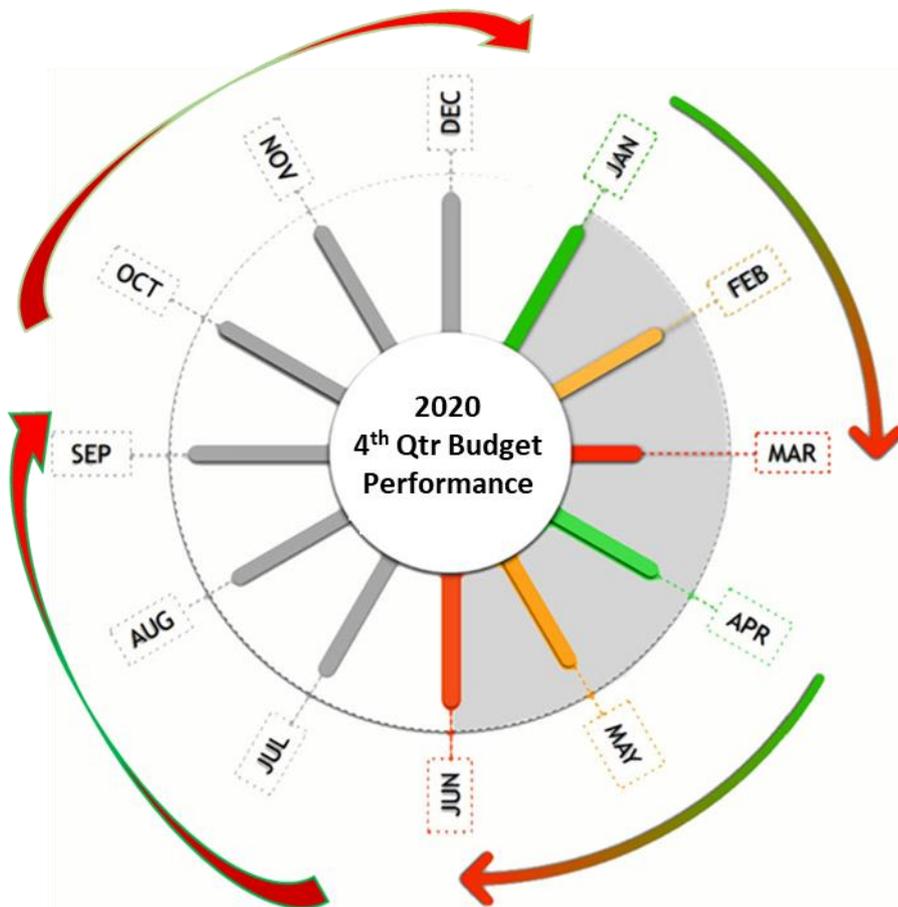


Kaduna State Government



Fourth Quarter Budget Performance Report

October - December, 2020

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Acronyms and Glossary of Terms

EXCO	Executive Council
FAAC	Federal Accounts Allocation Committee
FDMO	Federal Debt Management Office
GSS	Girls Secondary School
IGR	Internally Generated Revenue
KAGIS	Kaduna State Geographical Information Services
KDSG	Kaduna State Government
MDA	Ministries, Departments and Agencies
PAYE	Pay as You Earn
PEFA	Public Expenditure and Financial Accountability
SIP	Sector Implementation Plan
SIWES	Students Industrial Works Experience Scheme
VAT	Value Added Tax
WHT	Withholding Tax

Executive Summary

The Kaduna State 2020 Revised Budget size is N223.601 billion with Recurrent Expenditure of N77.489 billion and Capital Expenditure of N146.112 billion, representing 35% as Recurrent Expenditure and 65% as Capital Expenditure.

The 2020 Revised inflows (including earnings, loans and opening balance) was projected at N223.601 billion consisting of Federation Account transfer of N48.293 billion (Statutory Allocation of N33.526 billion and Value Added Tax of N14.766 billion), Internally Generated Revenue (IGR) of N29.420 billion and Capital receipts of N121.457 billion (Internal Loan of N0.500 Billion, External Loan of N60.659 billion, External Grants of N6.238 billion, Internal Grants of N53.060 billion and N1 billion from sale of assets). The State also budgeted N23 billion as 2020 opening balance.

Total Revenue (Federation account transfers, Statutory Allocation, VAT and other federation account receipts and IGR) generated by Kaduna State Government in the fourth quarter of the year (October – December, 2020) is N33.095 billion (23.73% of full year budget of N139.442 billion).

Actual Recurrent Expenditure for the fourth quarter of 2020 (October - December, 2020) is N15.822 billion. Compared with the full year budget of N77.489 billion, the state achieved a quarterly performance of 20.42% on full year budget. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N19.37 billion shows performance achievement of 81.68%.

Furthermore, the Actual Personnel Cost is N10.481 billion while the full year budget is N48.501 billion, representing performance achievement of 21.61%. The performance is 86.44% when compared with three months pro rata budget of N12.125 billion.

Actual Overhead Cost is N5.341 billion while the full year budget of N28.98 billion, representing performance achievement of 18.43% on the full year budget and performance achievement of 73.70% when compared with three months pro rata budget.

For Capital Expenditure, N85.981 billion was spent in the fourth quarter of the year, representing 58.85% of the full year target of N146.112 billion.

Certain accrual related cost items are excluded from this Q4 reports. The States however includes such cost items as accrued pension, depreciation etc in its year end accrual based IPSAS Financial Reports.

Table 1 2020 Fourth Quarter Performance Highlights

FOURTH QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Fourth Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Total Revenue	139,442,558,496	34,860,639,624	33,095,750,823	94.94%	23.73%
Less: Expenditure					
Personnel Cost	48,501,666,309	12,125,416,577	10,481,495,445	86.44%	21.61%
Overheads Cost	28,987,814,177	7,246,953,544	5,341,112,633	73.70%	18.43%
Total Recurrent	77,489,480,486	19,372,370,122	15,822,608,079	81.68%	20.42%
Capital Expenditure	146,112,237,761	36,528,059,440	85,981,084,641	235.38%	58.85%
Total Expenditure	223,601,718,247	55,900,429,562	101,803,692,720	182.12%	45.53%

Table 2 2020 Year to date Performance Highlights

YEAR TO DATE SUMMARY (JANUARY - DECEMBER 2020)					
	Full Year Budget	Jan - Sept	Fourth Qtr Actual	Year to Date	% Performance (Full Year)
Less: Expenditure					
Personnel Cost	48,501,666,309	22,741,601,463	10,481,495,445	33,223,096,909	68.50%
Overheads Cost	28,987,814,177	7,502,985,684	5,341,112,633	12,844,098,317	44.31%
Total Recurrent	77,489,480,486	30,244,587,147	15,822,608,079	46,067,195,226	59.45%
Capital Expenditure	146,112,237,761	32,753,761,637	85,981,084,641	118,734,846,278	81.26%
Total Expenditure	223,601,718,247	62,998,348,784	101,803,692,720	164,802,041,504	73.70%

1.0 Introduction

The 2020-2022 Multi-Year Budget is hinged on the 2016 Zero-Based Budget principles and is tailored towards actualization of Kaduna State Development Plan 2016-2020. The key targets of 2020 Budget are:

- Ensuring the actualization of the development priorities of the government as articulated in the State Development Plan and respective Sector Implementation Plans (SIPs);
- Maintaining a favourable proportion of Capital to Recurrent Expenditure (at least a target of 60%:40%);
- Ensuring adequate provision is made to complete 2019 projects in 2020 and accelerate Performance for Result Urban Renewal Capital Project;
- Expanding the revenue generation capacity of the State; and
- Maintaining a sustainable debt position in line with Federal Debt Management Office (FDMO) criteria.

