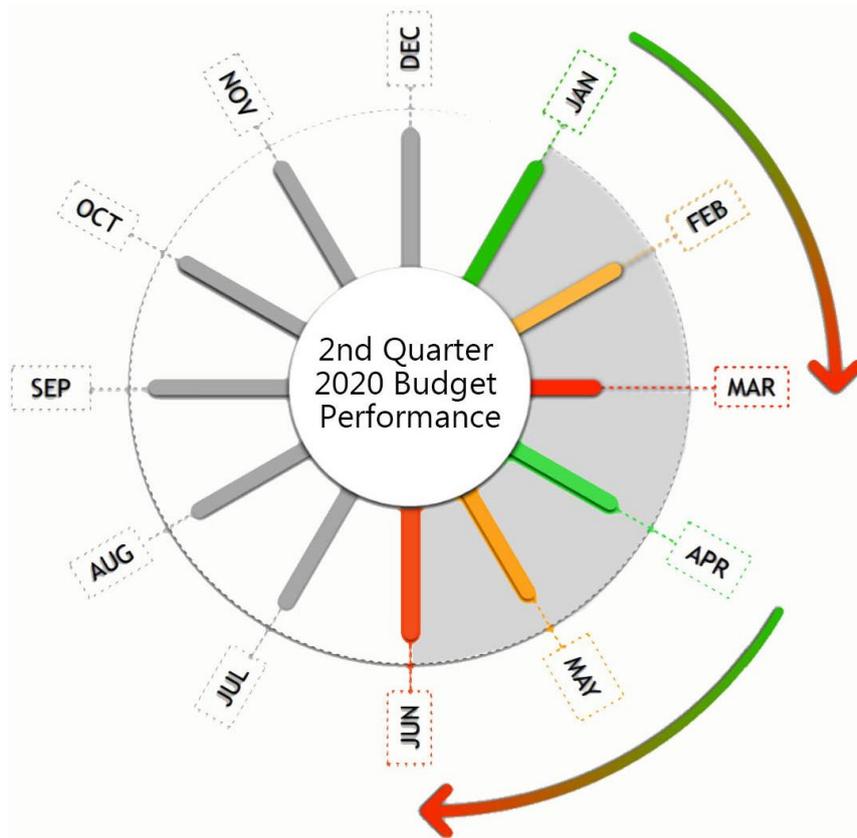


Kaduna State Government



Second Quarter Budget Performance Report

April – June, 2020

Table of Contents

Acronyms and Glossary of Terms	ii
Executive Summary	1
1.0 Introduction	2
2.0 Revenue Performance	3
3.0 Recurrent Expenditure Performance	5
4.0 Capital Expenditure Performance	6
5.0 Conclusion	6
Summary of Annexes	7
Annex 1: Kaduna State Revenue by MDAs April - June 2020 Performance - by Economic	8
Annex 2: Kaduna State Recurrent Expenditure Performance April – June, 2020 - by Administrative	11
Annex 3: Kaduna State Capital Expenditure Performance April – June, 2020 - by Administrative	31

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 Budget size is N259.250 billion with Recurrent Expenditure of N75.145 billion and Capital Expenditure of N184.105 billion, representing 29% as Recurrent Expenditure and 71% as Capital Expenditure.

The 2020 inflows (including earnings, loans and opening balance) was projected at N259.250 billion consisting of Federation Account transfer of N71.836 billion (Statutory Allocation of N53.824 billion and Value Added Tax of N18.012 billion), Internally Generated Revenue (IGR) of N43.75 billion and Capital receipts of N120.66 billion (Internal Loan of N3.5 Billion, External Loan of N46.815 billion, External Grants of N6.238 billion, Internal Grants of N63.11 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 second quarter of the year (April – June, 2020) is N26.413billion (14.21% of full year budget of N185.94 billion) and for the half year (January – June, 2020) of N55.156billion (29.66% of full year budget of N185.94 billion).

Actual Recurrent Expenditure for the second quarter of 2020 (April – June, 2020) is N9.35billion. Compared with the full year budget of N75.145 billion, the state achieved performance is 12.44%. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N18.786 billion shows performance achievement of 49.75%. Furthermore, the Actual Personnel Cost is N7.058billion while the full year budget is N 37.466billion, representing performance achievement of 18.84%. The performance is 75.36% when compared with three months pro rata budget of N9.366billion. Actual Overhead Cost is N2.288 billion while the full year budget of N37.678billion, representing performance achievement of 6.07% on the full year budget and performance achievement of 24.29% when compared with three months pro rata budget.

For Capital Expenditure, N11.47 billion was spent in the second quarter of the year, representing 24.93% of the quarterly target of N46.026 billion.

Certain accrual related cost items are excluded from this Q1 reports. The States however includes such cost items as accrued pension, depreciation etc in its year end accrual based IPSAS Financial Reports.

Table 1a 2020 Second Quarter Performance Highlights

	Full Year Budget	Qtr Forecast Pro-rata	2nd Quarter Actual	% Performance (by 2nd Qtr Target)	% Performance (Full Year)
Total Revenue	185,935,793,164	46,483,948,291	26,413,533,466	56.82%	14.21%
Less: Expenditures					
Personel Cost	37,466,647,292	9,366,661,823	7,058,940,160	75.36%	18.84%
Overheads Cost	37,678,572,735	9,419,643,184	2,287,861,611	24.29%	6.07%
Total Recurrent	75,145,220,027	18,786,305,007	9,346,801,771	49.75%	12.44%
Capital Expenditure	184,105,599,706	46,026,399,927	11,474,276,368	24.93%	6.23%
Total Expenditure	259,250,819,734	129,625,409,867	20,821,078,139	16.06%	8.03%

Table 2b 2020 Half Year Performance Highlights

	Full Year Budget	Half Year Pro-rata	Half Year Actual	% Performance (by Half Year Target)	% Performance (Full Year)
Total Revenue	185,935,793,164	92,967,896,582	55,156,790,037	59.33%	29.66%
Less: Expenditure					
Personel Cost	37,466,647,292	18,733,323,646	14,124,232,697	75.40%	37.70%
Overheads Cost	37,678,572,735	18,839,286,368	4,063,398,484	21.57%	10.78%
Total Recurrent	75,145,220,027	37,572,610,014	18,187,631,181	48.41%	24.20%
Capital Expenditure	184,105,599,706	92,052,799,853	13,047,140,003	14.17%	7.09%
Total Expenditure	259,250,819,734	129,625,409,867	31,234,771,184	24.10%	12.05%

Source: Kaduna State 2020 Budget and Financial Reports.

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 inflows (including earnings, loans and opening balance) was projected at N259.250 billion consisting of Federation Account transfer of N71.836 billion (Statutory Allocation of N53.823 billion and Value Added Tax of N18.012 billion), Internally Generated Revenue of N10.194 billion and Capital receipts of N1 billion (Internal Loan of N3.5 billion, External Loan of 46,815 billion, External Grants of N6.238 billion, Internal Grants of N63.11 billion and N1 billion from sale of assets). The State also budgeted N115.587 billion as recurrent revenue and N23 billion as capital receipt opening balance.

Summary of 2020 second quarter revenue performance is shown below.

