

# **Kaduna State Government**



## **First Quarter Budget Performance Report**

**January to March 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 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.

Federation account transfers (i.e. Statutory Allocation, VAT and other federation account receipts) and IGR generated by Kaduna State Government in the first quarter of the year (January – March 2020) is N27.036billion representing 23.39% of full year budget of N115.587 billion.

Actual Recurrent Expenditure for the first quarter of 2020 (January – March 2020) is N8.84billion. Compared with the full year budget of N75.145 billion, the state achieved performance is 11.76%. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N18.786 billion shows performance achievement of 47.06%. Furthermore, the Actual Personnel Cost is N7.065billion while the full year budget is N 37.466billion, representing performance achievement of 18.86%. The performance is 75.43% when compared with three months pro rata budget of N9.366billion. Actual Overhead Cost is N1.775 billion while the full year budget of N37.678billion, representing performance achievement of 4.71% on the full year budget and performance achievement of 18.85% when compared with three months pro rata budget.

For Capital Expenditure, N1.57 billion was spent in the first quarter of the year, representing 3.32% 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 1 2020 Budget First Quarter Performance Highlights**

	Annual Budget (Full Year) 2020	Annual Budget (Quarterly Target) 2020	Actual Jan-Mar 2020	% Performance (by Qtrly Target)	% Performance (Full Year)
<b>Total Revenue</b>	<b>185,935,793,164</b>	<b>46,483,948,291</b>	<b>28,743,256,572</b>	<b>61.83%</b>	<b>15.46%</b>
<b>Recurrent Expenditure:</b>					
<b>Personel Cost</b>	<b>37,466,647,292</b>	<b>9,366,661,823</b>	<b>7,065,292,537</b>	<b>75.43%</b>	<b>18.86%</b>
<b>Overheads Cost</b>	<b>37,678,572,735</b>	<b>9,419,643,184</b>	1,775,536,874	18.85%	4.71%
<b>Total Recurrent</b>	<b>75,145,220,027</b>	<b>18,786,305,007</b>	<b>8,840,829,410</b>	<b>47.06%</b>	<b>11.76%</b>
<b>Capital Expenditure</b>	184,105,599,706	46,026,399,927	1,572,863,634	3.42%	0.85%
<b>Total Expenditure</b>	<b>259,250,819,734</b>	<b>64,812,704,933</b>	<b>16,203,176,233</b>	<b>25.00%</b>	<b>6.25%</b>

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.

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.

This Report provides information on 2020 first quarters budget performance.

## 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 first quarter revenue performance is shown below.

**Table 2 Revenue 2020 First Quarter Performance**

Item	Annual Budget	Revenue Jan-Mar	% Achievement
<b>Statutory Allocation</b>	53,824,000,000	12,512,505,447	<b>23%</b>
<b>VAT</b>	18,012,800,000	4,329,566,190	<b>24%</b>
<b>IGR</b>	43,750,625,392	10,194,240,105	<b>23%</b>
<b>Internal Grants</b>	63,110,134,848	1,341,466,732	<b>2%</b>
<b>External Grants</b>	6,238,232,924	-	
<b>Sales of government assets</b>	1,000,000,000	365,478,097	<b>37%</b>
<b>Total Revenue (including OB)</b>	<b>185,935,793,164</b>	<b>28,743,256,572</b>	<b>15%</b>

### FAAC AND VAT ALLOCATION

Item	January	February	March	Total
<b>Gross Allocation</b>	4,264,874,172	3,766,411,454	3,816,490,057	11,847,775,682
<b>Share of Exchange gain Diff</b>	8,513,083	6,143,051	521,911,135	536,567,268
<b>Share of Excess Bank Charges</b>	6,084,775	-	-	6,084,775
<b>Share of Excell Forex Equalization</b>	-	122,077,722	-	122,077,722
<b>Sub Total</b>	<b>4,279,472,029</b>	<b>3,894,632,227</b>	<b>4,338,401,192</b>	<b>12,512,505,447</b>
<b>Value Added Tax</b>	1,442,563,446	1,311,480,869	1,575,521,874	4,329,566,190
<b>Grand Total</b>	<b>5,722,035,475</b>	<b>5,206,113,096</b>	<b>5,913,923,066</b>	<b>16,842,071,637</b>

Source: Kaduna State 2020 Approved Budget and FAAC Reports

All the recurrent revenue account class items had an impressive performance in the first quarter of 2020 as indicated in table 2 above. The actual revenue from January to March 2020 is N10.194 billion representing 23% performance. The percentage achieved on the pro-rata quarter year budget of N10.937 billion is 93.2%. Internal Grants is inflows from Tertiary Education Trust Fund (TETFund).

From January to March 2020 the state received N12.512 billion as Statutory Allocation representing 23% performance on full year budget of N53.824 billion (and 92.99% on pro-rata quarter year budget of N13.456 billion). The state received N4.329 billion as VAT representing 24% on full year budget of N18 billion (and 96% on pro-rata quarter year budget of N4.503 billion).

### 3.0 Recurrent Expenditure Performance

Recurrent Expenditure Performance for the first quarter January – March 2020 is summarised in Table 3 as follows:

**Table 3 Recurrent Expenditure first quarter 2020 Performance**

	Annual Budget (Full Year) 2020	Annual Budget (Quarterly Target) 2020	Actual Jan-Mar 2020	% Performance (by Qtrly Target)	% Performance (Full Year)
<b>Personel Cost</b>	<b>37,466,647,292</b>	<b>9,366,661,823</b>	<b>7,065,292,537</b>	<b>75.43%</b>	<b>18.86%</b>
<b>Overheads Cost</b>	<b>37,678,572,735</b>	<b>9,419,643,184</b>	<b>1,775,536,874</b>	<b>18.85%</b>	<b>4.71%</b>
<b>Total Recurrent</b>	<b>75,145,220,027</b>	<b>18,786,305,007</b>	<b>8,840,829,410</b>	<b>47.06%</b>	<b>11.76%</b>

The table above shows a full year Total Recurrent Expenditure Budget of N75.145 billion while Actual Expenditure for the first quarter January – March 2020 is N8.84billion representing 11.76% performance on the full year budget. Compared with the three-month pro-rated budget of N18.786 billion, percentage achieved, and variance are 47.06.

Further analysis of the two major recurrent expenditure items in Table 3 shows Personnel Costs actual expenditure of N7.065 billion (i.e. 18.86%) and performance of 75.43% for three months (Jan – March 2020) pro rata budget. While overhead actual expenditure is N1.775 billion (i.e. 4.71%) and performance of 18.85% for three months (Jan – March 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 January to March N1.572 billion (i.e. 3.42% of pro-rata budget of the period or 1% of total budget).

Some MDAs overspent their pro rata (Jan - Mar) capital budget while few MDAs performance are not impressive.

## **5.0 Conclusion**

Total revenue account class items had an impressive performance in three months of 2020.

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 47.06%. However, capital expenditure underperformed the three months pro-rata budget at 3.42%. 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: Kaduna State Revenue Jan- March 2020 Performance - by Economic
- Annex 2: Kaduna State Recurrent Expenditure Performance Jan- Mar 2020 - by Administrative
- Annex 3: Kaduna State Capital Expenditure Performance Jan- March 2020 - by Administrative