2.0 Revenue Performance

The 2020 Revised inflows (including earnings, loans and opening balance) was projected at N223.601 billion consisting of Federation Account transfer of N48.293 billion (Statutory Allocation of N33.526 billion and Value Added Tax of N14.766 billion), Internally Generated Revenue (IGR) of N29.420 billion and Capital receipts of N121.457 billion (Internal Loan of N0.500 Billion, External Loan of N60.659 billion, External Grants of N6.238 billion, Internal Grants of N53.060 billion and N1 billion from sale of assets). The State also budgeted N23 billion as 2020 opening balance.

Summary of 2020 fourth quarter revenue performance is shown below.

Table 3 Revenue 2020 Fourth Quarter Performance

REVENUE PROFILE TO DATE								
Item	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Total	Q4 Performance on full budget	YTD Performance on full budget
Statutory Allocation	33,526,617,261	12,512,505,447	12,374,431,987	11,804,421,868	10,755,661,372	47,447,020,675	32.08%	141.52%
VAT	14,766,592,309	4,329,566,190	4,267,001,161	5,849,742,574	5,624,366,413	20,070,676,338	38.09%	135.92%
IGR	29,420,625,392	10,194,240,105	4,301,309,330	10,318,164,413	14,769,129,091	39,582,842,939	50.20%	134.54%
Internal Grants	53,060,134,848	1,341,466,732	3,960,000,000		1,900,000,000	7,201,466,732	3.58%	13.57%
External Grants	6,238,232,924	-	1,051,818		-	1,051,818	0.00%	0.02%
Sales of assets and stores	1,000,000,000	365,478,097	78,053,400	127,304,899	46,593,946	617,430,341	4.66%	61.74%
Covid19 Donations	1,430,355,762		1,431,685,769	5,357,155	-	1,437,042,924	0.00%	100.47%
Other income				1,067,879,826	-	1,067,879,826		
Total Revenue	139,442,558,496	28,743,256,572	26,413,533,466	29,172,870,735	33,095,750,823	117,425,411,594	23.73%	84.21%
Internal loans	500,000,000	-	-		-	-	0.00%	0.00%
External loans	60,659,159,751	-	25,619,248,758		297,389,335	25,619,248,758	0.49%	42.23%
Total Revenue & Loans	200,601,718,247	28,743,256,572	52,032,782,223	29,172,870,735	33,393,140,158	143,044,660,352	16.65%	71.31%

Internally Generated Revenue from October - December, 2020 is N14.769 billion representing 50.20% performance on the full year IGR budget of N29.42 billion. The percentage achieved on the pro-rata quarter year budget of N7.355 billion is 134.54%.

From October – December, 2020 the state earned N10.755 billion as Statutory Allocation representing 32.08% performance on full year budget of N33.526 billion (and 141.52% on pro-rata quarter year budget of N8.381 billion). The state earned N5.624 billion as VAT representing 38.09% on full year budget of N14.7 billion (and 135.92% on pro-rata quarter year budget of N3.69 billion).

3.0 Recurrent Expenditure Performance

Recurrent Expenditure Performance for the fourth quarter October - December, 2020 is summarised in

Table 4 as follows:

Table 4 Recurrent Expenditure fourth quarter 2020 Performance

FOURTH QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Fourth Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Expenditure					
Personnel Cost	48,501,666,309	12,125,416,577	10,481,495,445	86.44%	21.61%
Overheads Cost	28,987,814,177	7,246,953,544	5,341,112,633	73.70%	18.43%
Total Recurrent	77,489,480,486	19,372,370,122	15,822,608,079	81.68%	20.42%

The table above shows a full year Total Recurrent Expenditure Budget of N77.489 billion while Actual Expenditure for the fourth quarter October - December, 2020 is N15.822 billion representing 20.42% performance on the full year budget. Compared with the three-month pro-rated budget of N19.372 billion, percentage achieved is 81.68%.

Further analysis of the two major recurrent expenditure items in Table 4 shows Personnel Costs actual expenditure of N10.481 billion (i.e., 21.61% of full year budget) and performance of 86.44% for three months October - December 2020 pro rata budget. While overhead actual expenditure is N5.341 billion (i.e., 18.437% on full year budget) and performance of 73.70% for three months October - December, 2020 pro rata budget.

4.0 Capital Expenditure Performance

The total capital budget (revised) for 2020 is N146.112 billion. The three months pro-rata budget capital expenditure is N35.528 billion and actual performance from October - December is N85.981 billion (i.e., 235.38% of pro-rata budget for the period and 58.85% of the full year budget).

FOURTH QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Fourth Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Capital Expenditure	146,112,237,761	36,528,059,440	85,981,084,641	235.38%	58.85%

5.0 Conclusion

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 81.68%. On Q4 Capital Expenditure, the State was able to make-up for lost grounds experienced in Q1 to Q3 due to the disruption caused by the Covid19 Pandemic. Budget execution was impressively carried out and with lessons learnt to improve future implementation.

Summary of Annexes

The following Annexes are provided:

- Annex 1: Revenue October – December, 2020 Performance
- Annex 2: Recurrent Expenditure Performance October – December, 2020
- Annex 3: Capital Expenditure Performance October – December, 2020

