



Kaduna State Government

BUDGET PERFORMANCE REPORT, 2023 QUARTER 1

April, 2023

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1 Summary of Performance

1.A Introduction

This Budget Performance Report for Kaduna State is prepared quarterly and issued within four weeks from the end of each quarter.

This report includes the original approved budget appropriation for the year 2023 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q1 report is assessed against the 2023 Original budget. The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Office of the Account General with support of the Planning and Budget Commission and published on the Kaduna State website.

1.B Revenue Performance

The State received the sum of N41,087,433,245.98 as recurrent revenue during the first quarter of the year, representing 22.4% of budgeted revenue. The sum of N23,120,261,540.32 was received as the State Government's share of Statutory Revenue (including V.A.T, Share of Electronic Money Transfer Levy, Share of FOREX Equalisation and Share of Augmentation), while N17,967,171,705.66 was collected as Internally Generated Revenue (IGR).

The State also received Capital Receipts in the sum of N5,373,469,750.40, which is 3.6% of budgeted Receipts. This is broken down to N3,162,485,200.00 being the last drawdown of the World Bank SFTAS programme and N2,210,984,550.40 under the World Bank AGILE Programme respectively.

1.C Recurrent Expenditure Performance

Total Recurrent Expenditure amounted to N26,777,847,787.40, representing a first quarter performance of 19.8%. Personnel Cost amounted to N14,935,409,657.41, while N11,842,438,129.99 was for Overheads. The reason for this relatively low figure is the fact that Overhead cost was paid only once during the quarter under review as the outgoing government is prioritising Capital expenditure to complete ongoing projects before the May 29 handover.

1.D Capital Expenditure Performance

Capital Expenditure for the first quarter was N17,090,976,131.01, representing 7.1% of budget. The economic sector, particularly Public Works and Infrastructure, Road construction and Finance sub-sectors received a significant part of capital spending in the first quarter, as the outgoing administration strives to complete various legacy projects under the Urban Renewal programme it started in 2019.

1.E Conclusions

Total Actual Revenue at end of FY 2023 Q1 stood at N89,087,063,748.43 while Total Actual Expenditure was N43,765,151,017.07 representing 23.7% and 11.6% performance respectively against approved budget.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Kaduna State Government 2023 Q1 Budget Performance Report - Summary

Item	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
Opening Balance	42,626,160,752.05	42,626,160,752.05	42,626,160,752.05	100.0%	-
Recurrent Revenue	183,399,047,531.59	41,087,433,245.98	41,087,433,245.98	22.4%	142,311,614,285.61
11 - GOVERNMENT SHARE OF FAAC	94,121,837,997.58	23,120,261,540.32	23,120,261,540.32	24.6%	71,001,576,457.26
12 - INDEPENDENT REVENUE	89,277,209,534.01	17,967,171,705.66	17,967,171,705.66	20.1%	71,310,037,828.35
Recurrent Expenditure	135,484,430,899.58	26,777,847,787.40	26,777,847,787.40	19.8%	108,706,583,112.18
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	56,200,742,255.63	14,935,409,657.41	14,935,409,657.41	26.6%	41,265,332,598.22
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	79,283,688,643.95	11,842,438,129.99	11,842,438,129.99	14.9%	67,441,250,513.96
<i>Breakdown of Other Recurrent Costs</i>					
<i>2202 - OVERHEAD COST</i>	37,717,299,596.58	3,245,688,094.68	3,245,688,094.68	8.6%	34,471,611,501.90
<i>OTHER RECURRENT (2203-2209)</i>	41,566,389,047.37	8,596,750,035.31	8,596,750,035.31	20.7%	32,969,639,012.06
Transfer to Capital Account	90,540,777,384.06	56,935,746,210.63	56,935,746,210.63	62.9%	33,605,031,173.43
Other Receipts	150,431,426,641.02	5,373,469,750.40	5,373,469,750.40	3.6%	145,057,956,890.62
13 - AID and GRANTS	56,589,712,984.60	3,162,485,200.00	3,162,485,200.00	5.6%	53,427,227,784.60
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	93,841,713,656.42	2,210,984,550.40	2,210,984,550.40	2.4%	91,630,729,106.02
Capital Expenditure	240,972,204,025.08	17,090,976,131.01	17,090,976,131.01	7.1%	223,881,227,894.07
23 - CAPITAL EXPENDITURE	240,972,204,025.08	17,090,976,131.01	17,090,976,131.01	7.1%	223,881,227,894.07
Total Revenue (including OB)	376,456,634,924.66	89,087,063,748.43	89,087,063,748.43	23.7%	287,369,571,176.23
Total Expenditure	376,456,634,924.66	43,868,823,918.41	43,868,823,918.41	11.7%	332,587,811,006.25
Closing Balance	-	45,218,239,830.02	45,218,239,830.02		- 45,218,239,830.02

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Revenue	333,830,474,172.61	46,460,902,996.38	46,460,902,996.38	13.9%	287,369,571,176.23
01000000000	Administration Sector	18,262,736,790.67	1,018,185,759.21	1,018,185,759.21	5.6%	17,244,551,031.46
01110000000	Governor's Office	15,370,583,579.40	997,862,975.92	997,862,975.92	6.5%	14,372,720,603.48
011100200200	Kaduna Geographic Information Management Service (KADGIS)	15,023,220,275.00	972,360,616.92	972,360,616.92	6.5%	14,050,859,658.08
011100700100	Kaduna Investment Promotion Agency (KADIPA)	198,029,679.90	-	-	0.0%	198,029,679.90
011101000100	Kaduna State Public Procurement Authority (KADPPA)	149,333,624.50	25,502,359.00	25,502,359.00	17.1%	123,831,265.50
01610000000	Secretary to the State Government	663,312,216.00	19,512,783.29	19,512,783.29	2.9%	643,799,432.71
016101900100	Government Printing Department	110,600,000.00	10,796,004.50	10,796,004.50	9.8%	99,803,995.50
016100500100	Kaduna State Media Corporation (KSMC)	500,000,000.00	8,716,778.79	8,716,778.79	1.7%	491,283,221.21
016100800100	State Emergency Management Agency (SEMA)	52,712,216.00	-	-	0.0%	52,712,216.00
01400000000	Auditor General	3,500,000.00	210,000.00	210,000.00	6.0%	3,290,000.00
014000100100	Office of the Auditor General State	2,000,000.00	210,000.00	210,000.00	10.5%	1,790,000.00
014000200100	Office of the Auditor General Local Governments	1,500,000.00	-	-	0.0%	1,500,000.00
01240000000	Ministry of Internal Security and Home Affairs	1,860,398,050.14	-	-	0.0%	1,860,398,050.14
012400100100	Ministry of Internal Security and Home Affairs	1,786,868,050.14	-	-	0.0%	1,786,868,050.14
012401300100	Kaduna State Pilgrims Welfare Agency	73,530,000.00	-	-	0.0%	73,530,000.00
01480000000	State Independent Electoral Commission	770,000.00	-	-	0.0%	770,000.00
014800100100	Kaduna State Independent Electoral Commission (SIECOM)	770,000.00	-	-	0.0%	770,000.00
01490000000	Local Government Service Board	364,172,945.13	600,000.00	600,000.00	0.2%	363,572,945.13
014900100100	Local Government Service Board	364,172,945.13	600,000.00	600,000.00	0.2%	363,572,945.13
02000000000	Economic Sector	219,951,701,013.02	42,784,952,005.70	42,784,952,005.70	19.5%	177,166,749,007.32
02150000000	Ministry of Agriculture	281,392,000.00	5,814,600.00	5,814,600.00	2.1%	275,577,400.00
021500100100	Ministry of Agriculture	190,600,000.00	2,424,600.00	2,424,600.00	1.3%	188,175,400.00
021510200100	Kaduna State Agriculture Development Agency (KADA)	59,600,000.00	440,000.00	440,000.00	0.7%	59,160,000.00
021510300100	Kaduna State Livestock Regulatory Authority (KADLRA)	31,192,000.00	2,950,000.00	2,950,000.00	9.5%	28,242,000.00
02200000000	Ministry of Finance	167,063,781,259.93	39,422,075,766.04	39,422,075,766.04	23.6%	127,641,705,493.89
022000100100	Ministry of Finance	122,841,837,997.58	23,126,873,418.91	23,126,873,418.91	18.8%	99,714,964,578.67
022000800100	Kaduna State Internal Revenue Service (KADIRS)	44,221,943,262.35	16,295,202,347.13	16,295,202,347.13	36.8%	27,926,740,915.22
02220000000	Ministry of Business, Innovation and Technology	12,621,334,754.02	1,154,300.00	1,154,300.00	0.0%	12,620,180,454.02
022200100100	Ministry of Business, Innovation and Technology	162,300,000.00	1,154,300.00	1,154,300.00	0.7%	161,145,700.00
022200500100	Kaduna Enterprise Development Agency (KADEDA)	3,500,000.00	-	-	0.0%	3,500,000.00
022200600100	Kaduna State Markets Development Company	8,022,852,400.00	-	-	0.0%	8,022,852,400.00
022200700100	Kaduna State Development and Property Company (KSDPC)	4,432,682,354.02	-	-	0.0%	4,432,682,354.02
02340000000	Ministry of Public Works and Infrastructure	31,655,492,999.07	-	-	0.0%	31,655,492,999.07
023400100100	Ministry of Public Works and Infrastructure	11,347,992,999.07	-	-	0.0%	11,347,992,999.07
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	1,609,940,000.00	-	-	0.0%	1,609,940,000.00
023400400100	Kaduna Roads Agency (KADRA)	12,000,000.00	-	-	0.0%	12,000,000.00
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,120,000,000.00	-	-	0.0%	1,120,000,000.00
023400700100	Kaduna State Transport Regulatory Authority (KASTRA)	17,565,560,000.00	-	-	0.0%	17,565,560,000.00
02380000000	Planning and Budget Commission	4,205,000,000.00	3,162,485,200.00	3,162,485,200.00	75.2%	1,042,514,800.00
023800100100	Planning and Budget Commission (PBC)	4,200,000,000.00	3,162,485,200.00	3,162,485,200.00	75.3%	1,037,514,800.00
023800400100	Kaduna State Bureau of Statistics (KDBS)	5,000,000.00	-	-	0.0%	5,000,000.00
02530000000	Ministry of Housing and Urban Development	4,124,700,000.00	193,422,139.66	193,422,139.66	4.7%	3,931,277,860.34
025300400100	Kaduna State Urban Planning and Development Authority (KASU)	4,124,700,000.00	193,422,139.66	193,422,139.66	4.7%	3,931,277,860.34
03000000000	Law and Justice Sector	1,000,000,000.00	741,800.00	741,800.00	0.1%	999,258,200.00
03180000000	Judiciary	1,000,000,000.00	741,800.00	741,800.00	0.1%	999,258,200.00
031800400100	High Court of Justice	600,000,000.00	-	-	0.0%	600,000,000.00
031800500100	Sharia Court of Appeal	200,000,000.00	-	-	0.0%	200,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
031800700100	Customary Court of Appeal	200,000,000.00	741,800.00	741,800.00	0.4%	199,258,200.00
040000000000	Regional Sector	4,379,681,435.16	-	-	0.0%	4,379,681,435.16
043700000000	Metropolitan Authorities	4,379,681,435.16	-	-	0.0%	4,379,681,435.16
043700100200	Zaria Metropolitan Authority	1,424,404,036.11	-	-	0.0%	1,424,404,036.11
043700100300	Kaduna Capital Territory Authority	1,795,402,564.54	-	-	0.0%	1,795,402,564.54
043700100400	Kafanchan Municipal Authority	1,159,874,834.51	-	-	0.0%	1,159,874,834.51
050000000000	Social Sector	90,236,354,933.76	2,657,023,431.47	2,657,023,431.47	2.9%	87,579,331,502.29
051400000000	Ministry of Human Services and Social Development	7,200,000.00	359,000.00	359,000.00	5.0%	6,841,000.00
051400100100	Ministry of Human Services and Social Development	7,200,000.00	359,000.00	359,000.00	5.0%	6,841,000.00
051700000000	Ministry of Education	53,211,983,380.64	2,334,831,669.48	2,334,831,669.48	4.4%	50,877,151,711.16
051700100100	Ministry of Education	8,000,000,000.00	2,210,984,550.40	2,210,984,550.40	27.6%	5,789,015,449.60
051700300100	State Universal Basic Education Board (SUBEB)	27,914,791,694.64	-	-	0.0%	27,914,791,694.64
051700800100	Kaduna State Library Board	1,400,000.00	3,250.00	3,250.00	0.2%	1,396,750.00
051700900100	Kaduna State Schools Quality Assurance Authority	1,160,800,000.00	-	-	0.0%	1,160,800,000.00
051701100100	Kaduna State Scholarship and Loans Board	900,000.00	-	-	0.0%	900,000.00
051701800100	Nuhu Bamalli Polytechnic, Zaria (NBPZ)	1,701,091,686.00	64,965,569.08	64,965,569.08	3.8%	1,636,126,116.92
051701900100	Kaduna State College of Education, Gidan Waya (COE)	1,093,000,000.00	58,878,300.00	58,878,300.00	5.4%	1,034,121,700.00
051702100100	Kaduna State University (KASU)	13,340,000,000.00	-	-	0.0%	13,340,000,000.00
052100000000	Ministry of Health	28,987,832,534.76	304,427,116.99	304,427,116.99	1.1%	28,683,405,417.77
052100100100	Ministry of Health	16,239,140,478.77	116,203,112.15	116,203,112.15	0.7%	16,122,937,366.62
052100200100	Kaduna State Contributory Health Management Authority (KADC)	540,782,965.36	-	-	0.0%	540,782,965.36
052100300100	Kaduna State Primary Health Care Board	10,841,827,341.14	-	-	0.0%	10,841,827,341.14
052100500100	Barau Dikko Teaching Hospital, Kaduna	1,102,081,749.49	188,224,004.84	188,224,004.84	17.1%	913,857,744.65
052100600200	Kaduna State College of Nursing and Midwifery	264,000,000.00	-	-	0.0%	264,000,000.00
053500000000	Ministry of Environment and Natural Resources	7,216,824,000.00	17,405,645.00	17,405,645.00	0.2%	7,199,418,355.00
053500100100	Ministry of Environment and Natural Resources	3,419,640,000.00	-	-	0.0%	3,419,640,000.00
053501600100	Kaduna State Environmental Protection Authority (KEPA)	3,437,184,000.00	17,405,645.00	17,405,645.00	0.5%	3,419,778,355.00
053501900100	Kaduna State Mining Development Company	360,000,000.00	-	-	0.0%	360,000,000.00
053900000000	Ministry of Sports Development	61,600,000.00	-	-	0.0%	61,600,000.00
053900100100	Ministry of Sports Development	61,600,000.00	-	-	0.0%	61,600,000.00
055100000000	Ministry for Local Government Affairs	750,915,018.36	-	-	0.0%	750,915,018.36
055100100100	Ministry for Local Government Affairs	67,598,004.36	-	-	0.0%	67,598,004.36
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	683,317,014.00	-	-	0.0%	683,317,014.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kaduna State Government Budget Performance Report 2023 Q1 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
1	REVENUE	333,830,474,172.61	46,460,902,996.38	46,460,902,996.38	13.9%	287,369,571,176.23
11	GOVERNMENT SHARE OF FAAC	94,121,837,997.58	23,120,261,540.32	23,120,261,540.32	24.6%	71,001,576,457.26
1101	GOVERNMENT SHARE OF FAAC	94,121,837,997.58	23,120,261,540.32	23,120,261,540.32	24.6%	71,001,576,457.26
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	59,922,244,646.12	10,766,833,074.13	10,766,833,074.13	18.0%	49,155,411,571.99
11010101	STATUTORY ALLOCATION	59,922,244,646.12	10,766,833,074.13	10,766,833,074.13	18.0%	49,155,411,571.99
110102	STATE GOVERNMENT SHARE OF VAT	30,756,738,525.96	9,688,523,253.50	9,688,523,253.50	31.5%	21,068,215,272.46
11010201	SHARE OF VAT	30,756,738,525.96	9,688,523,253.50	9,688,523,253.50	31.5%	21,068,215,272.46
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,442,854,825.50	2,664,905,212.69	2,664,905,212.69	77.4%	777,949,612.81
11010303	Other FAAC Revenues	3,442,854,825.50	2,664,905,212.69	2,664,905,212.69	77.4%	777,949,612.81
12	INDEPENDENT REVENUE	89,277,209,534.01	17,967,171,705.66	17,967,171,705.66	20.1%	71,310,037,828.35
1201	TAX REVENUE	35,484,012,664.10	16,087,438,827.24	16,087,438,827.24	45.3%	19,396,573,836.86
120101	PERSONAL TAXES	32,198,243,546.87	15,590,533,396.15	15,590,533,396.15	48.4%	16,607,710,150.72
12010102	PAYE State Government	3,053,681,292.40	782,437,592.95	782,437,592.95	25.6%	2,271,243,699.46
12010103	PAYE Local Government	1,308,720,553.89	444,596,584.16	444,596,584.16	34.0%	864,123,969.73
12010104	PAYE Federal Government	8,488,241,565.79	2,693,921,001.25	2,693,921,001.25	31.7%	5,794,320,564.54
12010105	PAYE Others	8,455,606,964.99	2,606,887,575.54	2,606,887,575.54	30.8%	5,848,719,389.45
12010106	Tax Audit Arrears	10,181,315,605.22	8,974,986,102.18	8,974,986,102.18	88.2%	1,206,329,503.04
12010107	Direct Assessment Tax	710,677,564.58	87,704,540.09	87,704,540.09	12.3%	622,973,024.49
120103	OTHER TAXES	3,285,769,117.23	496,905,431.09	496,905,431.09	15.1%	2,788,863,686.14
12010302	WHT on Commission	170,032,916.42	17,081,704.47	17,081,704.47	10.0%	152,951,211.95
12010303	WHT on Consultancy	32,718,013.85	29,804,385.84	29,804,385.84	91.1%	2,913,628.01
12010304	WHT on Contract	1,505,975,675.32	249,184,429.87	249,184,429.87	16.5%	1,256,791,245.45
12010305	WHT on Director's Fees	59,983,025.39	5,211,234.30	5,211,234.30	8.7%	54,771,791.09
12010306	WHT on Dividend	542,985,836.39	1,275,014.62	1,275,014.62	0.2%	541,710,821.77
12010307	WHT on Rent	52,697,846.26	3,356,053.14	3,356,053.14	6.4%	49,341,793.12
12010308	WHT on Bank Interest	763,420,323.10	146,006,613.62	146,006,613.62	19.1%	617,413,709.48
12010312	Capital Gains Tax	20,539,822.35	-	-	0.0%	20,539,822.35
12010313	Restaurant and Entertainment Tax	137,415,658.16	44,985,995.23	44,985,995.23	32.7%	92,429,662.93
1202	NON-TAX REVENUE	53,793,196,869.91	1,879,732,878.42	1,879,732,878.42	3.5%	51,913,463,991.49
120201	LICENCES - GENERAL	2,002,696,214.95	105,558,210.00	105,558,210.00	5.3%	1,897,138,004.95
12020116	Cattle Dealer License	22,200,000.00	-	-	0.0%	22,200,000.00
12020131	Liquour Licenses	66,600,000.00	-	-	0.0%	66,600,000.00
12020132	Motor Vehicle Licenses	927,010,392.34	85,919,750.00	85,919,750.00	9.3%	841,090,642.34
12020133	Drivers' Licenses	382,426,771.72	13,245,000.00	13,245,000.00	3.5%	369,181,771.72
12020134	Patent Medicine & Drug Stores Licenses	1,552,667.50	1,124,160.00	1,124,160.00	72.4%	428,507.50
12020135	Private Schools License	200,000,000.00	-	-	0.0%	200,000,000.00
12020136	Health Facilities Licenses	57,095,500.00	4,115,000.00	4,115,000.00	7.2%	52,980,500.00
12020137	Trade Permit Licenses	11,100,000.00	-	-	0.0%	11,100,000.00
12020139	Taxi Registration (side Badge)	27,390,000.00	-	-	0.0%	27,390,000.00
12020143	Learner's Permit	883.39	-	-	0.0%	883.39
12020153	Veterinary Drug Licenses	10,000,000.00	-	-	0.0%	10,000,000.00
12020154	Business Premises Registration	149,300,000.00	1,154,300.00	1,154,300.00	0.8%	148,145,700.00
12020155	Commercial Tricycle License	110,000,000.00	-	-	0.0%	110,000,000.00
12020156	Registration for Ride Hailing Operation	12,210,000.00	-	-	0.0%	12,210,000.00
12020157	Motor Cycle Registration	9,160,000.00	-	-	0.0%	9,160,000.00
12020161	Hotels, Motels and Event Center Licences	16,650,000.00	-	-	0.0%	16,650,000.00
120204	FEES – GENERAL	22,826,521,047.85	584,783,116.13	584,783,116.13	2.6%	22,241,737,931.72
12020401	Court Fees	320,000,000.00	210,000.00	210,000.00	0.1%	319,790,000.00