### Annex 1: Kaduna State Revenue by MDAs Jan- March 2020 Performance - by Economic

S/NO	MDAs	BUDGET		ACTUAL				% Performance (Quarterly Target)	% Performance (Full Year)
		YEARLY	Quarterly Target	JANUARY	FEBRUARY	MARCH	TOTAL		
1	Kaduna State Internal Rev. Service	25,691,158,212.98	6,422,789,553.25	1,400,838,079.61	1,289,930,251.35	4,419,657,763.48	<b>7,110,426,094.44</b>	111%	28%
2	KADGIS	10,112,864,125.00	2,528,216,031.25	449,170,861.06	174,053,923.53	163,910,518.55	<b>787,135,303.14</b>	31%	8%
3	KASUPDA	750,000,000.00	187,500,000.00	62,416,400.97	70,972,672.64	70,389,478.06	<b>203,778,551.67</b>	109%	27%
4	Kaduna State Media Corporation.	150,000,000.00	37,500,000.00	11,610,557.50	2,231,749.64	4,898,525.75	<b>18,740,832.89</b>	50%	12%
5	Government Printing Kaduna	61,800,000.00	15,450,000.00	2,820,235.00	418,090.00	5,793,693.00	<b>9,032,018.00</b>	58%	15%
6	Ministry of Finance	2,267,286,710.00	566,821,677.50	194,935,564.57	34,816,312.09	135,726,219.95	<b>365,478,096.61</b>	64%	16%
7	Kaduna PPA	132,300,000.00	33,075,000.00	56,690,200.00	33,140,000.00	35,018,400.00	<b>124,848,600.00</b>	377%	94%
8	Kaduna State Livestock Regulatory Authority (KADSLIRA)	37,834,000.00	9,458,500.00	-	-	-	-	0%	0%
9	State Emergency Mgt. Agency	52,712,216.00	13,178,054.00	1,401,000.00	1,341,800.00	931,350.00	<b>3,674,150.00</b>	28%	7%
10	SIECOM	860,000.00	215,000.00	20,000.00	-	60,000.00	<b>80,000.00</b>	37%	9%
11	High Court of Justice	20,000,000.00	5,000,000.00	597,000.00	826,150.00	1,997,913.00	<b>3,421,063.00</b>	68%	17%
12	Sharia Court of Appeal	15,000,000.00	3,750,000.00	1,196,500.00	838,950.00	856,550.00	<b>2,892,000.00</b>	77%	19%
13	Customary Court of Appeal	15,000,000.00	3,750,000.00	1,421,670.00	1,145,600.00	290,850.00	<b>2,858,120.00</b>	76%	19%

14	Ministry of Agriculture and Forestry	48,070,000.00	12,017,500.00	1,560,992.01	408,154.00	1,780,190.00	<b>3,749,336.01</b>	31%	8%
15	kaduna state agricultural devt agency	28,800,000.00	7,200,000.00	-	8,000.00	55,000.00	<b>63,000.00</b>	1%	0%
16	Kaduna State Forest Mgt Project	3,750,000.00	937,500.00	-	1,949,000.00	1,723,500.00	<b>3,672,500.00</b>	392%	98%
17	Ministry of Business, Innovation and Technology	26,510,000.00	6,627,500.00	5,041,500.00	1,812,824.82	1,234,225.00	<b>8,088,549.82</b>	122%	31%
18	Min. of Educ., Science and Techn.	-	-	5,279,835.14	10,750.00	377,000.00	<b>5,667,585.14</b>		
19	Kaduna State University	765,855,671.00	191,463,917.75	102,614,850.00	98,721,450.00	35,316,990.00	<b>236,653,290.00</b>	124%	31%
20	Kaduna State Public Service Institute	-	-	75,000.00	-	-	<b>75,000.00</b>		
21	Nuhu Bamalli Polytechnic Zaria	559,105,190.00	139,776,297.50	132,544,170.00	130,273,244.00	74,776,950.00	<b>337,594,364.00</b>	242%	60%
22	College of Education Gidan Waya	317,768,590.00	79,442,147.50	88,900,000.00	72,291,409.00	60,550,399.75	<b>221,741,808.75</b>	279%	70%
23	Agency For Mass Literacy	-	-	10,000.00	-	-	<b>10,000.00</b>		
24	Kaduna State Library Board	330,000.00	82,500.00	6,050.00	1,500.00	16,250.00	<b>23,800.00</b>	29%	7%
25	Kaduna State Scholarship Board	300,000.00	75,000.00	-	10,000.00	-	<b>10,000.00</b>	13%	3%
26	kad state sch. quality assurance authority	323,680,000.00	80,920,000.00	21,489,000.00	52,539,475.00	13,487,027.12	<b>87,515,502.12</b>	108%	27%
27	Capital school,Kaduna	-	-	-	-	-	-		
28	Barewa College,Zaria	-	-	316,450.00	-	-	<b>316,450.00</b>		
29	Alhuda-huda College,Zaria	-	-	-	-	-	-		

30	Sardauna Memorial College Kaduna	-	-	-	-	-	-		
31	Govt.College Kaduna	-	-	-	-	-	-		
32	Queen Amina College Kaduna	-	-	5,422,000.00	-	-	5,422,000.00		
33	Govt. Sec. School Kagoro	-	-	-	-	-	-		
34	Govt. Sec.School,Fadan Kaje	-	-	-	-	-	-		
35	Rimi College,Kaduna	-	-	-	-	-	-		
36	Govt.Girls College Zonkwa	-	-	-	-	-	-		
S/NO	MDAs	BUDGET		ACTUAL					
		YEARLY	MONTHLY	JANUARY	FEBRUARY	MARCH	TOTAL		
37	GSSS Kufena, Zaria	-	-	-	-	-	-		
38	GGSSS Soba	-	-	-	-	-	-		
39	GGSS Kwoi	-	-	-	-	-	-		
40	Govt. Science Secondary Sch. Ikara	-	-	-	-	-	-		
41	GGSS, B/ Gwari	-	-	-	-	-	-		
42	Govt. College Kagoro	-	-	-	-	-	-		
43	Ministry of Env. & Nat. Resources Kaduna	640,524,000.00	160,131,000.00	2,543,251.15	5,108,000.00	366,500.00	8,017,751.15	5%	1%
44	Environmental Prot. Agency	58,700,000.00	14,675,000.00	9,498,000.00	9,329,123.33	7,342,500.00	26,169,623.33	178%	45%

45	Ministry of Health & Human Services	203,862,071.62	50,965,517.90	10,841,709.50	6,432,610.00	4,080,226.00	<b>21,354,545.50</b>	42%	10%
46	Shehu Idris COHT Makarfi	295,375,000.00	73,843,750.00	48,048,450.00	37,717,900.00	10,508,500.00	<b>96,274,850.00</b>	130%	33%
47	College Of Nursing Kafanchan	-	-	-	51,500.00	790.00	<b>52,290.00</b>		
48	College of Midwifery Kaduna	70,106,973.00	17,526,743.25	-	1,520,000.00	89,000.00	<b>1,609,000.00</b>	9%	2%
49	Barau Dikko teaching hospital	316,148,476.42	79,037,119.11	-	-	-	-	0%	0%
50	Office of The Auditor Gen. (State)	550,000.00	137,500.00	80,000.00	40,000.00	20,000.00	<b>140,000.00</b>	102%	25%
51	Office of The Auditor Gen. (LGA)	450,000.00	112,500.00	-	-	450,000.00	<b>450,000.00</b>	400%	100%
52	RUWASSA	7,437,392.48	1,859,348.12	-	-	-	-	0%	0%
53	Ministry of Public Works & Infrastructure	37,955,000.00	9,488,750.00	374,900.00	240,500.00	43,000.00	<b>658,400.00</b>	7%	2%
54	Kaduna State Road Agency (KADRA)	2,000,000.00	500,000.00	-	95,500.00	-	<b>95,500.00</b>	19%	5%
55	KASTLEA	300,000,000.00	75,000,000.00	22,140,500.00	23,053,000.00	22,896,300.00	<b>68,089,800.00</b>	91%	23%
56	Muslim Pilgrims Welfare Board	86,580,000.00	21,645,000.00	-	2,500.00	-	<b>2,500.00</b>	0%	0%
57	Local Govt. Services Commission	600,000.00	150,000.00	-	40,000.00	4,445,000.00	<b>4,485,000.00</b>	2990%	748%
58	Kaduna State Water Corporation	-	-	54,011,626.23	64,715,669.13	13,521,160.45	<b>132,248,455.81</b>		
59	Kaduna State Dev. & Property Com.	-	-	6,593,390.17	6,775,625.37	-	<b>13,369,015.54</b>		
60	Kaduna State Market Devt. Company	308,084,263.46	77,021,065.87	95,531,651.80	54,436,287.00	16,307,065.00	<b>166,275,003.80</b>	216%	54%
61	Local Government Councils	-	-	24,992,446.33	28,914,428.96	22,691,529.22	<b>76,598,404.51</b>		