Annex 1: Revenue by MDAs October - December 2020 Performance

MINISTRY OF FINANCE: RECONCILIATION UNIT 4TH QUARTER INTERNALLY GENERATED REVENUE (IGR) REPORT

S/NO	MDAs	BUDGET		ACTUAL COLLECTIONS				% Performance on Quarterly Budget
		YEARLY	QUARTERLY	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
1	Kaduna State Internal Rev. Service	9,861,158,213	2,465,289,553	1,227,363,306	1,446,992,351	5,829,434,172	8,503,789,828	344.94%
2	KADGIS	11,612,864,125	2,903,216,031	196,629,737	342,986,565	898,118,257	1,437,734,559	49.52%
3	KASUPDA	750,000,000	187,500,000	93,254,622	47,016,598	52,744,724	193,015,943	102.94%
4	Kaduna State Media Corporation.	150,000,000	37,500,000	4,559,468	4,739,289	16,587,695	25,886,451	69.03%
5	Government Printing Kaduna	61,800,000	15,450,000	905,300	5,641,970	1,207,880	7,755,150	50.20%
6	Ministry of Finance	2,267,286,710	566,821,678	3,501,114,499	162,575,897	6,953,004	3,670,643,400	647.58%
7	Kaduna PPA	132,300,000	33,075,000	20,395,000	20,750,001	9,950,000	51,095,001	154.48%
8	Kaduna State Livestock Regulatory Authority (KADSLIRA)	37,834,000	9,458,500	-	-	-	-	0.00%
9	State Emergency Mgt. Agency	52,712,216	13,178,054	269,000	177,100	345,000	791,100	6.00%
10	SIECOM	860,000	215,000	20,000	20,000	-	40,000	18.60%
11	High Court of Justice	20,000,000	5,000,000	3,158,720	4,007,016	3,440,176	10,605,912	212.12%
12	Sharia Court of Appeal	15,000,000	3,750,000	886,894	1,221,215	1,242,988	3,351,097	89.36%
13	Customary Court of Appeal	15,000,000	3,750,000	827,963	1,120,118	1,007,820	2,955,901	78.82%
14	Ministry of Agriculture	48,070,000	12,017,500	655,500	1,102,710	308,465	2,066,675	17.20%
15	Kaduna state agricultural devt agency	28,800,000	7,200,000	-	-	-	-	0.00%
16	Kaduna State Forest Mgt Project	3,750,000	937,500	70,000	50,000	-	120,000	12.80%
17	Ministry of Business, Innovation and Technology	26,510,000	6,627,500	328,800	3,057,010	1,485,200	4,871,010	73.50%
18	Min. of Educ., Science and Techn.		-	150,000	-	-	150,000	
19	Kaduna State University	765,855,671	191,463,918	6,942,000	26,331,688	-	33,273,688	17.38%
20	Nuhu Bamalli Polytechnic Zaria	559,105,190	139,776,298	10,752,200	23,818,897	2,060,203	36,631,300	26.21%

21	College of Education Gidan Waya	317,768,590	79,442,148	4,864,300	39,209,000	8,497,131	52,570,431	66.17%
22	Kaduna State Library Board	330,000	82,500	2,250	950	65,750	68,950	83.58%
23	Kaduna State Scholarship Board	300,000	75,000	-	-	-	-	0.00%
24	kad state sch. quality assurance authority	323,680,000	80,920,000	3,854,000	6,351,000	4,840,225	15,045,225	18.59%
25	Ministry of Env. & Nat. Resources	640,524,000	160,131,000	428,500	2,172,500	2,484,500	5,085,500	3.18%
26	Kaduna Environmental Prot. Agency	58,700,000	14,675,000	2,248,000	5,395,000	4,265,000	11,908,000	81.14%
27	Ministry of Health	203,862,072	50,965,518	3,346,028	8,955,431	4,719,070	17,020,530	33.40%
28	Shehu Idris COHT Makarfi	295,375,000	73,843,750	104,900	3,915,500	-	4,020,400	5.44%
29	College Of Nursing Kafanchan		-	1,446,500	1,262,000	10,991,490	13,699,990	
30	College of Midwifery Kaduna	70,106,973	17,526,743	3,875,000	1,380,020	22,605,660	27,860,680	158.96%
31	Barau Dikko teaching hospital	316,148,476	79,037,119	451,395	782,920	826,500	2,060,815	2.61%
32	Office of The Auditor Gen. (State)	550,000	137,500	40,000	-	-	40,000	29.09%
33	Office of The Auditor Gen. (LGA)	450,000	112,500	-	-	-	-	0.00%
34	RUWASSA	7,437,392	1,859,348	390,000	10,110,000	30,000	10,530,000	566.33%
35	Ministry of Public Works & Infrastructure	37,955,000	9,488,750	821,148	30,000	90,500	941,648	9.92%
36	Kaduna State Road Agency (KADRA)	2,000,000	500,000	-	-	-	-	0.00%
37	KASTLEA	300,000,000	75,000,000	22,030,000	34,200,901	27,312,500	83,543,401	111.39%
38	Muslim Pilgrims Welfare Board	86,580,000	21,645,000	-	-	100,000	100,000	0.46%
39	Local Govt. Services Commission	600,000	150,000	-	360,000	40,000	400,000	266.67%
40	Kaduna State Water Corporation		-	37,720,617	43,248,658	176,338,784	257,308,059	
41	Kaduna State Dev. & Property Com.		-	2,054,666	4,027,163	3,285,820	9,367,649	
42	Kaduna State Market Devt. Company	308,084,263	77,021,066	3,176,685	73,812,656	67,806,734	144,796,075	188.00%
43	Local Government Councils		-	13,834,463	27,281,108	29,870,061	70,985,632	
44	Kaduna Line		-	15,059,550	19,686,460	21,164,080	55,910,090	
45	Christian Pilgrims Welfare Board	350,000	87,500	-	-	-	-	0.00%
46	Ministry of Human Services and Social Development	4,195,000	1,048,750	312,000	312,000	251,000	875,000	83.43%

47	Ministry of Sports Development	21,722,500	5,430,625	-	150,000	64,000	214,000	3.94%
48	Kaduna State Mining Development Company	15,000,000	3,750,000	-	-	-	-	0.00%
	TOTAL	29,420,625,392	7,355,156,348	5,184,343,010	2,374,251,693	7,210,534,387	14,769,129,091	200.80%

Annex 2: Recurrent Expenditure Performance October - December, 2020

MDA	Type	Annual Budget	Quarterly Budget	OCT - DEC	Q3 Performance
Alhudahuda College, Zaria	Personnel	97,427,402	24,356,850	20,752,747	85.20%
Alhudahuda College, Zaria	Overheads	1,183,625	295,906	295,840	99.98%
Total		98,611,027	24,652,757	21,048,587	85.38%
			-	-	
Barau Dikko Teaching Hospital, Kaduna	Personnel	2,413,260,723	603,315,181	583,113,932	96.65%
Barau Dikko Teaching Hospital, Kaduna	Overheads	198,236,550	49,559,138	49,559,070	100.00%
Total		2,611,497,273	652,874,318	632,673,002	96.91%
			-		
Barewa College Zaria	Personnel	105,032,933	26,258,233	26,258,174	100.00%
Barewa College Zaria	Overheads	2,531,500	632,875	632,800	99.99%
Total		107,564,433	26,891,108	26,890,974	100.00%
			-		
Bureau for Substance Abuse Prevention & Treatment	Personnel	66,208,778	16,552,195	1,415,709	8.55%
Bureau for Substance Abuse Prevention & Treatment	Overheads	1,528,240	382,060	382,000	99.98%