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
12020402	Obtaining Certified True Copies of Documents Fees	55,000,000.00	330,000.00	330,000.00	0.6%	54,670,000.00
12020403	Revocation/Re-Issuance of Lost C of O Fees	52,000,000.00	-	-	0.0%	52,000,000.00
12020405	Registration of Mortgage Fees	137,000,000.00	8,997,150.00	8,997,150.00	6.6%	128,002,850.00
12020406	Re-Grant of Title Fees	197,000,000.00	140,000.00	140,000.00	0.1%	196,860,000.00
12020407	Sub-division/Merger Fees	65,000,000.00	8,300,000.00	8,300,000.00	12.8%	56,700,000.00
12020408	Re-Certification/Regularisation Fees	3,200,000,000.00	13,067,000.00	13,067,000.00	0.4%	3,186,933,000.00
12020410	Electrical/Mechanical Inspection Fees	8,000,000.00	-	-	0.0%	8,000,000.00
12020411	PPP Layout Fees	547,000,000.00	2,000,000.00	2,000,000.00	0.4%	545,000,000.00
12020414	Information Communication Technology Services Fees	78,031,800.00	1,165,000.00	1,165,000.00	1.5%	76,866,800.00
12020415	Trade Testing Fees	2,000,000.00	-	-	0.0%	2,000,000.00
12020416	Administrative Fees	1,500,000.00	-	-	0.0%	1,500,000.00
12020417	Contractors/Consultants Registration/Renewal Fees	90,732,088.50	1,272,500.00	1,272,500.00	1.4%	89,459,588.50
12020421	Matriculation Fees	3,430,680.00	-	-	0.0%	3,430,680.00
12020422	Hostel Fees	37,144,800.00	18,270.00	18,270.00	0.0%	37,126,530.00
12020423	Certificate/Transcript Fees	101,444,376.00	5,307,270.00	5,307,270.00	5.2%	96,137,106.00
12020424	Accreditation Fees	200,000,000.00	-	-	0.0%	200,000,000.00
12020426	Court Summons Fees	150,000,000.00	-	-	0.0%	150,000,000.00
12020427	Tender Fees	120,498,750.00	24,351,359.00	24,351,359.00	20.2%	96,147,391.00
12020428	Fire Safety Certificate Fees	52,712,216.00	-	-	0.0%	52,712,216.00
12020429	Games Fees	634,412,708.32	34,879,306.33	34,879,306.33	5.5%	599,533,401.99
12020430	Professional Registration/Renewal Fees	467,592,000.00	210,000.00	210,000.00	0.0%	467,382,000.00
12020431	Environmental Impact Assessment/Stress Fees	97,000,000.00	16,455,195.00	16,455,195.00	17.0%	80,544,805.00
12020432	Livestock Products Certification Fees	10,000,000.00	2,950,000.00	2,950,000.00	29.5%	7,050,000.00
12020433	B. Ed Programme/Postgraduate Processing Fees	127,020,300.00	19,682,700.00	19,682,700.00	15.5%	107,337,600.00
12020434	Remedial/Preliminary Studies and Processing Fees	40,477,470.00	-	-	0.0%	40,477,470.00
12020435	Examination Fees	869,339,000.00	3,950,400.00	3,950,400.00	0.5%	865,388,600.00
12020436	Bill Board/Outdoor Advertisement Fees	930,000,000.00	12,721,286.02	12,721,286.02	1.4%	917,278,713.98
12020437	Deeds Registration Fees	912,000,000.00	7,558,407.00	7,558,407.00	0.8%	904,441,593.00
12020438	Survey/Planning/Building/Development Fees	3,210,884,400.00	187,887,603.64	187,887,603.64	5.9%	3,022,996,796.36
12020439	Agency Fees	2,000,000.00	-	-	0.0%	2,000,000.00
12020441	Laboratory/Science Practical Fees	207,748,440.00	3,024,400.00	3,024,400.00	1.5%	204,724,040.00
12020443	Birth & Death Registration Fees	165,000.00	53,700.00	53,700.00	32.5%	111,300.00
12020447	Land Use/Allocation/Clearing Fees	2,513,000,000.00	7,016,436.50	7,016,436.50	0.3%	2,505,983,563.50
12020448	Development Levies	763,420,323.10	60,683,574.98	60,683,574.98	7.9%	702,736,748.12
12020449	Business/Trade Operating Fees	8,000,000.00	-	-	0.0%	8,000,000.00
12020450	Inspection/Evaluation/Quarantine Fees	4,855,000.00	1,200,000.00	1,200,000.00	24.7%	3,655,000.00
12020452	School/Tuition/Spill-Over Fees	2,253,992,400.00	72,050,100.00	72,050,100.00	3.2%	2,181,942,300.00
12020453	Application/Acceptance/Admission Letters Fees	256,053,800.00	36,204,000.00	36,204,000.00	14.1%	219,849,800.00
12020454	Parking/Commercial Transport Permit Fees	44,400,000.00	-	-	0.0%	44,400,000.00
12020456	Water and other Utilities Rate/Tariff Fees	133,768,800.00	2,538,000.00	2,538,000.00	1.9%	131,230,800.00
12020457	Abattoir/Slaughter House/Meat Fee	34,000,000.00	876,700.00	876,700.00	2.6%	33,123,300.00
12020459	Stamp Duty Fees	90,576,582.03	14,351,888.58	14,351,888.58	15.8%	76,224,693.45
12020460	Change of Purpose	60,000,000.00	2,600,000.00	2,600,000.00	4.3%	57,400,000.00
12020467	Probate Fees	100,000,000.00	-	-	0.0%	100,000,000.00
12020472	Reg./Renewal of Telecom System (Mast)	264,700,000.00	3,500,000.00	3,500,000.00	1.3%	261,200,000.00
12020475	Valuation Fees	3,000,000.00	-	-	0.0%	3,000,000.00
12020479	Search Fees	114,400,000.00	1,105,000.00	1,105,000.00	1.0%	113,295,000.00
12020484	Replacement of Broken Beacons	32,000,000.00	-	-	0.0%	32,000,000.00
12020486	Stadium Gate Fees	16,000,000.00	-	-	0.0%	16,000,000.00
12020487	Refuse Collection, Disposal and Sanitary Services Fees	72,387,000.00	1,168,000.00	1,168,000.00	1.6%	71,219,000.00
12020490	Cooperative Audit/Supervision Fees	500,000.00	14,000.00	14,000.00	2.8%	486,000.00
12020491	Library/e-Library Fees	755,503,784.00	2,519,450.00	2,519,450.00	0.3%	752,984,334.00
12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	85,843,560.00	2,530,000.00	2,530,000.00	2.9%	83,313,560.00
12020493	Kiosk Renewal Fee	27,750,000.00	-	-	0.0%	27,750,000.00
12020494	Caution/Maintenance Fees	239,053,320.00	880,000.00	880,000.00	0.4%	238,173,320.00

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
12020495	Interview/Screening Fees	43,414,800.00	375,000.00	375,000.00	0.9%	43,039,800.00
12020496	Registration Fee	536,235,148.57	19,604,619.08	19,604,619.08	3.7%	516,630,529.49
12020498	Naming of unnamed roads and streets	3,700,000.00	-	-	0.0%	3,700,000.00
12020499	Other Fees	1,442,832,501.33	1,034,800.00	1,034,800.00	0.1%	1,441,797,701.33
120205	FINES – GENERAL	4,965,470,000.00	36,250,450.00	36,250,450.00	0.7%	4,929,219,550.00
12020501	Court Order Fines	400,000,000.00	380,000.00	380,000.00	0.1%	399,620,000.00
12020503	Refuse Collection and Disposal Fines	3,300,000,000.00	-	-	0.0%	3,300,000,000.00
12020508	Road Cut Fines	16,100,000.00	-	-	0.0%	16,100,000.00
12020511	Forest Offence Fines	30,000,000.00	-	-	0.0%	30,000,000.00
12020512	Stray Animals/Pet Control Fines	6,550,000.00	-	-	0.0%	6,550,000.00
12020513	Conservation Fines	200,000,000.00	-	-	0.0%	200,000,000.00
12020514	Penalty for Heavy Duty Vehicles	320,000,000.00	-	-	0.0%	320,000,000.00
12020515	Penalties (General)	673,600,000.00	34,950,000.00	34,950,000.00	5.2%	638,650,000.00
12020516	Gaseous Emission Fine	2,200,000.00	920,450.00	920,450.00	41.8%	1,279,550.00
12020517	On-Street Parking Fines	2,220,000.00	-	-	0.0%	2,220,000.00
12020518	Street Trading Fine	3,700,000.00	-	-	0.0%	3,700,000.00
12020599	Miscellaneous Fines	11,100,000.00	-	-	0.0%	11,100,000.00
120206	SALES – GENERAL	7,911,831,495.95	103,158,497.29	103,158,497.29	1.3%	7,808,672,998.66
12020601	Sales of Journal & Publications Hand and Log Books	53,564,480.00	1,500.00	1,500.00	0.0%	53,562,980.00
12020602	Sales of Shops	5,582,852,400.00	-	-	0.0%	5,582,852,400.00
12020603	Sales of ID Cards	5,167,800.00	-	-	0.0%	5,167,800.00
12020604	Sales of Stores/ Scraps/ Unserviceable Items	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
12020605	Sales of Vaccines	20,000,000.00	307,900.00	307,900.00	1.5%	19,692,100.00
12020608	Sales of Improved Seeds/Chemicals	10,000,000.00	-	-	0.0%	10,000,000.00
12020612	Proceeds From Sales of Drugs and Medications	215,379,613.28	46,695,833.50	46,695,833.50	21.7%	168,683,779.78
12020619	Sales of Live stocks	5,000,000.00	1,220,000.00	1,220,000.00	24.4%	3,780,000.00
12020627	Sales of Horticulture	8,000,000.00	-	-	0.0%	8,000,000.00
12020631	Sales of Out Patients Cards/Records	165,683,581.87	35,557,600.00	35,557,600.00	21.5%	130,125,981.87
12020632	Sales of In Patients Cards/Records	34,283,620.80	10,653,885.00	10,653,885.00	31.1%	23,629,735.80
12020633	Sales of Radio Airtime	102,000,000.00	5,230,067.28	5,230,067.28	5.1%	96,769,932.72
12020634	Sales of TV Airtime	194,000,000.00	3,486,711.51	3,486,711.51	1.8%	190,513,288.49
12020636	Sales of Waste	600,000.00	5,000.00	5,000.00	0.8%	595,000.00
12020643	Sales of Assorted/Farm Produce/Fruit Trees	3,000,000.00	-	-	0.0%	3,000,000.00
12020644	Sales of proceeds of Assorted Fruits (Produce from Orchard)	12,300,000.00	-	-	0.0%	12,300,000.00
120207	EARNINGS - GENERAL	4,602,890,782.14	214,772,442.99	214,772,442.99	4.7%	4,388,118,339.15
12020701	Earnings From Consultancy Services	12,260,000.00	-	-	0.0%	12,260,000.00
12020702	Earnings From Laboratory Services	571,095,858.68	47,701,015.00	47,701,015.00	8.4%	523,394,843.68
12020704	Earnings From the use of Government Vehicles	32,000,000.00	-	-	0.0%	32,000,000.00
12020718	Earnings from Drilling of Boreholes	52,920,000.00	-	-	0.0%	52,920,000.00
12020721	Earnings from Public Toilets	18,500,000.00	-	-	0.0%	18,500,000.00
12020722	Earnings from Irrigation Activities	12,300,000.00	200,000.00	200,000.00	1.6%	12,100,000.00
12020723	Earnings from Book Review	800,000.00	-	-	0.0%	800,000.00
12020724	Earnings from Printing of Documents	201,400,000.00	10,789,504.50	10,789,504.50	5.4%	190,610,495.50
12020726	Earnings from Ultra Sound Services	29,993,139.20	2,180,520.00	2,180,520.00	7.3%	27,812,619.20
12020727	Earnings from Mortuary/Storage Services	10,669,688.50	2,439,000.00	2,439,000.00	22.9%	8,230,688.50
12020728	Earnings from X-Ray Services	90,755,651.06	13,524,870.00	13,524,870.00	14.9%	77,230,781.06
12020729	Earnings from Dental Services	20,104,972.08	2,246,750.00	2,246,750.00	11.2%	17,858,222.08
12020730	Earnings from Eye Clinic Services	27,496,162.29	3,178,420.00	3,178,420.00	11.6%	24,317,742.29
12020731	Earnings from Issuance of Ethical Clearance	574,464.00	9,465,734.95	9,465,734.95	1647.8%	8,891,270.95
12020732	Earnings from Issuance of Medical Certificate of Fitness	2,859,416.00	591,383.20	591,383.20	20.7%	2,268,032.80
12020733	Earnings from Theater Services	243,641,380.73	72,434,314.00	72,434,314.00	29.7%	171,207,066.73
12020734	Earnings from Physiotherapy Services	20,221,314.34	1,569,800.00	1,569,800.00	7.8%	18,651,514.34
12020735	Earnings from National Health Insurance Scheme (NHIS) Services	26,580,429.23	25,000,786.34	25,000,786.34	94.1%	1,579,642.89
12020736	Earnings from Ear, Nose and Throat (ENT) services	11,401,117.59	257,600.00	257,600.00	2.3%	11,143,517.59
12020737	Earnings from Dialysis Services	56,907,188.44	22,992,745.00	22,992,745.00	40.4%	33,914,443.44

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
12020738	Earnings from Hiring of Sports Facilities	45,600,000.00	-	-	0.0%	45,600,000.00
12020740	Earnings from Online Streaming	10,000,000.00	-	-	0.0%	10,000,000.00
12020741	Earnings from Live TV Coverage	150,000,000.00	-	-	0.0%	150,000,000.00
12020742	Earnings from Documentary Production	44,000,000.00	-	-	0.0%	44,000,000.00
12020744	Earnings from Joint Venture	360,000,000.00	-	-	0.0%	360,000,000.00
12020745	Earnings from Markets	2,440,000,000.00	-	-	0.0%	2,440,000,000.00
12020747	Earnings from Workshop and Seminars	110,810,000.00	200,000.00	200,000.00	0.2%	110,610,000.00
120208	RENT on GOVERNMENT BUILDINGS - GENERAL	4,435,801,454.02	-	-	0.0%	4,435,801,454.02
12020801	Rent on Government Quarters	169,100.00	-	-	0.0%	169,100.00
12020803	Rent on Government Buildings	4,434,632,354.02	-	-	0.0%	4,434,632,354.02
12020804	Rent on Conference Centers	1,000,000.00	-	-	0.0%	1,000,000.00
120209	RENT on LAND & OTHERS – GENERAL	6,755,985,875.00	828,598,283.42	828,598,283.42	12.3%	5,927,387,591.58
12020901	Rent on Government Land	2,450,000.00	-	-	0.0%	2,450,000.00
12020903	Rent & Premium on the Allocation of Land	3,200,000,000.00	373,620,356.08	373,620,356.08	11.7%	2,826,379,643.92
12020905	Lease Rentals	500,000.00	-	-	0.0%	500,000.00
12020908	Ground Rent	3,292,535,875.00	454,737,927.34	454,737,927.34	13.8%	2,837,797,947.66
12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex	73,500,000.00	-	-	0.0%	73,500,000.00
12020910	Rent of Equipment	27,000,000.00	240,000.00	240,000.00	0.9%	26,760,000.00
12020920	Other Rent	160,000,000.00	-	-	0.0%	160,000,000.00
120210	REPAYMENTS –GENERAL	20,000,000.00	6,611,878.59	6,611,878.59	33.1%	13,388,121.41
12021011	Recovery of Overpayment	20,000,000.00	6,611,878.59	6,611,878.59	33.1%	13,388,121.41
120212	INTEREST – EARNED	272,000,000.00	-	-	0.0%	272,000,000.00
12021210	Bank Interest	270,000,000.00	-	-	0.0%	270,000,000.00
12021212	Other Interest	2,000,000.00	-	-	0.0%	2,000,000.00
13	AID and GRANTS	56,589,712,984.60	3,162,485,200.00	3,162,485,200.00	5.6%	53,427,227,784.60
1302	GRANTS	56,589,712,984.60	3,162,485,200.00	3,162,485,200.00	5.6%	53,427,227,784.60
130201	DOMESTIC GRANTS	35,626,645,455.60	-	-	0.0%	35,626,645,455.60
13020102	Capital Domestic Grants	6,586,868,050.14	-	-	0.0%	6,586,868,050.14
13020103	Grants from FGN	20,920,067,510.36	-	-	0.0%	20,920,067,510.36
13020104	Grants from LGA	8,119,709,895.10	-	-	0.0%	8,119,709,895.10
130202	FOREIGN GRANTS	20,963,067,529.00	3,162,485,200.00	3,162,485,200.00	15.1%	17,800,582,329.00
13020202	Capital Foreign Grants	20,963,067,529.00	3,162,485,200.00	3,162,485,200.00	15.1%	17,800,582,329.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	93,841,713,656.42	2,210,984,550.40	2,210,984,550.40	2.4%	91,630,729,106.02
1402	OTHER CAPITAL RECEIPTS	28,129,530,657.35	-	-	0.0%	28,129,530,657.35
140201	OTHER CAPITAL RECEIPTS	28,129,530,657.35	-	-	0.0%	28,129,530,657.35
14020101	OTHER CAPITAL RECEIPTS TO CDF	24,129,530,657.35	-	-	0.0%	24,129,530,657.35
14020102	SALE OF FIXED ASSETS	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	61,712,182,999.07	2,210,984,550.40	2,210,984,550.40	3.6%	59,501,198,448.67
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	61,712,182,999.07	2,210,984,550.40	2,210,984,550.40	3.6%	59,501,198,448.67
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	61,712,182,999.07	2,210,984,550.40	2,210,984,550.40	3.6%	59,501,198,448.67
1410	GAIN ON FOREIGN EXCHANGE	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
141001	GAIN ON FOREIGN EXCHANGE	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
14100101	GAIN ON FOREIGN EXCHANGE	4,000,000,000.00	-	-	0.0%	4,000,000,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kaduna State Government Budget Performance Report 2023 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	376,456,634,924.66	43,868,823,918.41	43,868,823,918.41	11.7%	332,587,811,006.25
010000000000	Administration Sector	32,468,046,976.15	3,572,453,015.87	3,572,453,015.87	11.0%	28,895,593,960.28
011100000000	Governor's Office	6,032,786,772.73	358,403,717.28	358,403,717.28	5.9%	5,674,383,055.45
011100100100	Government House	2,887,478,456.83	101,903,501.34	101,903,501.34	3.5%	2,785,574,955.49
011100200200	Kaduna Geographic Information Management Service (KADGIS)	2,667,396,855.02	116,181,329.53	116,181,329.53	4.4%	2,551,215,525.49
011100700100	Kaduna Investment Promotion Agency (KADIPA)	216,026,729.40	10,193,035.98	10,193,035.98	4.7%	205,833,693.42
0111101000100	Kaduna State Public Procurement Authority (KADPPA)	130,343,971.48	120,293,036.43	120,293,036.43	92.3%	10,050,935.05
011102100100	Kaduna State Liaison Office Abuja	131,540,760.00	9,832,814.00	9,832,814.00	7.5%	121,707,946.00
016100000000	Secretary to the State Government	4,176,317,703.39	206,144,428.62	206,144,428.62	4.9%	3,970,173,274.77
016100100100	Secretary to the State Government	2,420,539,543.22	98,361,252.95	98,361,252.95	4.1%	2,322,178,290.27
016101600100	Kaduna State Peace Commission	41,709,090.88	4,845,030.57	4,845,030.57	11.6%	36,864,060.31
016101900100	Government Printing Department	53,661,952.35	10,064,884.96	10,064,884.96	18.8%	43,597,067.39
016100500100	Kaduna State Media Corporation (KSMC)	1,415,612,026.56	75,789,574.88	75,789,574.88	5.4%	1,339,822,451.68
016100800100	State Emergency Management Agency (SEMA)	244,795,090.38	17,083,685.26	17,083,685.26	7.0%	227,711,405.12
011200000000	State Assembly	11,542,421,535.03	202,058,134.27	202,058,134.27	1.8%	11,340,363,400.76
011200300100	Kaduna State Legislature	11,335,582,865.71	186,495,343.69	186,495,343.69	1.6%	11,149,087,522.02
011200400100	Kaduna State Legislative Service Commission	206,838,669.32	15,562,790.58	15,562,790.58	7.5%	191,275,878.74
014000000000	Auditor General	415,219,541.16	44,561,338.11	44,561,338.11	10.7%	370,658,203.05
014000100100	Office of the Auditor General State	228,730,857.20	41,453,981.06	41,453,981.06	18.1%	187,276,876.14
014000200100	Office of the Auditor General Local Governments	186,488,683.96	3,107,357.05	3,107,357.05	1.7%	183,381,326.91
012400000000	Ministry of Internal Security and Home Affairs	8,516,300,548.81	2,609,863,682.90	2,609,863,682.90	30.6%	5,906,436,865.91
012400100100	Ministry of Internal Security and Home Affairs	8,211,357,462.14	2,592,969,303.24	2,592,969,303.24	31.6%	5,618,388,158.90
012401300100	Kaduna State Pilgrims Welfare Agency	42,239,883.34	7,600,608.11	7,600,608.11	18.0%	34,639,275.23
012401700100	Kaduna State Bureau of Interfaith	152,567,420.03	6,240,496.55	6,240,496.55	4.1%	146,326,923.48
012401800100	Kaduna State Vigilance Service (KADVS)	110,135,783.30	3,053,275.00	3,053,275.00	2.8%	107,082,508.30
012500000000	Office of the Head of Service	997,989,102.31	51,554,052.19	51,554,052.19	5.2%	946,435,050.12
012500100100	Office of the Head of Service	916,273,393.58	43,267,910.11	43,267,910.11	4.7%	873,005,483.47
012500900100	Kaduna State Bureau of Pension	81,715,708.73	8,286,142.08	8,286,142.08	10.1%	73,429,566.65
014700000000	Civil Service Commission	144,183,674.14	29,422,623.45	29,422,623.45	20.4%	114,761,050.69
014700100100	Civil Service Commission (CSC)	144,183,674.14	29,422,623.45	29,422,623.45	20.4%	114,761,050.69
014800000000	State Independent Electoral Commission	215,082,486.20	48,762,781.30	48,762,781.30	22.7%	166,319,704.90
014800100100	Kaduna State Independent Electoral Commission (SIECOM)	215,082,486.20	48,762,781.30	48,762,781.30	22.7%	166,319,704.90
014900000000	Local Government Service Board	427,745,612.37	21,682,257.75	21,682,257.75	5.1%	406,063,354.62
014900100100	Local Government Service Board	427,745,612.37	21,682,257.75	21,682,257.75	5.1%	406,063,354.62
020000000000	Economic Sector	139,416,044,775.19	22,589,906,847.37	22,589,906,847.37	16.2%	116,826,137,927.82
021500000000	Ministry of Agriculture	1,488,192,803.18	129,058,036.96	129,058,036.96	8.7%	1,359,134,766.22
021500100100	Ministry of Agriculture	1,042,312,198.79	36,647,384.99	36,647,384.99	3.5%	1,005,664,813.80
021510200100	Kaduna State Agriculture Development Agency (KADA)	310,965,592.23	87,476,607.06	87,476,607.06	28.1%	223,488,985.17
021510300100	Kaduna State Livestock Regulatory Authority (KADLRA)	134,915,012.16	4,934,044.91	4,934,044.91	3.7%	129,980,967.25
022000000000	Ministry of Finance	70,197,382,275.48	14,350,540,841.09	14,350,540,841.09	20.4%	55,846,841,434.39
022000100100	Ministry of Finance	68,467,098,206.28	14,281,701,413.42	14,281,701,413.42	20.9%	54,185,396,792.86
022000800100	Kaduna State Internal Revenue Service (KADIRS)	1,730,284,069.20	68,839,427.67	68,839,427.67	4.0%	1,661,444,641.53
022200000000	Ministry of Business, Innovation and Technology	1,787,627,142.21	53,372,072.55	53,372,072.55	3.0%	1,734,255,069.66
022200100100	Ministry of Business, Innovation and Technology	1,564,530,456.37	53,352,072.55	53,352,072.55	3.4%	1,511,178,383.82
022200500100	Kaduna Enterprise Development Agency (KADEDA)	223,096,685.84	20,000.00	20,000.00	0.0%	223,076,685.84
023400000000	Ministry of Public Works and Infrastructure	48,999,619,265.74	7,151,597,876.06	7,151,597,876.06	14.6%	41,848,021,389.68
023400100100	Ministry of Public Works and Infrastructure	18,863,833,165.54	3,122,086,726.79	3,122,086,726.79	16.6%	15,741,746,438.75
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	3,692,023,886.00	124,824,274.17	124,824,274.17	3.4%	3,567,199,611.83