62	Kaduna Line	-	-	11,125,350.00	14,280,400.00	8,762,200.00	<b>34,167,950.00</b>		
63	Kaduna State Finance & Invest. Com.	-	-	-	-	-	-		
64	Christian Pilgrims Welfare Board	350,000.00	87,500.00	-	10,000.00	5,000.00	<b>15,000.00</b>	17%	4%
65	Ministry of Human Services and Social Development	4,195,000.00	1,048,750.00	128,000.00	364,000.00	167,000.00	<b>659,000.00</b>	63%	16%
66	Kaduna state management project (FMP)	-	-	-	-	-	-		
67	Ministry of Sports Development	21,722,500.00	5,430,625.00	161,000.00	50,000.00	100,000.00	<b>311,000.00</b>	6%	1%
68	Kaduna State Mining Development Company	15,000,000.00	3,750,000.00	-	-	-	-	0%	0%
69	Ministry of Rural & Community Devt.		-		139,000.00	90,000.00	<b>229,000.00</b>		
	<b>TOTAL</b>	<b>43,750,625,391.96</b>	<b>10,937,656,347.99</b>	<b>2,832,448,191.04</b>	<b>2,221,057,349.86</b>	<b>5,140,734,564.33</b>	<b>10,194,240,105.23</b>	93%	23%

## Annex 2: Kaduna State Recurrent Expenditure Performance Jan- March 2020 - by Administrative

Organization Description	Expenditure Type	Approved Appropriation 2020	Quarterly Budget	1st Quarter Actual	Variance	% Achieved
Government House	Personnel Cost Total	222,816,689.72	55,704,172	36,850,054	18,854,118	66%
Government House	Overhead Cost Total	2,112,478,350.10	528,119,588	114,383,476	413,736,112	22%
Government House	Recurrent Total	2,335,295,039.81	583,823,760	151,233,530	432,590,230	74%
Ministry of Rural and Community Development	Personnel Cost Total	-	-	-		
Ministry of Rural and Community Development	Overhead Cost Total	-	-	-		
Ministry of Rural and Community Development	Recurrent Total	-	-	-	0	
Community and Social Development Agency	Personnel Cost Total	4,018,134.96	1,004,534	-	1,004,534	0%
Community and Social Development Agency	Overhead Cost Total	2,093,000.00	523,250	-	523,250	0%
Community and Social Development Agency	Recurrent Total	6,111,134.96	1,527,784	-	1,527,784	100%
Kaduna Geographic Information Service (KADGIS)	Personnel Cost Total	133,149,733.16	33,287,433	32,954,559	332,874	99%
Kaduna Geographic Information Service (KADGIS)	Overhead Cost Total	14,054,425.00	3,513,606	886,647	2,626,960	25%
Kaduna Geographic Information Service (KADGIS)	Recurrent Total	147,204,158.16	36,801,040	33,841,206	2,959,834	8%
Kaduna State Urban Planning and Dev Auth. (KAS)	Personnel Cost Total	135,356,049.58	33,839,012	33,162,232	676,780	98%
Kaduna State Urban Planning and Dev Auth. (KAS)	Overhead Cost Total	13,835,465.00	3,458,866	3,355,100	103,766	97%
Kaduna State Urban Planning and Development Authority	Recurrent Total	149,191,514.58	37,297,879	36,517,332	780,546	2%
Government Printing Department	Personnel Cost Total	27,602,134.43	6,900,534	6,831,528	69,005	99%
Government Printing Department	Overhead Cost Total	3,755,280.28	938,820	204,115	734,705	22%
Government Printing Department	Recurrent Total	31,357,414.70	7,839,354	7,035,643	803,710	10%
Kaduna State Media Corporation	Personnel Cost Total	125,050,608.79	31,262,652	29,699,520	1,563,133	95%
Kaduna State Media Corporation	Overhead Cost Total	68,386,325.00	17,096,581	9,649,616	7,446,966	56%
Kaduna State Media Corporation	Recurrent Total	193,436,933.79	48,359,233	39,349,135	9,010,098	19%
Kaduna Investment Promotion Agency	Personnel Cost Total	5,729,997.36	1,432,499	1,375,199	57,300	96%
Kaduna Investment Promotion Agency	Overhead Cost Total	41,866,230.00	10,466,558	757,303	9,709,255	7%
Kaduna Investment Promotion Agency	Recurrent Total	47,596,227.36	11,899,057	2,132,502	9,766,555	82%
Riot Damage, Rehabilitation and Resettlement	Personnel Cost Total	6,334,095.46	1,583,524	-	1,583,524	0%
Riot Damage, Rehabilitation and Resettlement	Overhead Cost Total	14,000,000.00	3,500,000	397,489	3,102,512	11%
Riot Damage, Rehabilitation and Resettlement	Recurrent Total	20,334,095.46	5,083,524	397,489	4,686,035	92%
Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost Total	10,544,052.77	2,636,013	2,264,866	371,147	86%

Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost Total	11,452,570.00	2,863,143	22	2,863,120	0%
Kaduna Power Supply Company Limited (KAPSCO)	Recurrent Total	21,996,622.77	5,499,156	2,264,888	3,234,268	59%
Secretary to the State Government	Personnel Cost Total	1,151,010,849.68	287,752,712	193,430,708	94,322,004	67%
Secretary to the State Government	Overhead Cost Total	765,322,346.01	191,330,587	52,477,366	138,853,220	27%
Secretary to the State Government	Recurrent Total	1,916,333,195.69	479,083,299	245,908,074	233,175,224	49%
			-		0	
Ministry of Internal Security and Home Affairs	Personnel Cost Total	8,133,063.12	2,033,266	1,001,404	1,031,862	49%
Ministry of Internal Security and Home Affairs	Overhead Cost Total	2,375,004,707.60	593,751,177	593,751,177	0	100%
Ministry of Internal Security and Home Affairs	Recurrent Total	2,383,137,770.72	595,784,443	594,752,581	1,031,862	0%
Industrialization and Micro Credit Management Board	Personnel Cost Total	9,905,239.49	2,476,310	1,236,773	1,239,537	50%
Industrialization and Micro Credit Management Board	Overhead Cost Total	1,956,695.25	489,174	-	489,174	0%
Industrialization and Micro Credit Management Board	Recurrent Total	11,861,934.74	2,965,484	1,236,773	1,728,711	58%
State Emergency Management Agency	Personnel Cost Total	63,947,109.13	15,986,777	15,826,910	159,868	99%
State Emergency Management Agency	Overhead Cost Total	75,884,829.30	18,971,207	770,062	18,201,145	4%
State Emergency Management Agency	Recurrent Total	139,831,938.43	34,957,985	16,596,972	18,361,013	53%
Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost Total	66,208,778.16	16,552,195	969,794	15,582,400	6%
Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost Total	4,867,205.00	1,216,801	399,004	817,797	33%
Bureau for Substance Abuse, Prevention & Treatment	Recurrent Total	71,075,983.16	17,768,996	1,368,798	16,400,198	92%
Kaduna State Public Procurement Authority (PPA)	Personnel Cost Total	52,905,007.97	13,226,252	12,829,464	396,788	97%
Kaduna State Public Procurement Authority (PPA)	Overhead Cost Total	38,402,518.00	9,600,630	6,333,771	3,266,859	66%
Kaduna State Public Procurement Authority (PPA)	Recurrent Total	91,307,525.97	22,826,881	19,163,235	3,663,647	16%
Kaduna State Liaison Office Abuja	Overhead Cost Total	26,418,000.00	6,604,500	3,083,759	3,520,741	47%
Kaduna State Liaison Office Abuja	Recurrent Total	26,418,000.00	6,604,500	3,083,759	3,520,741	53%
Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost Total	56,174,675.32	14,043,669	13,762,795	280,873	98%
Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost Total	10,089,992.15	2,522,498	1,114	2,521,384	0%
Kaduna State AIDS Control Agency (KADSACA)	Recurrent Total	66,264,667.47	16,566,167	13,763,910	2,802,257	17%
Bureau of Public Service Reform	Personnel Cost Total	4,018,134.96	1,004,534	994,488	10,045	99%
Bureau of Public Service Reform	Overhead Cost Total	5,782,672.34	1,445,668	198,780	1,246,889	14%
Bureau of Public Service Reform	Recurrent Total	9,800,807.30	2,450,202	1,193,268	1,256,934	51%