Total		67,737,018	16,934,255	1,797,709	10.62%
			-		
Bureau of Interfaith	Personnel	27,538,845	6,884,711	6,608,585	95.99%
Bureau of Interfaith	Overheads	752,514	188,129	188,052	99.96%
Total		28,291,359	7,072,840	6,796,637	96.09%
			-		
Bureau of Public Service Reform	Personnel	4,018,135	1,004,534	1,003,722	99.92%
Bureau of Public Service Reform	Overheads	1,617,588	404,397	404,300	99.98%
Total		5,635,723	1,408,931	1,408,022	99.94%
			-		
Christian Pilgrims Welfare Board	Personnel	17,197,699	4,299,425	3,670,235	85.37%
Christian Pilgrims Welfare Board	Overheads	436,563	109,141	109,100	99.96%
Total		17,634,263	4,408,566	3,779,335	85.73%
			-		
Civil Service Commission, Kaduna State	Personnel	74,800,709	18,700,177	18,699,634	100.00%
Civil Service Commission, Kaduna State	Overheads	4,676,952	1,169,238	1,169,205	100.00%
Total		79,477,661	19,869,415	19,868,838	100.00%

				-	
College of Education, Gidan Waya	Personnel	1,562,634,712	390,658,678	288,773,162	73.92%
College of Education, Gidan Waya	Overheads	32,185,889	8,046,472	2,150,000	26.72%
Total		1,594,820,601	398,705,150	290,923,162	72.97%
				-	
College of Midwifery T/Wada Kaduna	Personnel			-	
College of Midwifery T/Wada Kaduna	Overheads			-	
Total				-	
				-	
Community and Social Development Agency	Personnel	4,018,135	1,004,534	-	0.00%
Community and Social Development Agency	Overheads	404,306	101,077	-	0.00%
Total		4,422,441	1,105,610	-	0.00%
				-	
College of Nursing and Midwifery Kafanchan	Personnel	303,107,993	75,776,998	52,831,496	69.72%
College of Nursing and Midwifery Kafanchan	Overheads	20,978,538	5,244,634	4,060,400	77.42%
Total		324,086,530	81,021,633	56,891,896	70.22%
				-	
Customary Court of Appeal	Personnel	837,790,445	209,447,611	164,696,213	78.63%

Customary Court of Appeal	Overheads	20,578,448	5,144,612	5,144,592	100.00%
Total		858,368,893	214,592,223	169,840,805	79.15%
			-		
Department for Rural and Community Development	Personnel		-		
Department for Rural and Community Development	Overheads		-	-	
Total			-	-	
			-		
Ggss Kwoi	Personnel	65,745,604	16,436,401	16,436,401	100.00%
Ggss Kwoi	Overheads	1,895,401	473,850	473,800	99.99%
Total		67,641,005	16,910,251	16,910,201	100.00%
			-		
Government College , Kagoro	Personnel	104,163,632	26,040,908	26,040,904	100.00%
Government College , Kagoro	Overheads	1,190,215	297,554	297,500	99.98%
Total		105,353,847	26,338,462	26,338,404	100.00%
			-		
Government College Kaduna	Personnel	108,503,213	27,125,803	27,125,802	100.00%
Government College Kaduna	Overheads	1,227,900	306,975	306,970	100.00%
Total		109,731,113	27,432,778	27,432,772	100.00%

				-	
Government Girls' College, Zonkwa	Personnel	33,336,946	8,334,237	8,025,765	96.30%
Government Girls' College, Zonkwa	Overheads	1,205,051	301,263	301,261	100.00%
Total		34,541,997	8,635,499	8,327,026	96.43%
				-	
Government House	Personnel	222,816,690	55,704,172	55,704,172	100.00%
Government House	Overheads	1,006,897,970	251,724,493	251,724,473	100.00%
Total		1,229,714,660	307,428,665	307,428,644	100.00%
				-	
Government Printing Department	Personnel	36,369,478	9,092,370	9,092,368	100.00%
Government Printing Department	Overheads	1,066,649	266,662	266,600	99.98%
Total		37,436,127	9,359,032	9,358,968	100.00%
				-	
Government Secondary School Fadan Kaje	Personnel	43,899,761	10,974,940	10,974,923	100.00%
Government Secondary School Fadan Kaje	Overheads	1,209,513	302,378	302,370	100.00%
Total		45,109,273	11,277,318	11,277,293	100.00%
				-	

Government Secondary School, Kagoro	Personnel	77,761,907	19,440,477	19,440,427	100.00%
Government Secondary School, Kagoro	Overheads	1,192,025	298,006	-	0.00%
Total		78,953,932	19,738,483	19,440,427	98.49%
			-		
Govt Girl Science Secondary School, Soba	Personnel	73,111,813	18,277,953	18,277,882	100.00%
Govt Girl Science Secondary School, Soba	Overheads	1,309,068	327,267	327,260	100.00%
Total		74,420,880	18,605,220	18,605,142	100.00%
			-		
Government Science Secondary School, Birnin Gwari	Personnel	49,842,077	12,460,519	12,460,219	100.00%
Government Science Secondary School, Birnin Gwari	Overheads	1,173,850	293,463	293,200	99.91%
Total		51,015,927	12,753,982	12,753,419	100.00%
			-		
High Court of Justice	Personnel	1,107,091,265	276,772,816	216,374,052	78.18%
High Court of Justice	Overheads	49,118,958	12,279,740	12,279,354	100.00%
Total		1,156,210,223	289,052,556	228,653,406	79.10%
			-		
Industrialization & Micro Credit Management Board	Personnel	7,905,239	1,976,310	1,976,307	100.00%

Industrialization & Micro Credit Management Board	Overheads	649,776	162,444	162,376	99.96%
Total		8,555,016	2,138,754	2,138,683	100.00%
			-		
Judicial Service Commission	Personnel	52,622,337	13,155,584	5,517,583	41.94%
Judicial Service Commission	Overheads	7,096,991	1,774,248	1,773,272	99.95%
Total		59,719,328	14,929,832	7,290,855	48.83%
			-		
Kaduna Capital School	Personnel	147,758,906	36,939,727	36,096,972	97.72%
Kaduna Capital School	Overheads	15,234,315	3,808,579	3,808,423	100.00%
Total		162,993,221	40,748,305	39,905,395	97.93%
			-		
Kaduna Geographical Information Service (KADGIS)	Personnel	211,618,986	52,904,746	52,904,596	100.00%
Kaduna Geographical Information Service (KADGIS)	Overheads	15,315,660	3,828,915	3,828,000	99.98%
Total		226,934,646	56,733,661	56,732,596	100.00%
			-		
Kaduna Investment Promotion Agency	Personnel	4,308,250	1,077,062	1,077,061	100.00%
Kaduna Investment Promotion Agency	Overheads	15,480,500	3,870,125	3,870,100	100.00%

