979,960.98	398,979,960.98	133,240,756.21	328,217,885.26	82.3%	70,762,075.72
70811	RECREATIONAL AND SPORTING SERVICES	398,979,960.98	398,979,960.98	133,240,756.21	328,217,885.26	82.3%	70,762,075.72
7082	CULTURAL SERVICES	72,657,715.48	72,657,715.48	12,655,290.25	56,376,099.74	77.6%	16,281,615.74
70821	CULTURAL SERVICES	72,657,715.48	72,657,715.48	12,655,290.25	56,376,099.74	77.6%	16,281,615.74
7083	BROADCASTING AND PUBLISHING SERVICES	528,464,673.34	528,464,673.34	104,893,882.31	525,482,811.70	99.4%	2,981,861.64
70831	BROADCASTING AND PUBLISHING SERVICES	528,464,673.34	528,464,673.34	104,893,882.31	525,482,811.70	99.4%	2,981,861.64
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,915,976.76	138,915,976.76	40,605,055.60	115,550,090.03	83.2%	23,365,886.73
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	138,915,976.76	138,915,976.76	40,605,055.60	115,550,090.03	83.2%	23,365,886.73
709	EDUCATION	18,016,471,957.22	18,016,471,957.22	4,048,237,385.56	17,027,524,929.14	94.5%	988,947,028.08
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,705,553,905.64	1,705,553,905.64	115,646,180.53	526,684,131.96	30.9%	1,178,869,773.68
70912	PRIMARY EDUCATION	1,705,553,905.64	1,705,553,905.64	115,646,180.53	526,684,131.96	30.9%	1,178,869,773.68
7092	SECONDARY EDUCATION	1,424,704,527.20	1,424,704,527.20	653,405,948.97	1,379,119,208.06	96.8%	45,585,319.14
70922	UPPER-SECONDARY EDUCATION	1,424,704,527.20	1,424,704,527.20	653,405,948.97	1,379,119,208.06	96.8%	45,585,319.14
7094	TERTIARY EDUCATION	7,237,797,206.10	7,237,797,206.10	1,198,052,148.18	7,233,633,792.19	99.9%	4,163,413.91
70941	FIRST STAGE OF TERTIARY EDUCATION	2,309,880,467.22	2,309,880,467.22	411,501,469.18	2,306,132,250.66	99.8%	3,748,216.56
70942	SECOND STAGE OF TERTIARY EDUCATION	4,927,916,738.88	4,927,916,738.88	786,550,679.00	4,927,501,541.53	100.0%	415,197.35
7095	EDUCATION NOT DEFINABLE BY LEVEL	227,555,680.34	227,555,680.34	53,709,772.08	219,561,163.10	96.5%	7,994,517.24
70951	EDUCATION NOT DEFINABLE BY LEVEL	227,555,680.34	227,555,680.34	53,709,772.08	219,561,163.10	96.5%	7,994,517.24
7097	R & D EDUCATION	145,799,461.40	145,799,461.40	3,923,354.01	77,742,155.45	53.3%	68,057,305.95
70971	R & D EDUCATION	145,799,461.40	145,799,461.40	3,923,354.01	77,742,155.45	53.3%	68,057,305.95
7098	EDUCATION N.E.C.	7,275,061,176.54	7,275,061,176.54	2,023,499,981.79	7,590,784,478.38	104.3%	- 315,723,301.84
70981	EDUCATION N.E.C	7,275,061,176.54	7,275,061,176.54	2,023,499,981.79	7,590,784,478.38	104.3%	- 315,723,301.84
710	SOCIAL PROTECTION	14,170,132,753.86	14,170,132,753.86	251,481,715.41	9,609,801,574.22	67.8%	4,560,331,179.64
7102	OLD AGE	13,711,905,763.18	13,711,905,763.18	155,123,002.30	9,236,342,797.38	67.4%	4,475,562,965.80
71021	OLD AGE	13,711,905,763.18	13,711,905,763.18	155,123,002.30	9,236,342,797.38	67.4%	4,475,562,965.80
7104	FAMILY AND CHILDREN	108,848,286.06	108,848,286.06	19,213,239.21	101,533,634.26	93.3%	7,314,651.80
71041	FAMILY AND CHILDREN	108,848,286.06	108,848,286.06	19,213,239.21	101,533,634.26	93.3%	7,314,651.80
7105	UNEMPLOYMENT	285,075,840.74	285,075,840.74	67,817,397.92	245,790,394.52	86.2%	39,285,446.22
71051	UNEMPLOYMENT	285,075,840.74	285,075,840.74	67,817,397.92	245,790,394.52	86.2%	39,285,446.22
7107	SOCIAL EXCLUSION N.E.C	30,945,843.40	30,945,843.40	-	-	0.0%	30,945,843.40
71071	SOCIAL EXCLUSION N.E.C.	30,945,843.40	30,945,843.40	-	-	0.0%	30,945,843.40
7109	SOCIAL PROTECTION N.E.C.	33,357,020.48	33,357,020.48	9,328,075.98	26,134,748.06	78.3%	7,222,272.42
71091	SOCIAL PROTECTION N.E.C.	33,357,020.48	33,357,020.48	9,328,075.98	26,134,748.06	78.3%	7,222,272.42