<b>Kaduna State Pension Bureau</b>	<b>Personnel Cost Total</b>	<b>8,960,890.91</b>	2,240,223	2,173,016	67,207	97%
<b>Kaduna State Pension Bureau</b>	<b>Overhead Cost Total</b>	<b>5,803,270.41</b>	1,450,818	589,443	861,375	41%
<b>Kaduna State Pension Bureau</b>	<b>Recurrent Total</b>	<b>14,764,161.32</b>	<b>3,691,040</b>	<b>2,762,459</b>	<b>928,582</b>	25%
<b>Bureau of Interfaith</b>	<b>Personnel Cost Total</b>	<b>21,670,232.11</b>	5,417,558	5,309,207	108,351	98%
<b>Bureau of Interfaith</b>	<b>Overhead Cost Total</b>	<b>2,683,905.00</b>	670,976	223,109	447,868	33%
<b>Bureau of Interfaith</b>	<b>Recurrent Total</b>	<b>24,354,137.11</b>	<b>6,088,534</b>	<b>5,532,315</b>	<b>556,219</b>	9%
<b>Kaduna State Muslim Pilgrims Welfare Board</b>	<b>Personnel Cost Total</b>	<b>18,239,372.88</b>	4,559,843	4,423,048	136,795	97%
<b>Kaduna State Muslim Pilgrims Welfare Board</b>	<b>Overhead Cost Total</b>	<b>2,163,000.00</b>	540,750	-	540,750	0%
<b>Kaduna State Muslim Pilgrims Welfare Board</b>	<b>Recurrent Total</b>	<b>20,402,372.88</b>	<b>5,100,593</b>	<b>4,423,048</b>	<b>677,545</b>	13%
<b>Christian Pilgrims Welfare Board</b>	<b>Personnel Cost Total</b>	<b>7,886,056.15</b>	1,971,514	1,912,369	59,145	97%
<b>Christian Pilgrims Welfare Board</b>	<b>Overhead Cost Total</b>	<b>1,367,528.75</b>	341,882	95,103	246,779	28%
<b>Christian Pilgrims Welfare Board</b>	<b>Recurrent Total</b>	<b>9,253,584.90</b>	<b>2,313,396</b>	<b>2,007,472</b>	<b>305,924</b>	13%
<b>Kaduna State Peace Commission</b>	<b>Personnel Cost Total</b>	<b>12,356,575.20</b>	3,089,144	673,938	2,415,206	22%
<b>Kaduna State Peace Commission</b>	<b>Overhead Cost Total</b>	<b>21,374,004.44</b>	5,343,501	-	5,343,501	0%
<b>Kaduna State Peace Commission</b>	<b>Recurrent Total</b>	<b>33,730,579.64</b>	<b>8,432,645</b>	<b>673,938</b>	<b>7,758,707</b>	92%
<b>Kaduna States Vigilance Service</b>	<b>Personnel Cost Total</b>	<b>2,945,951.08</b>	736,488	-	736,488	0%
<b>Kaduna States Vigilance Service</b>	<b>Overhead Cost Total</b>	<b>10,163,770.73</b>	2,540,943	195,030	2,345,913	8%
<b>Kaduna State Vigilance Service</b>	<b>Recurrent Total</b>	<b>13,109,721.81</b>	<b>3,277,430</b>	<b>195,030</b>	<b>3,082,401</b>	94%
<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Personnel Cost Total</b>	<b>32,076,609.60</b>	8,019,152	1,076,473	6,942,680	13%
<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Overhead Cost Total</b>	<b>15,648,269.00</b>	3,912,067	407,712	3,504,355	10%
<b>Kaduna State Fiscal Responsibility Commission</b>	<b>Recurrent Total</b>	<b>47,724,878.60</b>	<b>11,931,220</b>	<b>1,484,185</b>	<b>10,447,035</b>	88%
<b>Kaduna State Legislature</b>	<b>Personnel Cost Total</b>	<b>1,173,296,531.07</b>	293,324,133	153,443,155	139,880,978	52%
<b>Kaduna State Legislature</b>	<b>Overhead Cost Total</b>	<b>3,394,358,469.30</b>	848,589,617	114,339,529	734,250,088	13%
<b>Kaduna State Legislature</b>	<b>Recurrent Total</b>	<b>4,567,655,000.37</b>	<b>1,141,913,750</b>	<b>267,782,684</b>	<b>874,131,066</b>	77%
			-		0	
<b>Kaduna State Assembly Service Commission</b>	<b>Personnel Cost Total</b>	<b>76,113,742.65</b>	19,028,436	12,986,451	6,041,985	68%
<b>Kaduna State Assembly Service Commission</b>	<b>Overhead Cost Total</b>	<b>61,293,562.62</b>	15,323,391	595,648	14,727,743	4%
<b>Kaduna State Assembly Service Commission</b>	<b>Recurrent Total</b>	<b>137,407,305.27</b>	<b>34,351,826</b>	<b>13,582,098</b>	<b>20,769,728</b>	60%
<b>Office of the Head of Service</b>	<b>Personnel Cost Total</b>	<b>79,810,383.12</b>	19,952,596	18,954,966	997,630	95%
<b>Office of the Head of Service</b>	<b>Overhead Cost Total</b>	<b>191,246,475.00</b>	47,811,619	17,913,894	29,897,725	37%
<b>Office of the Head of Service</b>	<b>Recurrent Total</b>	<b>271,056,858.12</b>	<b>67,764,215</b>	<b>36,868,860</b>	<b>30,895,355</b>	46%

Office of the State Auditor-General	Personnel Cost Total	91,314,651.52	22,828,663	22,372,090	456,573	98%
Office of the State Auditor-General	Overhead Cost Total	30,476,750.00	7,619,188	7,390,612	228,576	97%
Office of the State Auditor-General	Recurrent Total	121,791,401.52	30,447,850	29,762,701	685,149	2%
Civil Service Commission	Personnel Cost Total	62,798,167.35	15,699,542	15,385,551	313,991	98%
Civil Service Commission	Overhead Cost Total	15,148,490.00	3,787,123	668,058	3,119,064	18%
Civil Service Commission	Recurrent Total	77,946,657.35	19,486,664	16,053,609	3,433,055	18%
State Independent Electoral Commission (SIECOM)	Personnel Cost Total	96,300,005.75	24,075,001	23,112,001	963,000	96%
State Independent Electoral Commission (SIECOM)	Overhead Cost Total	6,329,885.78	1,582,471	499,618	1,082,853	32%
State Independent Electoral Commission (SIECOM)	Recurrent Total	102,629,891.53	25,657,473	23,611,620	2,045,853	8%
Office of the Auditor-General (Local Government)	Personnel Cost Total	93,214,502.12	23,303,626	22,138,444	1,165,181	95%
Office of the Auditor-General (Local Government)	Overhead Cost Total	38,724,967.50	9,681,242	1,077,151	8,604,091	11%
Office of the Auditor-General (Local Government)	Recurrent Total	131,939,469.62	32,984,867	23,215,595	9,769,272	30%
Local Government Service Board	Personnel Cost Total	19,162,929.01	4,790,732	4,742,825	47,907	99%
Local Government Service Board	Overhead Cost Total	1,892,905.00	473,226	4,675	468,551	1%
Local Government Service Board	Recurrent Total	21,055,834.01	5,263,959	4,747,500	516,458	10%
Ministry of Agriculture	Personnel Cost Total	213,347,308.61	53,336,827	52,803,459	533,368	99%
Ministry of Agriculture	Overhead Cost Total	11,216,800.00	2,804,200	249	2,803,951	0%
Ministry of Agriculture	Recurrent Total	224,564,108.61	56,141,027	52,803,708	3,337,320	6%
Kaduna State Agricultural Development Project (K)	Personnel Cost Total	187,839,318.16	46,959,830	45,081,436	1,878,393	96%
Kaduna State Agricultural Development Project (K)	Overhead Cost Total	1,277,486.00	319,372	104,167	215,205	33%
Kaduna State Agricultural Development Project (K)	Recurrent Total	189,116,804.16	47,279,201	45,185,603	2,093,598	4%
Kaduna State Forest Management Project	Personnel Cost Total	39,734,781.54	9,933,695	9,735,021	198,674	98%
Kaduna State Forest Management Project	Overhead Cost Total	1,167,411.00	291,853	-	291,853	0%
Kaduna State Forest Management Project	Recurrent Total	40,902,192.54	10,225,548	9,735,021	490,527	5%
Kaduna State Livestock Regulatory Authority	Personnel Cost Total	4,018,134.96	1,004,534	-	1,004,534	0%
Kaduna State Livestock Regulatory Authority	Overhead Cost Total	7,067,865.00	1,766,966	98,054	1,668,912	6%
Kaduna State Livestock Regulatory Authority	Recurrent Total	11,085,999.96	2,771,500	98,054	2,673,446	96%