Total		19,788,750	4,947,187	4,947,161	100.00%
			-		
Kaduna Mining Development Co. Ltd	Personnel	4,018,135	1,004,534	1,004,499	100.00%
Kaduna Mining Development Co. Ltd	Overheads	1,141,842	285,461	285,233	99.92%
Total		5,159,977	1,289,994	1,289,731	99.98%
			-		
Kaduna Power Supply Company Limited (KAPSCO)	Personnel	9,059,464	2,264,866	2,264,564	99.99%
Kaduna Power Supply Company Limited (KAPSCO)	Overheads	4,399,028	1,099,757	1,000,000	90.93%
Total		13,458,492	3,364,623	3,264,564	97.03%
			-		
Kaduna Roads Agency (KADRA)	Personnel	77,483,934	19,370,983	19,370,907	100.00%
Kaduna Roads Agency (KADRA)	Overheads	14,833,896	3,708,474	3,708,466	100.00%
Total		92,317,830	23,079,457	23,079,373	100.00%
			-		
Kaduna State Agricultural Development Project (KADA)	Personnel	351,346,132	87,836,533	87,836,528	100.00%
Kaduna State Agricultural Development Project (KADA)	Overheads	265,714	66,429	66,387	99.94%
Total		351,611,846	87,902,962	87,902,915	100.00%

				-	
Kaduna State AIDS Control Agency	Personnel	66,000,233	16,500,058	16,500,014	100.00%
Kaduna State AIDS Control Agency	Overheads	3,407,957	851,989	400,000	46.95%
Total		69,408,190	17,352,048	16,900,014	97.39%
				-	
Kaduna State Assembly Service Commission	Personnel	76,113,743	19,028,436	18,515,390	97.30%
Kaduna State Assembly Service Commission	Overheads	24,343,621	6,085,905	4,165,000	68.44%
Total		100,457,364	25,114,341	22,680,390	90.31%
				-	
Kaduna State Bureau of Statistics	Personnel	127,136,121	31,784,030	29,279,434	92.12%
Kaduna State Bureau of Statistics	Overheads	1,586,774	396,694	396,651	99.99%
Total		128,722,895	32,180,724	29,676,085	92.22%
				-	
Kaduna State Contributory Health Management Author	Personnel	34,716,005	8,679,001	8,678,800	100.00%
Kaduna State Contributory Health Management Author	Overheads	6,617,725	1,654,431	1,654,219	99.99%
Total		41,333,730	10,333,432	10,333,019	100.00%
				-	

Kaduna State Environmental Protection Authority	Personnel	86,265,080	21,566,270	21,566,188	100.00%
Kaduna State Environmental Protection Authority	Overheads	6,238,529	1,559,632	1,559,480	99.99%
Total		92,503,609	23,125,902	23,125,668	100.00%
			-		
Kaduna State Facilities Management Agency (KADFAMA)	Personnel	35,352,926	8,838,231	8,838,225	100.00%
Kaduna State Facilities Management Agency (KADFAMA)	Overheads	237,159,136	59,289,784	2,255,000	3.80%
Total		272,512,062	68,128,015	11,093,225	16.28%
			-		
Kaduna State Fiscal Responsibility Commission	Personnel	32,076,610	8,019,152	8,018,531	99.99%
Kaduna State Fiscal Responsibility Commission	Overheads	3,403,246	850,812	850,420	99.95%
Total		35,479,856	8,869,964	8,868,951	99.99%
			-		
Kaduna State Forest Management Project	Personnel	48,171,257	12,042,814	12,042,629	100.00%
Kaduna State Forest Management Project	Overheads	216,692	54,173	-	0.00%
Total		48,387,949	12,096,987	12,042,629	99.55%
			-		
Kaduna State Health Supplies Management Agency	Personnel	68,385,355	17,096,339	15,654,511	91.57%

Kaduna State Health Supplies Management Agency	Overheads	27,899,025	6,974,756	3,365,076	48.25%
Total		96,284,380	24,071,095	19,019,587	79.01%
			-		
KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Personnel	46,276,207	11,569,052	-	0.00%
KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Overheads	8,087,485	2,021,871	2,021,840	100.00%
Total		54,363,692	13,590,923	2,021,840	14.88%
			-		
Kaduna State Internal Revenue Service (KADIRS)	Personnel	792,356,345	198,089,086	75,327,192	38.03%
Kaduna State Internal Revenue Service (KADIRS)	Overheads	487,212,467	121,803,117	121,802,910	100.00%
Total		1,279,568,811	319,892,203	197,130,102	61.62%
			-		
Kaduna State Legislature	Personnel	1,173,296,531	293,324,133	174,675,187	59.55%
Kaduna State Legislature	Overheads	1,316,117,321	329,029,330	329,028,757	100.00%
Total		2,489,413,852	622,353,463	503,703,944	80.94%
			-		
KADUNA STATE LIAISON OFFICE ABUJA	Overheads	10,567,200	2,641,800	-	0.00%
		26,418,000	6,604,500	-	0.00%

				-	
Kaduna State Library Board	Personnel	50,195,434	12,548,858	12,548,508	100.00%
Kaduna State Library Board	Overheads	776,820	194,205	193,955	99.87%
Total		50,972,253	12,743,063	12,742,463	100.00%
				-	
Kaduna State Livestock Regulatory Authority	Personnel	4,018,135	1,004,534	640,984	63.81%
Kaduna State Livestock Regulatory Authority	Overheads	1,099,840	274,960	274,200	99.72%
Total		5,117,975	1,279,494	915,184	71.53%
				-	
Kaduna State Market Development Management Company	Personnel		-	-	
Kaduna State Market Development Management Company	Overheads		-	-	
Total			-	-	
				-	
Kaduna State Media Corporation	Personnel	236,057,974	59,014,493	59,014,401	100.00%
Kaduna State Media Corporation	Overheads	19,287,660	4,821,915	4,821,700	100.00%
Total		255,345,634	63,836,408	63,836,101	100.00%
				-	

KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Personnel	4,018,135	1,004,534	-	0.00%
KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Overheads	549,080	137,270	-	0.00%
Total		4,567,215	1,141,804	-	0.00%
			-		
Kaduna State Peace Commission	Personnel	12,356,575	3,089,144	2,206,540	71.43%
Kaduna State Peace Commission	Overheads	6,514,818	1,628,705	1,628,700	100.00%
Total		18,871,393	4,717,848	3,835,240	81.29%
			-		
Kaduna State Pension Bureau	Personnel	8,960,891	2,240,223	2,240,210	100.00%
Kaduna State Pension Bureau	Overheads	1,976,628	494,157	494,067	99.98%
Total		10,937,519	2,734,380	2,734,277	100.00%
			-		
Kaduna State Planning and Budget Commission	Personnel	237,944,166	59,486,042	37,890,436	63.70%
Kaduna State Planning and Budget Commission	Overheads	355,553,280	88,888,320	88,888,077	100.00%
Total		593,497,446	148,374,362	126,778,513	85.45%
			-		
Kaduna State Property Development Company	Personnel		-	-	