Kaduna State Government

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
023400400100	Kaduna Roads Agency (KADRA)	6,701,981,326.44	3,521,298,990.39	3,521,298,990.39	52.5%	3,180,682,336.05
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,366,198,335.33	319,826,249.68	319,826,249.68	23.4%	1,046,372,085.65
023400700100	Kaduna State Transport Regulatory Authority (KASTRA)	18,314,799,942.75	56,384,618.62	56,384,618.62	0.3%	18,258,415,324.13
023400800100	Kaduna State Water Service Regulatory Commission	60,782,609.68	7,177,016.41	7,177,016.41	11.8%	53,605,593.27
023800000000	Planning and Budget Commission	7,973,687,470.80	309,582,191.39	309,582,191.39	3.9%	7,664,105,279.41
023800100100	Planning and Budget Commission (PBC)	7,076,369,504.72	231,512,991.80	231,512,991.80	3.3%	6,844,856,512.92
023800400100	Kaduna State Bureau of Statistics (KDBS)	493,198,711.63	77,784,269.70	77,784,269.70	15.8%	415,414,441.93
023800500100	Kaduna State Residents Registration Agency (KADRIMA)	404,119,254.44	284,929.89	284,929.89	0.1%	403,834,324.55
025000000000	Fiscal Responsibility Commission	57,686,802.52	12,290,577.94	12,290,577.94	21.3%	45,396,224.58
025000100100	Fiscal Responsibility Commission	57,686,802.52	12,290,577.94	12,290,577.94	21.3%	45,396,224.58
025300000000	Ministry of Housing and Urban Development	8,911,849,015.27	583,465,251.38	583,465,251.38	6.5%	8,328,383,763.89
025300100100	Ministry of Housing and Urban Development	4,060,660,190.77	44,044,415.64	44,044,415.64	1.1%	4,016,615,775.13
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	173,569,735.35	40,754,440.28	40,754,440.28	23.5%	132,815,295.07
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	4,154,572,342.86	498,214,126.90	498,214,126.90	12.0%	3,656,358,215.96
025300600100	Kaduna State Mortgage and Foreclosure Authority	523,046,746.29	452,268.56	452,268.56	0.1%	522,594,477.73
030000000000	Law and Justice Sector	7,688,296,491.05	556,908,077.22	556,908,077.22	7.2%	7,131,388,413.83
031800000000	Judiciary	6,984,239,004.86	502,157,552.29	502,157,552.29	7.2%	6,482,081,452.57
031800100100	Judicial Service Commission (JSC)	237,747,923.30	7,216,759.98	7,216,759.98	3.0%	230,531,163.32
031800400100	High Court of Justice	4,445,069,728.26	176,232,323.58	176,232,323.58	4.0%	4,268,837,404.68
031800500100	Sharia Court of Appeal	1,393,661,837.22	154,501,078.26	154,501,078.26	11.1%	1,239,160,758.96
031800700100	Customary Court of Appeal	907,759,516.08	164,207,390.47	164,207,390.47	18.1%	743,552,125.61
032600000000	Ministry of Justice	704,057,486.19	54,750,524.93	54,750,524.93	7.8%	649,306,961.26
032600100100	Ministry of Justice	704,057,486.19	54,750,524.93	54,750,524.93	7.8%	649,306,961.26
040000000000	Regional Sector	19,889,196,672.43	549,338,737.60	549,338,737.60	2.8%	19,339,857,934.83
043700000000	Metropolitan Authorities	19,889,196,672.43	549,338,737.60	549,338,737.60	2.8%	19,339,857,934.83
043700100200	Zaria Metropolitan Authority	6,134,020,890.48	172,686,638.57	172,686,638.57	2.8%	5,961,334,251.91
043700100300	Kaduna Capital Territory Authority	9,041,442,754.59	139,536,916.79	139,536,916.79	1.5%	8,901,905,837.80
043700100400	Kafanchan Municipal Authority	4,713,733,027.36	237,115,182.24	237,115,182.24	5.0%	4,476,617,845.12
050000000000	Social Sector	176,995,050,009.84	16,600,217,240.35	16,600,217,240.35	9.4%	160,394,832,769.49
051400000000	Ministry of Human Services and Social Development	4,028,502,957.49	131,213,368.69	131,213,368.69	3.3%	3,897,289,588.80
051400100100	Ministry of Human Services and Social Development	1,329,283,974.76	69,382,316.29	69,382,316.29	5.2%	1,259,901,658.47
051400200100	Kaduna State Disability Affairs Board	304,680,803.89	58,965,092.62	58,965,092.62	19.4%	245,715,711.27
051400500100	Kaduna State Social Investment Office (KADSIO)	1,946,978,235.56	-	-	0.0%	1,946,978,235.56
051400600100	Community and Social Development Agency (CSDA)	447,559,943.28	2,865,959.78	2,865,959.78	0.6%	444,693,983.50
051700000000	Ministry of Education	105,421,412,316.50	11,492,705,243.54	11,492,705,243.54	10.9%	93,928,707,072.96
051700100100	Ministry of Education	34,240,594,865.62	8,251,867,086.59	8,251,867,086.59	24.1%	25,988,727,779.03
051700300100	State Universal Basic Education Board (SUBEB)	43,336,097,926.63	1,094,979,464.18	1,094,979,464.18	2.5%	42,241,118,462.45
051700800100	Kaduna State Library Board	93,711,728.00	9,933,493.27	9,933,493.27	10.6%	83,778,234.73
051700900100	Kaduna State Schools Quality Assurance Authority	460,475,619.38	19,351,164.63	19,351,164.63	4.2%	441,124,454.75
051701000100	Kaduna State Teachers Service Board (TSB)	109,238,156.60	15,380,654.42	15,380,654.42	14.1%	93,857,502.18
051701100100	Kaduna State Scholarship and Loans Board	2,694,795,096.14	15,356,731.39	15,356,731.39	0.6%	2,679,438,364.75
051701800100	Nuhu Bamalli Polytechnic, Zaria (NBPZ)	3,035,622,751.89	436,191,664.52	436,191,664.52	14.4%	2,599,431,087.37
051701900100	Kaduna State College of Education, Gidan Waya (COE)	2,858,848,795.52	430,490,901.64	430,490,901.64	15.1%	2,428,357,893.88
051702100100	Kaduna State University (KASU)	18,592,027,376.72	1,219,154,082.90	1,219,154,082.90	6.6%	17,372,873,293.82
052100000000	Ministry of Health	59,092,052,675.74	3,880,801,961.87	3,880,801,961.87	6.6%	55,211,250,713.87
052100100100	Ministry of Health	37,922,846,613.97	2,190,375,948.75	2,190,375,948.75	5.8%	35,732,470,665.22
052100200100	Kaduna State Contributory Health Management Authority (KADCHMA)	1,972,735,523.24	13,405,129.02	13,405,129.02	0.7%	1,959,330,394.22
052100300100	Kaduna State Primary Health Care Board	7,866,808,028.23	735,538,041.36	735,538,041.36	9.3%	7,131,269,986.87
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	3,484,304,100.92	297,201,769.92	297,201,769.92	8.5%	3,187,102,331.00
052110300100	Bureau for Substance Abuse Prevention & Treatment (KADBUSAP)	464,454,693.98	11,380,979.21	11,380,979.21	2.5%	453,073,714.77
052100400100	Kaduna State AIDS Control Agency (KADSACA)	62,663,428.89	14,778,389.72	14,778,389.72	23.6%	47,885,039.17
052100500100	Barau Dikko Teaching Hospital, Kaduna	6,017,197,023.85	521,772,279.48	521,772,279.48	8.7%	5,495,424,744.37
052100600200	Kaduna State College of Nursing and Midwifery	1,301,043,262.64	96,349,424.41	96,349,424.41	7.4%	1,204,693,838.23
053500000000	Ministry of Environment and Natural Resources	3,198,802,802.45	476,068,962.48	476,068,962.48	14.9%	2,722,733,839.97
053500100100	Ministry of Environment and Natural Resources	2,900,633,777.98	450,414,001.00	450,414,001.00	15.5%	2,450,219,776.98
053501600100	Kaduna State Environmental Protection Authority (KEPA)	278,754,419.63	23,654,775.89	23,654,775.89	8.5%	255,099,643.74
053501900100	Kaduna State Mining Development Company	19,414,604.84	2,000,185.59	2,000,185.59	10.3%	17,414,419.25
053900000000	Ministry of Sports Development	1,006,513,556.90	46,523,549.25	46,523,549.25	4.6%	959,990,007.65
053900100100	Ministry of Sports Development	1,006,513,556.90	46,523,549.25	46,523,549.25	4.6%	959,990,007.65
055100000000	Ministry for Local Government Affairs	4,247,765,700.76	572,904,154.52	572,904,154.52	13.5%	3,674,861,546.24
055100100100	Ministry for Local Government Affairs	2,894,451,076.10	511,783,610.62	511,783,610.62	17.7%	2,382,667,465.48
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	1,353,314,624.65	61,120,543.90	61,120,543.90	4.5%	1,292,194,080.75

Table 5: Personnel Expenditure by Administrative Classification

Kaduna State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	56,200,742,255.63	14,935,409,657.41	14,935,409,657.41	26.6%	41,265,332,598.22
010000000000	Administration Sector	3,829,040,965.19	776,898,338.44	776,898,338.44	20.3%	3,052,142,626.75
011100000000	Governor's Office	492,187,982.52	191,158,277.67	191,158,277.67	38.8%	301,029,704.85
011100100100	Government House	105,485,546.88	101,903,501.34	101,903,501.34	96.6%	3,582,045.54
011100200200	Kaduna Geographic Information Management Service (KADGIS)	249,440,204.28	63,441,167.01	63,441,167.01	25.4%	185,999,037.27
011100700100	Kaduna Investment Promotion Agency (KADIPA)	45,311,489.40	9,193,474.23	9,193,474.23	20.3%	36,118,015.17
011101000100	Kaduna State Public Procurement Authority (KADPPA)	91,950,741.96	16,620,135.09	16,620,135.09	18.1%	75,330,606.87
016100000000	Secretary to the State Government	976,207,495.29	179,410,259.25	179,410,259.25	18.4%	796,797,236.04
016100100100	Secretary to the State Government	592,396,086.68	98,361,252.95	98,361,252.95	16.6%	494,034,833.73
016101600100	Kaduna State Peace Commission	24,705,899.88	4,845,030.57	4,845,030.57	19.6%	19,860,869.31
016101900100	Government Printing Department	40,677,777.39	9,950,765.46	9,950,765.46	24.5%	30,727,011.93
016100500100	Kaduna State Media Corporation (KSMC)	224,233,182.96	49,169,525.01	49,169,525.01	21.9%	175,063,657.95
016100800100	State Emergency Management Agency (SEMA)	94,194,548.38	17,083,685.26	17,083,685.26	18.1%	77,110,863.12
011200000000	State Assembly	1,648,544,506.83	202,058,134.27	202,058,134.27	12.3%	1,446,486,372.56
011200300100	Kaduna State Legislature	1,564,371,237.51	186,495,343.69	186,495,343.69	11.9%	1,377,875,893.82
011200400100	Kaduna State Legislative Service Commission	84,173,269.32	15,562,790.58	15,562,790.58	18.5%	68,610,478.74
014000000000	Auditor General	200,557,842.36	29,057,195.85	29,057,195.85	14.5%	171,500,646.51
014000100100	Office of the Auditor General State	91,157,095.20	29,057,195.85	29,057,195.85	31.9%	62,099,899.35
014000200100	Office of the Auditor General Local Governments	109,400,747.16	-	-	0.0%	109,400,747.16
012400000000	Ministry of Internal Security and Home Affairs	102,541,212.56	27,995,893.96	27,995,893.96	27.3%	74,545,318.60
012400100100	Ministry of Internal Security and Home Affairs	35,520,393.96	13,761,568.05	13,761,568.05	38.7%	21,758,825.91
012401300100	Kaduna State Pilgrims Welfare Agency	31,429,919.96	7,600,608.11	7,600,608.11	24.2%	23,829,311.85
012401700100	Kaduna State Bureau of Interfaith	32,445,128.64	6,240,496.55	6,240,496.55	19.2%	26,204,632.09
012401800100	Kaduna State Vigilance Service (KADVS)	3,145,770.00	393,221.25	393,221.25	12.5%	2,752,548.75
012500000000	Office of the Head of Service	133,764,424.46	48,589,928.94	48,589,928.94	36.3%	85,174,495.52
012500100100	Office of the Head of Service	107,750,469.36	40,303,786.86	40,303,786.86	37.4%	67,446,682.50
012500900100	Kaduna State Bureau of Pension	26,013,955.10	8,286,142.08	8,286,142.08	31.9%	17,727,813.02
014700000000	Civil Service Commission	85,171,064.28	28,482,786.20	28,482,786.20	33.4%	56,688,278.08
014700100100	Civil Service Commission (CSC)	85,171,064.28	28,482,786.20	28,482,786.20	33.4%	56,688,278.08
014800000000	State Independent Electoral Commission	150,061,319.64	48,463,604.55	48,463,604.55	32.3%	101,597,715.09
014800100100	Kaduna State Independent Electoral Commission (SIECOM)	150,061,319.64	48,463,604.55	48,463,604.55	32.3%	101,597,715.09
014900000000	Local Government Service Board	40,005,117.24	21,682,257.75	21,682,257.75	54.2%	18,322,859.49
014900100100	Local Government Service Board	40,005,117.24	21,682,257.75	21,682,257.75	54.2%	18,322,859.49
020000000000	Economic Sector	14,507,451,636.20	2,559,874,314.59	2,559,874,314.59	17.6%	11,947,577,321.61
021500000000	Ministry of Agriculture	722,687,405.03	128,262,371.71	128,262,371.71	17.7%	594,425,033.32
021500100100	Ministry of Agriculture	366,580,252.79	36,149,827.24	36,149,827.24	9.9%	330,430,425.55
021510200100	Kaduna State Agriculture Development Agency (KADA)	283,285,528.08	87,378,499.56	87,378,499.56	30.8%	195,907,028.52
021510300100	Kaduna State Livestock Regulatory Authority (KADLRA)	72,821,624.16	4,734,044.91	4,734,044.91	6.5%	68,087,579.25
022000000000	Ministry of Finance	11,460,640,265.42	1,883,640,405.95	1,883,640,405.95	16.4%	9,576,999,859.47
022000100100	Ministry of Finance	10,739,182,492.68	1,814,800,978.28	1,814,800,978.28	16.9%	8,924,381,514.40
022000800100	Kaduna State Internal Revenue Service (KADIRS)	721,457,772.74	68,839,427.67	68,839,427.67	9.5%	652,618,345.07
022200000000	Ministry of Business, Innovation and Technology	271,080,294.84	45,019,180.32	45,019,180.32	16.6%	226,061,114.52
022200100100	Ministry of Business, Innovation and Technology	252,151,852.92	45,019,180.32	45,019,180.32	17.9%	207,132,672.60
022200500100	Kaduna Enterprise Development Agency (KADEDA)	18,928,441.92	-	-	0.0%	18,928,441.92
023400000000	Ministry of Public Works and Infrastructure	1,439,736,079.48	351,412,240.76	351,412,240.76	24.4%	1,088,323,838.72
023400100100	Ministry of Public Works and Infrastructure	83,308,705.92	30,789,251.96	30,789,251.96	37.0%	52,519,453.96
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	17,358,281.52	910,540.77	910,540.77	5.2%	16,447,740.75
023400400100	Kaduna Roads Agency (KADRA)	69,419,279.64	18,962,708.85	18,962,708.85	27.3%	50,456,570.79
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,224,584,680.57	287,631,893.43	287,631,893.43	23.5%	936,952,787.14
023400700100	Kaduna State Transport Regulatory Authority (KASTRA)	14,463,342.75	5,960,895.09	5,960,895.09	41.2%	8,502,447.66
023400800100	Kaduna State Water Service Regulatory Commission	30,601,789.08	7,156,950.66	7,156,950.66	23.4%	23,444,838.42
023800000000	Planning and Budget Commission	272,587,819.19	65,711,936.05	65,711,936.05	24.1%	206,875,883.14
023800100100	Planning and Budget Commission (PBC)	109,799,889.12	34,405,473.71	34,405,473.71	31.3%	75,394,415.41

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
023800400100	Kaduna State Bureau of Statistics (KDBS)	146,647,019.63	31,021,532.45	31,021,532.45	21.2%	115,625,487.18
023800500100	Kaduna State Residents Registration Agency (KADIRIMA)	16,140,910.44	284,929.89	284,929.89	1.8%	15,855,980.55
025000000000	Fiscal Responsibility Commission	37,826,822.52	11,792,004.69	11,792,004.69	31.2%	26,034,817.83
025000100100	Fiscal Responsibility Commission	37,826,822.52	11,792,004.69	11,792,004.69	31.2%	26,034,817.83
025300000000	Ministry of Housing and Urban Development	302,892,949.71	74,036,175.11	74,036,175.11	24.4%	228,856,774.60
025300100100	Ministry of Housing and Urban Development	98,168,042.52	26,430,700.68	26,430,700.68	26.9%	71,737,341.84
025300400100	Kaduna State Urban Planning and Development Authority (KASUPDA)	143,690,239.35	35,760,052.03	35,760,052.03	24.9%	107,930,187.32
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	45,097,983.84	11,592,665.34	11,592,665.34	25.7%	33,505,318.50
025300600100	Kaduna State Mortgage and Foreclosure Authority	15,936,684.00	252,757.06	252,757.06	1.6%	15,683,926.94
030000000000	Law and Justice Sector	2,854,305,387.48	540,530,078.12	540,530,078.12	18.9%	2,313,775,309.36
031800000000	Judiciary	2,647,011,593.04	489,919,886.19	489,919,886.19	18.5%	2,157,091,706.85
031800100100	Judicial Service Commission (JSC)	77,462,573.64	7,216,759.98	7,216,759.98	9.3%	70,245,813.66
031800400100	High Court of Justice	974,365,919.76	176,232,323.58	176,232,323.58	18.1%	798,133,596.18
031800500100	Sharia Court of Appeal	981,935,211.00	154,501,078.26	154,501,078.26	15.7%	827,434,132.74
031800700100	Customary Court of Appeal	613,247,888.64	151,969,724.37	151,969,724.37	24.8%	461,278,164.27
032600000000	Ministry of Justice	207,293,794.44	50,610,191.93	50,610,191.93	24.4%	156,683,602.51
032600100100	Ministry of Justice	207,293,794.44	50,610,191.93	50,610,191.93	24.4%	156,683,602.51
040000000000	Regional Sector	126,541,744.36	21,454,232.30	21,454,232.30	17.0%	105,087,512.06
043700000000	Metropolitan Authorities	126,541,744.36	21,454,232.30	21,454,232.30	17.0%	105,087,512.06
043700100200	Zaria Metropolitan Authority	25,748,813.16	8,571,428.57	8,571,428.57	33.3%	17,177,384.59
043700100300	Kaduna Capital Territory Authority	56,739,595.36	11,428,571.43	11,428,571.43	20.1%	45,311,023.93
043700100400	Kafanchan Municipal Authority	44,053,335.84	1,454,232.30	1,454,232.30	3.3%	42,599,103.54
050000000000	Social Sector	34,883,402,522.40	11,036,652,693.96	11,036,652,693.96	31.6%	23,846,749,828.44
051400000000	Ministry of Human Services and Social Development	428,390,951.12	84,504,426.01	84,504,426.01	19.7%	343,886,525.11
051400100100	Ministry of Human Services and Social Development	208,088,624.76	62,572,751.03	62,572,751.03	30.1%	145,515,873.73
051400200100	Kaduna State Disability Affairs Board	97,431,183.08	19,065,715.20	19,065,715.20	19.6%	78,365,467.88
051405000100	Kaduna State Social Investment Office (KADSIO)	20,535,000.00	-	-	0.0%	20,535,000.00
051405600100	Community and Social Development Agency (CSDA)	102,336,143.28	2,865,959.78	2,865,959.78	2.8%	99,470,183.50
051700000000	Ministry of Education	19,944,258,732.75	7,769,109,812.18	7,769,109,812.18	39.0%	12,175,148,920.57
051700100100	Ministry of Education	9,106,155,136.04	5,902,724,473.83	5,902,724,473.83	64.8%	3,203,430,662.21
051700300100	State Universal Basic Education Board (SUBEB)	2,409,809,495.56	28,744,520.92	28,744,520.92	1.2%	2,381,064,974.64
051700800100	Kaduna State Library Board	47,114,733.00	9,833,381.77	9,833,381.77	20.9%	37,281,351.23
051700900100	Kaduna State Schools Quality Assurance Authority	100,590,381.24	19,351,164.63	19,351,164.63	19.2%	81,239,216.61
051701000100	Kaduna State Teachers Service Board (TSB)	79,391,912.76	15,362,184.92	15,362,184.92	19.3%	64,029,727.84
051701100100	Kaduna State Scholarship and Loans Board	32,992,636.14	7,931,617.14	7,931,617.14	24.0%	25,061,019.00
051701800100	Nuhu Bamalli Polytechnic, Zaria (NBPZ)	1,658,558,966.40	392,865,419.81	392,865,419.81	23.7%	1,265,693,546.59
051701900100	Kaduna State College of Education, Gidan Waya (COE)	1,689,454,631.04	386,560,010.61	386,560,010.61	22.9%	1,302,894,620.43
051702100100	Kaduna State University (KASU)	4,820,190,840.57	1,005,737,038.55	1,005,737,038.55	20.9%	3,814,453,802.02
052100000000	Ministry of Health	13,971,916,136.40	3,007,468,636.31	3,007,468,636.31	21.5%	10,964,447,500.09
052100100100	Ministry of Health	6,063,570,232.21	1,664,953,542.94	1,664,953,542.94	27.5%	4,398,616,689.27
052100200100	Kaduna State Contributory Health Management Authority (KADCHMA)	51,455,467.68	12,905,129.02	12,905,129.02	25.1%	38,550,338.66
052100300100	Kaduna State Primary Health Care Board	3,086,504,661.56	726,187,450.10	726,187,450.10	23.5%	2,360,317,211.46
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	71,360,618.38	13,628,355.81	13,628,355.81	19.1%	57,732,262.57
052110300100	Bureau for Substance Abuse Prevention & Treatment (KADBUSAT)	47,053,587.98	1,422,285.12	1,422,285.12	3.0%	45,631,302.86
052100400100	Kaduna State AIDS Control Agency (KADSACA)	44,099,591.00	14,778,389.72	14,778,389.72	33.5%	29,321,201.28
052100500100	Barau Dikko Teaching Hospital, Kaduna	4,207,901,795.04	495,674,159.33	495,674,159.33	11.8%	3,712,227,635.71
052100600200	Kaduna State College of Nursing and Midwifery	399,970,182.54	77,919,324.27	77,919,324.27	19.5%	322,050,858.27
053500000000	Ministry of Environment and Natural Resources	284,745,776.64	117,474,584.67	117,474,584.67	41.3%	167,271,191.97
053500100100	Ministry of Environment and Natural Resources	109,073,193.24	92,849,527.19	92,849,527.19	85.1%	16,223,666.05
053501600100	Kaduna State Environmental Protection Authority (KEPA)	156,697,297.80	22,624,871.89	22,624,871.89	14.4%	134,072,425.91
053501900100	Kaduna State Mining Development Company	18,975,285.60	2,000,185.59	2,000,185.59	10.5%	16,975,100.01
053900000000	Ministry of Sports Development	71,416,755.25	21,170,113.25	21,170,113.25	29.6%	50,246,642.00
053900100100	Ministry of Sports Development	71,416,755.25	21,170,113.25	21,170,113.25	29.6%	50,246,642.00
055100000000	Ministry for Local Government Affairs	182,674,170.24	36,925,121.54	36,925,121.54	20.2%	145,749,048.70
055100100100	Ministry for Local Government Affairs	126,497,584.80	25,669,672.89	25,669,672.89	20.3%	100,827,911.91
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	56,176,585.44	11,255,448.65	11,255,448.65	20.0%	44,921,136.79