Table 12: Overhead Expenditure by Function

Katsina State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	23,010,190,956.00	28,992,790,956.00	8,466,505,559.23	21,028,842,766.60	72.5%	7,963,948,189.40
701	GENERAL PUBLIC SERVICES	15,868,777,073.00	21,561,527,073.00	6,874,766,865.06	16,229,905,110.12	75.3%	5,331,621,962.88
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,235,091,989.00	19,750,741,989.00	6,721,213,862.90	15,122,925,333.33	76.6%	4,627,816,655.67
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,595,170,409.00	12,235,170,409.00	2,992,015,632.83	8,983,723,878.13	73.4%	3,251,446,530.87
70112	FINANCIAL AND FISCAL AFFAIRS	3,639,921,580.00	7,515,571,580.00	3,729,198,230.07	6,139,201,455.20	81.7%	1,376,370,124.80
7012	FOREIGN ECONOMIC AID	7,903,864.00	7,903,864.00	357,149.00	2,872,548.00	36.3%	5,031,316.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	7,903,864.00	7,903,864.00	357,149.00	2,872,548.00	36.3%	5,031,316.00
7013	GENERAL SERVICES	1,592,512,724.00	1,769,612,724.00	148,081,458.16	1,094,039,328.79	61.8%	675,573,395.21
70131	GENERAL PERSONNEL SERVICES	278,562,102.00	300,662,102.00	16,615,138.99	204,916,411.38	68.2%	95,745,690.62
70132	OVERALL PLANNING AND STATISTICAL SERVICES	164,813,292.00	164,813,292.00	62,492,700.65	107,931,436.96	65.5%	56,881,855.04
70133	OTHER GENERAL SERVICES	1,149,137,330.00	1,304,137,330.00	68,973,618.52	781,191,480.45	59.9%	522,945,849.55
7016	GENERAL PUBLIC SERVICES N.E.C.	33,268,496.00	33,268,496.00	5,114,395.00	10,067,900.00	30.3%	23,200,596.00
70161	GENERAL PUBLIC SERVICES N.E.C.	33,268,496.00	33,268,496.00	5,114,395.00	10,067,900.00	30.3%	23,200,596.00
703	PUBLIC ORDER AND SAFETY	2,059,375,413.00	2,236,975,413.00	177,248,142.22	1,204,801,096.14	53.9%	1,032,174,316.86
7033	LAW COURTS	1,773,035,753.00	1,773,035,753.00	129,178,362.22	1,141,861,086.81	64.4%	631,174,666.19
70331	LAW COURTS	1,773,035,753.00	1,773,035,753.00	129,178,362.22	1,141,861,086.81	64.4%	631,174,666.19
7036	PUBLIC ORDER AND SAFETY N.E.C.	286,339,660.00	463,939,660.00	48,069,780.00	62,940,009.33	13.6%	400,999,650.67
70361	PUBLIC ORDER AND SAFETY N.E.C.	286,339,660.00	463,939,660.00	48,069,780.00	62,940,009.33	13.6%	400,999,650.67
704	ECONOMIC AFFAIRS	363,903,506.00	376,153,506.00	7,063,815.24	183,011,574.70	48.7%	193,141,931.30
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	44,781,638.00	50,906,638.00	1,555,698.33	7,714,378.63	15.2%	43,192,259.37
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	44,781,638.00	50,906,638.00	1,555,698.33	7,714,378.63	15.2%	43,192,259.37
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	53,767,993.00	57,267,993.00	3,931,046.91	20,556,450.23	35.9%	36,711,542.77
70421	AGRICULTURE	53,767,993.00	57,267,993.00	3,931,046.91	20,556,450.23	35.9%	36,711,542.77
7043	FUEL AND ENERGY	10,388,276.00	10,388,276.00	811,725.00	3,950,110.00	38.0%	6,438,166.00
70435	ELECTRICITY	10,388,276.00	10,388,276.00	811,725.00	3,950,110.00	38.0%	6,438,166.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	35,405,799.00	35,405,799.00	-	7,225,785.83	20.4%	28,180,013.18
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	35,405,799.00	35,405,799.00	-	7,225,785.83	20.4%	28,180,013.18
7045	TRANSPORT	219,559,800.00	219,559,800.00	765,345.00	143,564,850.01	65.4%	75,994,949.99
70451	ROAD TRANSPORT	219,559,800.00	219,559,800.00	765,345.00	143,564,850.01	65.4%	75,994,949.99
7046	COMMUNICATION	-	2,625,000.00	-	-	0.0%	2,625,000.00
70461	COMMUNICATION	-	2,625,000.00	-	-	0.0%	2,625,000.00
705	ENVIRONMENTAL PROTECTION	9,781,740.00	9,781,740.00	475,788.00	3,613,513.00	36.9%	6,168,227.00