Kaduna State Property Development Company	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Public Procurement Agency (PPA)	Personnel	65,489,960	16,372,490	16,372,487	100.00%
Kaduna State Public Procurement Agency (PPA)	Overheads	13,669,415	3,417,354	3,417,341	100.00%
Total		79,159,375	19,789,844	19,789,828	100.00%
			-		
Kaduna State Public Service Institute (Kapsi)	Personnel		-	-	
Kaduna State Public Service Institute (Kapsi)	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Quality Assurance Board	Personnel	83,595,015	20,898,754	12,571,242	60.15%
Kaduna State Quality Assurance Board	Overheads	136,812,657	34,203,164	34,203,127	100.00%
Total		220,407,673	55,101,918	46,774,369	84.89%
			-		
Kaduna State Rehabilitation Board.	Personnel	82,677,279	20,669,320	20,484,810	99.11%
Kaduna State Rehabilitation Board.	Overheads	52,989,531	13,247,383	5,496,300	41.49%
Total		135,666,810	33,916,703	25,981,110	76.60%

				-	
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Personnel	4,018,135	1,004,534	1,004,406	99.99%
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Overheads	157,486,559	39,371,640	21,830,900	55.45%
Total		161,504,694	40,376,173	22,835,306	56.56%
				-	
Kaduna State Scholarship Board	Personnel	34,783,747	8,695,937	7,505,209	86.31%
Kaduna State Scholarship Board	Overheads	13,892,504	3,473,126	3,473,085	100.00%
Total		48,676,251	12,169,063	10,978,294	90.21%
				-	
Kaduna State Traffic Law Enforcement Agency-KASTLE	Personnel	1,157,358,466	289,339,617	284,070,787	98.18%
Kaduna State Traffic Law Enforcement Agency-KASTLE	Overheads	23,678,970	5,919,743	5,919,600	100.00%
Total		1,181,037,436	295,259,359	289,990,387	98.22%
				-	
Kaduna State Transport Authority	Personnel	24,537,517	6,134,379	5,507,774	89.79%
Kaduna State Transport Authority	Overheads	2,255,133	563,783	563,608	99.97%
Total		26,792,651	6,698,163	6,071,382	90.64%
				-	

KADUNA STATE TRANSPORT REGULATORY AUTHORITY	Overheads			-	-
				-	
				-	
Kaduna State University	Personnel	5,065,139,396	1,266,284,849	1,235,281,179	97.55%
Kaduna State University	Overheads	264,819,579	66,204,895	66,204,400	100.00%
Total		5,329,958,975	1,332,489,744	1,301,485,579	97.67%
				-	
Kaduna State Urban Planning and Dev Auth. (Kasupda	Personnel	214,020,821	53,505,205	41,942,289	78.39%
Kaduna State Urban Planning and Dev Auth. (Kasupda	Overheads	24,979,250	6,244,813	6,244,768	100.00%
Total		239,000,071	59,750,018	48,187,057	80.65%
				-	
Kaduna State Water Board	Personnel			-	
Kaduna State Water Board	Overheads			-	
Total				-	
				-	
Kaduna States Vigilance Service	Personnel	2,945,951	736,488	736,427	99.99%
Kaduna States Vigilance Service	Overheads	3,905,908	976,477	933,500	95.60%
Total		6,851,859	1,712,965	1,669,927	97.49%

				-	
Local Government Service Commission	Personnel	32,570,064	8,142,516	8,142,496	100.00%
Local Government Service Commission	Overheads	453,460	113,365	113,314	99.95%
Total		33,023,524	8,255,881	8,255,810	100.00%
				-	
Ministry of Agriculture	Personnel	725,598,054	181,399,513	95,554,492	52.68%
Ministry of Agriculture	Overheads	2,955,246	738,812	737,994	99.89%
Total		728,553,300	182,138,325	96,292,486	52.87%
				-	
Ministry of Business, Innovation and Technology	Personnel	234,401,113	58,600,278	58,600,215	100.00%
Ministry of Business, Innovation and Technology	Overheads	11,921,149	2,980,287	2,980,072	99.99%
Total		246,322,262	61,580,566	61,580,287	100.00%
				-	
Ministry of Commerce, Industry and Tourism	Personnel		-	-	
Ministry of Commerce, Industry and Tourism	Overheads		-	-	
Total			-	-	
				-	
Ministry of Education	Personnel	11,784,059,321	2,946,014,830	2,946,014,780	100.00%

Ministry of Education	Overheads	1,450,334,516	362,583,629	29,234,800	8.06%
Total		13,234,393,837	3,308,598,459	2,975,249,580	89.92%
			-		
Ministry of Environment & Natural Resources	Personnel	84,675,841	21,168,960	21,168,946	100.00%
Ministry of Environment & Natural Resources	Overheads	1,367,240	341,810	341,741	99.98%
Total		86,043,081	21,510,770	21,510,687	100.00%
			-		
Ministry of Finance Kaduna State	Personnel	1,178,480,366	294,620,092	250,032,135	84.87%
Ministry of Finance Kaduna State	Overheads	18,196,288,596	4,549,072,149	3,123,576,973	68.66%
Total		19,374,768,962	4,843,692,241	3,373,609,108	69.65%
			-		
Ministry of Health	Personnel	6,738,473,554	1,684,618,388	1,634,256,507	97.01%
Ministry of Health	Overheads	586,946,468	146,736,617	146,735,728	100.00%
Total		7,325,420,022	1,831,355,005	1,780,992,235	97.25%
			-		
Ministry of Human Services and Social Development	Personnel	101,918,584	25,479,646	25,479,631	100.00%
Ministry of Human Services and Social Development	Overheads	11,619,926	2,904,982	2,904,113	99.97%

Total		113,538,510	28,384,628	28,383,744	100.00%
			-		
Ministry of Internal Security and Home Affairs	Personnel	3,915,617	978,904	978,442	99.95%
Ministry of Internal Security and Home Affairs	Overheads	969,336,359	242,334,090	242,334,028	100.00%
Total		973,251,976	243,312,994	243,312,470	100.00%
			-		
Ministry of Justice	Personnel	259,183,632	64,795,908	62,406,763	96.31%
Ministry of Justice	Overheads	173,374,963	43,343,741	2,975,000	6.86%
Total		432,558,595	108,139,649	65,381,763	60.46%
			-		
Ministry of Local Government Affairs	Personnel	98,997,917	24,749,479	20,035,472	80.95%
Ministry of Local Government Affairs	Overheads	206,691,262	51,672,815	51,672,556	100.00%
Total		305,689,178	76,422,295	71,708,028	93.83%
			-		
Ministry of Public Works and Infrastructure	Personnel	248,464,588	62,116,147	38,593,565	62.13%
Ministry of Public Works and Infrastructure	Overheads	140,857,952	35,214,488	35,214,008	100.00%
Total		389,322,540	97,330,635	73,807,574	75.83%