Table 3 Revenue 2020 Second Quarter Performance

Item	Annual Budget	Q2 Actual	Q2 Performance
Statutory Allocation	53,824,000,000	12,374,431,987	22.99%
VAT	18,012,800,000	4,267,001,161	23.69%
IGR	43,750,625,392	4,301,309,330	9.83%
Internal Grants	63,110,134,848	3,960,000,000	6.27%
External Grants	6,238,232,924	1,051,818	0.02%
Sales of gov assets	1,000,000,000	78,053,400	7.81%
Covid19 Donations		1,431,685,769	N/A
Total Revenue	185,935,793,164	26,413,533,466	14.21%

Item	Annual Budget	Q1 Actual	Q2 Actual	Total	Q2 Performance	Half Year Performance
Statutory Allocation	53,824,000,000	12,512,505,447	12,374,431,987	24,886,937,434	22.99%	46.24%
VAT	18,012,800,000	4,329,566,190	4,267,001,161	8,596,567,351	23.69%	47.72%
IGR	43,750,625,392	10,194,240,105	4,301,309,330	14,495,549,436	9.83%	33.13%
Internal Grants	63,110,134,848	1,341,466,732	3,960,000,000	5,301,466,732	6.27%	8.40%
External Grants	6,238,232,924	-	1,051,818	1,051,818	0.02%	0.02%
Sales of gov assets	1,000,000,000	365,478,097	78,053,400	443,531,497	7.81%	44.35%
Covid19 Donations			1,431,685,769	1,431,685,769	N/A	N/A
Total Revenue	185,935,793,164	28,743,256,572	26,413,533,466	55,156,790,037	14.21%	29.66%

FAAC AND VAT ALLOCATION

	APRIL	MAY	JUNE	TOTAL
Gross Allocation	2,976,310,439	3,357,472,055	3,112,272,678	9,446,055,171
Share of Exchange gain Diff	221,308,339	231,241,590	360,598,588	813,148,517
Share of Excess Bank Charges	10,359,566	9,360,293	-	19,719,859
Share of Excell Forex Equalization	1,161,984,335	-	-	1,161,984,335
Share of Solide Minerals	102,178,068	-	-	102,178,068
Share of Savings			831,346,037	831,346,037
Sub Total	4,472,140,747	3,598,073,938	4,304,217,302	12,374,431,987
Value Added Tax	1,189,882,368	1,341,775,891	1,735,342,902	4,267,001,161
Grand Total	5,662,023,115	4,939,849,828	6,039,560,204	16,641,433,148

Source: Kaduna State 2020 Approved Budget and FAAC Reports

Internally Generated Revenue from April – June, 2020 is N4.3billion representing 9.83% performance on the full year IGR budget of N43.750billion. The percentage achieved on the pro-rata quarter year budget of N10.937 billion is 39.33%.

From April to June 2020 the state earned N12.37billion as Statutory Allocation representing 22.99% performance on full year budget of N53.824 billion (and 91.96% on pro-rata quarter year budget of N13.456 billion). The state earned N4.267 billion as VAT representing 23.69% on full year budget of N18 billion (and 94.75% on pro-rata quarter year budget of N4.503 billion).

3.0 Recurrent Expenditure Performance

Recurrent Expenditure Performance for the second quarter April – June, 2020 is summarised in Table 4 as follows:

Table 4 Recurrent Expenditure second quarter 2020 Performance

	Full Year Budget	Qtr Forecast Pro-rata	2nd Quarter Actual	% Performance (by 2nd Qtr Target)	% Performance (Full Year)
Recurrent Expenditure:					
Personel Cost	37,466,647,292	9,366,661,823	7,058,940,160	75.36%	18.84%
Overheads Cost	37,678,572,735	9,419,643,184	2,287,861,611	24.29%	6.07%
Total Recurrent	75,145,220,027	18,786,305,007	9,346,801,771	49.75%	12.44%

The table above shows a full year Total Recurrent Expenditure Budget of N75.145 billion while Actual Expenditure for the second quarter April – June, 2020 is N9.345billion representing 12.44% performance on the full year budget. Compared with the three-month pro-rated budget of N18.786 billion, percentage achieved is 49.75%.

Further analysis of the two major recurrent expenditure items in Table 3 shows Personnel Costs actual expenditure of N7.058billion (i.e. 18.84% of full year budget) and performance of 75.36% for three months April – June 2020 pro rata budget. While overhead actual expenditure is N2.287 billion (i.e. 6.07% on full year budget) and performance of 24.29% for three months April – June, 2020 pro rata budget.

4.0 Capital Expenditure Performance

The total capital budget for 2020 is N184.105 billion. The three months pro-rata budget capital expenditure is N46.026 billion and actual performance from April to June is N11.47billion (i.e. 24.93% of pro-rata budget for the period and 6.23% of the full year budget).

5.0 Conclusion

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 49.75%. However, capital expenditure underperformed the three months pro-rata budget at 24.93%. Budget implementation remained on course as the State Government continue to improve its Internally generated revenue collection efforts.

Going forward, Kaduna State Government will continue to monitor recurrent expenditure performance against the unimpressive capital expenditure performance to ascertain whether there will be need for budget amendment in the fourth quarter.

Summary of Annexes

The following Annexes are provided:

- Annex 1: KDSG Revenue April – June, 2020 Performance - by Economic
- Annex 2: KDSG Recurrent Expenditure Performance April – June, 2020- by Administrative
- Annex 3: KDSG Capital Expenditure Performance April – June, 2020 - by Administrative

Annex 1: Kaduna State Revenue by MDAs April - June 2020 Performance - by Economic

MDAs	APPROVED BUDGET	QUARTERLY BUDGET	APRIL - JUNE PERFORMANCE	% Performance on Quarterly Budget	% Performance on Annual Budget
Kaduna State Internal Rev. Service	25,691,158,213	6,422,789,553	3,722,591,566	57.96%	14.49%
KADGIS	10,112,864,125	2,528,216,031	282,992,329	11.19%	2.80%
KASUPDA	750,000,000	187,500,000	81,527,226	43.48%	10.87%
Kaduna State Media Corporation.	150,000,000	37,500,000	6,546,401	17.46%	4.36%
Government Printing Kaduna	61,800,000	15,450,000	-	0.00%	0.00%
Ministry of Finance	2,267,286,710	566,821,678	78,053,400	13.77%	3.44%
Kaduna PPA	132,300,000	33,075,000	14,395,000	43.52%	10.88%
Kaduna State Livestock Reg. Authority (KADSLIRA)	37,834,000	9,458,500	-	0.00%	0.00%
State Emergency Mgt. Agency	52,712,216	13,178,054	440,000	3.34%	0.83%
SIECOM	860,000	215,000	-	0.00%	0.00%
High Court of Justice	20,000,000	5,000,000	18,991,466	379.83%	94.96%
Sharia Court of Appeal	15,000,000	3,750,000	66,600	1.78%	0.44%
Customary Court of Appeal	15,000,000	3,750,000	1,400	0.04%	0.01%
Ministry of Agriculture and Forestry	48,070,000	12,017,500	2,700,925	22.47%	5.62%
Kaduna state agricultural devt agency	28,800,000	7,200,000	30,000	0.42%	0.10%

Kaduna State Forest Mgt Project	3,750,000	937,500	352,000	37.55%	9.39%
Ministry of Business, Innovation and Technology	26,510,000	6,627,500	82,300	1.24%	0.31%
Kaduna State University	765,855,671	191,463,918	5,162,046	2.70%	0.67%
Nuhu Bamalli Polytechnic Zaria	559,105,190	139,776,298	1,573,100	1.13%	0.28%
College of Education Gidan Waya	317,768,590	79,442,148	-	0.00%	0.00%
Kaduna State Library Board	330,000	82,500	-	0.00%	0.00%
Kaduna State Scholarship Board	300,000	75,000	-	0.00%	0.00%
kad state sch. quality assurance authority	323,680,000	80,920,000	1,482,050	1.83%	0.46%
Ministry of Env. & Nat. Resources	640,524,000	160,131,000	569,500	0.36%	0.09%
Kaduna Environmental Prot. Agency	58,700,000	14,675,000	6,054,000	41.25%	10.31%
Ministry of Health & Human Services	203,862,072	50,965,518	7,535,050	14.78%	3.70%
Shehu Idris COHT Makarfi	295,375,000	73,843,750	4,019,800	5.44%	1.36%
Kaduna State College of Nursing and Midwifery	70,106,973	17,526,743	-	0.00%	0.00%
Barau Dikko teaching hospital	316,148,476	79,037,119	-	0.00%	0.00%
Office of The Auditor Gen. (State)	550,000	137,500	-	0.00%	0.00%
Office of The Auditor Gen. (LGA)	450,000	112,500	-	0.00%	0.00%
RUWASSA	7,437,392	1,859,348	10,069,000	541.53%	135.38%
Ministry of Public Works & Infrastructure	37,955,000	9,488,750	24,500	0.26%	0.06%