Table 6: Overhead Expenditure by Administrative Classification**Kaduna State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	37,717,299,596.58	3,245,688,094.68	3,245,688,094.68	8.6%	34,471,611,501.90
01000000000	Administration Sector	15,502,125,672.40	1,934,295,550.64	1,934,295,550.64	12.5%	13,567,830,121.76
01110000000	Governor's Office	3,094,556,080.36	11,090,863.27	11,090,863.27	0.4%	3,083,465,217.09
011100100100	Government House	2,781,992,909.95	-	-	0.0%	2,781,992,909.95
011100200200	Kaduna Geographic Information Management Service (KADGIS)	139,466,440.89	258,487.52	258,487.52	0.2%	139,207,953.37
011100700100	Kaduna Investment Promotion Agency (KADIPA)	10,715,240.00	999,561.75	999,561.75	9.3%	9,715,678.25
011101000100	Kaduna State Public Procurement Authority (KADPPA)	30,840,729.52	-	-	0.0%	30,840,729.52
011102100100	Kaduna State Liaison Office Abuja	131,540,760.00	9,832,814.00	9,832,814.00	7.5%	121,707,946.00
01610000000	Secretary to the State Government	2,139,810,208.10	2,734,209.17	2,734,209.17	0.1%	2,137,075,998.93
016100100100	Secretary to the State Government	1,828,143,456.54	-	-	0.0%	1,828,143,456.54
016101600100	Kaduna State Peace Commission	17,003,191.00	-	-	0.0%	17,003,191.00
016101900100	Government Printing Department	684,174.96	114,119.50	114,119.50	16.7%	570,055.46
016100500100	Kaduna State Media Corporation (KSMC)	143,378,843.60	2,620,089.67	2,620,089.67	1.8%	140,758,753.93
016100800100	State Emergency Management Agency (SEMA)	150,600,542.00	-	-	0.0%	150,600,542.00
01120000000	State Assembly	5,327,138,654.21	-	-	0.0%	5,327,138,654.21
011200300100	Kaduna State Legislature	5,204,473,254.21	-	-	0.0%	5,204,473,254.21
011200400100	Kaduna State Legislative Service Commission	122,665,400.00	-	-	0.0%	122,665,400.00
01400000000	Auditor General	214,661,698.80	15,504,142.26	15,504,142.26	7.2%	199,157,556.54
014000100100	Office of the Auditor General State	137,573,762.00	12,396,785.21	12,396,785.21	9.0%	125,176,976.79
014000200100	Office of the Auditor General Local Governments	77,087,936.80	3,107,357.05	3,107,357.05	4.0%	73,980,579.75
01240000000	Ministry of Internal Security and Home Affairs	4,232,720,474.99	1,900,763,198.69	1,900,763,198.69	44.9%	2,331,957,276.30
012400100100	Ministry of Internal Security and Home Affairs	4,055,128,206.92	1,898,103,144.94	1,898,103,144.94	46.8%	2,157,025,061.98
012401300100	Kaduna State Pilgrims Welfare Agency	7,809,963.38	-	-	0.0%	7,809,963.38
012401700100	Kaduna State Bureau of Interfaith	120,122,291.39	-	-	0.0%	120,122,291.39
012401800100	Kaduna State Vigilance Service (KADVS)	49,660,013.30	2,660,053.75	2,660,053.75	5.4%	46,999,959.55
01250000000	Office of the Head of Service	43,610,639.10	2,964,123.25	2,964,123.25	6.8%	40,646,515.85
012500100100	Office of the Head of Service	8,522,924.22	2,964,123.25	2,964,123.25	34.8%	5,558,800.97
012500900100	Kaduna State Bureau of Pension	35,087,714.88	-	-	0.0%	35,087,714.88
01470000000	Civil Service Commission	59,012,609.86	939,837.25	939,837.25	1.6%	58,072,772.61
014700100100	Civil Service Commission (CSC)	59,012,609.86	939,837.25	939,837.25	1.6%	58,072,772.61
01480000000	State Independent Electoral Commission	2,874,811.86	299,176.75	299,176.75	10.4%	2,575,635.11
014800100100	Kaduna State Independent Electoral Commission (SIECOM)	2,874,811.86	299,176.75	299,176.75	10.4%	2,575,635.11
01490000000	Local Government Service Board	387,740,495.13	-	-	0.0%	387,740,495.13
014900100100	Local Government Service Board	387,740,495.13	-	-	0.0%	387,740,495.13
02000000000	Economic Sector	9,862,748,095.45	1,153,018,047.27	1,153,018,047.27	11.7%	8,709,730,048.18
02150000000	Ministry of Agriculture	15,087,854.40	795,665.25	795,665.25	5.3%	14,292,189.15
021500100100	Ministry of Agriculture	3,989,196.00	497,557.75	497,557.75	12.5%	3,491,638.25
021510200100	Kaduna State Agriculture Development Agency (KADA)	2,265,770.40	98,107.50	98,107.50	4.3%	2,167,662.90
021510300100	Kaduna State Livestock Regulatory Authority (KADLRA)	8,832,888.00	200,000.00	200,000.00	2.3%	8,632,888.00
02200000000	Ministry of Finance	5,897,940,440.12	1,131,182,096.29	1,131,182,096.29	19.2%	4,766,758,343.83
022000100100	Ministry of Finance	5,821,678,998.10	1,131,182,096.29	1,131,182,096.29	19.4%	4,690,496,901.81
022000800100	Kaduna State Internal Revenue Service (KADIRS)	76,261,442.02	-	-	0.0%	76,261,442.02
02220000000	Ministry of Business, Innovation and Technology	185,721,795.71	507,432.97	507,432.97	0.3%	185,214,362.74
022200100100	Ministry of Business, Innovation and Technology	185,180,388.00	487,432.97	487,432.97	0.3%	184,692,955.03
022200500100	Kaduna Enterprise Development Agency (KADEDA)	541,407.71	20,000.00	20,000.00	3.7%	521,407.71
02340000000	Ministry of Public Works and Infrastructure	258,960,119.96	9,186,654.35	9,186,654.35	3.5%	249,773,465.61
023400100100	Ministry of Public Works and Infrastructure	72,294,696.00	907,973.00	907,973.00	1.3%	71,386,723.00
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	63,950,604.48	8,258,615.60	8,258,615.60	12.9%	55,691,988.88

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
023400400100	Kaduna Roads Agency (KADRA)	50,444,239.12	-	-	0.0%	50,444,239.12
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	65,011,154.76	-	-	0.0%	65,011,154.76
023400700100	Kaduna State Transport Regulatory Authority (KASTRA)	696,600.00	-	-	0.0%	696,600.00
023400800100	Kaduna State Water Service Regulatory Commission	6,562,825.60	20,065.75	20,065.75	0.3%	6,542,759.85
023800000000	Planning and Budget Commission	1,282,883,790.44	4,605,072.41	4,605,072.41	0.4%	1,278,278,718.03
023800100100	Planning and Budget Commission (PBC)	1,073,628,754.44	4,289,591.41	4,289,591.41	0.4%	1,069,339,163.03
023800400100	Kaduna State Bureau of Statistics (KDBS)	8,776,692.00	315,481.00	315,481.00	3.6%	8,461,211.00
023800500100	Kaduna State Residents Registration Agency (KADRIMA)	200,478,344.00	-	-	0.0%	200,478,344.00
025000000000	Fiscal Responsibility Commission	2,917,980.00	498,573.25	498,573.25	17.1%	2,419,406.75
025000100100	Fiscal Responsibility Commission	2,917,980.00	498,573.25	498,573.25	17.1%	2,419,406.75
025300000000	Ministry of Housing and Urban Development	2,219,236,114.82	6,242,552.75	6,242,552.75	0.3%	2,212,993,562.07
025300100100	Ministry of Housing and Urban Development	15,925,978.80	1,048,653.00	1,048,653.00	6.6%	14,877,325.80
025300400100	Kaduna State Urban Planning and Development Authority (KASUF)	29,879,496.00	4,994,388.25	4,994,388.25	16.7%	24,885,107.75
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	2,169,974,359.02	-	-	0.0%	2,169,974,359.02
025300600100	Kaduna State Mortgage and Foreclosure Authority	3,456,281.00	199,511.50	199,511.50	5.8%	3,256,769.50
030000000000	Law and Justice Sector	1,173,625,696.63	16,377,999.10	16,377,999.10	1.4%	1,157,247,697.53
031800000000	Judiciary	771,989,098.63	12,237,666.10	12,237,666.10	1.6%	759,751,432.53
031800100100	Judicial Service Commission (JSC)	110,744,384.40	-	-	0.0%	110,744,384.40
031800400100	High Court of Justice	357,756,096.00	-	-	0.0%	357,756,096.00
031800500100	Sharia Court of Appeal	154,037,544.64	-	-	0.0%	154,037,544.64
031800700100	Customary Court of Appeal	149,451,073.59	12,237,666.10	12,237,666.10	8.2%	137,213,407.49
032600000000	Ministry of Justice	401,636,598.00	4,140,333.00	4,140,333.00	1.0%	397,496,265.00
032600100100	Ministry of Justice	401,636,598.00	4,140,333.00	4,140,333.00	1.0%	397,496,265.00
040000000000	Regional Sector	1,158,171,005.44	-	-	0.0%	1,158,171,005.44
043700000000	Metropolitan Authorities	1,158,171,005.44	-	-	0.0%	1,158,171,005.44
043700100200	Zaria Metropolitan Authority	465,218,154.68	-	-	0.0%	465,218,154.68
043700100300	Kaduna Capital Territory Authority	577,123,159.23	-	-	0.0%	577,123,159.23
043700100400	Kafanchan Municipal Authority	115,829,691.52	-	-	0.0%	115,829,691.52
050000000000	Social Sector	10,020,629,126.67	141,996,497.67	141,996,497.67	1.4%	9,878,632,629.00
051400000000	Ministry of Human Services and Social Development	686,497,064.60	703,955.50	703,955.50	0.1%	685,793,109.10
051400100100	Ministry of Human Services and Social Development	621,569,600.00	455,930.00	455,930.00	0.1%	621,113,670.00
051400200100	Kaduna State Disability Affairs Board	43,604,264.60	248,025.50	248,025.50	0.6%	43,356,239.10
051405500100	Kaduna State Social Investment Office (KADSIO)	8,592,000.00	-	-	0.0%	8,592,000.00
051405600100	Community and Social Development Agency (CSDA)	12,731,200.00	-	-	0.0%	12,731,200.00
051700000000	Ministry of Education	5,957,217,826.53	52,583,050.95	52,583,050.95	0.9%	5,904,634,775.58
051700100100	Ministry of Education	4,687,054,692.27	2,807,745.00	2,807,745.00	0.1%	4,684,246,947.27
051700300100	State Universal Basic Education Board (SUBEB)	230,797,773.97	-	-	0.0%	230,797,773.97
051700800100	Kaduna State Library Board	655,435.00	100,111.50	100,111.50	15.3%	555,323.50
051700900100	Kaduna State Schools Quality Assurance Authority	359,885,238.14	-	-	0.0%	359,885,238.14
051701000100	Kaduna State Teachers Service Board (TSB)	29,846,243.84	18,469.50	18,469.50	0.1%	29,827,774.34
051701100100	Kaduna State Scholarship and Loans Board	13,702,460.00	-	-	0.0%	13,702,460.00
051701800100	Nuhu Bamalli Polytechnic, Zaria (NBPZ)	147,229,386.84	34,270,706.87	34,270,706.87	23.3%	112,958,679.97
051701900100	Kaduna State College of Education, Gidan Waya (COE)	160,517,940.48	15,386,018.08	15,386,018.08	9.6%	145,131,922.40
051702100100	Kaduna State University (KASU)	327,528,656.00	-	-	0.0%	327,528,656.00
052100000000	Ministry of Health	2,959,851,294.64	62,027,525.97	62,027,525.97	2.1%	2,897,823,768.67
052100100100	Ministry of Health	204,228,266.76	54,809,398.33	54,809,398.33	26.8%	149,418,868.43
052100200100	Kaduna State Contributory Health Management Authority (KADCHA)	3,428,820.00	500,000.00	500,000.00	14.6%	2,928,820.00
052100300100	Kaduna State Primary Health Care Board	168,963,842.00	716,934.00	716,934.00	0.4%	168,246,908.00
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	2,318,801,139.29	477,169.25	477,169.25	0.0%	2,318,323,970.04
052110300100	Bureau for Substance Abuse Prevention & Treatment (KADBUSAP)	4,901,106.00	498,694.09	498,694.09	10.2%	4,402,411.91

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
052100400100	Kaduna State AIDS Control Agency (KADSACA)	2,619,736.00	-	-	0.0%	2,619,736.00
052100500100	Barau Dikko Teaching Hospital, Kaduna	195,933,709.49	5,025,330.30	5,025,330.30	2.6%	190,908,379.19
052100600200	Kaduna State College of Nursing and Midwifery	60,974,675.10	-	-	0.0%	60,974,675.10
053500000000	Ministry of Environment and Natural Resources	152,465,228.65	1,328,465.25	1,328,465.25	0.9%	151,136,763.40
053500100100	Ministry of Environment and Natural Resources	75,806,586.00	298,561.25	298,561.25	0.4%	75,508,024.75
053501600100	Kaduna State Environmental Protection Authority (KEPA)	76,219,323.41	1,029,904.00	1,029,904.00	1.4%	75,189,419.41
053501900100	Kaduna State Mining Development Company	439,319.24	-	-	0.0%	439,319.24
053900000000	Ministry of Sports Development	48,534,993.54	25,353,436.00	25,353,436.00	52.2%	23,181,557.54
053900100100	Ministry of Sports Development	48,534,993.54	25,353,436.00	25,353,436.00	52.2%	23,181,557.54
055100000000	Ministry for Local Government Affairs	216,062,718.71	64.00	64.00	0.0%	216,062,654.71
055100100100	Ministry for Local Government Affairs	212,389,075.30	-	-	0.0%	212,389,075.30
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	3,673,643.41	64.00	64.00	0.0%	3,673,579.41

Table 7: Capital Expenditure by Administrative Classification

Kaduna State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	240,972,204,025.08	17,090,976,131.01	17,090,976,131.01	7.1%	223,881,227,894.07
010000000000	Administration Sector	13,116,266,299.81	861,259,126.79	861,259,126.79	6.6%	12,255,007,173.02
011100000000	Governor's Office	2,446,042,709.85	156,154,576.34	156,154,576.34	6.4%	2,289,888,133.51
011100200200	Kaduna Geographic Information Management Service (KADGIS)	2,278,490,209.85	52,481,675.00	52,481,675.00	2.3%	2,226,008,534.85
011100700100	Kaduna Investment Promotion Agency (KADIPA)	160,000,000.00	-	-	0.0%	160,000,000.00
011101000100	Kaduna State Public Procurement Authority (KADPPA)	7,552,500.00	103,672,901.34	103,672,901.34	1372.7%	- 96,120,401.34
016100000000	Secretary to the State Government	1,060,300,000.00	23,999,960.20	23,999,960.20	2.3%	1,036,300,039.80
016101900100	Government Printing Department	12,300,000.00	-	-	0.0%	12,300,000.00
016100500100	Kaduna State Media Corporation (KSMC)	1,048,000,000.00	23,999,960.20	23,999,960.20	2.3%	1,024,000,039.80
011200000000	State Assembly	4,566,738,374.00	-	-	0.0%	4,566,738,374.00
011200300100	Kaduna State Legislature	4,566,738,374.00	-	-	0.0%	4,566,738,374.00
012400000000	Ministry of Internal Security and Home Affairs	4,181,038,861.26	681,104,590.25	681,104,590.25	16.3%	3,499,934,271.01
012400100100	Ministry of Internal Security and Home Affairs	4,120,708,861.26	681,104,590.25	681,104,590.25	16.5%	3,439,604,271.01
012401300100	Kaduna State Pilgrims Welfare Agency	3,000,000.00	-	-	0.0%	3,000,000.00
012401800100	Kaduna State Vigilance Service (KADVS)	57,330,000.00	-	-	0.0%	57,330,000.00
012500000000	Office of the Head of Service	800,000,000.00	-	-	0.0%	800,000,000.00
012500100100	Office of the Head of Service	800,000,000.00	-	-	0.0%	800,000,000.00
014800000000	State Independent Electoral Commission	62,146,354.70	-	-	0.0%	62,146,354.70
014800100100	Kaduna State Independent Electoral Commission (SIECOM)	62,146,354.70	-	-	0.0%	62,146,354.70
020000000000	Economic Sector	79,478,238,217.55	10,482,924,601.50	10,482,924,601.50	13.2%	68,995,313,616.05
021500000000	Ministry of Agriculture	750,417,543.75	-	-	0.0%	750,417,543.75
021500100100	Ministry of Agriculture	671,742,750.00	-	-	0.0%	671,742,750.00
021510200100	Kaduna State Agriculture Development Agency (KADA)	25,414,293.75	-	-	0.0%	25,414,293.75
021510300100	Kaduna State Livestock Regulatory Authority (KADLRA)	53,260,500.00	-	-	0.0%	53,260,500.00
022000000000	Ministry of Finance	17,396,194,743.94	2,941,679,154.84	2,941,679,154.84	16.9%	14,454,515,589.10
022000100100	Ministry of Finance	16,463,629,889.50	2,941,679,154.84	2,941,679,154.84	17.9%	13,521,950,734.66
022000800100	Kaduna State Internal Revenue Service (KADIRS)	932,564,854.44	-	-	0.0%	932,564,854.44
022200000000	Ministry of Business, Innovation and Technology	1,230,825,051.66	7,845,459.26	7,845,459.26	0.6%	1,222,979,592.40
022200100100	Ministry of Business, Innovation and Technology	1,127,198,215.45	7,845,459.26	7,845,459.26	0.7%	1,119,352,756.19
022200500100	Kaduna Enterprise Development Agency (KADEDA)	103,626,836.21	-	-	0.0%	103,626,836.21
023400000000	Ministry of Public Works and Infrastructure	47,300,923,066.30	6,790,998,980.95	6,790,998,980.95	14.4%	40,509,924,085.35
023400100100	Ministry of Public Works and Infrastructure	18,708,229,763.62	3,090,389,501.83	3,090,389,501.83	16.5%	15,617,840,261.79
023400300100	Kaduna Power Supply Company Limited (KAPSCO)	3,610,715,000.00	115,655,117.80	115,655,117.80	3.2%	3,495,059,882.20
023400400100	Kaduna Roads Agency (KADRA)	6,582,117,807.68	3,502,336,281.54	3,502,336,281.54	53.2%	3,079,781,526.14
023400600100	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	76,602,500.00	32,194,356.25	32,194,356.25	42.0%	44,408,143.75
023400700100	Kaduna State Transport Regulatory Authority (KASTRA)	18,299,640,000.00	50,423,723.53	50,423,723.53	0.3%	18,249,216,276.47
023400800100	Kaduna State Water Service Regulatory Commission	23,617,995.00	-	-	0.0%	23,617,995.00
023800000000	Planning and Budget Commission	6,393,215,861.16	239,214,482.93	239,214,482.93	3.7%	6,154,001,378.23
023800100100	Planning and Budget Commission (PBC)	5,867,940,861.16	192,767,226.68	192,767,226.68	3.3%	5,675,173,634.48
023800400100	Kaduna State Bureau of Statistics (KDBS)	337,775,000.00	46,447,256.25	46,447,256.25	13.8%	291,327,743.75
023800500100	Kaduna State Residents Registration Agency (KADRIMA)	187,500,000.00	-	-	0.0%	187,500,000.00
025000000000	Fiscal Responsibility Commission	16,942,000.00	-	-	0.0%	16,942,000.00
025000100100	Fiscal Responsibility Commission	16,942,000.00	-	-	0.0%	16,942,000.00
025300000000	Ministry of Housing and Urban Development	6,389,719,950.74	503,186,523.52	503,186,523.52	7.9%	5,886,533,427.22
025300100100	Ministry of Housing and Urban Development	3,946,566,169.45	16,565,061.96	16,565,061.96	0.4%	3,930,001,107.49
025300500100	Kaduna State Facilities Management Agency (KADFAMA)	1,939,500,000.00	486,621,461.56	486,621,461.56	25.1%	1,452,878,538.44
025300600100	Kaduna State Mortgage and Foreclosure Authority	503,653,781.29	-	-	0.0%	503,653,781.29
030000000000	Law and Justice Sector	3,660,365,406.94	-	-	0.0%	3,660,365,406.94
031800000000	Judiciary	3,565,238,313.19	-	-	0.0%	3,565,238,313.19
031800100100	Judicial Service Commission (JSC)	49,540,965.26	-	-	0.0%	49,540,965.26
031800400100	High Court of Justice	3,112,947,712.50	-	-	0.0%	3,112,947,712.50
031800500100	Sharia Court of Appeal	257,689,081.58	-	-	0.0%	257,689,081.58
031800700100	Customary Court of Appeal	145,060,553.85	-	-	0.0%	145,060,553.85