7051	WASTE MANAGEMENT	4,714,344.00	4,714,344.00	142,713.00	1,607,023.00	34.1%	3,107,321.00
70511	WASTE MANAGEMENT	4,714,344.00	4,714,344.00	142,713.00	1,607,023.00	34.1%	3,107,321.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,067,396.00	5,067,396.00	333,075.00	2,006,490.00	39.6%	3,060,906.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,067,396.00	5,067,396.00	333,075.00	2,006,490.00	39.6%	3,060,906.00
706	HOUSING AND COMMUNITY AMMENITIES	1,302,902,537.00	1,302,902,537.00	552,000,736.00	1,177,360,812.31	90.4%	125,541,724.69
7061	HOUSING DEVELOPMENT	35,578,155.00	35,578,155.00	3,846,942.33	10,241,221.96	28.8%	25,336,933.04
70611	HOUSING DEVELOPMENT	35,578,155.00	35,578,155.00	3,846,942.33	10,241,221.96	28.8%	25,336,933.04
7062	COMMUNITY DEVELOPMENT	19,105,052.00	19,105,052.00	861,999.00	5,134,979.00	26.9%	13,970,073.00
70621	COMMUNITY DEVELOPMENT	19,105,052.00	19,105,052.00	861,999.00	5,134,979.00	26.9%	13,970,073.00
7063	WATER SUPPLY	1,248,219,330.00	1,248,219,330.00	547,291,794.67	1,161,984,611.35	93.1%	86,234,718.65
70631	WATER SUPPLY	1,248,219,330.00	1,248,219,330.00	547,291,794.67	1,161,984,611.35	93.1%	86,234,718.65

Katsina State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
707	HEALTH	195,420,532.00	195,420,532.00	26,486,239.27	104,836,113.98	53.6%	90,584,418.02
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,204,448.00	2,204,448.00	183,704.00	1,102,224.00	50.0%	1,102,224.00
70711	PHARMACEUTICAL PRODUCTS	2,204,448.00	2,204,448.00	183,704.00	1,102,224.00	50.0%	1,102,224.00
7073	HOSPITAL SERVICES	65,332,593.00	65,332,593.00	10,280,070.94	50,459,434.98	77.2%	14,873,158.02
70731	GENERAL HOSPITAL SERVICES	65,332,593.00	65,332,593.00	10,280,070.94	50,459,434.98	77.2%	14,873,158.02
7074	PUBLIC HEALTH SERVICES	112,421,627.00	112,421,627.00	13,952,414.33	44,548,629.00	39.6%	67,872,998.00
70741	PUBLIC HEALTH SERVICES	112,421,627.00	112,421,627.00	13,952,414.33	44,548,629.00	39.6%	67,872,998.00
7076	HEALTH N.E.C.	15,461,864.00	15,461,864.00	2,070,050.00	8,725,826.00	56.4%	6,736,038.00
70761	HEALTH N.E.C.	15,461,864.00	15,461,864.00	2,070,050.00	8,725,826.00	56.4%	6,736,038.00
708	RECREATION, CULTURE AND RELIGION	1,057,392,507.00	1,157,392,507.00	295,644,907.13	897,033,661.45	77.5%	260,358,845.55
7081	RECREATIONAL AND SPORTING SERVICES	476,354,312.00	576,354,312.00	234,550,666.33	458,573,206.98	79.6%	117,781,105.02
70811	RECREATIONAL AND SPORTING SERVICES	476,354,312.00	576,354,312.00	234,550,666.33	458,573,206.98	79.6%	117,781,105.02
7082	CULTURAL SERVICES	10,873,326.00	10,873,326.00	270,451.00	2,542,704.00	23.4%	8,330,622.00
70821	CULTURAL SERVICES	10,873,326.00	10,873,326.00	270,451.00	2,542,704.00	23.4%	8,330,622.00
7083	BROADCASTING AND PUBLISHING SERVICES	557,687,281.00	557,687,281.00	60,219,453.80	427,827,158.80	76.7%	129,860,122.20
70831	BROADCASTING AND PUBLISHING SERVICES	557,687,281.00	557,687,281.00	60,219,453.80	427,827,158.80	76.7%	129,860,122.20
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,477,588.00	12,477,588.00	604,336.00	8,090,591.67	64.8%	4,386,996.33
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,477,588.00	12,477,588.00	604,336.00	8,090,591.67	64.8%	4,386,996.33
709	EDUCATION	1,917,897,317.00	1,917,897,317.00	504,492,068.31	1,127,383,152.95	58.8%	790,514,164.05
7091	PRE-PRIMARY AND PRIMARY EDUCATION	58,597,591.00	58,597,591.00	4,577,739.58	27,938,120.90	47.7%	30,659,470.10
70912	PRIMARY EDUCATION	58,597,591.00	58,597,591.00	4,577,739.58	27,938,120.90	47.7%	30,659,470.10
7092	SECONDARY EDUCATION	613,027,192.00	613,027,192.00	221,879,569.67	425,216,819.35	69.4%	187,810,372.65