Kaduna State Road Agency (KADRA)	2,000,000	500,000	41,250	8.25%	2.06%
KASTLEA	300,000,000	75,000,000	50,459,751	67.28%	16.82%
Muslim Pilgrims Welfare Board	86,580,000	21,645,000	-	0.00%	0.00%
Local Govt. Services Commission	600,000	150,000	-	0.00%	0.00%
Kaduna State Market Devt. Company	308,084,263	77,021,066	5,548,671	7.20%	1.80%
Christian Pilgrims Welfare Board	350,000	87,500	-	0.00%	0.00%
Ministry of Human Services and Social Development	4,195,000	1,048,750	-	0.00%	0.00%
Ministry of Sports Development	21,722,500	5,430,625	-	0.00%	0.00%
Kaduna State Mining Development Company	15,000,000	3,750,000	-	0.00%	0.00%
TOTAL	43,750,625,392	10,937,656,348	4,301,309,330		

Annex 2: Kaduna State Recurrent Expenditure Performance April – June, 2020 - by Administrative

Organization Description	Expenditure Type	Approved Appropriation 2020	Quarterly Budget	April - June 2020 Actual	Q2 Performance	Full Year Performance
Government House	Personnel Cost Total	222,816,690	55,704,172	55,665,136.43	99.93%	24.98%
Government House	Overhead Cost Total	2,112,478,350	528,119,588	448,808,020.00	84.98%	21.25%
Government House	Recurrent Total	2,335,295,040	583,823,760	504,473,156.43	86.41%	21.60%
Ministry of Rural and Community Development	Personnel Cost Total	-			N/A	N/A
Ministry of Rural and Community Development	Overhead Cost Total	-			N/A	N/A
Ministry of Rural and Community Development	Recurrent Total	-			N/A	N/A
Community and Social Development Agency	Personnel Cost Total	4,018,135	1,004,534		0.00%	0.00%
Community and Social Development Agency	Overhead Cost Total	2,093,000	523,250		0.00%	0.00%
Community and Social Development Agency	Recurrent Total	6,111,135	1,527,784		0.00%	0.00%
Kaduna Geographic Information Service (KADGIS)	Personnel Cost Total	133,149,733	33,287,433	33,261,389.20	99.92%	24.98%
Kaduna Geographic Information Service (KADGIS)	Overhead Cost Total	14,054,425	3,513,606	1,967,003.64	55.98%	14.00%
Kaduna Geographic Information Service (KADGIS)	Recurrent Total	147,204,158	36,801,040	35,228,392.84	95.73%	23.93%
Kaduna State Urban Planning and Dev Auth. (KASUPDA)	Personnel Cost Total	135,356,050	33,839,012	33,688,432.37	99.56%	24.89%
Kaduna State Urban Planning and Dev Auth. (KASUPDA)	Overhead Cost Total	13,835,465	3,458,866	-		0.00%
Kaduna State Urban Planning and Development Authority	Recurrent Total	149,191,515	37,297,879	33,688,432.37	90.32%	22.58%

Government Printing Department	Personnel Cost Total	27,602,134	6,900,534	6,880,276.87	99.71%	24.93%
Government Printing Department	Overhead Cost Total	3,755,280	938,820		0.00%	0.00%
Government Printing Department	Recurrent Total	31,357,415	7,839,354	6,880,276.87	87.77%	21.94%
Kaduna State Media Corporation	Personnel Cost Total	125,050,609	31,262,652	31,148,075.53	99.63%	24.91%
Kaduna State Media Corporation	Overhead Cost Total	68,386,325	17,096,581			0.00%
Kaduna State Media Corporation	Recurrent Total	193,436,934	48,359,233	31,148,075.53	64.41%	16.10%
Kaduna Investment Promotion Agency	Personnel Cost Total	5,729,997	1,432,499	1,431,763.00	99.95%	24.99%
Kaduna Investment Promotion Agency	Overhead Cost Total	41,866,230	10,466,558	-		0.00%
Kaduna Investment Promotion Agency	Recurrent Total	47,596,227	11,899,057	1,431,763.00	12.03%	3.01%
Riot Damage, Rehabilitation and Resettlement	Personnel Cost Total	6,334,095	1,583,524		0.00%	0.00%
Riot Damage, Rehabilitation and Resettlement	Overhead Cost Total	14,000,000	3,500,000		0.00%	0.00%
Riot Damage, Rehabilitation and Resettlement	Recurrent Total	20,334,095	5,083,524		0.00%	0.00%
Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost Total	10,544,053	2,636,013	1,815,573.73	68.88%	17.22%
Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost Total	11,452,570	2,863,143	-	0.00%	0.00%
Kaduna Power Supply Company Limited (KAPSCO)	Recurrent Total	21,996,623	5,499,156	1,815,573.73	33.02%	8.25%

Secretary to the State Government	Personnel Cost Total	1,151,010,850	287,752,712	152,753,448.94	53.08%	13.27%
Secretary to the State Government	Overhead Cost Total	765,322,346	191,330,587	190,042,371.51	99.33%	24.83%
Secretary to the State Government	Recurrent Total	1,916,333,196	479,083,299	342,795,820.45	71.55%	17.89%
Ministry of Internal Security and Home Affairs	Personnel Cost Total	8,133,063	2,033,266	1,634,916.02	80.41%	20.10%
Ministry of Internal Security and Home Affairs	Overhead Cost Total	2,375,004,708	593,751,177	167,180,000.00	28.16%	7.04%
Ministry of Internal Security and Home Affairs	Recurrent Total	2,383,137,771	595,784,443	168,814,916.02	28.33%	7.08%
Industrialization and Micro Credit Management Board	Personnel Cost Total	9,905,239	2,476,310	1,539,580.73	62.17%	15.54%
Industrialization and Micro Credit Management Board	Overhead Cost Total	1,956,695	489,174		0.00%	0.00%
Industrialization and Micro Credit Management Board	Recurrent Total	11,861,935	2,965,484	1,539,580.73	51.92%	12.98%
State Emergency Management Agency	Personnel Cost Total	63,947,109	15,986,777	15,135,829.51	94.68%	23.67%
State Emergency Management Agency	Overhead Cost Total	75,884,829	18,971,207	18,748,423.20	98.83%	24.71%
State Emergency Management Agency	Recurrent Total	139,831,938	34,957,985	33,884,252.71	96.93%	24.23%
Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost Total	66,208,778	16,552,195	1,245,016.92	7.52%	1.88%
Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost Total	4,867,205	1,216,801	-		0.00%
Bureau for Substance Abuse, Prevention & Treatment	Recurrent Total	71,075,983	17,768,996	1,245,016.92	7.01%	1.75%