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
032600000000	Ministry of Justice	95,127,093.75	-	-	0.0%	95,127,093.75
032600100100	Ministry of Justice	95,127,093.75	-	-	0.0%	95,127,093.75
040000000000	Regional Sector	18,604,483,922.64	527,884,505.30	527,884,505.30	2.8%	18,076,599,417.34
043700000000	Metropolitan Authorities	18,604,483,922.64	527,884,505.30	527,884,505.30	2.8%	18,076,599,417.34
043700100200	Zaria Metropolitan Authority	5,643,053,922.64	164,115,210.00	164,115,210.00	2.9%	5,478,938,712.64
043700100300	Kaduna Capital Territory Authority	8,407,580,000.00	128,108,345.36	128,108,345.36	1.5%	8,279,471,654.64
043700100400	Kafanchan Municipal Authority	4,553,850,000.00	235,660,949.94	235,660,949.94	5.2%	4,318,189,050.06
050000000000	Social Sector	126,112,850,178.15	5,218,907,897.42	5,218,907,897.42	4.1%	120,893,942,280.73
051400000000	Ministry of Human Services and Social Development	689,090,106.21	46,004,987.18	46,004,987.18	6.7%	643,085,119.03
051400100100	Ministry of Human Services and Social Development	499,625,750.00	6,353,635.26	6,353,635.26	1.3%	493,272,114.74
051400200100	Kaduna State Disability Affairs Board	163,645,356.21	39,651,351.92	39,651,351.92	24.2%	123,994,004.29
051405600100	Community and Social Development Agency (CSDA)	25,819,000.00	-	-	0.0%	25,819,000.00
051700000000	Ministry of Education	76,427,348,751.22	3,498,162,380.41	3,498,162,380.41	4.6%	72,929,186,370.81
051700100100	Ministry of Education	17,831,888,031.31	2,173,484,867.76	2,173,484,867.76	12.2%	15,658,403,163.55
051700300100	State Universal Basic Education Board (SUBEB)	40,218,400,657.10	1,066,234,943.26	1,066,234,943.26	2.7%	39,152,165,713.84
051700800100	Kaduna State Library Board	45,941,560.00	-	-	0.0%	45,941,560.00
051701100100	Kaduna State Scholarship and Loans Board	2,648,100,000.00	7,425,114.25	7,425,114.25	0.3%	2,640,674,885.75
051701800100	Nuhu Bamalli Polytechnic, Zaria (NBPZ)	1,229,834,398.65	9,055,537.84	9,055,537.84	0.7%	1,220,778,860.81
051701900100	Kaduna State College of Education, Gidan Waya (COE)	1,008,876,224.00	28,544,872.95	28,544,872.95	2.8%	980,331,351.05
051702100100	Kaduna State University (KASU)	13,444,307,880.15	213,417,044.35	213,417,044.35	1.6%	13,230,890,835.80
052100000000	Ministry of Health	41,731,761,673.70	781,495,648.29	781,495,648.29	1.9%	40,950,266,025.41
052100100100	Ministry of Health	31,275,871,544.00	440,802,856.18	440,802,856.18	1.4%	30,835,068,687.82
052100200100	Kaduna State Contributory Health Management Authority (KADCHMA)	1,917,851,235.56	-	-	0.0%	1,917,851,235.56
052100300100	Kaduna State Primary Health Care Board	4,561,992,524.68	8,633,657.26	8,633,657.26	0.2%	4,553,358,867.42
052110200100	Kaduna State Health Supplies Management Agency (KADHSMA)	1,094,142,343.25	283,096,244.86	283,096,244.86	25.9%	811,046,098.39
052110300100	Bureau for Substance Abuse Prevention & Treatment (KADBUSA)	412,500,000.00	9,460,000.00	9,460,000.00	2.3%	403,040,000.00
052100400100	Kaduna State AIDS Control Agency (KADSACA)	15,944,101.89	-	-	0.0%	15,944,101.89
052100500100	Barau Dikko Teaching Hospital, Kaduna	1,613,361,519.32	21,072,789.85	21,072,789.85	1.3%	1,592,288,729.47
052100600200	Kaduna State College of Nursing and Midwifery	840,098,405.00	18,430,100.14	18,430,100.14	2.2%	821,668,304.86
053500000000	Ministry of Environment and Natural Resources	2,761,591,797.16	357,265,912.56	357,265,912.56	12.9%	2,404,325,884.60
053500100100	Ministry of Environment and Natural Resources	2,715,753,998.74	357,265,912.56	357,265,912.56	13.2%	2,358,488,086.18
053501600100	Kaduna State Environmental Protection Authority (KEPA)	45,837,798.42	-	-	0.0%	45,837,798.42
053900000000	Ministry of Sports Development	886,561,808.11	-	-	0.0%	886,561,808.11
053900100100	Ministry of Sports Development	886,561,808.11	-	-	0.0%	886,561,808.11
055100000000	Ministry for Local Government Affairs	3,616,496,041.74	535,978,968.98	535,978,968.98	14.8%	3,080,517,072.76
055100100100	Ministry for Local Government Affairs	2,323,031,645.95	486,113,937.73	486,113,937.73	20.9%	1,836,917,708.22
055100500100	Rural Water Supply and Sanitation Agency (RUWASSA)	1,293,464,395.80	49,865,031.25	49,865,031.25	3.9%	1,243,599,364.55

Table 8: Other Expenditure by Administrative Classification**Kaduna State Government Budget Performance Report 2023 Q1 - Other Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	41,566,389,047.37	8,596,750,035.31	8,596,750,035.31	20.7%	32,969,639,012.06
010000000000	Administration Sector	20,614,038.75	-	-	0.0%	20,614,038.75
012500000000	Office of the Head of Service	20,614,038.75	-	-	0.0%	20,614,038.75
012500900100	Kaduna State Bureau of Pension	20,614,038.75	-	-	0.0%	20,614,038.75
020000000000	Economic Sector	35,567,606,826.00	8,394,089,884.01	8,394,089,884.01	23.6%	27,173,516,941.99
022000000000	Ministry of Finance	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
022000100100	Ministry of Finance	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
022200000000	Ministry of Business, Innovation and Technology	100,000,000.00	-	-	0.0%	100,000,000.00
022200500100	Kaduna Enterprise Development Agency (KADEDA)	100,000,000.00	-	-	0.0%	100,000,000.00
023800000000	Planning and Budget Commission	25,000,000.00	50,700.00	50,700.00	0.2%	24,949,300.00
023800100100	Planning and Budget Commission (PBC)	25,000,000.00	50,700.00	50,700.00	0.2%	24,949,300.00
050000000000	Social Sector	5,978,168,182.62	202,660,151.30	202,660,151.30	3.4%	5,775,508,031.32
051400000000	Ministry of Human Services and Social Development	2,224,524,835.56	-	-	0.0%	2,224,524,835.56
051405500100	Kaduna State Social Investment Office (KADSIO)	1,917,851,235.56	-	-	0.0%	1,917,851,235.56
051405600100	Community and Social Development Agency (CSDA)	306,673,600.00	-	-	0.0%	306,673,600.00
051700000000	Ministry of Education	3,092,587,006.00	172,850,000.00	172,850,000.00	5.6%	2,919,737,006.00
051700100100	Ministry of Education	2,615,497,006.00	172,850,000.00	172,850,000.00	6.6%	2,442,647,006.00
051700300100	State Universal Basic Education Board (SUBEB)	477,090,000.00	-	-	0.0%	477,090,000.00
052100000000	Ministry of Health	428,523,571.00	29,810,151.30	29,810,151.30	7.0%	398,713,419.70
052100100100	Ministry of Health	379,176,571.00	29,810,151.30	29,810,151.30	7.9%	349,366,419.70
052100300100	Kaduna State Primary Health Care Board	49,347,000.00	-	-	0.0%	49,347,000.00
055100000000	Ministry for Local Government Affairs	232,532,770.06	-	-	0.0%	232,532,770.06
055100100100	Ministry for Local Government Affairs	232,532,770.06	-	-	0.0%	232,532,770.06

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kaduna State Government Budget Performance Report 2023 Q1 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	376,456,634,924.66	43,868,823,918.41	43,868,823,918.41	11.7%	332,587,811,006.25
2	EXPENDITURES	376,456,634,924.66	43,868,823,918.41	43,868,823,918.41	11.7%	332,587,811,006.25
21	PERSONNEL COST	56,200,742,255.63	14,935,409,657.41	14,935,409,657.41	26.6%	41,265,332,598.22
2101	SALARY	45,785,916,609.02	13,125,928,754.80	13,125,928,754.80	28.7%	32,659,987,854.22
210101	SALARIES AND WAGES	45,785,916,609.02	13,125,928,754.80	13,125,928,754.80	28.7%	32,659,987,854.22
21010101	Consolidated Salary	41,109,566,083.02	12,382,164,673.59	12,382,164,673.59	30.1%	28,727,401,409.43
21010103	Consolidated Revenue Fund Charge – Salary	1,716,838,095.50	40,702,012.73	40,702,012.73	2.4%	1,676,136,082.77
21010105	40% Contribution to LGA PHCs Staff Salary	2,959,512,430.50	703,062,068.48	703,062,068.48	23.8%	2,256,450,362.02
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,873,371,851.21	1,510,274,277.51	1,510,274,277.51	31.0%	3,363,097,573.70
210201	ALLOWANCES	213,371,851.21	655,000.00	655,000.00	0.3%	212,716,851.21
21020102	Transport Allowance	1,306,125.00	-	-	0.0%	1,306,125.00
21020114	Administrative Allowance	8,769,000.00	-	-	0.0%	8,769,000.00
21020123	Field/Trip Allowance	11,150,000.00	-	-	0.0%	11,150,000.00
21020131	Performance Bonus	164,726,807.47	-	-	0.0%	164,726,807.47
21020134	Research/Academic Allowance	24,837,958.73	-	-	0.0%	24,837,958.73
21020142	TP/SIWES Allowance	1,965,960.00	655,000.00	655,000.00	33.3%	1,310,960.00
21020151	Security Allowance	616,000.00	-	-	0.0%	616,000.00
210202	SOCIAL CONTRIBUTIONS	4,660,000,000.00	1,509,619,277.51	1,509,619,277.51	32.4%	3,150,380,722.49
21020206	Govt 8% Contribution to Pension Scheme	2,260,000,000.00	839,025,871.36	839,025,871.36	37.1%	1,420,974,128.64
21020209	Govt 5% Contribution to Pension Scheme	2,400,000,000.00	670,593,406.15	670,593,406.15	27.9%	1,729,406,593.85
2103	SOCIAL BENEFITS	5,541,453,795.40	299,206,625.10	299,206,625.10	5.4%	5,242,247,170.30
210301	SOCIAL BENEFITS	5,541,453,795.40	299,206,625.10	299,206,625.10	5.4%	5,242,247,170.30
21030102	Pension	3,640,000,000.00	249,206,625.10	249,206,625.10	6.8%	3,390,793,374.90
21030103	Death Benefits	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
21030109	Severance Pay for Political office appointees	500,000,000.00	50,000,000.00	50,000,000.00	10.0%	450,000,000.00
21030110	Severance Gratuity	201,453,795.40	-	-	0.0%	201,453,795.40
22	OTHER RECURRENT COSTS	79,283,688,643.95	11,842,438,129.99	11,842,438,129.99	14.9%	67,441,250,513.96
2202	OVERHEAD COST	37,717,299,596.58	3,245,688,094.68	3,245,688,094.68	8.6%	34,471,611,501.90
220201	TRAVEL & TRANSPORT - GENERAL	2,656,536,873.65	41,095,458.00	41,095,458.00	1.5%	2,615,441,415.65
22020101	Local Transport and Traveling (Training)	49,538,383.48	414,000.00	414,000.00	0.8%	49,124,383.48
22020102	Local Transport and Traveling (Others)	62,185,352.00	476,000.00	476,000.00	0.8%	61,709,352.00
22020104	International Transport and Traveling(Others)	258,000,000.00	-	-	0.0%	258,000,000.00
22020105	Duty tour Allowance-Civil Servants	498,126,630.98	3,508,743.00	3,508,743.00	0.7%	494,617,887.98
22020106	International Transport and Travel-Estacodes	1,042,170,374.00	31,499,773.00	31,499,773.00	3.0%	1,010,670,601.00
22020107	International Transport and Travel-Passage	258,000,000.00	-	-	0.0%	258,000,000.00
22020108	Local Transport and Travel-Civil Servants	91,761,105.52	2,282,194.00	2,282,194.00	2.5%	89,478,911.52
22020109	Local Transport and Travelling (Training)-Passage	2,709,000.00	-	-	0.0%	2,709,000.00
22020112	International Training (Sem. Conf. and Workshop) Travel Cost	204,227,128.00	-	-	0.0%	204,227,128.00
22020113	Local Training (Regular) Trvel Cost	13,913,424.00	-	-	0.0%	13,913,424.00
22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	131,318,235.00	2,914,748.00	2,914,748.00	2.2%	128,403,487.00
22020116	Duty Tour Allowance-Political	44,587,240.68	-	-	0.0%	44,587,240.68
220202	UTILITIES GENERAL	1,272,030,119.15	2,961,223.75	2,961,223.75	0.2%	1,269,068,895.40
22020201	Electricity Charges	598,134,320.00	250,000.00	250,000.00	0.0%	597,884,320.00
22020202	Telephone charges	6,776,520.00	-	-	0.0%	6,776,520.00
22020203	Internet Access Charges	170,649,958.73	2,474,562.50	2,474,562.50	1.5%	168,175,396.23
22020204	Satellites Broadcasting Access Charges	18,074,368.00	-	-	0.0%	18,074,368.00
22020205	Water Rates & Charges	417,144,934.00	-	-	0.0%	417,144,934.00
22020206	Sewage Charges	1,239,174.00	-	-	0.0%	1,239,174.00

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22020208	Software Charges/ License Renewal	45,365,817.20	199,176.75	199,176.75	0.4%	45,166,640.45
22020209	Postages and Courier Services	14,645,027.22	37,484.50	37,484.50	0.3%	14,607,542.72
220203	MATERIALS AND SUPPLIES – GENERAL	3,903,246,472.78	314,625,627.88	314,625,627.88	8.1%	3,588,620,844.90
22020301	Office Stationaries/Computer Consumables	765,782,462.94	168,031,635.68	168,031,635.68	21.9%	597,750,827.26
22020302	Books	6,662,205.00	-	-	0.0%	6,662,205.00
22020303	News Papers	8,290,708.50	40,000.00	40,000.00	0.5%	8,250,708.50
22020304	Magazines and Periodicals	2,456,914.00	40,064.00	40,064.00	1.6%	2,416,850.00
22020305	Printing of Non Security Documents	201,936,219.89	47,602,800.00	47,602,800.00	23.6%	154,333,419.89
22020306	Printing of Security Documents	138,584,700.00	81,099,628.20	81,099,628.20	58.5%	57,485,071.80
22020307	Drugs/Laboratory/Medical Supplies	2,403,124,417.01	-	-	0.0%	2,403,124,417.01
22020308	Field & Camping Materials Supplies	122,152,280.00	17,181,500.00	17,181,500.00	14.1%	104,970,780.00
22020309	Uniforms & other Clothing	22,846,545.00	362,000.00	362,000.00	1.6%	22,484,545.00
22020310	Teaching Aids / Instruction Materials	1,253,880.00	-	-	0.0%	1,253,880.00
22020311	Food Stuff / Catering Materials Supplies	67,721,591.03	248,000.00	248,000.00	0.4%	67,473,591.03
22020312	Fire Fighting Materials	16,420,410.00	20,000.00	20,000.00	0.1%	16,400,410.00
22020314	Robe & Outfit Allowance	138,605,682.32	-	-	0.0%	138,605,682.32
22020315	Computer Materials & Supply	7,408,457.10	-	-	0.0%	7,408,457.10
220204	MAINTENANCE SERVICES – GENERAL	972,923,271.63	37,496,817.59	37,496,817.59	3.9%	935,426,454.04
22020401	Maintenance of Motor Vehicle/Transport Equipment	342,623,719.70	13,409,559.99	13,409,559.99	3.9%	329,214,159.71
22020402	Maintenance of Office Furniture	22,136,046.00	1,104,731.00	1,104,731.00	5.0%	21,031,315.00
22020403	Maintenance of Office Building/ Residential Qtrs	101,996,211.56	3,250,000.00	3,250,000.00	3.2%	98,746,211.56
22020404	Maintenance of Office / IT Equipments	93,364,907.50	5,184,050.00	5,184,050.00	5.6%	88,180,857.50
22020405	Maintenance of Plants & Generators	168,165,290.39	4,615,326.60	4,615,326.60	2.7%	163,549,963.79
22020406	Other Maintenance Services	10,384,634.57	1,548,000.00	1,548,000.00	14.9%	8,836,634.57
22020410	Maintenance of Street Lightings	68,330,577.60	63,250.00	63,250.00	0.1%	68,267,327.60
22020415	Upkeep of Govt. House/Cleaning Services	105,901,320.89	-	-	0.0%	105,901,320.89
22020416	Upkeep of Offices /Cleaning Services	16,024,468.44	429,500.00	429,500.00	2.7%	15,594,968.44
22020417	Maint. of Science Laboratory	2,997,315.00	-	-	0.0%	2,997,315.00
22020420	Maintenance of Solar Light and Equipment	40,998,780.00	7,892,400.00	7,892,400.00	19.3%	33,106,380.00
220205	TRAINING GENERAL	525,115,483.90	1,209,892.29	1,209,892.29	0.2%	523,905,591.61
22020501	Local Training	363,030,545.13	-	-	0.0%	363,030,545.13
22020502	International Training	18,885,600.00	-	-	0.0%	18,885,600.00
22020503	Local Training (Regular)	77,695,668.00	-	-	0.0%	77,695,668.00
22020504	Local Training (Seminars, Conf. & W/Shop)	18,187,916.40	-	-	0.0%	18,187,916.40
22020505	Professional Development Others	28,262,610.00	1,209,892.29	1,209,892.29	4.3%	27,052,717.71
22020506	Practicing Licence Fee (Charges)	8,475,300.00	-	-	0.0%	8,475,300.00
22020507	Seminars/Workshops for Traditional Institutions	10,577,844.37	-	-	0.0%	10,577,844.37
220206	OTHER SERVICES GENERAL	12,078,565,402.21	1,963,977,079.12	1,963,977,079.12	16.3%	10,114,588,323.09
22020601	Security Services	835,676,556.97	61,135,811.25	61,135,811.25	7.3%	774,540,745.72
22020602	Office Rent	19,168,860.00	-	-	0.0%	19,168,860.00
22020603	Residential Rent	14,165,132.95	-	-	0.0%	14,165,132.95
22020604	Security Vote (Including Operations)	1,583,150,265.72	125,680,000.00	125,680,000.00	7.9%	1,457,470,265.72
22020605	Cleaning &Fumigation Services	682,469,517.61	30,000.00	30,000.00	0.0%	682,439,517.61
22020606	Security Vote (Preventive & Supportive Measure)	3,388,036,340.00	1,767,754,540.00	1,767,754,540.00	52.2%	1,620,281,800.00
22020607	Overseas Medical Treatment & Expenses	32,000,000.00	-	-	0.0%	32,000,000.00
22020608	ADC/Orderlies & Other Escort Expenditure	98,279,817.01	-	-	0.0%	98,279,817.01
22020610	HIV Intervention Fund	2,330,127.00	-	-	0.0%	2,330,127.00
22020611	Internal Examination Fees (Charges)	7,242,750.00	-	-	0.0%	7,242,750.00
22020612	External Examination Fees (Charges)	8,033,364.00	834,000.00	834,000.00	10.4%	7,199,364.00
22020613	Bill Verification Expenses	7,987,989.60	244,366.62	244,366.62	3.1%	7,743,622.98
22020614	Inter House/Schools Competition	600,000,000.00	2,807,000.00	2,807,000.00	0.5%	597,193,000.00
22020616	Knowledge Based Enhancement	2,399,400.00	999,500.00	999,500.00	41.7%	1,399,900.00
22020617	Emergency Medical Services	4,428,054.00	311,000.00	311,000.00	7.0%	4,117,054.00
22020618	Public Health Operations	27,785,550.00	248,000.00	248,000.00	0.9%	27,537,550.00
22020619	Coordination of Food Safety	4,835,565.00	-	-	0.0%	4,835,565.00