Ministry of Finance	Personnel Cost Total	2,092,480,366.35	523,120,092	72,647,842	450,472,250	14%
Ministry of Finance	Overhead Cost Total	16,631,476,611.96	4,157,869,153	192,727,244	3,965,141,909	5%
Ministry of Finance	Recurrent Total	18,723,956,978.31	4,680,989,245	265,375,086	4,415,614,159	94%
Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost Total	792,356,344.54	198,089,086	75,066,870	123,022,217	38%
Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost Total	675,452,659.96	168,863,165	163,797,270	5,065,895	97%
Kaduna State Internal Revenue Service (KADIRS)	Recurrent Total	1,467,809,004.50	366,952,251	238,864,140	128,088,111	35%
Kaduna State Mortgage Foreclosure Authority	Personnel Cost Total	4,018,134.96	1,004,534	-	1,004,534	0%
Kaduna State Mortgage Foreclosure Authority	Overhead Cost Total	2,477,937.00	619,484	108,107	511,378	17%
Kaduna State Mortgage Foreclosure Authority	Recurrent Total	6,496,071.96	1,624,018	108,107	1,515,911	93%
Ministry of Business, Innovation and Technology	Personnel Cost Total	154,726,542.54	38,681,636	37,134,370	1,547,265	96%
Ministry of Business, Innovation and Technology	Overhead Cost Total	31,246,814.69	7,811,704	7,655,470	156,234	98%
Ministry of Business, Innovation and Technology	Recurrent Total	185,973,357.24	46,493,339	44,789,840	1,703,499	4%
Ministry of Public Works and Infrastructure	Personnel Cost Total	13,789,175.01	3,447,294	3,412,821	34,473	99%
Ministry of Public Works and Infrastructure	Overhead Cost Total	86,270,795.80	21,567,699	1,936,791	19,630,908	9%
Ministry of Public Works and Infrastructure	Recurrent Total	100,059,970.81	25,014,993	5,349,612	19,665,381	79%
Kaduna Roads Agency (KADRA)	Personnel Cost Total	38,256,746.32	9,564,187	9,468,545	95,642	99%
Kaduna Roads Agency (KADRA)	Overhead Cost Total	39,781,140.00	9,945,285	340,217	9,605,068	3%
Kaduna Roads Agency (KADRA)	Recurrent Total	78,037,886.32	19,509,472	9,808,762	9,700,709	50%
Kaduna State Traffic Law Enforcement Agency (KADALE)	Personnel Cost Total	1,124,980,151.59	281,245,038	275,620,137	5,624,901	98%
Kaduna State Traffic Law Enforcement Agency (KADALE)	Overhead Cost Total	50,718,430.00	12,679,608	7,782,218	4,897,389	61%
Kaduna State Traffic Law Enforcement Agency (KADALE)	Recurrent Total	1,175,698,581.59	293,924,645	283,402,356	10,522,290	4%
Kaduna State Facilities Management Agency (KADAFMA)	Personnel Cost Total	27,374,510.36	6,843,628	6,775,191	68,436	99%
Kaduna State Facilities Management Agency (KADAFMA)	Overhead Cost Total	223,017,025.00	55,754,256	54,081,629	1,672,628	97%
Kaduna State Facilities Management Agency (KADAFMA)	Recurrent Total	250,391,535.36	62,597,884	60,856,820	1,741,064	3%
Kaduna State Transport Regulatory Authority	Personnel Cost Total	4,018,134.96	1,004,534	984,443	20,091	98%
Kaduna State Transport Regulatory Authority	Overhead Cost Total	7,412,508.28	1,853,127	1,779,002	74,125	96%
Kaduna State Transport Regulatory Authority	Recurrent Total	11,430,643.24	2,857,661	2,763,445	94,216	3%

<b>Ministry of Environment and Natural Resources</b>	<b>Personnel Cost Total</b>	<b>27,293,052.59</b>	6,823,263	6,550,333	272,931	96%
<b>Ministry of Environment and Natural Resources</b>	<b>Overhead Cost Total</b>	<b>5,160,709.75</b>	1,290,177	1,251,472	38,705	97%
<b>Ministry of Environment and Natural Resources</b>	<b>Recurrent Total</b>	<b>32,453,762.34</b>	<b>8,113,441</b>	<b>7,801,805</b>	<b>311,636</b>	4%
<b>Kaduna State Mining Development Company</b>	<b>Personnel Cost Total</b>	<b>4,018,134.96</b>	1,004,534	-	1,004,534	0%
<b>Kaduna State Mining Development Company</b>	<b>Overhead Cost Total</b>	<b>3,649,893.10</b>	912,473	21	912,452	0%
<b>Kaduna State Mining Development Company</b>	<b>Recurrent Total</b>	<b>7,668,028.06</b>	<b>1,917,007</b>	<b>21</b>	<b>1,916,986</b>	100%
<b>Kaduna State Environmental Protection Authority</b>	<b>Personnel Cost Total</b>	<b>64,775,985.62</b>	16,193,996	15,546,237	647,760	96%
<b>Kaduna State Environmental Protection Authority</b>	<b>Overhead Cost Total</b>	<b>18,064,312.00</b>	4,516,078	2,833,223	1,682,855	63%
<b>Kaduna State Environmental Protection Authority</b>	<b>Recurrent Total</b>	<b>82,840,297.62</b>	<b>20,710,074</b>	<b>18,379,460</b>	<b>2,330,615</b>	11%
<b>Planning and Budget Commission</b>	<b>Personnel Cost Total</b>	<b>237,944,166.23</b>	59,486,042	50,781,183	8,704,858	85%
<b>Planning and Budget Commission</b>	<b>Overhead Cost Total</b>	<b>747,686,680.00</b>	186,921,670	23,410,534	163,511,136	13%
<b>Planning and Budget Commission</b>	<b>Recurrent Total</b>	<b>985,630,846.23</b>	<b>246,407,712</b>	<b>74,191,717</b>	<b>172,215,995</b>	70%
<b>Kaduna State Bureau of Statistics</b>	<b>Personnel Cost Total</b>	<b>125,015,712.48</b>	31,253,928	29,964,490	1,289,438	96%
<b>Kaduna State Bureau of Statistics</b>	<b>Overhead Cost Total</b>	<b>4,487,910.00</b>	1,121,978	882	1,121,095	0%
<b>Kaduna State Bureau of Statistics</b>	<b>Recurrent Total</b>	<b>129,503,622.48</b>	<b>32,375,906</b>	<b>29,965,372</b>	<b>2,410,533</b>	7%
<b>Kaduna State Residents Registration Agency</b>	<b>Personnel Cost Total</b>	<b>4,018,134.96</b>	1,004,534	-	1,004,534	0%
<b>Kaduna State Residents Registration Agency</b>	<b>Overhead Cost Total</b>	<b>95,400,000.00</b>	23,850,000	6,920,632	16,929,368	29%
<b>Kaduna State Residents Registration Agency</b>	<b>Recurrent Total</b>	<b>99,418,134.96</b>	<b>24,854,534</b>	<b>6,920,632</b>	<b>17,933,902</b>	72%
<b>Rural Water Supply and Sanitation Agency (RUWA)</b>	<b>Personnel Cost Total</b>	<b>22,912,848.41</b>	5,728,212	4,679,743	1,048,469	82%
<b>Rural Water Supply and Sanitation Agency (RUWA)</b>	<b>Overhead Cost Total</b>	<b>16,748,060.00</b>	4,187,015	4	4,187,011	0%
<b>Rural Water Supply and Sanitation Agency (RUWA)</b>	<b>Recurrent Total</b>	<b>39,660,908.41</b>	<b>9,915,227</b>	<b>4,679,747</b>	<b>5,235,480</b>	53%
<b>Kaduna State Water Service Regulatory Commission</b>	<b>Personnel Cost Total</b>	<b>5,659,226.79</b>	1,414,807	1,145,420	269,386	81%
<b>Kaduna State Water Service Regulatory Commission</b>	<b>Overhead Cost Total</b>	<b>9,019,725.00</b>	2,254,931	44,682	2,210,249	2%
<b>Kaduna State Water Service Regulatory Commission</b>	<b>Recurrent Total</b>	<b>14,678,951.79</b>	<b>3,669,738</b>	<b>1,190,103</b>	<b>2,479,635</b>	68%
<b>Ministry of Housing and Urban Development</b>	<b>Personnel Cost Total</b>	<b>46,276,207.47</b>	11,569,052	11,221,980	347,072	97%
<b>Ministry of Housing and Urban Development</b>	<b>Overhead Cost Total</b>	<b>27,918,712.50</b>	6,979,678	1,001,004	5,978,674	14%
<b>Ministry of Housing and Urban Development</b>	<b>Recurrent Total</b>	<b>74,194,919.97</b>	<b>18,548,730</b>	<b>12,222,984</b>	<b>6,325,746</b>	34%