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Kaduna State Public Procurement Authority (PPA)	Personnel Cost Total	52,905,008	13,226,252	13,033,052.43	98.54%	24.63%
Kaduna State Public Procurement Authority (PPA)	Overhead Cost Total	38,402,518	9,600,630	-		0.00%
Kaduna State Public Procurement Authority (PPA)	Recurrent Total	91,307,526	22,826,881	13,033,052.43	57.10%	14.27%
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Kaduna State Liaison Office Abuja	Overhead Cost Total	26,418,000	6,604,500	3,306,171.38	50.06%	12.51%
Kaduna State Liaison Office Abuja	Recurrent Total	26,418,000	6,604,500	3,306,171.38	50.06%	12.51%
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Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost Total	56,174,675	14,043,669	13,852,798.78	98.64%	24.66%
Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost Total	10,089,992	2,522,498	-		0.00%
Kaduna State AIDS Control Agency (KADSACA)	Recurrent Total	66,264,667	16,566,167	13,852,798.78	83.62%	20.91%
Bureau of Public Service Reform	Personnel Cost Total	4,018,135	1,004,534		0.00%	0.00%
Bureau of Public Service Reform	Overhead Cost Total	5,782,672	1,445,668		0.00%	0.00%
Bureau of Public Service Reform	Recurrent Total	9,800,807	2,450,202	-	0.00%	0.00%
Kaduna State Pension Bureau	Personnel Cost Total	8,960,891	2,240,223	2,149,551.89	95.95%	23.99%
Kaduna State Pension Bureau	Overhead Cost Total	5,803,270	1,450,818	-		0.00%
Kaduna State Pension Bureau	Recurrent Total	14,764,161	3,691,040	2,149,551.89	58.24%	14.56%

Bureau of Interfaith	Personnel Cost Total	21,670,232	5,417,558	5,013,861.11	92.55%	23.14%
Bureau of Interfaith	Overhead Cost Total	2,683,905	670,976	-		0.00%
Bureau of Interfaith	Recurrent Total	24,354,137	6,088,534	5,013,861.11	82.35%	20.59%
Kaduna State Muslim Pilgrims Welfare Board	Personnel Cost Total	18,239,373	4,559,843	4,284,350.54	93.96%	23.49%
Kaduna State Muslim Pilgrims Welfare Board	Overhead Cost Total	2,163,000	540,750	-		0.00%
Kaduna State Muslim Pilgrims Welfare Board	Recurrent Total	20,402,373	5,100,593	4,284,350.54	84.00%	21.00%
Christian Pilgrims Welfare Board	Personnel Cost Total	7,886,056	1,971,514	1,808,483.24	91.73%	22.93%
Christian Pilgrims Welfare Board	Overhead Cost Total	1,367,529	341,882	-		0.00%
Christian Pilgrims Welfare Board	Recurrent Total	9,253,585	2,313,396	1,808,483.24	78.17%	19.54%
Kaduna State Peace Commission	Personnel Cost Total	12,356,575	3,089,144	1,398,233.55	45.26%	11.32%
Kaduna State Peace Commission	Overhead Cost Total	21,374,004	5,343,501		0.00%	0.00%
Kaduna State Peace Commission	Recurrent Total	33,730,580	8,432,645	1,398,233.55	16.58%	4.15%
Kaduna States Vigilance Service	Personnel Cost Total	2,945,951	736,488	682,348.97	92.65%	23.16%
Kaduna States Vigilance Service	Overhead Cost Total	10,163,771	2,540,943		0.00%	0.00%
Kaduna State Vigilance Service	Recurrent Total	13,109,722	3,277,430	682,348.97	20.82%	5.20%

Kaduna State Fiscal Responsibility Commission	Personnel Cost Total	32,076,610	8,019,152	3,150,207.58	39.28%	9.82%
Kaduna State Fiscal Responsibility Commission	Overhead Cost Total	15,648,269	3,912,067		0.00%	0.00%
Kaduna State Fiscal Responsibility Commission	Recurrent Total	47,724,879	11,931,220	3,150,207.58	26.40%	6.60%
Kaduna State Legislature	Personnel Cost Total	1,173,296,531	293,324,133	155,932,650.80	53.16%	13.29%
Kaduna State Legislature	Overhead Cost Total	3,394,358,469	848,589,617	220,042,319.50	25.93%	6.48%
Kaduna State Legislature	Recurrent Total	4,567,655,000	1,141,913,750	375,974,970.30	32.92%	8.23%
Kaduna State Assembly Service Commission	Personnel Cost Total	76,113,743	19,028,436	15,196,300.38	79.86%	19.97%
Kaduna State Assembly Service Commission	Overhead Cost Total	61,293,563	15,323,391		0.00%	0.00%
Kaduna State Assembly Service Commission	Recurrent Total	137,407,305	34,351,826	15,196,300.38	44.24%	11.06%
Office of the Head of Service	Personnel Cost Total	79,810,383	19,952,596	19,862,880.52	99.55%	24.89%
Office of the Head of Service	Overhead Cost Total	191,246,475	47,811,619	6,677,072.00	13.97%	3.49%
Office of the Head of Service	Recurrent Total	271,056,858	67,764,215	26,539,952.52	39.17%	9.79%
Office of the State Auditor-General	Personnel Cost Total	91,314,652	22,828,663	22,702,542.71	99.45%	24.86%
Office of the State Auditor-General	Overhead Cost Total	30,476,750	7,619,188	7,400,000.00	97.12%	24.28%
Office of the State Auditor-General	Recurrent Total	121,791,402	30,447,850	30,102,542.71	98.87%	24.72%

Civil Service Commission	Personnel Cost Total	62,798,167	15,699,542	14,870,520.18	94.72%	23.68%
Civil Service Commission	Overhead Cost Total	15,148,490	3,787,123		0.00%	0.00%
Civil Service Commission	Recurrent Total	77,946,657	19,486,664	14,870,520.18	76.31%	19.08%
State Independent Electoral Commission (SIECOM)	Personnel Cost Total	96,300,006	24,075,001	23,866,049.87	99.13%	24.78%
State Independent Electoral Commission (SIECOM)	Overhead Cost Total	6,329,886	1,582,471		0.00%	0.00%
State Independent Electoral Commission (SIECOM)	Recurrent Total	102,629,892	25,657,473	23,866,049.87	93.02%	23.25%
Office of the Auditor-General (Local Government)	Personnel Cost Total	93,214,502	23,303,626	23,023,798.91	98.80%	24.70%
Office of the Auditor-General (Local Government)	Overhead Cost Total	38,724,968	9,681,242		0.00%	0.00%
Office of the Auditor-General (Local Government)	Recurrent Total	131,939,470	32,984,867	23,023,798.91	69.80%	17.45%
Local Government Service Board	Personnel Cost Total	19,162,929	4,790,732	4,726,704.13	98.66%	24.67%
Local Government Service Board	Overhead Cost Total	1,892,905	473,226		0.00%	0.00%
Local Government Service Board	Recurrent Total	21,055,834	5,263,959	4,726,704.13	89.79%	22.45%
Ministry of Agriculture	Personnel Cost Total	213,347,309	53,336,827	52,799,774.71	98.99%	24.75%
Ministry of Agriculture	Overhead Cost Total	11,216,800	2,804,200		0.00%	0.00%
Ministry of Agriculture	Recurrent Total	224,564,109	56,141,027	52,799,774.71	94.05%	23.51%