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22020621	Health Care Financing	1,150,164.00	-	-	0.0%	1,150,164.00
22020622	Administration of Criminal Justice Law	16,143,318.00	200,000.00	200,000.00	1.2%	15,943,318.00
22020624	Family Planning (FP Programme)	6,840,000.00	-	-	0.0%	6,840,000.00
22020627	Hosting of Conferences, Convention and Others	152,419,298.16	-	-	0.0%	152,419,298.16
22020628	Projects Implementation and Results Delivery (PIRD)	53,899,174.38	-	-	0.0%	53,899,174.38
22020629	Food and Nutrition Programme	3,227,760,000.00	-	-	0.0%	3,227,760,000.00
22020630	Pension Verification Exercise	13,932,000.00	-	-	0.0%	13,932,000.00
22020631	Exams Supervision Expenses	650,160.00	-	-	0.0%	650,160.00
22020632	Rehabilitation of People Living with Disabilities	10,000,000.00	-	-	0.0%	10,000,000.00
22020633	Teaching Practise	9,288,000.00	-	-	0.0%	9,288,000.00
22020634	Public Health Emergencies	22,500,000.00	-	-	0.0%	22,500,000.00
22020635	Conduct of Examinations	266,585,771.00	-	-	0.0%	266,585,771.00
22020636	Local Medical Treatment & Expenses	8,286,831.00	3,238,000.00	3,238,000.00	39.1%	5,048,831.00
22020637	Court Process & Witnesses	6,192,000.00	494,861.25	494,861.25	8.0%	5,697,138.75
22020638	Sexual Assault Referral Centres (SARCs) Expenses	19,500,000.00	-	-	0.0%	19,500,000.00
22020639	Vesicovaginal Fistula (VVF) Intervention	18,375,000.00	-	-	0.0%	18,375,000.00
22020642	Biometric Capturing of unverified files	12,000,000.00	-	-	0.0%	12,000,000.00
22020643	Establishment of Tax Academy	28,500,000.00	-	-	0.0%	28,500,000.00
22020645	Induction of Adhoc Staff at NIMC HQ	5,400,000.00	-	-	0.0%	5,400,000.00
22020646	Federal Capital Territory Charges	30,000,000.00	-	-	0.0%	30,000,000.00
22020647	Forest Protection	30,000,000.00	-	-	0.0%	30,000,000.00
22020648	Community Engagement on Alternative Sources of Cooking Fuel	33,885,000.00	-	-	0.0%	33,885,000.00
22020650	Mobile Court Operations	20,000,000.00	-	-	0.0%	20,000,000.00
22020651	Solid Waste Management/Refuse Evacuation Exercise and Dumpsite Management	739,691,869.55	-	-	0.0%	739,691,869.55
22020653	Monitoring and Enforcement on Liquid Waste	5,260,132.50	-	-	0.0%	5,260,132.50
22020654	Monitoring and Enforcement on Medical Waste	7,317,393.75	-	-	0.0%	7,317,393.75
22020659	Open Government Partnership Activities	15,000,000.00	-	-	0.0%	15,000,000.00
220207	CONSULTING AND PROFESSIONAL SERVICES – GENERAL	1,799,538,561.33	807,847,307.22	807,847,307.22	44.9%	991,691,254.11
22020701	Financial Consulting	1,227,128,148.00	802,697,065.26	802,697,065.26	65.4%	424,431,082.74
22020702	Information Technology Consulting	4,453,596.00	1,846,756.75	1,846,756.75	41.5%	2,606,839.25
22020703	Legal Services	308,377,617.33	3,294,500.00	3,294,500.00	1.1%	305,083,117.33
22020706	Surveying Services	4,558,200.00	-	-	0.0%	4,558,200.00
22020708	Health Consultancy Services	30,000,000.00	-	-	0.0%	30,000,000.00
22020709	Audit Fees	176,604,400.00	8,985.21	8,985.21	0.0%	176,595,414.79
22020710	Economic & fin. Consulting Services	696,600.00	-	-	0.0%	696,600.00
22020711	Capacity Building (Part-time Services Delivery)	16,150,000.00	-	-	0.0%	16,150,000.00
22020714	Master Data Management System	25,250,000.00	-	-	0.0%	25,250,000.00
22020799	Other Consultancy Service (N.E.C.)	6,320,000.00	-	-	0.0%	6,320,000.00
220208	FUEL AND LUBRICANT – GENERAL	1,548,710,248.78	3,742,600.00	3,742,600.00	0.2%	1,544,967,648.78
22020801	Motor Vehicle Fuel Cost	427,501,558.30	2,252,800.00	2,252,800.00	0.5%	425,248,758.30
22020803	Plant/Generator Fuel Cost	1,120,252,026.48	1,489,800.00	1,489,800.00	0.1%	1,118,762,226.48
22020806	Cooking Gas/Fuel Cost	956,664.00	-	-	0.0%	956,664.00
220209	FINANCIAL CHARGES- GENERAL	272,655,716.20	1,109,369.67	1,109,369.67	0.4%	271,546,346.53
22020901	Bank Charges (Other than Interest)	20,757,786.20	68,869.67	68,869.67	0.3%	20,688,916.53
22020902	Insurance Premium	146,169,530.00	1,000,000.00	1,000,000.00	0.7%	145,169,530.00
22020909	Insurance of Capital Assets	97,098,300.00	-	-	0.0%	97,098,300.00
22020910	Processing of Annual Company Tax Certificate	270,900.00	-	-	0.0%	270,900.00
22020912	Commission for Marketers	8,359,200.00	40,500.00	40,500.00	0.5%	8,318,700.00
220210	MISCELLANEOUS – GENERAL	12,687,977,446.95	71,622,719.16	71,622,719.16	0.6%	12,616,354,727.79
22021001	Refreshment & Meals	355,945,339.64	18,287,499.81	18,287,499.81	5.1%	337,657,839.83
22021002	Honorarium & Sitting Allowance	636,419,986.80	1,814,000.00	1,814,000.00	0.3%	634,605,986.80
22021003	Publicity & Advertisements	561,590,996.65	1,190,000.00	1,190,000.00	0.2%	560,400,996.65
22021004	Medical Expenses	193,292,153.00	20,000.00	20,000.00	0.0%	193,272,153.00
22021005	Service School Fees Payment	45,210,719.27	-	-	0.0%	45,210,719.27
22021006	Postages & Courier Services	1,092,880.00	-	-	0.0%	1,092,880.00

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22021007	Welfare Packages	1,619,013,172.72	25,117,779.92	25,117,779.92	1.6%	1,593,895,392.80
22021008	Subscription to Professional Bodies	28,174,800.00	1,350,959.13	1,350,959.13	4.8%	26,823,840.87
22021009	Sporting Activities	156,122,934.80	1,320,400.00	1,320,400.00	0.8%	154,802,534.80
22021010	Direct Teaching & Laboratory Cost	18,055,098.00	-	-	0.0%	18,055,098.00
22021011	Recruitment and Appointment (Service Wide)	28,223,988.09	-	-	0.0%	28,223,988.09
22021012	Dicipline and Appointment (Service Wide)	5,340,600.00	-	-	0.0%	5,340,600.00
22021013	Promotion (Service Wide)	91,372,788.13	829,000.00	829,000.00	0.9%	90,543,788.13
22021014	Annual Budget Expenses and Administration	72,946,992.00	2,596,500.00	2,596,500.00	3.6%	70,350,492.00
22021016	Servicom	1,114,560.00	32,500.00	32,500.00	2.9%	1,082,060.00
22021017	Anti-Corruption	73,498,640.00	-	-	0.0%	73,498,640.00
22021019	Medical Expenses - International	37,480,833.30	4,003,230.30	4,003,230.30	10.7%	33,477,603.00
22021021	Special Days/Celebrations	261,226,109.00	-	-	0.0%	261,226,109.00
22021022	Donations to Institutions & Organisations	310,833,782.69	-	-	0.0%	310,833,782.69
22021023	Final Accounts and Budget Preparation Expenses	92,880,000.00	9,508,200.00	9,508,200.00	10.2%	83,371,800.00
22021024	Committees & Commissions Expenses	1,948,965,702.68	145,000.00	145,000.00	0.0%	1,948,820,702.68
22021026	Entertainment & Hospitality	812,185,960.33	130,000.00	130,000.00	0.0%	812,055,960.33
22021027	Traditional Gifts	4,361,049.00	-	-	0.0%	4,361,049.00
22021029	Supplementary Support to NYSC	517,498,592.00	20,000.00	20,000.00	0.0%	517,478,592.00
22021030	Third Party Funds	4,968,000.00	-	-	0.0%	4,968,000.00
22021032	Industrial Attachment Supervision	12,035,700.00	-	-	0.0%	12,035,700.00
22021033	Technology Teacher Reserch & Development	1,006,200.00	-	-	0.0%	1,006,200.00
22021038	Supervision (M&E)	295,583,464.00	3,761,350.00	3,761,350.00	1.3%	291,822,114.00
22021039	Monitoring, Quality Assurance and Schools Inspection	26,631,792.00	348,000.00	348,000.00	1.3%	26,283,792.00
22021040	Whole Schools Evaluation Expenses	60,044,637.14	-	-	0.0%	60,044,637.14
22021041	Planning Permission Expenses	1,548,000.00	-	-	0.0%	1,548,000.00
22021042	Female Education Expenses	5,303,448.00	-	-	0.0%	5,303,448.00
22021043	Stakeholders Sensitization and Mobilization	340,559,288.00	-	-	0.0%	340,559,288.00
22021044	Health Information Management System	10,452,096.00	-	-	0.0%	10,452,096.00
22021045	Human Resources for Health	3,947,400.00	-	-	0.0%	3,947,400.00
22021046	Citizens' Engagement Expenses	2,478,063,450.69	-	-	0.0%	2,478,063,450.69
22021049	Secretariat Expenses for JAAC Meeting	67,598,004.36	-	-	0.0%	67,598,004.36
22021051	Public Private Partnership (PPP) Programme	5,650,200.00	-	-	0.0%	5,650,200.00
22021052	Cabinet/Executive Matters Expenses	36,032,486.40	-	-	0.0%	36,032,486.40
22021053	Support to Civil Society Organisations (CSOs)	38,700,000.00	-	-	0.0%	38,700,000.00
22021054	Law Review Committee Expenses	35,090,000.00	-	-	0.0%	35,090,000.00
22021055	Ad-Hoc Staff Expenses	136,200,000.00	-	-	0.0%	136,200,000.00
22021056	MNCH Week Expenses	12,500,000.00	-	-	0.0%	12,500,000.00
22021057	Immunization Plus Day Expenses	92,950,968.00	-	-	0.0%	92,950,968.00
22021058	Affiliation Expenses	11,108,432.00	987,800.00	987,800.00	8.9%	10,120,632.00
22021060	History and Heritage Projects	62,400,000.00	-	-	0.0%	62,400,000.00
22021062	Development of Regulations, Standards and Guidelines	27,709,000.00	-	-	0.0%	27,709,000.00
22021065	Protocol Support Services	371,548,280.85	-	-	0.0%	371,548,280.85
22021066	M & E and Sector Performance Report	500,000,000.00	-	-	0.0%	500,000,000.00
22021067	Installation and Coronation of New Chiefs and Emirs	42,880,000.00	-	-	0.0%	42,880,000.00
22021068	Stakeholders Engagement on Budget Preparation and Implementation	46,440,000.00	-	-	0.0%	46,440,000.00
22021070	Livestock Facilities Monitoring, Quality Assurance and Food Inspection	4,106,921.40	-	-	0.0%	4,106,921.40
22021071	BATC Upkeep Expenses	6,072,000.00	-	-	0.0%	6,072,000.00
22021072	SIFMIS Maintenance and Support Expenses	54,000,000.00	-	-	0.0%	54,000,000.00
22021077	Environmental Enforcement	24,000,000.00	160,500.00	160,500.00	0.7%	23,839,500.00
2203	LOANS AND ADVANCES	100,000,000.00	-	-	0.0%	100,000,000.00
220301	STAFF LOANS & ADVANCES	100,000,000.00	-	-	0.0%	100,000,000.00
22030108	Housing Loans	100,000,000.00	-	-	0.0%	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	306,673,600.00	-	-	0.0%	306,673,600.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	306,673,600.00	-	-	0.0%	306,673,600.00
22040109	Grant To Communities/NGOs	306,673,600.00	-	-	0.0%	306,673,600.00

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
2206	PUBLIC DEBT CHARGES	35,463,220,864.75	8,394,039,184.01	8,394,039,184.01	23.7%	27,069,181,680.74
220601	FOREIGN INTEREST / DISCOUNT	25,849,855,164.00	4,468,687,006.50	4,468,687,006.50	17.3%	21,381,168,157.50
22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL/LONG TERM BORROWING	25,849,855,164.00	4,468,687,006.50	4,468,687,006.50	17.3%	21,381,168,157.50
220602	DOMESTIC INTEREST / DISCOUNT	9,592,751,662.00	3,925,352,177.51	3,925,352,177.51	40.9%	5,667,399,484.49
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL/LONG TERM BORROWING	9,592,751,662.00	3,925,352,177.51	3,925,352,177.51	40.9%	5,667,399,484.49
220604	DOMESTIC PRINCIPAL	20,614,038.75	-	-	0.0%	20,614,038.75
22060403	Settlement of Outstanding Recurrent Liabilities	20,614,038.75	-	-	0.0%	20,614,038.75
2207	TRANSFERS-PAYMENT	3,778,643,347.06	202,710,851.30	202,710,851.30	5.4%	3,575,932,495.76
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	3,778,643,347.06	202,710,851.30	202,710,851.30	5.4%	3,575,932,495.76
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	232,532,770.06	-	-	0.0%	232,532,770.06
22070105	Recurrent Counterpart Contribution by Government	25,000,000.00	50,700.00	50,700.00	0.2%	24,949,300.00
22070113	Overhead Cost payment to Hospitals	379,176,571.00	29,810,151.30	29,810,151.30	7.9%	349,366,419.70
22070116	Overhead Cost payment to PHCs	49,347,000.00	-	-	0.0%	49,347,000.00
22070117	Overhead Cost payment to Schools	3,092,587,006.00	172,850,000.00	172,850,000.00	5.6%	2,919,737,006.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	1,917,851,235.56	-	-	0.0%	1,917,851,235.56
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	1,917,851,235.56	-	-	0.0%	1,917,851,235.56
22080104	Social Investment Programme	1,917,851,235.56	-	-	0.0%	1,917,851,235.56
23	CAPITAL EXPENDITURE	240,972,204,025.08	17,090,976,131.01	17,090,976,131.01	7.1%	223,881,227,894.07
2301	FIXED ASSETS PURCHASED	24,798,446,817.48	4,885,268,688.89	4,885,268,688.89	19.7%	19,913,178,128.59
230101	PURCHASE OF FIXED ASSETS GENERAL	24,798,446,817.48	4,885,268,688.89	4,885,268,688.89	19.7%	19,913,178,128.59
23010101	Purchase/Acquisition of Land	657,000,000.00	388,000.00	388,000.00	0.1%	656,612,000.00
23010102	Purchase of Office Buildings	30,340,965.26	-	-	0.0%	30,340,965.26
23010105	Purchase of Motor Vehicles	3,688,823,251.34	1,965,924,550.00	1,965,924,550.00	53.3%	1,722,898,701.34
23010112	Purchase of Office Furniture and Fittings	3,329,998,639.82	1,371,493,056.82	1,371,493,056.82	41.2%	1,958,505,583.00
23010113	Purchase of Computers	1,599,074,808.09	707,741,165.00	707,741,165.00	44.3%	891,333,643.09
23010114	Purchase of Computer Printers	494,520.00	-	-	0.0%	494,520.00
23010119	Purchase of Powers Generating Set	61,360,875.00	-	-	0.0%	61,360,875.00
23010121	Purchase of Residential Furniture	210,015,275.00	-	-	0.0%	210,015,275.00
23010122	Purchase of Health/Medical Equipment	5,728,743,394.13	497,324,541.82	497,324,541.82	8.7%	5,231,418,852.31
23010124	Purchase of Teaching/Learning Aid Equipment	5,511,766,100.00	5,000,000.00	5,000,000.00	0.1%	5,506,766,100.00
23010125	Purchase of Library Books & Equipment	348,875,818.50	-	-	0.0%	348,875,818.50
23010126	Purchase of Sporting/Games Equipment	30,000,000.00	-	-	0.0%	30,000,000.00
23010128	Purchase of Security Equipment	57,330,000.00	-	-	0.0%	57,330,000.00
23010129	Purchase of Industrial Equipment	169,997,680.50	-	-	0.0%	169,997,680.50
23010132	Purchase of Surveillance Equipment	2,696,095,489.84	219,624,261.25	219,624,261.25	8.1%	2,476,471,228.59
23010138	Purchase of Aero Spares/Maintenance	628,530,000.00	117,773,114.00	117,773,114.00	18.7%	510,756,886.00
23010139	Purchase of Heavy Duty Machines/Equipment	50,000,000.00	-	-	0.0%	50,000,000.00
2302	CONSTRUCTION/PROVISION	127,893,049,421.43	7,918,675,676.82	7,918,675,676.82	6.2%	119,974,373,744.61
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	127,893,049,421.43	7,918,675,676.82	7,918,675,676.82	6.2%	119,974,373,744.61
23020101	Construction/Provision of Office Buildings	2,686,527,531.23	29,757,561.96	29,757,561.96	1.1%	2,656,769,969.27
23020102	Construction/Provision of Residential Buildings	3,300,711,206.50	-	-	0.0%	3,300,711,206.50
23020103	Construction/Provision of Electricity	4,487,642,675.00	115,655,117.80	115,655,117.80	2.6%	4,371,987,557.20
23020104	Construction/Provision of Housing	2,338,258,441.96	45,000,000.00	45,000,000.00	1.9%	2,293,258,441.96
23020105	Construction/Provision of Water Facilities	6,045,903,001.66	167,941,751.25	167,941,751.25	2.8%	5,877,961,250.41
23020106	Construction/Provision of Hospitals/Health Centres	31,003,525,850.82	42,900,441.83	42,900,441.83	0.1%	30,960,625,408.99
23020107	Construction/Provision of Public Schools	19,299,167,836.36	278,814,028.94	278,814,028.94	1.4%	19,020,353,807.42
23020110	Construction/Provision of Fire Fighting Stations	262,680,000.00	40,783,836.00	40,783,836.00	15.5%	221,896,164.00
23020111	Construction/Provision of Libraries	8,000,000.00	-	-	0.0%	8,000,000.00
23020112	Construction/Provision of Sporting Facilities	268,000,000.00	-	-	0.0%	268,000,000.00
23020113	Construction/Provision of Agricultural Facilities	57,219,375.00	-	-	0.0%	57,219,375.00
23020114	Construction/Provision of Roads	45,500,933,888.04	6,399,380,008.09	6,399,380,008.09	14.1%	39,101,553,879.95
23020116	Construction/Provision of Water ways	30,000,000.00	9,944,221.91	9,944,221.91	33.1%	20,055,778.09
23020118	Construction/Provision of Infrastructure	7,392,470,428.32	364,170,747.84	364,170,747.84	4.9%	7,028,299,680.48
23020119	Construction/Provision of Recreational Facilities	237,410,384.25	-	-	0.0%	237,410,384.25
23020123	Construction of Traffic/Street Lights	4,158,883,802.29	369,450,847.26	369,450,847.26	8.9%	3,789,432,955.03

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
23020124	Construction of Markets/Parks	471,327,000.00	44,877,113.94	44,877,113.94	9.5%	426,449,886.06
23020127	Construction of ICT Infrastructures	344,388,000.00	10,000,000.00	10,000,000.00	2.9%	334,388,000.00
2303	REHABILITATION/REPAIR	21,256,495,760.17	1,471,756,667.38	1,471,756,667.38	6.9%	19,784,739,092.79
230301	REHABILITATION/REPAIR OF FIXED ASSETS	21,256,495,760.17	1,471,756,667.38	1,471,756,667.38	6.9%	19,784,739,092.79
23030101	Rehabilitation/Repairs of Residential Building	43,481,132.75	-	-	0.0%	43,481,132.75
23030102	Rehabilitation/Repairs - Electricity	50,000,000.00	-	-	0.0%	50,000,000.00
23030103	Rehabilitation/Repairs - Housing	1,545,000,000.00	180,901,844.74	180,901,844.74	11.7%	1,364,098,155.26
23030104	Rehabilitation/Repairs - Water Facilities	1,897,638,000.00	36,213,555.00	36,213,555.00	1.9%	1,861,424,445.00
23030105	Rehabilitation/Repairs - Hospital/Health Centers	132,747,143.00	59,598,100.00	59,598,100.00	44.9%	73,149,043.00
23030106	Rehabilitation/Repairs - Public Schools	14,386,752,775.45	1,111,043,207.44	1,111,043,207.44	7.7%	13,275,709,568.01
23030110	Rehabilitation/Repairs - Libraries	25,000,000.00	-	-	0.0%	25,000,000.00
23030111	Rehabilitation/Repairs - Sporting Facilities	417,497,112.81	-	-	0.0%	417,497,112.81
23030112	Rehabilitation/Repairs - Agricultural Facilities	22,387,125.00	-	-	0.0%	22,387,125.00
23030113	Rehabilitation/Repairs - Roads	423,336,000.00	60,000,000.00	60,000,000.00	14.2%	363,336,000.00
23030115	Rehabilitation/Repairs - Waterway	117,000,000.00	-	-	0.0%	117,000,000.00
23030121	Rehabilitation/Repairs of Office Buildings	2,027,656,471.16	-	-	0.0%	2,027,656,471.16
23030124	Rehabilitation/Repairs - Markets/Parks	48,000,000.00	-	-	0.0%	48,000,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructures	120,000,000.00	23,999,960.20	23,999,960.20	20.0%	96,000,039.80
2304	PRESERVATION OF THE ENVIRONMENT	3,193,130,783.86	41,265,625.00	41,265,625.00	1.3%	3,151,865,158.86
230401	PRESERVATION OF THE ENVIRONMENT GENERAL	3,193,130,783.86	41,265,625.00	41,265,625.00	1.3%	3,151,865,158.86
23040101	Tree Planting	905,511,577.96	12,858,750.00	12,858,750.00	1.4%	892,652,827.96
23040102	Erosion & Flood Control	177,847,499.27	28,406,875.00	28,406,875.00	16.0%	149,440,624.27
23040103	Wildlife Conservation	4,500,001.13	-	-	0.0%	4,500,001.13
23040104	Industrial Pollution Preservation & Control	62,975,216.28	-	-	0.0%	62,975,216.28
23040105	Water Pollution Prevention & Control	2,042,296,489.23	-	-	0.0%	2,042,296,489.23
2305	OTHER CAPITAL PROJECTS	63,831,081,242.14	2,774,009,472.92	2,774,009,472.92	4.3%	61,057,071,769.22
230501	ACQUISITION OF NON TANGIBLE ASSETS	63,831,081,242.14	2,774,009,472.92	2,774,009,472.92	4.3%	61,057,071,769.22
23050101	Research and Development	43,076,532,618.82	2,359,385,467.93	2,359,385,467.93	5.5%	40,717,147,150.89
23050102	Computer Software Acquisition	2,660,577,999.31	124,415,921.34	124,415,921.34	4.7%	2,536,162,077.97
23050103	Monitoring and Evaluation	3,553,058,562.52	287.56	287.56	0.0%	3,553,058,274.96
23050107	Margin for Increase in Costs	14,540,912,061.50	290,207,796.09	290,207,796.09	2.0%	14,250,704,265.41