70922	UPPER-SECONDARY EDUCATION	613,027,192.00	613,027,192.00	221,879,569.67	425,216,819.35	69.4%	187,810,372.65
7094	TERTIARY EDUCATION	574,281,040.00	574,281,040.00	33,602,421.07	226,393,038.72	39.4%	347,888,001.28
70941	FIRST STAGE OF TERTIARY EDUCATION	113,611,852.00	113,611,852.00	22,950,715.07	55,285,807.72	48.7%	58,326,044.28
70942	SECOND STAGE OF TERTIARY EDUCATION	460,669,188.00	460,669,188.00	10,651,706.00	171,107,231.00	37.1%	289,561,957.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	13,126,820.00	13,126,820.00	559,531.00	5,080,822.00	38.7%	8,045,998.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	13,126,820.00	13,126,820.00	559,531.00	5,080,822.00	38.7%	8,045,998.00
7097	R & D EDUCATION	2,845,116.00	2,845,116.00	711,279.00	1,185,465.00	41.7%	1,659,651.00
70971	R & D EDUCATION	2,845,116.00	2,845,116.00	711,279.00	1,185,465.00	41.7%	1,659,651.00
7098	EDUCATION N.E.C.	656,019,558.00	656,019,558.00	243,161,527.99	441,568,886.98	67.3%	214,450,671.02
70981	EDUCATION N.E.C.	656,019,558.00	656,019,558.00	243,161,527.99	441,568,886.98	67.3%	214,450,671.02
710	SOCIAL PROTECTION	234,740,331.00	234,740,331.00	28,326,998.00	100,897,731.95	43.0%	133,842,599.05
7102	OLD AGE	2,582,160.00	2,582,160.00	138,749.00	1,645,009.00	63.7%	937,151.00
71021	OLD AGE	2,582,160.00	2,582,160.00	138,749.00	1,645,009.00	63.7%	937,151.00
7104	FAMILY AND CHILDREN	54,123,864.00	54,123,864.00	10,709,461.00	29,581,397.00	54.7%	24,542,467.00
71041	FAMILY AND CHILDREN	54,123,864.00	54,123,864.00	10,709,461.00	29,581,397.00	54.7%	24,542,467.00
7105	UNEMPLOYMENT	111,618,208.00	111,618,208.00	17,033,190.00	66,558,185.95	59.6%	45,060,022.05
71051	UNEMPLOYMENT	111,618,208.00	111,618,208.00	17,033,190.00	66,558,185.95	59.6%	45,060,022.05
7107	SOCIAL EXCLUSION N.E.C	33,664,448.00	33,664,448.00	-	-	0.0%	33,664,448.00
71071	SOCIAL EXCLUSION N.E.C.	33,664,448.00	33,664,448.00	-	-	0.0%	33,664,448.00
7109	SOCIAL PROTECTION N.E.C.	32,751,651.00	32,751,651.00	445,598.00	3,113,140.00	9.5%	29,638,511.00
71091	SOCIAL PROTECTION N.E.C.	32,751,651.00	32,751,651.00	445,598.00	3,113,140.00	9.5%	29,638,511.00

Table 13: Capital Expenditure by Function

Katsina State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	183,924,845,400.12	188,759,845,400.12	13,904,207,169.89	64,642,950,163.48	34.2%	124,116,895,236.64
701	GENERAL PUBLIC SERVICES	20,184,773,498.40	23,168,773,498.40	3,449,001,774.55	13,848,424,817.70	59.8%	9,320,348,680.70
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	11,314,637,486.40	12,248,637,486.40	2,066,510,100.00	7,060,863,147.49	57.6%	5,187,774,338.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,968,000,000.00	3,873,000,000.00	925,000,000.00	3,724,250,000.00	96.2%	148,750,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	8,346,637,486.40	8,375,637,486.40	1,141,510,100.00	3,336,613,147.49	39.8%	5,039,024,338.91
7013	GENERAL SERVICES	8,870,136,012.00	10,920,136,012.00	1,382,491,674.55	6,787,561,670.21	62.2%	4,132,574,341.79
70131	GENERAL PERSONNEL SERVICES	4,395,136,012.00	6,295,136,012.00	1,095,355,506.86	4,713,728,724.87	74.9%	1,581,407,287.13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	645,000,000.00	645,000,000.00	62,500,000.00	135,610,211.00	21.0%	509,389,789.00
70133	OTHER GENERAL SERVICES	3,830,000,000.00	3,980,000,000.00	224,636,167.69	1,938,222,734.34	48.7%	2,041,777,265.66
703	PUBLIC ORDER AND SAFETY	2,099,348,037.00	5,099,348,037.00	330,863,657.45	3,841,943,165.68	75.3%	1,257,404,871.32
7031	POLICE SERVICES	-	3,000,000,000.00	-	2,703,227,713.09	-	296,772,286.91