				-	
Ministry of Sports Development	Personnel	157,591,082	39,397,771	23,763,788	60.32%
Ministry of Sports Development	Overheads	59,087,770	14,771,943	14,771,700	100.00%
Total		216,678,852	54,169,713	38,535,488	71.14%
				-	
Ministry of Water Resources	Personnel		-	-	
Ministry of Water Resources	Overheads		-	-	
Total			-	-	
				-	
Muslims Pilgrims Welfare Board	Personnel	37,769,307	9,442,327	5,374,064	56.91%
Muslims Pilgrims Welfare Board	Overheads	638,960	159,740	159,250	99.69%
Total		38,408,267	9,602,067	5,533,314	57.63%
				-	
Nuhu Bamalli Polytechnic, Zaria	Personnel	1,388,811,522	347,202,880	347,202,725	100.00%
Nuhu Bamalli Polytechnic, Zaria	Overheads	120,247,097	30,061,774	30,061,750	100.00%
Total		1,509,058,618	377,264,655	377,264,475	100.00%
				-	
Office of The Auditor-General (Local Governments)	Personnel	144,216,384	36,054,096	36,054,094	100.00%

Office of The Auditor-General (Local Governments)	Overheads	13,893,046	3,473,262	3,473,158	100.00%
Total		158,109,430	39,527,357	39,527,252	100.00%
			-		
Office of The Head of Service	Personnel	162,788,546	40,697,137	33,385,887	82.03%
Office of The Head of Service	Overheads	51,571,730	12,892,933	12,892,580	100.00%
Total		214,360,276	53,590,069	46,278,467	86.36%
			-		
Office of The State Auditor-General	Personnel	110,770,966	27,692,742	27,692,715	100.00%
Office of The State Auditor-General	Overheads	12,037,540	3,009,385	3,009,100	99.99%
Total		122,808,506	30,702,127	30,701,815	100.00%
			-		
Primary Health Care Development Agency	Personnel	3,152,886,874	788,221,718	276,867,002	35.13%
Primary Health Care Development Agency	Overheads	561,625,009	140,406,252	140,406,163	100.00%
Total		3,714,511,882	928,627,971	417,273,165	44.93%
			-		
Queen Amina College Kaduna	Personnel	98,879,236	24,719,809	24,719,568	100.00%
Queen Amina College Kaduna	Overheads	4,365,260	1,091,315	1,091,200	99.99%

Total		103,244,496	25,811,124	25,810,768	100.00%
			-		
Rimi College Kaduna	Personnel	124,539,311	31,134,828	31,134,804	100.00%
Rimi College Kaduna	Overheads	1,227,900	306,975	306,700	99.91%
Total		125,767,211	31,441,803	31,441,504	100.00%
			-		
RIOT DAMAGE AND RESETTLEMENT OFFICE	Personnel	6,334,095	1,583,524	-	0.00%
RIOT DAMAGE AND RESETTLEMENT OFFICE	Overheads	1,786,394	446,599	-	0.00%
Total		8,120,490	2,030,122	-	0.00%
			-		
Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel	22,912,848	5,728,212	5,728,198	100.00%
Rural Water Supply and Sanitation Agency (RUWASSA)	Overheads	13,963,264	3,490,816	3,490,800	100.00%
Total		36,876,112	9,219,028	9,218,998	100.00%
			-		
Sardauna Memorial College	Personnel	97,600,257	24,400,064	24,399,983	100.00%
Sardauna Memorial College	Overheads	1,978,350	494,588	494,540	99.99%
Total		99,578,607	24,894,652	24,894,523	100.00%

				-	
Science and Technical Schools Management Board	Personnel			-	-
Science and Technical Schools Management Board	Overheads			-	-
Total				-	-
				-	
Science Secondary School Ikara	Personnel	58,120,690	14,530,173	14,530,126	100.00%
Science Secondary School Ikara	Overheads	1,199,000	299,750	299,711	99.99%
Total		59,319,690	14,829,923	14,829,837	100.00%
				-	
Science Secondary School Kufena	Personnel	73,328,261	18,332,065	18,331,953	100.00%
Science Secondary School Kufena	Overheads	3,129,500	782,375	782,100	99.96%
Total		76,457,761	19,114,440	19,114,053	100.00%
				-	
Secretary to the State Government	Personnel	1,151,010,850	287,752,712	122,899,721	42.71%
Secretary to the State Government	Overheads	1,555,740,835	388,935,209	388,934,723	100.00%
Total		2,706,751,685	676,687,921	511,834,444	75.64%
				-	
Sharia Court Of Appeal	Personnel	1,108,944,116	277,236,029	169,482,660	61.13%

Sharia Court Of Appeal	Overheads	17,970,400	4,492,600	4,492,200	99.99%
Total		1,126,914,516	281,728,629	173,974,860	61.75%
			-		
Shehu Idris Col.Of Health Sciences &Tech.,Makarfi	Personnel	515,561,834	128,890,459	128,890,268	100.00%
Shehu Idris Col.Of Health Sciences &Tech.,Makarfi	Overheads	58,205,476	14,551,369	14,550,928	100.00%
Total		573,767,310	143,441,828	143,441,196	100.00%
			-		
State Emergency Management Agency	Personnel	107,786,064	26,946,516	26,318,049	97.67%
State Emergency Management Agency	Overheads	28,218,380	7,054,595	7,054,100	99.99%
Total		136,004,444	34,001,111	33,372,149	98.15%
			-		
State Independent Electoral Commission (SIECOM)	Personnel	120,980,438	30,245,110	30,245,104	100.00%
State Independent Electoral Commission (SIECOM)	Overheads	1,538,654	384,664	384,134	99.86%
Total		122,519,092	30,629,773	30,629,239	100.00%
			-		
State Universal Basic Education Board	Personnel	138,787,739	34,696,935	34,696,507	100.00%
State Universal Basic Education Board	Overheads	41,836,200	10,459,050	10,458,565	100.00%

Total		180,623,939	45,155,985	45,155,072	100.00%
			-		
Teachers Service Board	Personnel	49,583,725	12,395,931	12,161,284	98.11%
Teachers Service Board	Overheads	42,860,210	10,715,053	3,316,000	30.95%
Total		92,443,935	23,110,984	15,477,284	66.97%
			-		
Water Services Regulatory Commission	Personnel	5,659,227	1,414,807	1,414,169	99.95%
Water Services Regulatory Commission	Overheads	2,426,220	606,555	605,820	99.88%
Total		8,085,447	2,021,362	2,019,989	99.93%