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Kaduna State Government Budget Performance Report 2023 Q1 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	376,456,634,924.66	43,868,823,918.41	43,868,823,918.41	11.7%	332,587,811,006.25
701	GENERAL PUBLIC SERVICES	89,250,599,771.24	13,617,382,104.74	13,617,382,104.74	15.3%	75,633,217,666.50
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	24,694,786,005.60	1,632,876,640.00	1,632,876,640.00	6.6%	23,061,909,365.60
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,433,652,081.95	320,526,697.57	320,526,697.57	2.1%	15,113,125,384.38
70112	FINANCIAL AND FISCAL AFFAIRS	9,261,133,923.66	1,312,349,942.43	1,312,349,942.43	14.2%	7,948,783,981.23
7013	GENERAL SERVICES	19,827,409,187.06	3,256,606,374.33	3,256,606,374.33	16.4%	16,570,802,812.73
70131	GENERAL PERSONNEL SERVICES	1,580,598,766.77	142,734,044.26	142,734,044.26	9.0%	1,437,864,722.51
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,973,687,470.80	309,582,191.39	309,582,191.39	3.9%	7,664,105,279.41
70133	OTHER GENERAL SERVICES	10,273,122,949.49	2,804,290,138.68	2,804,290,138.68	27.3%	7,468,832,810.81
7016	GENERAL PUBLIC SERVICES N.E.C.	371,545,034.58	65,846,466.56	65,846,466.56	17.7%	305,698,568.02
70161	GENERAL PUBLIC SERVICES N.E.C.	371,545,034.58	65,846,466.56	65,846,466.56	17.7%	305,698,568.02
7017	PUBLIC DEBT TRANSACTIONS	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
70171	PUBLIC DEBT TRANSACTIONS	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,914,252,718.00	268,013,439.84	268,013,439.84	3.0%	8,646,239,278.16
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,914,252,718.00	268,013,439.84	268,013,439.84	3.0%	8,646,239,278.16
703	PUBLIC ORDER AND SAFETY	16,009,789,736.49	3,152,930,655.46	3,152,930,655.46	19.7%	12,856,859,081.03
7033	LAW COURTS	7,688,296,491.05	556,908,077.22	556,908,077.22	7.2%	7,131,388,413.83
70331	LAW COURTS	7,688,296,491.05	556,908,077.22	556,908,077.22	7.2%	7,131,388,413.83
7036	PUBLIC ORDER AND SAFETY N.E.C.	8,321,493,245.44	2,596,022,578.24	2,596,022,578.24	31.2%	5,725,470,667.20
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,321,493,245.44	2,596,022,578.24	2,596,022,578.24	31.2%	5,725,470,667.20
704	ECONOMIC AFFAIRS	70,712,253,161.35	7,846,714,870.23	7,846,714,870.23	11.1%	62,865,538,291.12
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,384,797,785.40	91,971,983.53	91,971,983.53	3.9%	2,292,825,801.87
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,384,797,785.40	91,971,983.53	91,971,983.53	3.9%	2,292,825,801.87
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,488,192,803.18	129,058,036.96	129,058,036.96	8.7%	1,359,134,766.22
70421	AGRICULTURE	1,488,192,803.18	129,058,036.96	129,058,036.96	8.7%	1,359,134,766.22
7043	FUEL AND ENERGY	5,369,347,391.90	425,923,955.22	425,923,955.22	7.9%	4,943,423,436.68
70435	ELECTRICITY	4,499,947,391.90	335,923,955.22	335,923,955.22	7.5%	4,164,023,436.68
70436	NON ELECTRIC ENERGY	869,400,000.00	90,000,000.00	90,000,000.00	10.4%	779,400,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	18,810,953,074.38	3,123,178,939.38	3,123,178,939.38	16.6%	15,687,774,135.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	19,414,604.84	2,000,185.59	2,000,185.59	10.3%	17,414,419.25
70443	CONSTRUCTION	18,791,538,469.54	3,121,178,753.79	3,121,178,753.79	16.6%	15,670,359,715.75
7045	TRANSPORT	42,658,962,106.50	4,076,581,955.14	4,076,581,955.14	9.6%	38,582,380,151.36
70451	ROAD TRANSPORT	42,658,962,106.50	4,076,581,955.14	4,076,581,955.14	9.6%	38,582,380,151.36
705	ENVIRONMENTAL PROTECTION	4,096,936,204.32	530,505,169.80	530,505,169.80	12.9%	3,566,431,034.52
7051	WASTE MANAGEMENT	735,431,492.82	339,655,063.45	339,655,063.45	46.2%	395,776,429.37
70511	WASTE MANAGEMENT	735,431,492.82	339,655,063.45	339,655,063.45	46.2%	395,776,429.37
7052	WASTE WATER MANAGEMENT	60,000,000.00	40,783,836.00	40,783,836.00	68.0%	19,216,164.00
70521	WASTE WATER MANAGEMENT	60,000,000.00	40,783,836.00	40,783,836.00	68.0%	19,216,164.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,431,276,950.30	-	-	0.0%	1,431,276,950.30
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,431,276,950.30	-	-	0.0%	1,431,276,950.30
7055	R&D ENVIRONMENTAL PROTECTION	1,803,831.75	-	-	0.0%	1,803,831.75
70551	R & D ENVIRONMENTAL PROTECTION	1,803,831.75	-	-	0.0%	1,803,831.75
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,868,423,929.45	150,066,270.35	150,066,270.35	8.0%	1,718,357,659.10
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,868,423,929.45	150,066,270.35	150,066,270.35	8.0%	1,718,357,659.10
706	HOUSING AND COMMUNITY AMENITIES	13,327,290,557.08	798,502,984.45	798,502,984.45	6.0%	12,528,787,572.63
7061	HOUSING DEVELOPMENT	10,046,923,142.80	683,081,518.95	683,081,518.95	6.8%	9,363,841,623.85
70611	HOUSING DEVELOPMENT	10,046,923,142.80	683,081,518.95	683,081,518.95	6.8%	9,363,841,623.85
7062	COMMUNITY DEVELOPMENT	1,856,132,179.95	47,123,905.19	47,123,905.19	2.5%	1,809,008,274.76

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
70621	COMMUNITY DEVELOPMENT	1,856,132,179.95	47,123,905.19	47,123,905.19	2.5%	1,809,008,274.76
7063	WATER SUPPLY	1,424,235,234.33	68,297,560.31	68,297,560.31	4.8%	1,355,937,674.02
70631	WATER SUPPLY	1,424,235,234.33	68,297,560.31	68,297,560.31	4.8%	1,355,937,674.02
707	HEALTH	57,791,009,413.10	3,784,452,537.46	3,784,452,537.46	6.5%	54,006,556,875.64
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	3,484,304,100.92	297,201,769.92	297,201,769.92	8.5%	3,187,102,331.00
70711	PHARMACEUTICAL PRODUCTS	3,484,304,100.92	297,201,769.92	297,201,769.92	8.5%	3,187,102,331.00
7073	HOSPITAL SERVICES	6,017,197,023.85	521,772,279.48	521,772,279.48	8.7%	5,495,424,744.37
70732	SPECIALIZED HOSPITAL SERVICES	6,017,197,023.85	521,772,279.48	521,772,279.48	8.7%	5,495,424,744.37
7074	PUBLIC HEALTH SERVICES	47,706,103,450.57	2,880,858,938.43	2,880,858,938.43	6.0%	44,825,244,512.14
70741	PUBLIC HEALTH SERVICES	47,706,103,450.57	2,880,858,938.43	2,880,858,938.43	6.0%	44,825,244,512.14
7076	HEALTH N.E.C.	583,404,837.76	84,619,549.63	84,619,549.63	14.5%	498,785,288.13
70761	HEALTH N.E.C.	583,404,837.76	84,619,549.63	84,619,549.63	14.5%	498,785,288.13
708	RECREATION, CULTURE AND RELIGION	3,177,521,248.32	195,941,258.26	195,941,258.26	6.2%	2,981,579,990.06
7081	RECREATIONAL AND SPORTING SERVICES	1,462,010,816.15	91,400,663.19	91,400,663.19	6.3%	1,370,610,152.96
70811	RECREATIONAL AND SPORTING SERVICES	1,462,010,816.15	91,400,663.19	91,400,663.19	6.3%	1,370,610,152.96
7082	CULTURAL SERVICES	26,723,250.00	-	-	0.0%	26,723,250.00
70821	CULTURAL SERVICES	26,723,250.00	-	-	0.0%	26,723,250.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,469,273,978.91	85,854,459.84	85,854,459.84	5.8%	1,383,419,519.07
70831	BROADCASTING AND PUBLISHING SERVICES	1,469,273,978.91	85,854,459.84	85,854,459.84	5.8%	1,383,419,519.07
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	219,513,203.25	18,686,135.23	18,686,135.23	8.5%	200,827,068.02
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	219,513,203.25	18,686,135.23	18,686,135.23	8.5%	200,827,068.02
709	EDUCATION	106,722,455,579.14	11,589,054,667.95	11,589,054,667.95	10.9%	95,133,400,911.19
7091	PRE-PRIMARY AND PRIMARY EDUCATION	43,336,097,926.63	1,094,979,464.18	1,094,979,464.18	2.5%	42,241,118,462.45
70912	PRIMARY EDUCATION	43,336,097,926.63	1,094,979,464.18	1,094,979,464.18	2.5%	42,241,118,462.45
7092	SECONDARY EDUCATION	2,411,789,568.60	730,596,148.64	730,596,148.64	30.3%	1,681,193,419.96
70922	UPPER-SECONDARY EDUCATION	2,411,789,568.60	730,596,148.64	730,596,148.64	30.3%	1,681,193,419.96
7094	TERTIARY EDUCATION	28,482,337,282.91	2,197,542,804.86	2,197,542,804.86	7.7%	26,284,794,478.05
70941	FIRST STAGE OF TERTIARY EDUCATION	4,159,892,058.16	526,840,326.05	526,840,326.05	12.7%	3,633,051,732.11
70942	SECOND STAGE OF TERTIARY EDUCATION	24,322,445,224.75	1,670,702,478.81	1,670,702,478.81	6.9%	22,651,742,745.94
7096	SUBSIDIARY SERVICES TO EDUCATION	9,206,745,517.28	5,922,075,638.46	5,922,075,638.46	64.3%	3,284,669,878.82
70961	SUBSIDIARY SERVICES TO EDUCATION	9,206,745,517.28	5,922,075,638.46	5,922,075,638.46	64.3%	3,284,669,878.82
7097	R & D EDUCATION	93,711,728.00	9,933,493.27	9,933,493.27	10.6%	83,778,234.73
70971	R & D EDUCATION	93,711,728.00	9,933,493.27	9,933,493.27	10.6%	83,778,234.73
7098	EDUCATION N.E.C.	23,191,773,555.72	1,633,927,118.54	1,633,927,118.54	7.0%	21,557,846,437.18
70981	EDUCATION N.E.C.	23,191,773,555.72	1,633,927,118.54	1,633,927,118.54	7.0%	21,557,846,437.18
710	SOCIAL PROTECTION	15,368,779,253.62	2,353,339,670.06	2,353,339,670.06	15.3%	13,015,439,583.56
7102	OLD AGE	9,083,169,504.13	1,817,112,044.69	1,817,112,044.69	20.0%	7,266,057,459.44
71021	OLD AGE	9,083,169,504.13	1,817,112,044.69	1,817,112,044.69	20.0%	7,266,057,459.44
7103	SURVIVORS	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
71031	SURVIVORS	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
7106	HOUSING	1,144,195,000.00	405,014,256.68	405,014,256.68	35.4%	739,180,743.32
71061	HOUSING	1,144,195,000.00	405,014,256.68	405,014,256.68	35.4%	739,180,743.32
7107	SOCIAL EXCLUSION N.E.C.	558,665,803.89	58,965,092.62	58,965,092.62	10.6%	499,700,711.27
71071	SOCIAL EXCLUSION N.E.C.	558,665,803.89	58,965,092.62	58,965,092.62	10.6%	499,700,711.27
7109	SOCIAL PROTECTION N.E.C.	3,382,748,945.60	72,248,276.07	72,248,276.07	2.1%	3,310,500,669.53
71091	SOCIAL PROTECTION N.E.C.	3,382,748,945.60	72,248,276.07	72,248,276.07	2.1%	3,310,500,669.53

Table 11: Personnel Expenditure by Function

Kaduna State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	56,200,742,255.63	14,935,409,657.41	14,935,409,657.41	26.6%	41,265,332,598.22
701	GENERAL PUBLIC SERVICES	4,685,718,355.35	756,334,784.20	756,334,784.20	16.1%	3,929,383,571.15
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,751,601,188.61	469,625,339.49	469,625,339.49	12.5%	3,281,975,849.12
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,552,576,258.31	303,961,635.61	303,961,635.61	19.6%	1,248,614,622.70
70112	FINANCIAL AND FISCAL AFFAIRS	2,199,024,930.30	165,663,703.88	165,663,703.88	7.5%	2,033,361,226.42
7013	GENERAL SERVICES	689,861,298.72	221,162,154.90	221,162,154.90	32.1%	468,699,143.82
70131	GENERAL PERSONNEL SERVICES	325,322,737.56	138,830,083.76	138,830,083.76	42.7%	186,492,653.80
70132	OVERALL PLANNING AND STATISTICAL SERVICES	272,587,819.19	65,711,936.05	65,711,936.05	24.1%	206,875,883.14
70133	OTHER GENERAL SERVICES	91,950,741.96	16,620,135.09	16,620,135.09	18.1%	75,330,606.87
7016	GENERAL PUBLIC SERVICES N.E.C.	244,255,868.02	65,547,289.81	65,547,289.81	26.8%	178,708,578.21
70161	GENERAL PUBLIC SERVICES N.E.C.	244,255,868.02	65,547,289.81	65,547,289.81	26.8%	178,708,578.21
703	PUBLIC ORDER AND SAFETY	2,892,971,551.44	554,684,867.42	554,684,867.42	19.2%	2,338,286,684.02
7033	LAW COURTS	2,854,305,387.48	540,530,078.12	540,530,078.12	18.9%	2,313,775,309.36
70331	LAW COURTS	2,854,305,387.48	540,530,078.12	540,530,078.12	18.9%	2,313,775,309.36
7036	PUBLIC ORDER AND SAFETY N.E.C.	38,666,163.96	14,154,789.30	14,154,789.30	36.6%	24,511,374.66
70361	PUBLIC ORDER AND SAFETY N.E.C.	38,666,163.96	14,154,789.30	14,154,789.30	36.6%	24,511,374.66
704	ECONOMIC AFFAIRS	2,467,188,765.27	528,730,501.95	528,730,501.95	21.4%	1,938,458,263.32
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	316,391,784.24	54,212,654.55	54,212,654.55	17.1%	262,179,129.69
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	316,391,784.24	54,212,654.55	54,212,654.55	17.1%	262,179,129.69
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	722,687,405.03	128,262,371.71	128,262,371.71	17.7%	594,425,033.32
70421	AGRICULTURE	722,687,405.03	128,262,371.71	128,262,371.71	17.7%	594,425,033.32
7043	FUEL AND ENERGY	17,358,281.52	910,540.77	910,540.77	5.2%	16,447,740.75
70435	ELECTRICITY	17,358,281.52	910,540.77	910,540.77	5.2%	16,447,740.75
7044	MINING, MANUFACTURING, AND CONSTRUCTION	102,283,991.52	32,789,437.55	32,789,437.55	32.1%	69,494,553.97
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	18,975,285.60	2,000,185.59	2,000,185.59	10.5%	16,975,100.01
70443	CONSTRUCTION	83,308,705.92	30,789,251.96	30,789,251.96	37.0%	52,519,453.96
7045	TRANSPORT	1,308,467,302.96	312,555,497.37	312,555,497.37	23.9%	995,911,805.59
70451	ROAD TRANSPORT	1,308,467,302.96	312,555,497.37	312,555,497.37	23.9%	995,911,805.59
705	ENVIRONMENTAL PROTECTION	265,770,491.04	115,474,399.08	115,474,399.08	43.4%	150,296,091.96
7051	WASTE MANAGEMENT	156,697,297.80	22,624,871.89	22,624,871.89	14.4%	134,072,425.91
70511	WASTE MANAGEMENT	156,697,297.80	22,624,871.89	22,624,871.89	14.4%	134,072,425.91
7056	ENVIRONMENTAL PROTECTION N.E.C.	109,073,193.24	92,849,527.19	92,849,527.19	85.1%	16,223,666.05
70561	ENVIRONMENTAL PROTECTION N.E.C.	109,073,193.24	92,849,527.19	92,849,527.19	85.1%	16,223,666.05
706	HOUSING AND COMMUNITY AMENITIES	892,150,857.67	203,013,646.62	203,013,646.62	22.8%	689,137,211.05
7061	HOUSING DEVELOPMENT	552,333,153.99	137,477,342.12	137,477,342.12	24.9%	414,855,811.87
70611	HOUSING DEVELOPMENT	552,333,153.99	137,477,342.12	137,477,342.12	24.9%	414,855,811.87
7062	COMMUNITY DEVELOPMENT	253,039,329.16	47,123,905.19	47,123,905.19	18.6%	205,915,423.97
70621	COMMUNITY DEVELOPMENT	253,039,329.16	47,123,905.19	47,123,905.19	18.6%	205,915,423.97
7063	WATER SUPPLY	86,778,374.52	18,412,399.31	18,412,399.31	21.2%	68,365,975.21
70631	WATER SUPPLY	86,778,374.52	18,412,399.31	18,412,399.31	21.2%	68,365,975.21
707	HEALTH	13,571,945,953.86	2,929,549,312.04	2,929,549,312.04	21.6%	10,642,396,641.82
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	71,360,618.38	13,628,355.81	13,628,355.81	19.1%	57,732,262.57
70711	PHARMACEUTICAL PRODUCTS	71,360,618.38	13,628,355.81	13,628,355.81	19.1%	57,732,262.57
7073	HOSPITAL SERVICES	4,207,901,795.04	495,674,159.33	495,674,159.33	11.8%	3,712,227,635.71
70732	SPECIALIZED HOSPITAL SERVICES	4,207,901,795.04	495,674,159.33	495,674,159.33	11.8%	3,712,227,635.71
7074	PUBLIC HEALTH SERVICES	9,292,683,540.44	2,420,246,796.90	2,420,246,796.90	26.0%	6,872,436,743.54
70741	PUBLIC HEALTH SERVICES	9,292,683,540.44	2,420,246,796.90	2,420,246,796.90	26.0%	6,872,436,743.54
708	RECREATION, CULTURE AND RELIGION	424,908,664.08	98,976,538.95	98,976,538.95	23.3%	325,932,125.13
7081	RECREATIONAL AND SPORTING SERVICES	71,416,755.25	21,170,113.25	21,170,113.25	29.6%	50,246,642.00
70811	RECREATIONAL AND SPORTING SERVICES	71,416,755.25	21,170,113.25	21,170,113.25	29.6%	50,246,642.00
7083	BROADCASTING AND PUBLISHING SERVICES	264,910,960.35	59,120,290.47	59,120,290.47	22.3%	205,790,669.88
70831	BROADCASTING AND PUBLISHING SERVICES	264,910,960.35	59,120,290.47	59,120,290.47	22.3%	205,790,669.88
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	88,580,948.48	18,686,135.23	18,686,135.23	21.1%	69,894,813.25

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	88,580,948.48	18,686,135.23	18,686,135.23	21.1%	69,894,813.25
709	EDUCATION	20,344,228,915.29	7,847,029,136.45	7,847,029,136.45	38.6%	12,497,199,778.84
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,409,809,495.56	28,744,520.92	28,744,520.92	1.2%	2,381,064,974.64
70912	PRIMARY EDUCATION	2,409,809,495.56	28,744,520.92	28,744,520.92	1.2%	2,381,064,974.64
7092	SECONDARY EDUCATION	79,391,912.76	15,362,184.92	15,362,184.92	19.3%	64,029,727.84
70922	UPPER-SECONDARY EDUCATION	79,391,912.76	15,362,184.92	15,362,184.92	19.3%	64,029,727.84
7094	TERTIARY EDUCATION	8,601,167,256.69	1,871,013,410.38	1,871,013,410.38	21.8%	6,730,153,846.31
70941	FIRST STAGE OF TERTIARY EDUCATION	2,089,424,813.58	464,479,334.88	464,479,334.88	22.2%	1,624,945,478.70
70942	SECOND STAGE OF TERTIARY EDUCATION	6,511,742,443.11	1,406,534,075.50	1,406,534,075.50	21.6%	5,105,208,367.61
7096	SUBSIDIARY SERVICES TO EDUCATION	9,206,745,517.28	5,922,075,638.46	5,922,075,638.46	64.3%	3,284,669,878.82
70961	SUBSIDIARY SERVICES TO EDUCATION	9,206,745,517.28	5,922,075,638.46	5,922,075,638.46	64.3%	3,284,669,878.82
7097	R & D EDUCATION	47,114,733.00	9,833,381.77	9,833,381.77	20.9%	37,281,351.23
70971	R & D EDUCATION	47,114,733.00	9,833,381.77	9,833,381.77	20.9%	37,281,351.23
710	SOCIAL PROTECTION	10,655,858,701.62	1,901,616,470.70	1,901,616,470.70	17.8%	8,754,242,230.92
7102	OLD AGE	9,027,467,750.50	1,817,112,044.69	1,817,112,044.69	20.1%	7,210,355,705.81
71021	OLD AGE	9,027,467,750.50	1,817,112,044.69	1,817,112,044.69	20.1%	7,210,355,705.81
7103	SURVIVORS	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
71031	SURVIVORS	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
7107	SOCIAL EXCLUSION N.E.C	117,966,183.08	19,065,715.20	19,065,715.20	16.2%	98,900,467.88
71071	SOCIAL EXCLUSION N.E.C.	117,966,183.08	19,065,715.20	19,065,715.20	16.2%	98,900,467.88
7109	SOCIAL PROTECTION N.E.C.	310,424,768.04	65,438,710.81	65,438,710.81	21.1%	244,986,057.23
71091	SOCIAL PROTECTION N.E.C.	310,424,768.04	65,438,710.81	65,438,710.81	21.1%	244,986,057.23