70311	POLICE SERVICES	-	3,000,000,000.00	-	2,703,227,713.09	-	296,772,286.91
7033	LAW COURTS	1,829,348,037.00	1,829,348,037.00	296,631,857.45	1,045,483,652.59	57.2%	783,864,384.41
70331	LAW COURTS	1,829,348,037.00	1,829,348,037.00	296,631,857.45	1,045,483,652.59	57.2%	783,864,384.41
7036	PUBLIC ORDER AND SAFETY N.E.C.	270,000,000.00	270,000,000.00	34,231,800.00	93,231,800.00	34.5%	176,768,200.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	270,000,000.00	270,000,000.00	34,231,800.00	93,231,800.00	34.5%	176,768,200.00
704	ECONOMIC AFFAIRS	40,693,057,531.00	32,184,057,531.00	1,723,214,057.47	13,658,247,169.72	42.4%	18,525,810,361.28
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,600,225,413.00	2,600,225,413.00	16,209,873.83	428,181,702.09	16.5%	2,172,043,710.91
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,600,225,413.00	2,600,225,413.00	16,209,873.83	428,181,702.09	16.5%	2,172,043,710.91
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,374,292,049.00	11,765,292,049.00	968,409,232.54	7,051,139,401.60	59.9%	4,714,152,647.40
70421	AGRICULTURE	13,374,292,049.00	11,765,292,049.00	968,409,232.54	7,051,139,401.60	59.9%	4,714,152,647.40
7043	FUEL AND ENERGY	3,393,704,800.00	3,393,704,800.00	-	159,208,500.00	4.7%	3,234,496,300.00
70435	ELECTRICITY	3,393,704,800.00	3,393,704,800.00	-	159,208,500.00	4.7%	3,234,496,300.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	648,000,000.00	648,000,000.00	-	48,331,200.00	7.5%	599,668,800.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	648,000,000.00	648,000,000.00	-	48,331,200.00	7.5%	599,668,800.00
7045	TRANSPORT	20,676,835,269.00	13,776,835,269.00	738,594,951.10	5,971,386,366.03	43.3%	7,805,448,902.97
70451	ROAD TRANSPORT	20,676,835,269.00	13,776,835,269.00	738,594,951.10	5,971,386,366.03	43.3%	7,805,448,902.97
705	ENVIRONMENTAL PROTECTION	31,748,186,500.00	31,748,186,500.00	2,359,497,985.92	12,032,189,013.74	37.9%	19,715,997,486.26
7051	WASTE MANAGEMENT	768,186,500.00	768,186,500.00	135,025,000.00	269,067,000.00	35.0%	499,119,500.00
70511	WASTE MANAGEMENT	768,186,500.00	768,186,500.00	135,025,000.00	269,067,000.00	35.0%	499,119,500.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,980,000,000.00	30,980,000,000.00	2,224,472,985.92	11,763,122,013.74	38.0%	19,216,877,986.26
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,980,000,000.00	30,980,000,000.00	2,224,472,985.92	11,763,122,013.74	38.0%	19,216,877,986.26
706	HOUSING AND COMMUNITY AMMENITIES	35,011,481,341.00	33,871,481,341.00	894,158,835.14	6,060,225,570.98	17.9%	27,811,255,770.02
7061	HOUSING DEVELOPMENT	1,514,023,613.00	1,514,023,613.00	1,661,000.00	59,286,000.00	3.9%	1,454,737,613.00
70611	HOUSING DEVELOPMENT	1,514,023,613.00	1,514,023,613.00	1,661,000.00	59,286,000.00	3.9%	1,454,737,613.00
7062	COMMUNITY DEVELOPMENT	3,049,213,600.00	3,049,213,600.00	4,470,000.00	28,804,500.00	0.9%	3,020,409,100.00
70621	COMMUNITY DEVELOPMENT	3,049,213,600.00	3,049,213,600.00	4,470,000.00	28,804,500.00	0.9%	3,020,409,100.00
7063	WATER SUPPLY	29,210,834,585.00	28,070,834,585.00	848,314,089.26	5,712,513,516.71	20.4%	22,358,321,068.29
70631	WATER SUPPLY	29,210,834,585.00	28,070,834,585.00	848,314,089.26	5,712,513,516.71	20.4%	22,358,321,068.29
7064	STREET LIGHTING	1,237,409,543.00	1,237,409,543.00	39,713,745.88	259,621,554.27	21.0%	977,787,988.73
70641	STREET LIGHTING	1,237,409,543.00	1,237,409,543.00	39,713,745.88	259,621,554.27	21.0%	977,787,988.73

Katsina State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
707	HEALTH	21,557,865,764.00	21,557,865,764.00	1,415,241,487.00	3,569,866,736.56	16.6%	17,987,999,027.44