Annex 3: Capital Expenditure Performance October - December, 2020

MDA	Annual Budget 2020	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Full Year Actual
Barau Dikko Teaching Hospital	2,468,699,374	55,750,482	8,614,814	105,567,878	2,179,948,569	2,349,881,743
Bureau for Substance Abuse Prevention & Treatment	635,151,150	-	46,626,140	37,086,750	403,472,528	487,185,418
College of Education, Gidan Waya	1,024,309,999	-		-	911,367,413	911,367,413
College of Midwifery Kaduna	544,316,374	-		-	472,475,153	472,475,153
Community and Social Development	100,000,000			-	87,234,302	87,234,302
Customary Court of Appeal	189,349,950	-		-	154,898,787	154,898,787
Drugs and Medical Supplies Management Agency	670,000,000	-	64,265,037	187,521,569	386,537,047	638,323,654
Government Printing Department	45,805,000	-		-	39,991,682	39,991,682
High Court of Justice	327,746,675	-		-	280,567,821	280,567,821
Industrialization & Micro Credit Management Board	70,000,000	-		-	58,235,423	58,235,423
Judicial Service Commission	61,000,000	-		-	48,002,356	48,002,356
Kaduna State Public Procurement Agency	35,530,000	-		26,199,003	-	26,199,003

Kaduna Geographical Information System	2,535,759,772	-		1,682,659,180	846,456,563	2,529,115,743
Kaduna Industrial and Finance Company	100,000,000			-	38,000,000	38,000,000
Kaduna Investment Promotion Agency	280,600,000	-		226,150,000	-	226,150,000
Kaduna Power Supply Company Limited	6,988,873,016	-		46,278,064	5,692,379,832	5,738,657,897
Kaduna State Agricultural Development Project	42,109,250	-		-	37,876,543	37,876,543
Kaduna State Aids Control Agency	23,000,000	-		-	18,567,813	18,567,813
Kaduna State Bureau of Statistics	224,805,000	-		-	120,523,683	120,523,683
Kaduna State Contributory Health Management Authority	1,070,000,000	-		61,196,625	979,146,000	1,040,342,625
Kaduna State Development and Property Company (KSDPC)	1,000,000,000			-	-	-
Kaduna State Environmental Protection Authority	86,448,280	-		41,775,468	5,971,080	47,746,548
Kaduna State Facilities Management Agency	4,481,000,000	32,854,900	86,749,080	808,918,227	2,772,744,506	3,701,266,713
Kaduna State Forest Management Project	11,000,000	-		-	4,985,000	4,985,000
Kaduna State Legislature	2,640,000,000	-		-	1,400,684,017	1,400,684,017
Kaduna State Library Board	44,977,500	-		-	36,872,345	36,872,345
Kaduna State Livestock Regulatory Authority	11,000,000	-		-	8,561,652	8,561,652
Kaduna State Market Development and Management	4,500,000,000	-	20,000,000	1,101,403,388	331,108,861	1,452,512,250

Kaduna State Media Corporation (KSMC)	1,662,910,000	-		57,490,979	1,402,521,271	1,460,012,250
Kaduna State Mining Development Company	80,405,707	-		22,930,073	31,383,337	54,313,410
Kaduna State Mortgage Foreclosure Authority	15,000,000	-		-	9,886,256	9,886,256
Kaduna State Planning and Budget Commission	2,088,582,440	-	614,590,650	442,633,486	582,233,766	1,639,457,902
Kaduna State Rehabilitation Board.	199,366,250	-	16,031,500	28,379,733	134,635,690	179,046,924
Kaduna State Resident's Registration Agency	100,000,000			-	16,889,835	16,889,835
Kaduna State Roads Agency (KADRA)	18,488,686,688	-	3,586,546,397	2,964,558,784	10,389,149,778	16,940,254,959
Kaduna State Scholarship Board	2,900,000,000			-	2,556,470,560	2,556,470,560
Kaduna State Transport Regulatory Authority	108,189,500	-		9,303,116	37,457,590	46,760,706
Kaduna State University	10,252,505,525	-		233,497,134	9,488,587,379	9,722,084,512
Kaduna State Urban Planning and Development Auth.	593,105,705	-		25,778,680	180,450,763	206,229,444
KASTELEA	80,775,000	-	26,565,000	12,250,000	40,770,000	79,585,000
Ministry of Agriculture	779,276,750	-		83,140,000	613,748,988	696,888,988
Ministry of Business Innovation and Technology	936,664,251	-		20,447,832	134,660,569	155,108,401
Ministry of Education	13,511,375,751	648,357,435	3,010,835,304	0	7,489,960,778	11,149,153,517
Ministry of Environment & Natural Resources	2,983,155,200	-	46,957,500	1,098,230,832	1,069,091,245	2,214,279,577

Ministry of Finance	4,882,637,604	65,245,056	1,266,727,695	2,313,650,677	237,014,175	3,882,637,604
Ministry of Health	11,442,794,089	500,000,000	498,105,923	(0)	9,052,594,386	10,050,700,309
Ministry of Housing and Urban Development	6,333,580,629	-	320,753,228	1,484,928,374	2,156,204,138	3,961,885,739
Ministry of Human Services and Social Development	800,000,000	-		258,851,170	50,459,221	309,310,391
Ministry of Internal Security and Home Affairs	2,573,764,308	-		1,119,985,021	1,079,192,834	2,199,177,856
Ministry of Justice	236,260,000	-	11,549,841	30,950,162	7,700,067	50,200,069
Ministry of Local Government Affairs	1,828,310,876	-	10,159,771	143,717,599	700,936,107	854,813,476
Ministry of Public Works and Infrastructure	10,201,265,807	186,597,044	1,753,240,454	4,916,131,230	2,200,210,445	9,056,179,174
Ministry of Sports Development	100,000,000	-		-	76,550,600	76,550,600
Nuhu Bamalli Polytechnic, Zaria	177,244,367	-		972,700	66,620,564	67,593,264
Primary Health Care Development Agency	7,991,522,004	84,058,717	85,958,035	0	6,631,814,601	6,801,831,353
Riot Damage, Rehabilitation and Resettlement	2,000,000,000	-		-	1,807,764,061	1,807,764,061
Rural Water Supply and Sanitation (RUWASSA)	2,232,730,291	-		81,112,846	2,049,435,258	2,130,548,103
Sharia Court of Appeal	186,414,650	-		-	126,825,667	126,825,667
Shehu Idris Col.Of Health Sciences &Tech., Makarfi	221,350,133	-		32,925,054	91,878,552	124,803,605
State Independent Electoral Commission (SIECOM)	100,000,000	-		-	88,794,954	88,794,954

State Universal Basic Education Board	9,787,926,396	-		-	8,046,709,775	8,046,709,775
Water Services Regulatory Commission	24,956,500	-		-	15,872,456	15,872,456
TOTAL BY ORGANISATION	146,112,237,761	1,572,863,634	11,474,276,368	19,706,621,634	85,981,084,641	118,734,846,278