Judicial Service Commission	Personnel Cost Total	52,622,337.08	13,155,584	5,815,995	7,339,590	44%
Judicial Service Commission	Overhead Cost Total	18,980,427.55	4,745,107	3,880,274	864,833	82%
Judicial Service Commission	Recurrent Total	71,602,764.63	17,900,691	9,696,269	8,204,423	46%
Ministry of Justice	Personnel Cost Total	215,390,101.02	53,847,525	51,693,624	2,153,901	96%
Ministry of Justice	Overhead Cost Total	255,501,708.00	63,875,427	3,684,952	60,190,475	6%
Ministry of Justice	Recurrent Total	470,891,809.02	117,722,952	55,378,576	62,344,376	53%
High Court of Justice	Personnel Cost Total	1,107,091,264.94	276,772,816	127,711,556	149,061,260	46%
High Court of Justice	Overhead Cost Total	131,833,345.35	32,958,336	18,243,923	14,714,414	55%
High Court of Justice	Recurrent Total	1,238,924,610.29	309,731,153	145,955,479	163,775,674	53%
Customary Court of Appeal	Personnel Cost Total	758,980,657.06	189,745,164	185,925,674	3,819,491	98%
Customary Court of Appeal	Overhead Cost Total	57,123,995.95	14,280,999	3,821,450	10,459,549	27%
Customary Court of Appeal	Recurrent Total	816,104,653.01	204,026,163	189,747,124	14,279,039	7%
Sharia Court of Appeal	Personnel Cost Total	1,108,944,116.01	277,236,029	190,536,862	86,699,167	69%
Sharia Court of Appeal	Overhead Cost Total	49,694,402.80	12,423,601	-	12,423,601	0%
Sharia Court of Appeal	Recurrent Total	1,158,638,518.81	289,659,630	190,536,862	99,122,767	34%
Ministry of Sports Development	Personnel Cost Total	52,800,167.07	13,200,042	12,804,041	396,001	97%
Ministry of Sports Development	Overhead Cost Total	149,494,310.00	37,373,578	36,626,106	747,472	98%
Ministry of Sports Development	Recurrent Total	202,294,477.07	50,573,619	49,430,146	1,143,473	2%
Ministry of Human Services and Social Development	Personnel Cost Total	101,918,584.07	25,479,646	19,075,213	6,404,433	75%
Ministry of Human Services and Social Development	Overhead Cost Total	30,920,233.19	7,730,058	1,523,086	6,206,972	20%
Ministry of Human Services and Social Development	Recurrent Total	132,838,817.26	33,209,704	20,598,299	12,611,405	38%
Kaduna State Rehabilitation Board.	Personnel Cost Total	50,474,623.97	12,618,656	12,366,283	252,373	98%
Kaduna State Rehabilitation Board.	Overhead Cost Total	58,056,127.50	14,514,032	-	14,514,032	0%
Kaduna State Rehabilitation Board.	Recurrent Total	108,530,751.47	27,132,688	12,366,283	14,766,405	54%
Ministry of Education	Personnel Cost Total	6,568,630,209.83	1,642,157,552	1,625,735,977	16,421,576	99%
Ministry of Education	Overhead Cost Total	1,093,834,954.00	273,458,739	61,915,560	211,543,178	23%
Ministry of Education	Recurrent Total	7,662,465,163.83	1,915,616,291	1,687,651,537	227,964,754	12%

State Universal Basic Education Board (SUBEB)	Personnel cost Total	138,787,739.18	34,696,935	24,827,449	9,869,486	72%
State Universal Basic Education Board (SUBEB)	Overhead Cost Total	84,389,094.00	21,097,274	5,578,964	15,518,309	26%
State Universal Basic Education Board (SUBEB)	Recurrent Total	223,176,833.18	55,794,208	30,406,413	25,387,795	46%
Kaduna State Library Board	Personnel Cost Total	30,737,181.99	7,684,295	7,453,767	230,529	97%
Kaduna State Library Board	Overhead Cost Total	1,990,109.10	497,527	113,066	384,461	23%
Kaduna State Library Board	Recurrent Total	32,727,291.09	8,181,823	7,566,833	614,990	8%
Nuhu Bamalli Polytechnic, Zaria	Personnel Cost Total	1,263,079,402.85	315,769,851	312,612,152	3,157,699	99%
Nuhu Bamalli Polytechnic, Zaria	Overhead Cost Total	240,494,193.28	60,123,548	15,653,488	44,470,060	26%
Nuhu Bamalli Polytechnic, Zaria	Recurrent Total	1,503,573,596.13	375,893,399	328,265,641	47,627,759	13%
College of Education, Gidan Waya	Personnel Cost Total	1,562,634,712.00	390,658,678	294,801,756	95,856,922	75%
College of Education, Gidan Waya	Overhead Cost Total	62,591,778.00	15,647,945	9,737,475	5,910,470	62%
College of Education, Gidan Waya	Recurrent Total	1,625,226,490.00	406,306,623	304,539,231	101,767,391	25%
Kaduna State University (KASU)	Personnel Cost Total	3,407,230,723.80	851,807,681	843,289,604	8,518,077	99%
Kaduna State University (KASU)	Overhead Cost Total	446,164,158.68	111,541,040	-	111,541,040	0%
Kaduna State University (KASU)	Recurrent Total	3,853,394,882.47	963,348,721	843,289,604	120,059,116	12%
Kaduna Capital School	Personnel Cost Total	83,733,089.40	20,933,272	20,305,274	627,998	97%
Kaduna Capital School	Overhead Cost Total	30,468,630.00	7,617,158	2,499,175	5,117,983	33%
Kaduna Capital School	Recurrent Total	114,201,719.40	28,550,430	22,804,449	5,745,981	20%
Barewa College Zaria	Personnel Cost Total	62,197,685.27	15,549,421	14,927,444	621,977	96%
Barewa College Zaria	Overhead Cost Total	4,199,000.00	1,049,750	235,529	814,222	22%
Barewa College Zaria	Recurrent Total	66,396,685.27	16,599,171	15,162,973	1,436,198	9%
Alhudahuda College, Zaria	Personnel Cost Total	97,427,401.74	24,356,850	18,281,854	6,074,996	75%
Alhudahuda College, Zaria	Overhead Cost Total	2,367,250.00	591,813	373,954	217,859	63%
Alhudahuda College, Zaria	Recurrent Total	99,794,651.74	24,948,663	18,655,808	6,292,855	25%
Sardauna Memorial College	Personnel Cost Total	63,033,455.74	15,758,364	15,600,780	157,584	99%
Sardauna Memorial College	Overhead Cost Total	3,956,700.00	989,175	359,106	630,069	36%
Sardauna Memorial College	Recurrent Total	66,990,155.74	16,747,539	15,959,886	787,653	5%