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	690,829,876.00	690,829,876.00	68,675,140.00	78,675,140.00	11.4%	612,154,736.00
70711	PHARMACEUTICAL PRODUCTS	690,829,876.00	690,829,876.00	68,675,140.00	78,675,140.00	11.4%	612,154,736.00
7072	OUTPATIENT SERVICES	7,323,266,710.00	7,323,266,710.00	95,785,664.00	370,592,179.00	5.1%	6,952,674,531.00
70722	SPECIALIZED MEDICAL SERVICES	7,323,266,710.00	7,323,266,710.00	95,785,664.00	370,592,179.00	5.1%	6,952,674,531.00
7073	HOSPITAL SERVICES	4,859,743,964.00	4,859,743,964.00	1,030,715,683.00	2,825,553,913.81	58.1%	2,034,190,050.19
70731	GENERAL HOSPITAL SERVICES	4,859,743,964.00	4,859,743,964.00	1,030,715,683.00	2,825,553,913.81	58.1%	2,034,190,050.19
7074	PUBLIC HEALTH SERVICES	7,272,170,073.00	7,272,170,073.00	218,565,000.00	233,650,903.75	3.2%	7,038,519,169.25
70741	PUBLIC HEALTH SERVICES	7,272,170,073.00	7,272,170,073.00	218,565,000.00	233,650,903.75	3.2%	7,038,519,169.25
7076	HEALTH N.E.C.	1,411,855,141.00	1,411,855,141.00	1,500,000.00	61,394,600.00	4.3%	1,350,460,541.00
70761	HEALTH N.E.C.	1,411,855,141.00	1,411,855,141.00	1,500,000.00	61,394,600.00	4.3%	1,350,460,541.00
708	RECREATION, CULTURE AND RELIGION	1,449,374,786.00	1,449,374,786.00	152,775,174.50	704,872,160.36	48.6%	744,502,625.64
7081	RECREATIONAL AND SPORTING SERVICES	767,641,736.00	767,641,736.00	61,232,979.50	461,099,971.92	60.1%	306,541,764.08
70811	RECREATIONAL AND SPORTING SERVICES	767,641,736.00	767,641,736.00	61,232,979.50	461,099,971.92	60.1%	306,541,764.08
7082	CULTURAL SERVICES	75,697,500.00	75,697,500.00	-	25,933,813.44	34.3%	49,763,686.56
70821	CULTURAL SERVICES	75,697,500.00	75,697,500.00	-	25,933,813.44	34.3%	49,763,686.56
7083	BROADCASTING AND PUBLISHING SERVICES	211,035,550.00	211,035,550.00	29,842,195.00	45,268,375.00	21.5%	165,767,175.00
70831	BROADCASTING AND PUBLISHING SERVICES	211,035,550.00	211,035,550.00	29,842,195.00	45,268,375.00	21.5%	165,767,175.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	395,000,000.00	395,000,000.00	61,700,000.00	172,570,000.00	43.7%	222,430,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	395,000,000.00	395,000,000.00	61,700,000.00	172,570,000.00	43.7%	222,430,000.00
709	EDUCATION	22,247,217,358.00	22,247,217,358.00	1,424,100,717.86	3,177,574,508.74	14.3%	19,069,642,849.26
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,039,201,436.00	3,039,201,436.00	-	12,121,292.84	0.4%	3,027,080,143.16
70912	PRIMARY EDUCATION	3,039,201,436.00	3,039,201,436.00	-	12,121,292.84	0.4%	3,027,080,143.16
7092	SECONDARY EDUCATION	4,045,313,970.00	4,045,313,970.00	298,250,848.87	861,020,583.25	21.3%	3,184,293,386.75
70922	UPPER-SECONDARY EDUCATION	4,045,313,970.00	4,045,313,970.00	298,250,848.87	861,020,583.25	21.3%	3,184,293,386.75
7094	TERTIARY EDUCATION	7,261,565,393.00	7,261,565,393.00	320,444,945.99	1,060,473,757.65	14.6%	6,201,091,635.35
70941	FIRST STAGE OF TERTIARY EDUCATION	5,764,516,017.00	5,764,516,017.00	142,731,995.99	465,894,835.65	8.1%	5,298,621,181.35
70942	SECOND STAGE OF TERTIARY EDUCATION	1,497,049,376.00	1,497,049,376.00	177,712,950.00	594,578,922.00	39.7%	902,470,454.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	177,516,154.00	177,516,154.00	-	30,600,000.00	17.2%	146,916,154.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	177,516,154.00	177,516,154.00	-	30,600,000.00	17.2%	146,916,154.00
7097	R & D EDUCATION	43,886,755.00	43,886,755.00	1,065,000.00	1,065,000.00	2.4%	42,821,755.00
70971	R & D EDUCATION	43,886,755.00	43,886,755.00	1,065,000.00	1,065,000.00	2.4%	42,821,755.00
7098	EDUCATION N.E.C.	7,679,733,650.00	7,679,733,650.00	804,339,923.00	1,212,293,875.00	15.8%	6,467,439,775.00