Kaduna State Agricultural Development Project (KADA)	Personnel Cost Total	187,839,318	46,959,830	46,283,966.27	98.56%	24.64%
Kaduna State Agricultural Development Project (KADA)	Overhead Cost Total	1,277,486	319,372		0.00%	0.00%
Kaduna State Agricultural Development Project (KADA)	Recurrent Total	189,116,804	47,279,201	46,283,966.27	97.89%	24.47%
Kaduna State Forest Management Project	Personnel Cost Total	39,734,782	9,933,695	9,686,490.34	97.51%	24.38%
Kaduna State Forest Management Project	Overhead Cost Total	1,167,411	291,853		0.00%	0.00%
Kaduna State Forest Management Project	Recurrent Total	40,902,193	10,225,548	9,686,490.34	94.73%	23.68%
Kaduna State Livestock Regulatory Authority	Personnel Cost Total	4,018,135	1,004,534	831,937.63	82.82%	20.70%
Kaduna State Livestock Regulatory Authority	Overhead Cost Total	7,067,865	1,766,966	29.50	0.00%	0.00%
Kaduna State Livestock Regulatory Authority	Recurrent Total	11,086,000	2,771,500	831,967.13	30.02%	7.50%
Ministry of Finance	Personnel Cost Total	2,092,480,366	523,120,092	50,867,593.74	9.72%	2.43%
Ministry of Finance	Overhead Cost Total	16,631,476,612	4,157,869,153	631,020,015.03	15.18%	3.79%
Ministry of Finance	Recurrent Total	18,723,956,978	4,680,989,245	681,887,608.77	14.57%	3.64%
Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost Total	792,356,345	198,089,086	63,695,060.35	32.15%	8.04%
Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost Total	675,452,660	168,863,165	109,573,502.98	64.89%	16.22%
Kaduna State Internal Revenue Service (KADIRS)	Recurrent Total	1,467,809,005	366,952,251	173,268,563.33	47.22%	11.80%

Kaduna State Mortgage Foreclosure Authority	Personnel Cost Total	4,018,135	1,004,534	-	N/A	0.00%
Kaduna State Mortgage Foreclosure Authority	Overhead Cost Total	2,477,937	619,484	-	N/A	0.00%
Kaduna State Mortgage Foreclosure Authority	Recurrent Total	6,496,072	1,624,018	-	N/A	0.00%
Ministry of Business, Innovation and Technology	Personnel Cost Total	154,726,543	38,681,636	25,414,191.72	65.70%	16.43%
Ministry of Business, Innovation and Technology	Overhead Cost Total	31,246,815	7,811,704		0.00%	0.00%
Ministry of Business, Innovation and Technology	Recurrent Total	185,973,357	46,493,339	25,414,191.72	54.66%	13.67%
Ministry of Public Works and Infrastructure	Personnel Cost Total	13,789,175	3,447,294	3,259,787.19	94.56%	23.64%
Ministry of Public Works and Infrastructure	Overhead Cost Total	86,270,796	21,567,699	6,549,500.00	30.37%	7.59%
Ministry of Public Works and Infrastructure	Recurrent Total	100,059,971	25,014,993	9,809,287.19	39.21%	9.80%
Kaduna Roads Agency (KADRA)	Personnel Cost Total	38,256,746	9,564,187	8,581,336.23	89.72%	22.43%
Kaduna Roads Agency (KADRA)	Overhead Cost Total	39,781,140	9,945,285		0.00%	0.00%
Kaduna Roads Agency (KADRA)	Recurrent Total	78,037,886	19,509,472	8,581,336.23	43.99%	11.00%
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost Total	1,124,980,152	281,245,038	280,510,890.22	99.74%	24.93%
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost Total	50,718,430	12,679,608		0.00%	0.00%
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Recurrent Total	1,175,698,582	293,924,645	280,510,890.22	95.44%	23.86%

Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost Total	27,374,510	6,843,628	6,831,037.93	99.82%	24.95%
Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost Total	223,017,025	55,754,256	23,406,245.75	41.98%	10.50%
Kaduna State Facilities Management Agency (KADFAMA)	Recurrent Total	250,391,535	62,597,884	30,237,283.68	48.30%	12.08%
Kaduna State Transport Regulatory Authority	Personnel Cost Total	4,018,135	1,004,534	926,185.38	92.20%	23.05%
Kaduna State Transport Regulatory Authority	Overhead Cost Total	7,412,508	1,853,127	1,426,358.40	76.97%	19.24%
Kaduna State Transport Regulatory Authority	Recurrent Total	11,430,643	2,857,661	2,352,543.78	82.32%	20.58%
Ministry of Environment and Natural Resources	Personnel Cost Total	27,293,053	6,823,263	6,535,524.26	95.78%	23.95%
Ministry of Environment and Natural Resources	Overhead Cost Total	5,160,710	1,290,177	5.50	0.00%	0.00%
Ministry of Environment and Natural Resources	Recurrent Total	32,453,762	8,113,441	6,535,529.76	80.55%	20.14%
Kaduna State Mining Development Company	Personnel Cost Total	4,018,135	1,004,534	800,893.82	79.73%	19.93%
Kaduna State Mining Development Company	Overhead Cost Total	3,649,893	912,473	43.00	0.00%	0.00%
Kaduna State Mining Development Company	Recurrent Total	7,668,028	1,917,007	800,936.82	41.78%	10.45%
Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost Total	64,775,986	16,193,996	16,127,333.89	99.59%	24.90%
Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost Total	18,064,312	4,516,078	4,924.32	0.11%	0.03%
Kaduna State Environmental Protection Authority (KEPA)	Recurrent Total	82,840,298	20,710,074	16,132,258.21	77.90%	19.47%

Planning and Budget Commission	Personnel Cost Total	237,944,166	59,486,042	33,211,416.24	55.83%	13.96%
Planning and Budget Commission	Overhead Cost Total	747,686,680	186,921,670	186,182,019.49	99.60%	24.90%
Planning and Budget Commission	Recurrent Total	985,630,846	246,407,712	219,393,435.73	89.04%	22.26%
Kaduna State Bureau of Statistics	Personnel Cost Total	125,015,712	31,253,928	28,630,779.68	91.61%	22.90%
Kaduna State Bureau of Statistics	Overhead Cost Total	4,487,910	1,121,978		0.00%	0.00%
Kaduna State Bureau of Statistics	Recurrent Total	129,503,622	32,375,906	28,630,779.68	88.43%	22.11%
Kaduna State Residents Registration Agency	Personnel Cost Total	4,018,135	1,004,534		0.00%	0.00%
Kaduna State Residents Registration Agency	Overhead Cost Total	95,400,000	23,850,000	500,000.00	2.10%	0.52%
Kaduna State Residents Registration Agency	Recurrent Total	99,418,135	24,854,534	500,000.00	2.01%	0.50%
Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost Total	22,912,848	5,728,212	401,019.07	7.00%	1.75%
Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost Total	16,748,060	4,187,015	1,976.00	0.05%	0.01%
Rural Water Supply and Sanitation Agency (RUWASSA)	Recurrent Total	39,660,908	9,915,227	402,995.07	4.06%	1.02%
Kaduna State Water Service Regulatory Commission	Personnel Cost Total	5,659,227	1,414,807	1,313,217.87	92.82%	23.20%
Kaduna State Water Service Regulatory Commission	Overhead Cost Total	9,019,725	2,254,931		0.00%	0.00%
Kaduna State Water Service Regulatory Commission	Recurrent Total	14,678,952	3,669,738	1,313,217.87	35.79%	8.95%