Table 12: Overhead Expenditure by Function

Kaduna State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	37,717,299,596.58	3,245,688,094.68	3,245,688,094.68	8.6%	34,471,611,501.90
701	GENERAL PUBLIC SERVICES	17,973,214,451.64	1,165,825,835.46	1,165,825,835.46	6.5%	16,807,388,616.18
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,221,733,703.07	1,146,686,238.55	1,146,686,238.55	8.1%	13,075,047,464.52
70111	EXECUTIVE AND LEGISLATIVE ORGANS	8,109,131,564.16	-	-	0.0%	8,109,131,564.16
70112	FINANCIAL AND FISCAL AFFAIRS	6,112,602,138.92	1,146,686,238.55	1,146,686,238.55	18.8%	4,965,915,900.37
7013	GENERAL SERVICES	3,748,605,936.71	18,840,420.16	18,840,420.16	0.5%	3,729,765,516.55
70131	GENERAL PERSONNEL SERVICES	455,276,029.21	3,903,960.50	3,903,960.50	0.9%	451,372,068.71
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,282,883,790.44	4,605,072.41	4,605,072.41	0.4%	1,278,278,718.03
70133	OTHER GENERAL SERVICES	2,010,446,117.06	10,331,387.25	10,331,387.25	0.5%	2,000,114,729.81
7016	GENERAL PUBLIC SERVICES N.E.C.	2,874,811.86	299,176.75	299,176.75	10.4%	2,575,635.11
70161	GENERAL PUBLIC SERVICES N.E.C.	2,874,811.86	299,176.75	299,176.75	10.4%	2,575,635.11
703	PUBLIC ORDER AND SAFETY	5,278,413,916.85	1,917,141,197.79	1,917,141,197.79	36.3%	3,361,272,719.06
7033	LAW COURTS	1,173,625,696.63	16,377,999.10	16,377,999.10	1.4%	1,157,247,697.53
70331	LAW COURTS	1,173,625,696.63	16,377,999.10	16,377,999.10	1.4%	1,157,247,697.53
7036	PUBLIC ORDER AND SAFETY N.E.C.	4,104,788,220.22	1,900,763,198.69	1,900,763,198.69	46.3%	2,204,025,021.53
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,104,788,220.22	1,900,763,198.69	1,900,763,198.69	46.3%	2,204,025,021.53
704	ECONOMIC AFFAIRS	464,361,503.71	11,469,248.57	11,469,248.57	2.5%	452,892,255.14
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	196,437,035.71	1,506,994.72	1,506,994.72	0.8%	194,930,040.99
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	196,437,035.71	1,506,994.72	1,506,994.72	0.8%	194,930,040.99
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,087,854.40	795,665.25	795,665.25	5.3%	14,292,189.15
70421	AGRICULTURE	15,087,854.40	795,665.25	795,665.25	5.3%	14,292,189.15
7043	FUEL AND ENERGY	63,950,604.48	8,258,615.60	8,258,615.60	12.9%	55,691,988.88
70435	ELECTRICITY	63,950,604.48	8,258,615.60	8,258,615.60	12.9%	55,691,988.88
7044	MINING, MANUFACTURING, AND CONSTRUCTION	439,319.24	-	-	0.0%	439,319.24
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	439,319.24	-	-	0.0%	439,319.24
7045	TRANSPORT	188,446,689.88	907,973.00	907,973.00	0.5%	187,538,716.88
70451	ROAD TRANSPORT	188,446,689.88	907,973.00	907,973.00	0.5%	187,538,716.88
705	ENVIRONMENTAL PROTECTION	152,025,909.41	1,328,465.25	1,328,465.25	0.9%	150,697,444.16
7051	WASTE MANAGEMENT	76,219,323.41	1,029,904.00	1,029,904.00	1.4%	75,189,419.41
70511	WASTE MANAGEMENT	76,219,323.41	1,029,904.00	1,029,904.00	1.4%	75,189,419.41
7056	ENVIRONMENTAL PROTECTION N.E.C.	75,806,586.00	298,561.25	298,561.25	0.4%	75,508,024.75
70561	ENVIRONMENTAL PROTECTION N.E.C.	75,806,586.00	298,561.25	298,561.25	0.4%	75,508,024.75
706	HOUSING AND COMMUNITY AMENITIES	3,739,499,105.46	6,521,170.02	6,521,170.02	0.2%	3,732,977,935.44
7061	HOUSING DEVELOPMENT	2,358,702,555.71	6,501,040.27	6,501,040.27	0.3%	2,352,201,515.44
70611	HOUSING DEVELOPMENT	2,358,702,555.71	6,501,040.27	6,501,040.27	0.3%	2,352,201,515.44
7062	COMMUNITY DEVELOPMENT	1,370,560,080.73	-	-	0.0%	1,370,560,080.73
70621	COMMUNITY DEVELOPMENT	1,370,560,080.73	-	-	0.0%	1,370,560,080.73
7063	WATER SUPPLY	10,236,469.01	20,129.75	20,129.75	0.2%	10,216,339.26
70631	WATER SUPPLY	10,236,469.01	20,129.75	20,129.75	0.2%	10,216,339.26
707	HEALTH	2,898,876,619.54	62,027,525.97	62,027,525.97	2.1%	2,836,849,093.57
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,318,801,139.29	477,169.25	477,169.25	0.0%	2,318,323,970.04
70711	PHARMACEUTICAL PRODUCTS	2,318,801,139.29	477,169.25	477,169.25	0.0%	2,318,323,970.04
7073	HOSPITAL SERVICES	195,933,709.49	5,025,330.30	5,025,330.30	2.6%	190,908,379.19
70732	SPECIALIZED HOSPITAL SERVICES	195,933,709.49	5,025,330.30	5,025,330.30	2.6%	190,908,379.19
7074	PUBLIC HEALTH SERVICES	179,913,504.00	1,715,628.09	1,715,628.09	1.0%	178,197,875.91
70741	PUBLIC HEALTH SERVICES	179,913,504.00	1,715,628.09	1,715,628.09	1.0%	178,197,875.91
7076	HEALTH N.E.C.	204,228,266.76	54,809,398.33	54,809,398.33	26.8%	149,418,868.43
70761	HEALTH N.E.C.	204,228,266.76	54,809,398.33	54,809,398.33	26.8%	149,418,868.43
708	RECREATION, CULTURE AND RELIGION	320,530,266.87	28,087,645.17	28,087,645.17	8.8%	292,442,621.70
7081	RECREATIONAL AND SPORTING SERVICES	48,534,993.54	25,353,436.00	25,353,436.00	52.2%	23,181,557.54
70811	RECREATIONAL AND SPORTING SERVICES	48,534,993.54	25,353,436.00	25,353,436.00	52.2%	23,181,557.54
7083	BROADCASTING AND PUBLISHING SERVICES	144,063,018.56	2,734,209.17	2,734,209.17	1.9%	141,328,809.39
70831	BROADCASTING AND PUBLISHING SERVICES	144,063,018.56	2,734,209.17	2,734,209.17	1.9%	141,328,809.39

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	127,932,254.77	-	-	0.0%	127,932,254.77
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	127,932,254.77	-	-	0.0%	127,932,254.77
709	EDUCATION	6,018,192,501.63	52,583,050.95	52,583,050.95	0.9%	5,965,609,450.68
7091	PRE-PRIMARY AND PRIMARY EDUCATION	230,797,773.97	-	-	0.0%	230,797,773.97
70912	PRIMARY EDUCATION	230,797,773.97	-	-	0.0%	230,797,773.97
7092	SECONDARY EDUCATION	29,846,243.84	18,469.50	18,469.50	0.1%	29,827,774.34
70922	UPPER-SECONDARY EDUCATION	29,846,243.84	18,469.50	18,469.50	0.1%	29,827,774.34
7094	TERTIARY EDUCATION	709,953,118.42	49,656,724.95	49,656,724.95	7.0%	660,296,393.47
70941	FIRST STAGE OF TERTIARY EDUCATION	221,492,615.58	15,386,018.08	15,386,018.08	6.9%	206,106,597.50
70942	SECOND STAGE OF TERTIARY EDUCATION	488,460,502.84	34,270,706.87	34,270,706.87	7.0%	454,189,795.97
7097	R & D EDUCATION	655,435.00	100,111.50	100,111.50	15.3%	555,323.50
70971	R & D EDUCATION	655,435.00	100,111.50	100,111.50	15.3%	555,323.50
7098	EDUCATION N.E.C.	5,046,939,930.41	2,807,745.00	2,807,745.00	0.1%	5,044,132,185.41
70981	EDUCATION N.E.C	5,046,939,930.41	2,807,745.00	2,807,745.00	0.1%	5,044,132,185.41
710	SOCIAL PROTECTION	872,185,321.48	703,955.50	703,955.50	0.1%	871,481,365.98
7102	OLD AGE	35,087,714.88	-	-	0.0%	35,087,714.88
71021	OLD AGE	35,087,714.88	-	-	0.0%	35,087,714.88
7107	SOCIAL EXCLUSION N.E.C	43,604,264.60	248,025.50	248,025.50	0.6%	43,356,239.10
71071	SOCIAL EXCLUSION N.E.C.	43,604,264.60	248,025.50	248,025.50	0.6%	43,356,239.10
7109	SOCIAL PROTECTION N.E.C.	793,493,342.00	455,930.00	455,930.00	0.1%	793,037,412.00
71091	SOCIAL PROTECTION N.E.C.	793,493,342.00	455,930.00	455,930.00	0.1%	793,037,412.00

Table 13: Capital Expenditure by Function

Kaduna State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	240,972,204,025.08	17,090,976,131.01	17,090,976,131.01	7.1%	223,881,227,894.07
701	GENERAL PUBLIC SERVICES	31,124,060,138.25	3,301,131,601.07	3,301,131,601.07	10.6%	27,822,928,537.18
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,721,451,113.92	16,565,061.96	16,565,061.96	0.2%	6,704,886,051.96
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,771,944,259.48	16,565,061.96	16,565,061.96	0.3%	5,755,379,197.52
70112	FINANCIAL AND FISCAL AFFAIRS	949,506,854.44	-	-	0.0%	949,506,854.44
7013	GENERAL SERVICES	15,363,941,951.63	3,016,553,099.27	3,016,553,099.27	19.6%	12,347,388,852.36
70131	GENERAL PERSONNEL SERVICES	800,000,000.00	-	-	0.0%	800,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,393,215,861.16	239,214,482.93	239,214,482.93	3.7%	6,154,001,378.23
70133	OTHER GENERAL SERVICES	8,170,726,090.47	2,777,338,616.34	2,777,338,616.34	34.0%	5,393,387,474.13
7016	GENERAL PUBLIC SERVICES N.E.C.	124,414,354.70	-	-	0.0%	124,414,354.70
70161	GENERAL PUBLIC SERVICES N.E.C.	124,414,354.70	-	-	0.0%	124,414,354.70
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,914,252,718.00	268,013,439.84	268,013,439.84	3.0%	8,646,239,278.16
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,914,252,718.00	268,013,439.84	268,013,439.84	3.0%	8,646,239,278.16
703	PUBLIC ORDER AND SAFETY	7,838,404,268.20	681,104,590.25	681,104,590.25	8.7%	7,157,299,677.95
7033	LAW COURTS	3,660,365,406.94	-	-	0.0%	3,660,365,406.94
70331	LAW COURTS	3,660,365,406.94	-	-	0.0%	3,660,365,406.94
7036	PUBLIC ORDER AND SAFETY N.E.C.	4,178,038,861.26	681,104,590.25	681,104,590.25	16.3%	3,496,934,271.01
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,178,038,861.26	681,104,590.25	681,104,590.25	16.3%	3,496,934,271.01
704	ECONOMIC AFFAIRS	67,680,702,892.37	7,306,515,119.71	7,306,515,119.71	10.8%	60,374,187,772.66
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,771,968,965.45	36,252,334.26	36,252,334.26	2.0%	1,735,716,631.19
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,771,968,965.45	36,252,334.26	36,252,334.26	2.0%	1,735,716,631.19
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	750,417,543.75	-	-	0.0%	750,417,543.75
70421	AGRICULTURE	750,417,543.75	-	-	0.0%	750,417,543.75
7043	FUEL AND ENERGY	5,288,038,505.90	416,754,798.85	416,754,798.85	7.9%	4,871,283,707.05
70435	ELECTRICITY	4,418,638,505.90	326,754,798.85	326,754,798.85	7.4%	4,091,883,707.05
70436	NON ELECTRIC ENERGY	869,400,000.00	90,000,000.00	90,000,000.00	10.4%	779,400,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	18,708,229,763.62	3,090,389,501.83	3,090,389,501.83	16.5%	15,617,840,261.79
70443	CONSTRUCTION	18,708,229,763.62	3,090,389,501.83	3,090,389,501.83	16.5%	15,617,840,261.79
7045	TRANSPORT	41,162,048,113.66	3,763,118,484.77	3,763,118,484.77	9.1%	37,398,929,628.89
70451	ROAD TRANSPORT	41,162,048,113.66	3,763,118,484.77	3,763,118,484.77	9.1%	37,398,929,628.89
705	ENVIRONMENTAL PROTECTION	3,679,139,803.87	413,702,305.47	413,702,305.47	11.2%	3,265,437,498.40
7051	WASTE MANAGEMENT	502,514,871.61	316,000,287.56	316,000,287.56	62.9%	186,514,584.05
70511	WASTE MANAGEMENT	502,514,871.61	316,000,287.56	316,000,287.56	62.9%	186,514,584.05
7052	WASTE WATER MANAGEMENT	60,000,000.00	40,783,836.00	40,783,836.00	68.0%	19,216,164.00
70521	WASTE WATER MANAGEMENT	60,000,000.00	40,783,836.00	40,783,836.00	68.0%	19,216,164.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,431,276,950.30	-	-	0.0%	1,431,276,950.30
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	1,431,276,950.30	-	-	0.0%	1,431,276,950.30
7055	R&D ENVIRONMENTAL PROTECTION	1,803,831.75	-	-	0.0%	1,803,831.75
70551	R & D ENVIRONMENTAL PROTECTION	1,803,831.75	-	-	0.0%	1,803,831.75
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,683,544,150.21	56,918,181.91	56,918,181.91	3.4%	1,626,625,968.30
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,683,544,150.21	56,918,181.91	56,918,181.91	3.4%	1,626,625,968.30
706	HOUSING AND COMMUNITY AMENITIES	8,463,107,823.89	588,968,167.81	588,968,167.81	7.0%	7,874,139,656.08
7061	HOUSING DEVELOPMENT	7,135,887,433.10	539,103,136.56	539,103,136.56	7.6%	6,596,784,296.54
70611	HOUSING DEVELOPMENT	7,135,887,433.10	539,103,136.56	539,103,136.56	7.6%	6,596,784,296.54
7063	WATER SUPPLY	1,327,220,390.80	49,865,031.25	49,865,031.25	3.8%	1,277,355,359.55
70631	WATER SUPPLY	1,327,220,390.80	49,865,031.25	49,865,031.25	3.8%	1,277,355,359.55
707	HEALTH	40,891,663,268.70	763,065,548.15	763,065,548.15	1.9%	40,128,597,720.55
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,094,142,343.25	283,096,244.86	283,096,244.86	25.9%	811,046,098.39
70711	PHARMACEUTICAL PRODUCTS	1,094,142,343.25	283,096,244.86	283,096,244.86	25.9%	811,046,098.39
7073	HOSPITAL SERVICES	1,613,361,519.32	21,072,789.85	21,072,789.85	1.3%	1,592,288,729.47
70732	SPECIALIZED HOSPITAL SERVICES	1,613,361,519.32	21,072,789.85	21,072,789.85	1.3%	1,592,288,729.47
7074	PUBLIC HEALTH SERVICES	38,184,159,406.13	458,896,513.44	458,896,513.44	1.2%	37,725,262,892.69
70741	PUBLIC HEALTH SERVICES	38,184,159,406.13	458,896,513.44	458,896,513.44	1.2%	37,725,262,892.69

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	2,432,082,317.36	68,877,074.14	68,877,074.14	2.8%	2,363,205,243.22
7081	RECREATIONAL AND SPORTING SERVICES	1,342,059,067.36	44,877,113.94	44,877,113.94	3.3%	1,297,181,953.42
70811	RECREATIONAL AND SPORTING SERVICES	1,342,059,067.36	44,877,113.94	44,877,113.94	3.3%	1,297,181,953.42
7082	CULTURAL SERVICES	26,723,250.00	-	-	0.0%	26,723,250.00
70821	CULTURAL SERVICES	26,723,250.00	-	-	0.0%	26,723,250.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,060,300,000.00	23,999,960.20	23,999,960.20	2.3%	1,036,300,039.80
70831	BROADCASTING AND PUBLISHING SERVICES	1,060,300,000.00	23,999,960.20	23,999,960.20	2.3%	1,036,300,039.80
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,000,000.00	-	-	0.0%	3,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,000,000.00	-	-	0.0%	3,000,000.00
709	EDUCATION	77,267,447,156.22	3,516,592,480.55	3,516,592,480.55	4.6%	73,750,854,675.67
7091	PRE-PRIMARY AND PRIMARY EDUCATION	40,218,400,657.10	1,066,234,943.26	1,066,234,943.26	2.7%	39,152,165,713.84
70912	PRIMARY EDUCATION	40,218,400,657.10	1,066,234,943.26	1,066,234,943.26	2.7%	39,152,165,713.84
7092	SECONDARY EDUCATION	2,302,551,412.00	715,215,494.22	715,215,494.22	31.1%	1,587,335,917.78
70922	UPPER-SECONDARY EDUCATION	2,302,551,412.00	715,215,494.22	715,215,494.22	31.1%	1,587,335,917.78
7094	TERTIARY EDUCATION	19,171,216,907.80	276,872,669.53	276,872,669.53	1.4%	18,894,344,238.27
70941	FIRST STAGE OF TERTIARY EDUCATION	1,848,974,629.00	46,974,973.09	46,974,973.09	2.5%	1,801,999,655.91
70942	SECOND STAGE OF TERTIARY EDUCATION	17,322,242,278.80	229,897,696.44	229,897,696.44	1.3%	17,092,344,582.36
7097	R & D EDUCATION	45,941,560.00	-	-	0.0%	45,941,560.00
70971	R & D EDUCATION	45,941,560.00	-	-	0.0%	45,941,560.00
7098	EDUCATION N.E.C.	15,529,336,619.31	1,458,269,373.54	1,458,269,373.54	9.4%	14,071,067,245.77
70981	EDUCATION N.E.C	15,529,336,619.31	1,458,269,373.54	1,458,269,373.54	9.4%	14,071,067,245.77
710	SOCIAL PROTECTION	1,595,596,356.21	451,019,243.86	451,019,243.86	28.3%	1,144,577,112.35
7106	HOUSING	1,144,195,000.00	405,014,256.68	405,014,256.68	35.4%	739,180,743.32
71061	HOUSING	1,144,195,000.00	405,014,256.68	405,014,256.68	35.4%	739,180,743.32
7107	SOCIAL EXCLUSION N.E.C	397,095,356.21	39,651,351.92	39,651,351.92	10.0%	357,444,004.29
71071	SOCIAL EXCLUSION N.E.C.	397,095,356.21	39,651,351.92	39,651,351.92	10.0%	357,444,004.29
7109	SOCIAL PROTECTION N.E.C.	54,306,000.00	6,353,635.26	6,353,635.26	11.7%	47,952,364.74
71091	SOCIAL PROTECTION N.E.C.	54,306,000.00	6,353,635.26	6,353,635.26	11.7%	47,952,364.74

Table 14: Other Expenditure by Function

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	41,566,389,047.37	8,596,750,035.31	8,596,750,035.31	20.7%	32,969,639,012.06
701	GENERAL PUBLIC SERVICES	35,467,606,826.00	8,394,089,884.01	8,394,089,884.01	23.7%	27,073,516,941.99
7013	GENERAL SERVICES	25,000,000.00	50,700.00	50,700.00	0.2%	24,949,300.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,000,000.00	50,700.00	50,700.00	0.2%	24,949,300.00
7017	PUBLIC DEBT TRANSACTIONS	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
70171	PUBLIC DEBT TRANSACTIONS	35,442,606,826.00	8,394,039,184.01	8,394,039,184.01	23.7%	27,048,567,641.99
704	ECONOMIC AFFAIRS	100,000,000.00	-	-	0.0%	100,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	-	-	0.0%	100,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	-	-	0.0%	100,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	232,532,770.06	-	-	0.0%	232,532,770.06
7062	COMMUNITY DEVELOPMENT	232,532,770.06	-	-	0.0%	232,532,770.06
70621	COMMUNITY DEVELOPMENT	232,532,770.06	-	-	0.0%	232,532,770.06
707	HEALTH	428,523,571.00	29,810,151.30	29,810,151.30	7.0%	398,713,419.70
7074	PUBLIC HEALTH SERVICES	49,347,000.00	-	-	0.0%	49,347,000.00
70741	PUBLIC HEALTH SERVICES	49,347,000.00	-	-	0.0%	49,347,000.00
7076	HEALTH N.E.C.	379,176,571.00	29,810,151.30	29,810,151.30	7.9%	349,366,419.70
70761	HEALTH N.E.C.	379,176,571.00	29,810,151.30	29,810,151.30	7.9%	349,366,419.70
709	EDUCATION	3,092,587,006.00	172,850,000.00	172,850,000.00	5.6%	2,919,737,006.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	477,090,000.00	-	-	0.0%	477,090,000.00
70912	PRIMARY EDUCATION	477,090,000.00	-	-	0.0%	477,090,000.00
7098	EDUCATION N.E.C.	2,615,497,006.00	172,850,000.00	172,850,000.00	6.6%	2,442,647,006.00
70981	EDUCATION N.E.C	2,615,497,006.00	172,850,000.00	172,850,000.00	6.6%	2,442,647,006.00
710	SOCIAL PROTECTION	2,245,138,874.31	-	-	0.0%	2,245,138,874.31
7102	OLD AGE	20,614,038.75	-	-	0.0%	20,614,038.75
71021	OLD AGE	20,614,038.75	-	-	0.0%	20,614,038.75
7109	SOCIAL PROTECTION N.E.C.	2,224,524,835.56	-	-	0.0%	2,224,524,835.56
71091	SOCIAL PROTECTION N.E.C.	2,224,524,835.56	-	-	0.0%	2,224,524,835.56

2.G Quarter 1 Budget Performance Metrics