Government College, Kaduna	Personnel Cost Total	67,646,907.77	16,911,727	16,573,492	338,235	98%
Government College, Kaduna	Overhead Cost Total	2,455,800.00	613,950	199,064	414,886	32%
Government College, Kaduna	Recurrent Total	70,102,707.77	17,525,677	16,772,557	753,120	4%
Queen Amina College, Kaduna	Personnel Cost Total	55,202,794.09	13,800,699	13,248,671	552,028	96%
Queen Amina College, Kaduna	Overhead Cost Total	8,730,520.00	2,182,630	243,942	1,938,688	11%
Queen Amina College, Kaduna	Recurrent Total	63,933,314.09	15,983,329	13,492,612	2,490,716	16%
Government Secondary School, Kagoro	Personnel Cost Total	38,344,525.99	9,586,131	9,106,825	479,307	95%
Government Secondary School, Kagoro	Overhead Cost Total	2,384,050.00	596,013	200,451	395,562	34%
Government Secondary School, Kagoro	Recurrent Total	40,728,575.99	10,182,144	9,307,276	874,868	9%
Government Secondary School, Fadan Kaje	Personnel Cost Total	28,546,608.24	7,136,652	6,922,552	214,100	97%
Government Secondary School, Fadan Kaje	Overhead Cost Total	2,419,025.00	604,756	429	604,327	0%
Government Secondary School, Fadan Kaje	Recurrent Total	30,965,633.24	7,741,408	6,922,982	818,426	11%
Rimi College, Kaduna	Personnel Cost Total	66,080,335.61	16,520,084	16,354,883	165,201	99%
Rimi College, Kaduna	Overhead Cost Total	2,455,800.00	613,950	200,592	413,359	33%
Rimi College, Kaduna	Recurrent Total	68,536,135.61	17,134,034	16,555,475	578,559	3%
Government Girls' College, Zonkwa	Personnel Cost Total	20,517,517.74	5,129,379	4,872,910	256,469	95%
Government Girls' College, Zonkwa	Overhead Cost Total	2,410,102.00	602,526	344,295	258,230	57%
Government Girls' College, Zonkwa	Recurrent Total	22,927,619.74	5,731,905	5,217,206	514,699	9%
Teacher Service Board	Personnel Cost Total	18,074,144.34	4,518,536	4,382,980	135,556	97%
Teacher Service Board	Overhead Cost Total	86,905,170.00	21,726,293	511,703	21,214,589	2%
Teachers Service Board	Recurrent Total	104,979,314.34	26,244,829	4,894,683	21,350,145	81%
Kufena College, Zaria	Personnel Cost Total	45,786,227.88	11,446,557	11,217,626	228,931	98%
Kufena College, Zaria	Overhead Cost Total	6,259,000.00	1,564,750	250,659	1,314,091	16%
Kufena College, Zaria	Recurrent Total	52,045,227.88	13,011,307	11,468,285	1,543,022	12%
Government Girls' Science Secondary School, Sokoto	Personnel Cost Total	24,132,065.19	6,033,016	5,671,035	361,981	94%
Government Girls' Science Secondary School, Sokoto	Overhead Cost Total	2,618,135.00	654,534	220,062	434,472	34%
Government Girls' Science Secondary School, Sokoto	Recurrent Total	26,750,200.19	6,687,550	5,891,097	796,453	12%
Government Girls Secondary School, Kwoi	Personnel Cost Total	29,431,249.09	7,357,812	7,063,500	294,312	96%
Government Girls Secondary School, Kwoi	Overhead Cost Total	3,790,801.76	947,700	250,125	697,575	26%
Government Girls' Secondary School, Kwoi	Recurrent Total	33,222,050.85	8,305,513	7,313,625	991,888	12%

Science Secondary School, Ikara	Personnel Cost Total	31,773,967.32	7,943,492	7,784,622	158,870	98%
Science Secondary School, Ikara	Overhead Cost Total	2,398,000.00	599,500	200,160	399,341	33%
Science Secondary School, Ikara	Recurrent Total	34,171,967.32	8,542,992	7,984,781	558,210	7%
Government Science Secondary School, Birnin Gwari	Personnel Cost Total	28,733,422.81	7,183,356	7,039,689	143,667	98%
Government Science Secondary School, Birnin Gwari	Overhead Cost Total	2,347,700.00	586,925	-	586,925	0%
Government Science Secondary School, Birnin Gwari	Recurrent Total	31,081,122.81	7,770,281	7,039,689	730,592	9%
Government College , Kagoro	Personnel Cost Total	63,109,755.60	15,777,439	15,619,665	157,774	99%
Government College , Kagoro	Overhead Cost Total	2,380,430.00	595,108	250,104	345,004	42%
Government College , Kagoro	Recurrent Total	65,490,185.60	16,372,546	15,869,768	502,778	3%
Kaduna State Scholarship Board	Personnel Cost Total	17,134,513.66	4,283,628	4,069,447	214,181	95%
Kaduna State Scholarship Board	Overhead Cost Total	4,729,863,118.02	1,182,465,780	597,190	1,181,868,590	0%
Kaduna State Scholarship and Loan Board	Recurrent Total	4,746,997,631.68	1,186,749,408	4,666,637	1,182,082,771	100%
Kaduna State Schools Quality Assurance Authority	Personnel Cost Total	83,595,015.36	20,898,754	15,851,530	5,047,224	76%
Kaduna State Schools Quality Assurance Authority	Overhead Cost Total	214,248,825.60	53,562,206	37,006,118	16,556,089	69%
Kaduna State Schools Quality Assurance Authority	Recurrent Total	297,843,840.96	74,460,960	52,857,648	21,603,313	29%
Ministry of Health	Personnel Cost Total	4,470,675,662.05	1,117,668,916	1,106,492,226	11,176,689	99%
Ministry of Health	Overhead Cost Total	595,726,151.65	148,931,538	147,442,223	1,489,315	99%
Ministry of Health	Recurrent Total	5,066,401,813.70	1,266,600,453	1,253,934,449	12,666,005	1%
State Primary Health Care Development Agency	Personnel Cost Total	3,152,886,873.70	788,221,718	25,717,849	762,503,870	3%
State Primary Health Care Development Agency	Overhead Cost Total	573,788,761.50	143,447,190	8,045,300	135,401,890	6%
State Primary Health Care Development Agency	Recurrent Total	3,726,675,635.20	931,668,909	33,763,149	897,905,760	96%
Kaduna State Contributory Health Management Authority	Personnel Cost Total	34,716,004.96	8,679,001	8,418,631	260,370	97%
Kaduna State Contributory Health Management Authority	Overhead Cost Total	8,326,092.50	2,081,523	217,116	1,864,407	10%
Kaduna State Contributory Health Management Authority	Recurrent Total	43,042,097.46	10,760,524	8,635,747	2,124,777	20%
Shehu Idris College of Health Science and Technology, Minna	Personnel Cost Total	515,561,834.16	128,890,459	123,734,840	5,155,618	96%
Shehu Idris College of Health Science and Technology, Minna	Overhead Cost Total	117,262,152.00	29,315,538	17,436,681	11,878,857	59%
Shehu Idris College of Health Science and Technology, Minna	Recurrent Total	632,823,986.16	158,205,997	141,171,521	17,034,476	11%

<b>Kaduna State Health Supplies Management Agency</b>	<b>Personnel Cost Total</b>	<b>26,645,122.94</b>	6,661,281	6,461,442	199,838	97%
<b>Kaduna State Health Supplies Management Agency</b>	<b>Overhead Cost Total</b>	<b>28,303,800.00</b>	7,075,950	12	7,075,938	0%
<b>Kaduna State Health Supplies Management Agency</b>	<b>Recurrent Total</b>	<b>54,948,922.94</b>	<b>13,737,231</b>	<b>6,461,454</b>	<b>7,275,776</b>	53%
<b>Kaduna State College of Nursing and Midwifery</b>	<b>Personnel Cost Total</b>	<b>296,176,577.04</b>	74,044,144	61,211,186	12,832,958	83%
<b>Kaduna State College of Nursing and Midwifery</b>	<b>Overhead Cost Total</b>	<b>41,957,075.00</b>	10,489,269	5,344	10,483,925	0%
<b>Kaduna State College of Nursing and Midwifery</b>	<b>Recurrent Total</b>	<b>338,133,652.04</b>	<b>84,533,413</b>	<b>61,216,530</b>	<b>23,316,883</b>	28%
<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Personnel Cost Total</b>	<b>2,413,260,722.78</b>	603,315,181	406,478,682	196,836,499	67%
<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Overhead Cost Total</b>	<b>198,236,550.00</b>	49,559,138	-	49,559,138	0%
<b>Barau Dikko Teaching Hospital, Kaduna</b>	<b>Recurrent Total</b>	<b>2,611,497,272.78</b>	<b>652,874,318</b>	<b>406,478,682</b>	<b>246,395,636</b>	38%
<b>Ministry for Local Government Affairs</b>	<b>Personnel Cost Total</b>	<b>98,997,916.63</b>	24,749,479	16,719,595	8,029,884	68%
<b>Ministry for Local Government Affairs</b>	<b>Overhead Cost Total</b>	<b>240,199,906.38</b>	60,049,977	1,147,947	58,902,030	2%
<b>Ministry for Local Government Affairs</b>	<b>Recurrent Total</b>	<b>339,197,823.01</b>	<b>84,799,456</b>	<b>17,867,542</b>	<b>66,931,914</b>	79%