Ministry of Housing and Urban Development	Personnel Cost Total	46,276,207	11,569,052		0.00%	0.00%
Ministry of Housing and Urban Development	Overhead Cost Total	27,918,713	6,979,678		0.00%	0.00%
Ministry of Housing and Urban Development	Recurrent Total	74,194,920	18,548,730	-	0.00%	0.00%
Judicial Service Commission	Personnel Cost Total	52,622,337	13,155,584		0.00%	0.00%
Judicial Service Commission	Overhead Cost Total	18,980,428	4,745,107		0.00%	0.00%
Judicial Service Commission	Recurrent Total	71,602,765	17,900,691	-	0.00%	0.00%
Ministry of Justice	Personnel Cost Total	215,390,101	53,847,525	53,830,684.14	99.97%	24.99%
Ministry of Justice	Overhead Cost Total	255,501,708	63,875,427	63,645,600.00	99.64%	24.91%
Ministry of Justice	Recurrent Total	470,891,809	117,722,952	117,476,284.14	99.79%	24.95%
High Court of Justice	Personnel Cost Total	1,107,091,265	276,772,816	204,425,525.75	73.86%	18.47%
High Court of Justice	Overhead Cost Total	131,833,345	32,958,336		0.00%	0.00%
High Court of Justice	Recurrent Total	1,238,924,610	309,731,153	204,425,525.75	66.00%	16.50%
Customary Court of Appeal	Personnel Cost Total	758,980,657	189,745,164	182,422,969.93	96.14%	24.04%
Customary Court of Appeal	Overhead Cost Total	57,123,996	14,280,999		0.00%	0.00%
Customary Court of Appeal	Recurrent Total	816,104,653	204,026,163	182,422,969.93	89.41%	22.35%

Sharia Court of Appeal	Personnel Cost Total	1,108,944,116	277,236,029	183,934,762.89	66.35%	16.59%
Sharia Court of Appeal	Overhead Cost Total	49,694,403	12,423,601		0.00%	0.00%
Sharia Court of Appeal	Recurrent Total	1,158,638,519	289,659,630	183,934,762.89	63.50%	15.88%
Ministry of Sports Development	Personnel Cost Total	52,800,167	13,200,042	13,035,112.30	98.75%	24.69%
Ministry of Sports Development	Overhead Cost Total	149,494,310	37,373,578		0.00%	0.00%
Ministry of Sports Development	Recurrent Total	202,294,477	50,573,619	13,035,112.30	25.77%	6.44%
Ministry of Human Services and Social Development	Personnel Cost Total	101,918,584	25,479,646	24,991,233.70	98.08%	24.52%
Ministry of Human Services and Social Development	Overhead Cost Total	30,920,233	7,730,058	7,645,352.57	98.90%	24.73%
Ministry of Human Services and Social Development	Recurrent Total	132,838,817	33,209,704	32,636,586.27	98.27%	24.57%
Kaduna State Rehabilitation Board.	Personnel Cost Total	50,474,624	12,618,656	12,436,492.85	98.56%	24.64%
Kaduna State Rehabilitation Board.	Overhead Cost Total	58,056,128	14,514,032		0.00%	0.00%
Kaduna State Rehabilitation Board.	Recurrent Total	108,530,751	27,132,688	12,436,492.85	45.84%	11.46%
Ministry of Education	Personnel Cost Total	6,568,630,210	1,642,157,552	1,642,020,723.30	99.99%	25.00%
Ministry of Education	Overhead Cost Total	1,093,834,954	273,458,739	1,171,052.50	0.43%	0.11%
Ministry of Education	Recurrent Total	7,662,465,164	1,915,616,291	1,643,191,775.80	85.78%	21.44%

State Universal Basic Education Board (SUBEB)	Personnel cost Total	138,787,739	34,696,935	29,124,725.77	83.94%	20.99%
State Universal Basic Education Board (SUBEB)	Overhead Cost Total	84,389,094	21,097,274	4,255,307.00	20.17%	5.04%
State Universal Basic Education Board (SUBEB)	Recurrent Total	223,176,833	55,794,208	33,380,032.77	59.83%	14.96%
Kaduna State Library Board	Personnel Cost Total	30,737,182	7,684,295	7,381,378.39	96.06%	24.01%
Kaduna State Library Board	Overhead Cost Total	1,990,109	497,527		0.00%	0.00%
Kaduna State Library Board	Recurrent Total	32,727,291	8,181,823	7,381,378.39	90.22%	22.55%
Nuhu Bamalli Polytechnic, Zaria	Personnel Cost Total	1,263,079,403	315,769,851	314,809,285.22	99.70%	24.92%
Nuhu Bamalli Polytechnic, Zaria	Overhead Cost Total	240,494,193	60,123,548	4,147,000.00	6.90%	1.72%
Nuhu Bamalli Polytechnic, Zaria	Recurrent Total	1,503,573,596	375,893,399	318,956,285.22	84.85%	21.21%
College of Education, Gidan Waya	Personnel Cost Total	1,562,634,712	390,658,678	288,394,906.34	73.82%	18.46%
College of Education, Gidan Waya	Overhead Cost Total	62,591,778	15,647,945	5,521,426.50	35.29%	8.82%
College of Education, Gidan Waya	Recurrent Total	1,625,226,490	406,306,623	293,916,332.84	72.34%	18.08%
Kaduna State University (KASU)	Personnel Cost Total	3,407,230,724	851,807,681	851,692,363.81	99.99%	25.00%
Kaduna State University (KASU)	Overhead Cost Total	446,164,159	111,541,040		0.00%	0.00%
Kaduna State University (KASU)	Recurrent Total	3,853,394,882	963,348,721	851,692,363.81	88.41%	22.10%

Kaduna Capital School	Personnel Cost Total	83,733,089	20,933,272	20,651,708.05	98.65%	24.66%
Kaduna Capital School	Overhead Cost Total	30,468,630	7,617,158	120,106.00	1.58%	0.39%
Kaduna Capital School	Recurrent Total	114,201,719	28,550,430	20,771,814.05	72.75%	18.19%
Barewa College Zaria	Personnel Cost Total	62,197,685	15,549,421	15,328,639.17	98.58%	24.65%
Barewa College Zaria	Overhead Cost Total	4,199,000	1,049,750	20,000.00	1.91%	0.48%
Barewa College Zaria	Recurrent Total	66,396,685	16,599,171	15,348,639.17	92.47%	23.12%
Alhudahuda College, Zaria	Personnel Cost Total	97,427,402	24,356,850	18,422,020.12	75.63%	18.91%
Alhudahuda College, Zaria	Overhead Cost Total	2,367,250	591,813		0.00%	0.00%
Alhudahuda College, Zaria	Recurrent Total	99,794,652	24,948,663	18,422,020.12	73.84%	18.46%
Sardauna Memorial College	Personnel Cost Total	63,033,456	15,758,364	15,673,445.64	99.46%	24.87%
Sardauna Memorial College	Overhead Cost Total	3,956,700	989,175	-	0.00%	0.00%
Sardauna Memorial College	Recurrent Total	66,990,156	16,747,539	15,673,445.64	93.59%	23.40%
Government College, Kaduna	Personnel Cost Total	67,646,908	16,911,727	16,717,043.54	98.85%	24.71%
Government College, Kaduna	Overhead Cost Total	2,455,800	613,950	16.00	0.00%	0.00%
Government College, Kaduna	Recurrent Total	70,102,708	17,525,677	16,717,059.54	95.39%	23.85%

Queen Amina College, Kaduna	Personnel Cost Total	55,202,794	13,800,699	13,716,421.93	99.39%	24.85%
Queen Amina College, Kaduna	Overhead Cost Total	8,730,520	2,182,630	-	0.00%	0.00%
Queen Amina College, Kaduna	Recurrent Total	63,933,314	15,983,329	13,716,421.93	85.82%	21.45%
Government Secondary School, Kagoro	Personnel Cost Total	38,344,526	9,586,131	8,668,690.07	90.43%	22.61%
Government Secondary School, Kagoro	Overhead Cost Total	2,384,050	596,013	-	0.00%	0.00%
Government Secondary School, Kagoro	Recurrent Total	40,728,576	10,182,144	8,668,690.07	85.14%	21.28%
Government Secondary School, Fadan Kaje	Personnel Cost Total	28,546,608	7,136,652	6,766,771.36	94.82%	23.70%
Government Secondary School, Fadan Kaje	Overhead Cost Total	2,419,025	604,756	-	0.00%	0.00%
Government Secondary School, Fadan Kaje	Recurrent Total	30,965,633	7,741,408	6,766,771.36	87.41%	21.85%
Rimi College, Kaduna	Personnel Cost Total	66,080,336	16,520,084	16,284,289.41	98.57%	24.64%
Rimi College, Kaduna	Overhead Cost Total	2,455,800	613,950	-	0.00%	0.00%
Rimi College, Kaduna	Recurrent Total	68,536,136	17,134,034	16,284,289.41	95.04%	23.76%
Government Girls' College, Zonkwa	Personnel Cost Total	20,517,518	5,129,379	5,083,795.62	99.11%	24.78%
Government Girls' College, Zonkwa	Overhead Cost Total	2,410,102	602,526	-	0.00%	0.00%
Government Girls' College, Zonkwa	Recurrent Total	22,927,620	5,731,905	5,083,795.62	88.69%	22.17%