70981	EDUCATION N.E.C.	7,679,733,650.00	7,679,733,650.00	804,339,923.00	1,212,293,875.00	15.8%	6,467,439,775.00
710	SOCIAL PROTECTION	8,933,540,584.72	17,433,540,584.72	2,155,353,480.00	7,749,607,020.00	44.5%	9,683,933,564.72
7102	OLD AGE	14,748,185.00	14,748,185.00	-	-	0.0%	14,748,185.00
71021	OLD AGE	14,748,185.00	14,748,185.00	-	-	0.0%	14,748,185.00
7104	FAMILY AND CHILDREN	1,786,670,000.00	1,786,670,000.00	28,891,480.00	1,429,522,740.00	80.0%	357,147,260.00
71041	FAMILY AND CHILDREN	1,786,670,000.00	1,786,670,000.00	28,891,480.00	1,429,522,740.00	80.0%	357,147,260.00
7105	UNEMPLOYMENT	6,682,122,399.72	15,182,122,399.72	2,126,462,000.00	5,873,200,280.00	38.7%	9,308,922,119.72
71051	UNEMPLOYMENT	6,682,122,399.72	15,182,122,399.72	2,126,462,000.00	5,873,200,280.00	38.7%	9,308,922,119.72
7109	SOCIAL PROTECTION N.E.C.	450,000,000.00	450,000,000.00	-	446,884,000.00	99.3%	3,116,000.00
71091	SOCIAL PROTECTION N.E.C.	450,000,000.00	450,000,000.00	-	446,884,000.00	99.3%	3,116,000.00

Table 14: Other Expenditure by Function

Katsina State Government Budget Performance Report 2023 Q4 - Other Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	34,279,073,288.00	34,279,073,288.00	2,405,932,139.72	19,019,116,185.20	55.5%	15,259,957,102.80
701	GENERAL PUBLIC SERVICES	26,417,719,214.00	26,417,719,214.00	1,049,830,713.89	16,357,465,265.05	61.9%	10,060,253,948.95
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,823,957,723.00	2,823,957,723.00	531,499,755.49	1,446,603,353.99	51.2%	1,377,354,369.01
70111	EXECUTIVE AND LEGISLATIVE ORGANS	328,488,230.00	328,488,230.00	32,499,999.99	97,499,999.97	29.7%	230,988,230.03
70112	FINANCIAL AND FISCAL AFFAIRS	2,495,469,493.00	2,495,469,493.00	498,999,755.50	1,349,103,354.02	54.1%	1,146,366,138.98
7013	GENERAL SERVICES	24,884,000.00	24,884,000.00	1,324,636.00	6,365,897.00	25.6%	18,518,103.00
70131	GENERAL PERSONNEL SERVICES	5,600,000.00	5,600,000.00	250,000.00	3,500,000.00	62.5%	2,100,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
70133	OTHER GENERAL SERVICES	4,284,000.00	4,284,000.00	1,074,636.00	2,865,897.00	66.9%	1,418,103.00
7017	PUBLIC DEBT TRANSACTIONS	21,898,761,491.00	21,898,761,491.00	517,006,322.40	14,904,496,014.06	68.1%	6,994,265,476.94
70171	PUBLIC DEBT TRANSACTIONS	21,898,761,491.00	21,898,761,491.00	517,006,322.40	14,904,496,014.06	68.1%	6,994,265,476.94
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,670,116,000.00	1,670,116,000.00	-	-	0.0%	1,670,116,000.00
703	PUBLIC ORDER AND SAFETY	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00
7033	LAW COURTS	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00
70331	LAW COURTS	3,290,000.00	3,290,000.00	157,500.00	787,500.00	23.9%	2,502,500.00
704	ECONOMIC AFFAIRS	3,164,526,092.00	3,164,526,092.00	788,914,225.83	1,774,094,386.00	56.1%	1,390,431,706.00
7045	TRANSPORT	3,164,526,092.00	3,164,526,092.00	788,914,225.83	1,774,094,386.00	56.1%	1,390,431,706.00
70451	ROAD TRANSPORT	3,164,526,092.00	3,164,526,092.00	788,914,225.83	1,774,094,386.00	56.1%	1,390,431,706.00
705	ENVIRONMENTAL PROTECTION	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
7051	WASTE MANAGEMENT	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
70511	WASTE MANAGEMENT	28,900,000.00	28,900,000.00	-	2,003,000.00	6.9%	26,897,000.00
706	HOUSING AND COMMUNITY AMENITIES	551,132,442.00	551,132,442.00	-	26,648,946.00	4.8%	524,483,496.00
7061	HOUSING DEVELOPMENT	121,400,000.00	121,400,000.00	-	2,936,900.00	2.4%	118,463,100.00
70611	HOUSING DEVELOPMENT	121,400,000.00	121,400,000.00	-	2,936,900.00	2.4%	118,463,100.00