### Annex 3: Kaduna State Capital Expenditure Performance January- March 2020 - by Administrative

MDA	Budget 2020	Actual Jan - Mar 2020	% Achieved	Available Balance
Kaduna Geographical Information System (KADGIS)	782,819,943.01	0.00	0.00%	782,819,943.01
Kaduna State Urban Planning and Development Authority. (KASUPDA)	114,705,705.32	0.00	0.00%	114,705,705.32
Government Printing Department	11,451,250.00	0.00	0.00%	11,451,250.00
Kaduna State Media Corporation (KSMC)	528,642,500.00	0.00	0.00%	528,642,500.00
Department for Rural and Community Development	-	-	-	-
Kaduna Power Supply Company Limited (KAPSCO)	2,078,718,254.02	0.00	0.00%	2,078,718,254.02
Secretary to the State Government	-	-	-	-
Industrialization & Micro Credit Management Board	25,000,000.00	0.00	0.00%	25,000,000.00
Bureau For Substance Abuse Prevention & Treatment	158,787,787.41	0.00	0.00%	158,787,787.41
Due Process Office	-	-	-	-
Kaduna State Aids Control Agency	5,750,000.00	0.00	0.00%	5,750,000.00
Kaduna State Pension Bureau	-	-	-	-
Kaduna State Legislature	685,000,000.00	0.00	0.00%	685,000,000.00
State Independent Electoral Commission (SIECOM)	63,833,251.48	0.00	0.00%	63,833,251.48
Ministry of Agriculture	457,138,375.00	0.00	0.00%	457,138,375.00
Kaduna State Agricultural Development Project	14,309,812.50	0.00	0.00%	14,309,812.50

<b>MDA</b>	<b>Budget 2020</b>	<b>Actual Jan - Mar 2020</b>	<b>% Achieved</b>	<b>Available Balance</b>
Kaduna State Forest Management Project	2,750,000.00	0.00	0.00%	2,750,000.00
Ministry of Finance	1,220,659,401.05	65,245,056.30	5.35%	1,155,414,344.75
Ministry of Business Innovation and Technology	212,858,232.00	0.00	0.00%	212,858,232.00
Ministry Of Public Works And Infrastructure	4,445,186,902.19	186,597,044.35	4.20%	4,258,589,857.84
Kaduna State Public Works Agency	-	-	-	-
KASTELEA	55,693,750.00	0.00	0.00%	55,693,750.00
Kaduna State Facilities Management Agency(KADFAMA)	595,250,000.00	32,854,899.50	5.52%	562,395,100.50
Ministry of Environment & Natural Resources	431,698,175.00	0.00	0.00%	431,698,175.00
Kaduna State Environmental Protection Authority	261,989,140.00	0.00	0.00%	261,989,140.00
Kaduna State Planning and Budget Commission	859,395,610.00	0.00	0.00%	859,395,610.00
Kaduna State Bureau Of Statistics	56,201,250.00	0.00	0.00%	56,201,250.00
Ministry Of Water Resources	-	-	-	-
Rural Water Supply and Sanitation (RUWASSA)	511,868,447.70	0.00	0.00%	511,868,447.70
Judicial Service Commission	61,000,000.00	0.00	0.00%	61,000,000.00
Ministry Of Justice	59,065,000.00	0.00	0.00%	59,065,000.00
High Court Of Justice	163,555,837.50	0.00	0.00%	163,555,837.50

<b>MDA</b>	<b>Budget 2020</b>	<b>Actual Jan - Mar 2020</b>	<b>% Achieved</b>	<b>Available Balance</b>
Customary Court Of Appeal	88,449,894.25	0.00	0.00%	88,449,894.25
Sharia Court Of Appeal	90,293,950.00	0.00	0.00%	90,293,950.00
Ministry Of Sports Development	50,000,000.00	0.00	0.00%	50,000,000.00
Ministry Of Human Services And Social Development	325,000,000.00	0.00	0.00%	325,000,000.00
Kaduna State Rehabilitation Board.	60,058,125.00	0.00	0.00%	60,058,125.00
Ministry Of Education	5,677,843,937.70	648,357,435.00	11.42%	5,029,486,502.70
State Universal Basic Education Board	2,701,854,062.61	0.00	0.00%	2,701,854,062.61
Kaduna State Library Board	22,488,750.00	0.00	0.00%	22,488,750.00
Nuhu Bamalli Polytechnic, Zaria	44,311,091.69	0.00	0.00%	44,311,091.69
College Of Education, Gidan Waya	256,077,499.84	0.00	0.00%	256,077,499.84
Kaduna State University	2,586,009,842.61	0.00	0.00%	2,586,009,842.61
Community and Social Development Agency	-	-	-	-
Water Services Regulatory Commission	23,155,250.00	0.00	0.00%	23,155,250.00
Kaduna State Scholarship Board	-	-	-	-
Ministry Of Health	3,351,361,104.80	500,000,000.00	14.92%	2,851,361,104.80

<b>MDA</b>	<b>Budget 2020</b>	<b>Actual Jan - Mar 2020</b>	<b>% Achieved</b>	<b>Available Balance</b>
Primary Health Care Development Agency	2,375,533,841.52	84,058,717.04	3.54%	2,291,475,124.48
College Of Nursing and Midwifery Kafanchan	-	-	-	-
Shehu Idris Col.Of Health Sciences &Tech.,Makarfi	110,675,066.71	0.00	0.00%	110,675,066.71
State Emergency Management Agency (SEMA)	-	-	-	-
Drugs and Medical Supplies Management Agency	260,000,000.00	0.00	0.00%	260,000,000.00
College Of Midwifery Kaduna	249,721,104.22	0.00	0.00%	249,721,104.22
Barau Dikko Teaching Hospital	712,174,843.53	55,750,482.09	7.83%	656,424,361.44
Kaduna State Public Procurement Agency (KADPPA)	8,882,500.00	0.00	0.00%	8,882,500.00
Ministry of Internal Security and Home Affairs	975,691,077.08	0.00	0.00%	975,691,077.08
Kaduna State Contributory Health Management Authority	350,000,000.00	0.00	0.00%	350,000,000.00
Kaduna Investment and Finance Company Limited	-	-	-	-
Kaduna State Market Development and Management Company	625,000,000.00	0.00	0.00%	625,000,000.00
Kaduna State Roads Agency (KADRA)	7,103,365,884.32	0.00	0.00%	7,103,365,884.32
Ministry of Housing and Urban Development	2,720,895,157.15	0.00	0.00%	2,720,895,157.15
Ministry Of Local Affairs	633,000,716.14	0.00	0.00%	633,000,716.14

<b>MDA</b>	<b>Budget 2020</b>	<b>Actual Jan - Mar 2020</b>	<b>% Achieved</b>	<b>Available Balance</b>
Kaduna State Transport Regulatory Authority	141,594,750.00	0.00	0.00%	141,594,750.00
Kaduna State Livestock Regulatory Authority	8,030,000.00	0.00	0.00%	8,030,000.00
Kaduna State Mining Development Company	37,702,853.25	0.00	0.00%	37,702,853.25
Kaduna Investment Promotion Agency (KADIPA)	70,150,000.00	0.00	0.00%	70,150,000.00
Riot Damage, Rehabilitation and Resettlement	500,000,000.00	0.00	0.00%	500,000,000.00
Kaduna State Mortgage Foreclosure Authority	3,750,000.00	0.00	0.00%	3,750,000.00
<b>TOTAL BY ORGANISATION</b>	<b>46,026,399,926.60</b>	<b>1,572,863,634.28</b>	<b>3.42%</b>	<b>44,453,536,292.32</b>