Teacher Service Board	Personnel Cost Total	18,074,144	4,518,536	4,472,466.10	98.98%	24.75%
Teacher Service Board	Overhead Cost Total	86,905,170	21,726,293	-	0.00%	0.00%
Teachers Service Board	Recurrent Total	104,979,314	26,244,829	4,472,466.10	17.04%	4.26%
Kufena College, Zaria	Personnel Cost Total	45,786,228	11,446,557	11,159,704.11	97.49%	24.37%
Kufena College, Zaria	Overhead Cost Total	6,259,000	1,564,750	-	0.00%	0.00%
Kufena College, Zaria	Recurrent Total	52,045,228	13,011,307	11,159,704.11	85.77%	21.44%
Government Girls' Science Secondary School, Soba	Personnel Cost Total	24,132,065	6,033,016	5,431,335.05	90.03%	22.51%
Government Girls' Science Secondary School, Soba	Overhead Cost Total	2,618,135	654,534	-	0.00%	0.00%
Government Girls' Science Secondary School, Soba	Recurrent Total	26,750,200	6,687,550	5,431,335.05	81.22%	20.30%
Government Girls Secondary School, Kwoi	Personnel Cost Total	29,431,249	7,357,812	6,720,510.74	91.34%	22.83%
Government Girls Secondary School, Kwoi	Overhead Cost Total	3,790,802	947,700	-	0.00%	0.00%
Government Girls' Secondary School, Kwoi	Recurrent Total	33,222,051	8,305,513	6,720,510.74	80.92%	20.23%
Science Secondary School, Ikara	Personnel Cost Total	31,773,967	7,943,492	7,495,201.29	94.36%	23.59%
Science Secondary School, Ikara	Overhead Cost Total	2,398,000	599,500	-	0.00%	0.00%
Science Secondary School, Ikara	Recurrent Total	34,171,967	8,542,992	7,495,201.29	87.74%	21.93%

Government Science Secondary School, Birnin Gwari	Personnel Cost Total	28,733,423	7,183,356	7,155,047.55	99.61%	24.90%
Government Science Secondary School, Birnin Gwari	Overhead Cost Total	2,347,700	586,925	-	0.00%	0.00%
Government Science Secondary School, Birnin Gwari	Recurrent Total	31,081,123	7,770,281	7,155,047.55	92.08%	23.02%
Government College , Kagoro	Personnel Cost Total	63,109,756	15,777,439	15,766,131.81	99.93%	24.98%
Government College , Kagoro	Overhead Cost Total	2,380,430	595,108	-	0.00%	0.00%
Government College , Kagoro	Recurrent Total	65,490,186	16,372,546	15,766,131.81	96.30%	24.07%
Kaduna State Scholarship Board	Personnel Cost Total	17,134,514	4,283,628	4,232,173.63	98.80%	24.70%
Kaduna State Scholarship Board	Overhead Cost Total	4,729,863,118	1,182,465,780	-	0.00%	0.00%
Kaduna State Scholarship and Loan Board	Recurrent Total	4,746,997,632	1,186,749,408	4,232,173.63	0.36%	0.09%
Kaduna State Schools Quality Assurance Authority	Personnel Cost Total	83,595,015	20,898,754	2,223,305.25	10.64%	2.66%
Kaduna State Schools Quality Assurance Authority	Overhead Cost Total	214,248,826	53,562,206	3,543,365.50	6.62%	1.65%
Kaduna State Schools Quality Assurance Authority	Recurrent Total	297,843,841	74,460,960	5,766,670.75	7.74%	1.94%
Ministry of Health	Personnel Cost Total	4,470,675,662	1,117,668,916	1,117,328,793.59	99.97%	24.99%
Ministry of Health	Overhead Cost Total	595,726,152	148,931,538	148,677,428.87	99.83%	24.96%

Ministry of Health	Recurrent Total	5,066,401,814	1,266,600,453	1,266,006,222.46	99.95%	24.99%
State Primary Health Care Development Agency	Personnel Cost Total	3,152,886,874	788,221,718	29,232,165.92	3.71%	0.93%
State Primary Health Care Development Agency	Overhead Cost Total	573,788,762	143,447,190	1,748,000.00	1.22%	0.30%
State Primary Health Care Development Agency	Recurrent Total	3,726,675,635	931,668,909	30,980,165.92	3.33%	0.83%
Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost Total	34,716,005	8,679,001	8,483,331.86	97.75%	24.44%
Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost Total	8,326,093	2,081,523	-	0.00%	0.00%
Kaduna State Contributory Health Management Authority (KACHMA)	Recurrent Total	43,042,097	10,760,524	8,483,331.86	78.84%	19.71%
Shehu Idris College of Health Science and Tech, Makarfi	Personnel Cost Total	515,561,834	128,890,459	128,886,961.24	100.00%	25.00%
Shehu Idris College of Health Science and Tech, Makarfi	Overhead Cost Total	117,262,152	29,315,538	-	0.00%	0.00%
Shehu Idris College of Health Science and Technology, Makarfi	Recurrent Total	632,823,986	158,205,997	128,886,961.24	81.47%	20.37%
Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost Total	26,645,123	6,661,281	6,623,887.62	99.44%	24.86%
Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost Total	28,303,800	7,075,950	-	0.00%	0.00%
Kaduna State Health Supplies Management Agency (KADHSMA)	Recurrent Total	54,948,923	13,737,231	6,623,887.62	48.22%	12.05%
Kaduna State College of Nursing and Midwifery	Personnel Cost Total	296,176,577	74,044,144	52,955,431.44	71.52%	17.88%
Kaduna State College of Nursing and Midwifery	Overhead Cost Total	41,957,075	10,489,269	-	0.00%	0.00%

Kaduna State College of Nursing and Midwifery	Recurrent Total	338,133,652	84,533,413	52,955,431.44	62.64%	15.66%
Barau Dikko Teaching Hospital, Kaduna	Personnel Cost Total	2,413,260,723	603,315,181	390,071,550.50	64.65%	16.16%
Barau Dikko Teaching Hospital, Kaduna	Overhead Cost Total	198,236,550	49,559,138	150.50	0.00%	0.00%
Barau Dikko Teaching Hospital, Kaduna	Recurrent Total	2,611,497,273	652,874,318	390,071,701.00	59.75%	14.94%
Ministry for Local Government Affairs	Personnel Cost Total	98,997,917	24,749,479	16,426,961.93	66.37%	16.59%
Ministry for Local Government Affairs	Overhead Cost Total	240,199,906	60,049,977	24,530,804.00	40.85%	10.21%
Ministry for Local Government Affairs	Recurrent Total	339,197,823	84,799,456	40,957,765.93	48.30%	12.07%

Annex 3: Kaduna State Capital Expenditure Performance April – June, 2020 - by Administrative