7062	COMMUNITY DEVELOPMENT	1,080,000.00	1,080,000.00	-	360,000.00	33.3%	720,000.00
70621	COMMUNITY DEVELOPMENT	1,080,000.00	1,080,000.00	-	360,000.00	33.3%	720,000.00
7063	WATER SUPPLY	428,652,442.00	428,652,442.00	-	23,352,046.00	5.4%	405,300,396.00
70631	WATER SUPPLY	428,652,442.00	428,652,442.00	-	23,352,046.00	5.4%	405,300,396.00
707	HEALTH	294,931,781.00	294,931,781.00	10,968,000.00	10,968,000.00	3.7%	283,963,781.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	54,196,000.00	54,196,000.00	-	-	0.0%	54,196,000.00
70711	PHARMACEUTICAL PRODUCTS	54,196,000.00	54,196,000.00	-	-	0.0%	54,196,000.00
7073	HOSPITAL SERVICES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70731	GENERAL HOSPITAL SERVICES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7074	PUBLIC HEALTH SERVICES	140,735,781.00	140,735,781.00	10,968,000.00	10,968,000.00	7.8%	129,767,781.00
70741	PUBLIC HEALTH SERVICES	140,735,781.00	140,735,781.00	10,968,000.00	10,968,000.00	7.8%	129,767,781.00

Katsina State Government Budget Performance Report 2023 Q4 - Other Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Final Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Final Budget	Balance (against Final Budget)
708	RECREATION, CULTURE AND RELIGION	1,937,261,525.00	1,937,261,525.00	512,000,000.00	566,253,000.00	29.2%	1,371,008,525.00
7081	RECREATIONAL AND SPORTING SERVICES	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
70811	RECREATIONAL AND SPORTING SERVICES	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
7082	CULTURAL SERVICES	7,386,525.00	7,386,525.00	-	-	0.0%	7,386,525.00
70821	CULTURAL SERVICES	7,386,525.00	7,386,525.00	-	-	0.0%	7,386,525.00
7083	BROADCASTING AND PUBLISHING SERVICES	100,300,000.00	100,300,000.00	-	-	0.0%	100,300,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	100,300,000.00	100,300,000.00	-	-	0.0%	100,300,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,825,075,000.00	1,825,075,000.00	512,000,000.00	566,253,000.00	31.0%	1,258,822,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,825,075,000.00	1,825,075,000.00	512,000,000.00	566,253,000.00	31.0%	1,258,822,000.00
709	EDUCATION	1,872,030,234.00	1,872,030,234.00	43,510,450.00	277,221,088.15	14.8%	1,594,809,145.85
7092	SECONDARY EDUCATION	176,600,000.00	176,600,000.00	-	32,227,050.00	18.2%	144,372,950.00
70922	UPPER-SECONDARY EDUCATION	176,600,000.00	176,600,000.00	-	32,227,050.00	18.2%	144,372,950.00
7094	TERTIARY EDUCATION	1,473,545,019.00	1,473,545,019.00	-	147,991,974.15	10.0%	1,325,553,044.85
70941	FIRST STAGE OF TERTIARY EDUCATION	419,900,019.00	419,900,019.00	-	100,000.00	0.0%	419,800,019.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,053,645,000.00	1,053,645,000.00	-	147,891,974.15	14.0%	905,753,025.85
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,800,000.00	2,800,000.00	-	75,000.00	2.7%	2,725,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,800,000.00	2,800,000.00	-	75,000.00	2.7%	2,725,000.00
7098	EDUCATION N.E.C.	219,085,215.00	219,085,215.00	43,510,450.00	96,927,064.00	44.2%	122,158,151.00
70981	EDUCATION N.E.C	219,085,215.00	219,085,215.00	43,510,450.00	96,927,064.00	44.2%	122,158,151.00
710	SOCIAL PROTECTION	9,282,000.00	9,282,000.00	551,250.00	3,675,000.00	39.6%	5,607,000.00
7105	UNEMPLOYMENT	8,400,000.00	8,400,000.00	551,250.00	3,307,500.00	39.4%	5,092,500.00
71051	UNEMPLOYMENT	8,400,000.00	8,400,000.00	551,250.00	3,307,500.00	39.4%	5,092,500.00
7109	SOCIAL PROTECTION N.E.C.	882,000.00	882,000.00	-	367,500.00	41.7%	514,500.00
71091	SOCIAL PROTECTION N.E.C.	882,000.00	882,000.00	-	367,500.00	41.7%	514,500.00