MDA	Half Yearly Budget 2020	Quarterly Budget 2020	Q1 Performance	Q2 Performance	Half Year Actual	Q1 vs. Quarter Budget	Q2 vs. Quarter Budget	Half Year vs. Full Year Budget
Kaduna Geographical Information System	1,565,639,886	782,819,943	-		-	0.00%	0.00%	0.00%
Kaduna State Urban Planning and Development Auth.	229,411,411	114,705,705	-		-	0.00%	0.00%	0.00%
Government Printing Department	22,902,500	11,451,250	-		-	0.00%	0.00%	0.00%
Kaduna State Media Corporation (KSMC)	1,057,285,000	528,642,500	-		-	0.00%	0.00%	0.00%
Kaduna Power Supply Company Limited	4,157,436,508	2,078,718,254	-		-	0.00%	0.00%	0.00%
Industrialization & Micro Credit Management Board	50,000,000	25,000,000	-		-	0.00%	0.00%	0.00%
Bureau For Substance Abuse Prevention & Treatment	317,575,575	158,787,787	-	46,626,140	46,626,140	0.00%	29.36%	14.68%
Kaduna State Aids Control Agency	11,500,000	5,750,000	-		-	0.00%	0.00%	0.00%
Kaduna State Legislature	1,370,000,000	685,000,000	-		-	0.00%	0.00%	0.00%
State Independent Electoral Commission (SIECOM)	127,666,503	63,833,251	-		-	0.00%	0.00%	0.00%
Ministry of Agriculture	914,276,750	457,138,375	-		-	0.00%	0.00%	0.00%
Kaduna State Agricultural Development Project	28,619,625	14,309,813	-		-	0.00%	0.00%	0.00%
Kaduna State Forest Management Project	5,500,000	2,750,000	-		-	0.00%	0.00%	0.00%

Ministry of Finance	2,441,318,802	1,220,659,401	65,245,056	1,266,727,695	1,331,972,752	5.35%	103.77%	54.56%
Ministry of Business Innovation and Technology	425,716,464	212,858,232	-		-	0.00%	0.00%	0.00%
Ministry Of Public Works And Infrastructure	8,890,373,804	4,445,186,902	186,597,044	1,753,240,454	1,939,837,498	4.20%	39.44%	21.82%
KASTELEA	111,387,500	55,693,750	-	26,565,000	26,565,000	0.00%	47.70%	23.85%
Kaduna State Facilities Management Agency	1,190,500,000	595,250,000	32,854,900	86,749,080	119,603,980	5.52%	14.57%	10.05%
Ministry of Environment & Natural Resources	863,396,350	431,698,175	-	46,957,500	46,957,500	0.00%	10.88%	5.44%
Kaduna State Environmental Protection Authority	523,978,280	261,989,140	-		-	0.00%	0.00%	0.00%
Kaduna State Planning and Budget Commission	1,718,791,220	859,395,610	-	614,590,650	614,590,650	0.00%	71.51%	35.76%
Kaduna State Bureau Of Statistics	112,402,500	56,201,250	-		-	0.00%	0.00%	0.00%
Rural Water Supply and Sanitation (RUWASSA)	1,023,736,895	511,868,448	-		-	0.00%	0.00%	0.00%
Judicial Service Commission	122,000,000	61,000,000	-		-	0.00%	0.00%	0.00%
Ministry Of Justice	118,130,000	59,065,000	-	11,549,841	11,549,841	0.00%	19.55%	9.78%
High Court Of Justice	327,111,675	163,555,838	-		-	0.00%	0.00%	0.00%
Customary Court Of Appeal	176,899,789	88,449,894	-		-	0.00%	0.00%	0.00%
Sharia Court Of Appeal	180,587,900	90,293,950	-		-	0.00%	0.00%	0.00%
Ministry Of Sports Development	100,000,000	50,000,000	-		-	0.00%	0.00%	0.00%

Ministry Of Human Services And Social Development	650,000,000	325,000,000	-	-	-	0.00%	0.00%	0.00%
Kaduna State Rehabilitation Board.	120,116,250	60,058,125	-	16,031,500	16,031,500	0.00%	26.69%	13.35%
Ministry Of Education	11,355,687,875	5,677,843,938	648,357,435	3,010,835,304	3,659,192,739	11.42%	53.03%	32.22%
State Universal Basic Education Board	5,403,708,125	2,701,854,063	-	-	-	0.00%	0.00%	0.00%
Kaduna State Library Board	44,977,500	22,488,750	-	-	-	0.00%	0.00%	0.00%
Nuhu Bamalli Polytechnic, Zaria	88,622,183	44,311,092	-	-	-	0.00%	0.00%	0.00%
College Of Education, Gidan Waya	512,155,000	256,077,500	-	-	-	0.00%	0.00%	0.00%
Kaduna State University	5,172,019,685	2,586,009,843	-	-	-	0.00%	0.00%	0.00%
Water Services Regulatory Commission	46,310,500	23,155,250	-	-	-	0.00%	0.00%	0.00%
Ministry Of Health	6,702,722,210	3,351,361,105	500,000,000	498,105,923	998,105,923	14.92%	14.86%	14.89%
Primary Health Care Development Agency	4,751,067,683	2,375,533,842	84,058,717	85,958,035	170,016,752	3.54%	3.62%	3.58%
Shehu Idris Col.Of Health Sciences &Tech.,Makarfi	221,350,133	110,675,067	-	-	-	0.00%	0.00%	0.00%
Drugs and Medical Supplies Management Agency	520,000,000	260,000,000	-	64,265,037	64,265,037	0.00%	24.72%	12.36%
College Of Midwifery Kaduna	499,442,208	249,721,104	-	-	-	0.00%	0.00%	0.00%
Barau Dikko Teaching Hospital	1,424,349,687	712,174,844	55,750,482	8,614,814	64,365,296	7.83%	1.21%	4.52%
Kaduna State Public Procurement Agency	17,765,000	8,882,500	-	-	-	0.00%	0.00%	0.00%

Ministry of Internal Security and Home Affairs	1,951,382,154	975,691,077	-	-	-	0.00%	0.00%	0.00%
Kaduna State Contributory Health Management Authority	700,000,000	350,000,000	-	-	-	0.00%	0.00%	0.00%
Kaduna State Market Development and Management	1,250,000,000	625,000,000	-	20,000,000	20,000,000	0.00%	3.20%	1.60%
Kaduna State Roads Agency (KADRA)	14,206,731,769	7,103,365,884	-	3,586,546,397	3,586,546,397	0.00%	50.49%	25.25%
Ministry of Housing and Urban Development	5,441,790,314	2,720,895,157	-	-	-	0.00%	0.00%	0.00%
Ministry Of Local Government Affairs	1,266,001,432	633,000,716	-	10,159,771	10,159,771	0.00%	1.61%	0.80%
Kaduna State Transport Regulatory Authority	283,189,500	141,594,750	-	-	-	0.00%	0.00%	0.00%
Kaduna State Livestock Regulatory Authority	16,060,000	8,030,000	-	-	-	0.00%	0.00%	0.00%
Kaduna State Mining Development Company	75,405,707	37,702,853	-	-	-	0.00%	0.00%	0.00%
Kaduna Investment Promotion Agency	140,300,000	70,150,000	-	-	-	0.00%	0.00%	0.00%
Riot Damage, Rehabilitation and Resettlement	1,000,000,000	500,000,000	-	-	-	0.00%	0.00%	0.00%
Kaduna State Mortgage Foreclosure Authority	7,500,000	3,750,000	-	-	-	0.00%	0.00%	0.00%
Kaduna State Urban and Housing Development	229,411,411	114,705,705	-	320,753,228	320,753,228	0.00%	279.63%	139.82%
TOTAL BY ORGANISATION	92,282,211,264	46,026,399,927	1,572,863,634	11,474,276,368	13,047,140,003	3.42%	24.93%	14.14%