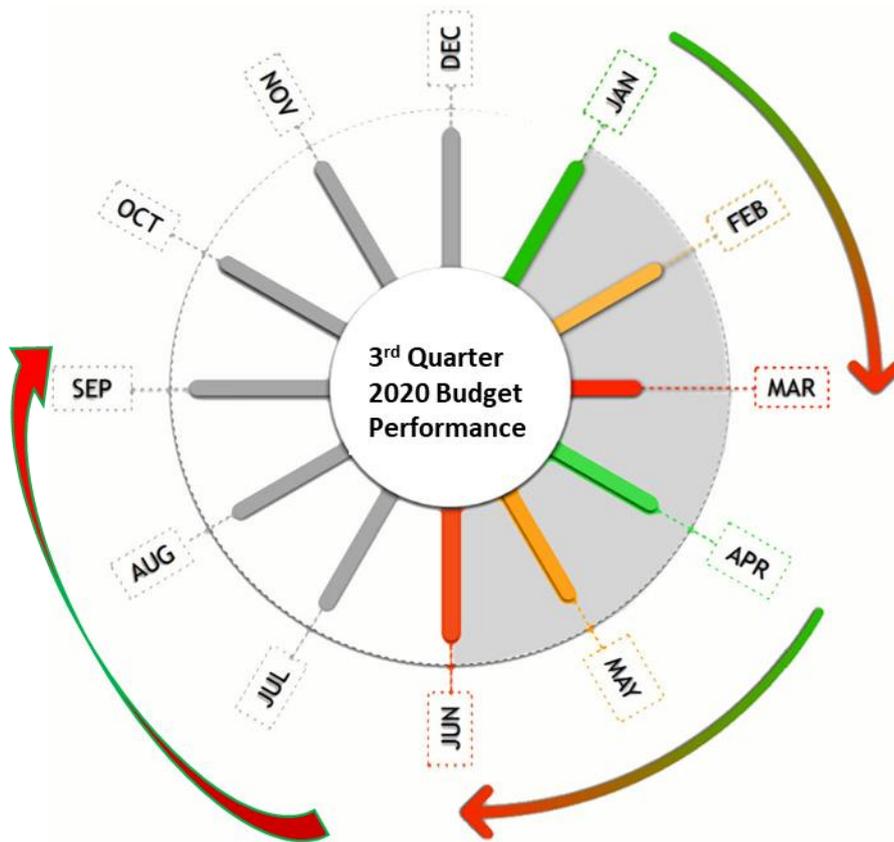


Kaduna State Government



Third Quarter Budget Performance Report

July – September, 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 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 third quarter of the year (July – September, 2020) is N29.172 billion (15.69% of full year budget of N185.94 billion).

Actual Recurrent Expenditure for the third quarter of 2020 (July – September, 2020) is N12.056 billion. Compared with the full year budget of N75.145 billion, the state achieved performance is 16.04%. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N18.786 billion shows performance achievement of 64.18%. Furthermore, the Actual Personnel Cost is N8.617 billion while the full year budget is N 37.466billion, representing performance achievement of 23%. The performance is 92% when compared with three months pro rata budget of N9.366billion. Actual Overhead Cost is N3.439 billion while the full year budget of N37.678billion, representing performance achievement of 9.13% on the full year budget and performance achievement of 36.52% when compared with three months pro rata budget.

For Capital Expenditure, N19.7 billion was spent in the third quarter of the year, representing 42.82% of the quarterly target of N46.026 billion.

Certain accrual related cost items are excluded from this Q3 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 Third Quarter Performance Highlights

THIRD QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Third Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Total Revenue	185,935,793,164	46,483,948,291	29,172,870,735	62.76%	15.69%
Less: Expenditure					
Personel Cost	37,466,647,292	9,366,661,823	8,617,368,766	92.00%	23.00%
Overheads Cost	37,678,572,735	9,419,643,184	3,439,587,200	36.52%	9.13%
Total Recurrent	75,145,220,027	18,786,305,007	12,056,955,966	64.18%	16.04%
Capital Expenditure	184,105,599,706	46,026,399,927	19,706,621,634	42.82%	10.70%
Total Expenditure	259,250,819,734	64,812,704,933	31,763,577,601	49.01%	12.25%

Table 2 2020 Year to date Performance Highlights

YEAR TO DATE SUMMARY (JANUARY - SEPTEMBER 2020)					
	Full Year Budget	Half Year Actual	Third Qtr Actual	Year to Date	% Performance (Full Year)
Total Revenue	185,935,793,164	55,156,790,037	29,172,870,735	84,329,660,772	45.35%
Less: Expenditure					
Personel Cost	37,466,647,292	14,124,232,697	8,617,368,766	22,741,601,463	60.70%
Overheads Cost	37,678,572,735	4,063,398,484	3,439,587,200	7,502,985,684	19.91%
Total Recurrent	75,145,220,027	18,187,631,181	12,056,955,966	30,244,587,147	40.25%
Capital Expenditure	184,105,599,706	13,047,140,003	19,706,621,634	32,753,761,637	17.79%
Total Expenditure	259,250,819,734	31,234,771,184	31,763,577,601	62,998,348,784	24.30%

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 third quarter revenue performance is shown below.

Table 3 Revenue 2020 Third Quarter Performance

Item	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	Total	Q3 Performance on full budget	YTD Performance on full budget
Statutory Allocation	53,824,000,000	12,512,505,447	12,374,431,987	11,804,421,868	36,691,359,302	21.93%	68.17%
VAT	18,012,800,000	4,329,566,190	4,267,001,161	5,849,742,574	14,446,309,925	32.48%	80.20%
IGR	43,750,625,392	10,194,240,105	4,301,309,330	10,318,164,413	24,813,713,848	23.58%	56.72%
Internal Grants	63,110,134,848	1,341,466,732	3,960,000,000		5,301,466,732	0.00%	8.40%
External Grants	6,238,232,924	-	1,051,818		1,051,818	0.00%	0.02%
Sales of assets and stores	1,000,000,000	365,478,097	78,053,400	127,304,899	570,836,395	12.73%	57.08%
Covid19 Donations			1,431,685,769	5,357,155	1,437,042,924		
Other income				1,067,879,826			
Total Revenue	185,935,793,164	28,743,256,572	26,413,533,466	29,172,870,735	83,261,780,946	15.69%	44.78%
Internal loans	3,500,000,000	-	-		-	0.00%	0.00%
External loans	46,815,026,570	-	25,619,248,758		25,619,248,758	0.00%	54.72%
Total Revenue & Loans	236,250,819,734	28,743,256,572	52,032,782,223	29,172,870,735	108,881,029,703	12.35%	46.09%

Internally Generated Revenue from July - September, 2020 is N10.3 billion representing 23.58% 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 94.34%.

From July – September, 2020 the state earned N11.8 billion as Statutory Allocation representing 21.93% performance on full year budget of N53.824 billion (and 87.73% on pro-rata quarter year budget of N13.456 billion). The state earned N5.84 billion as VAT representing 32.48% on full year budget of N18 billion (and 129.9% on pro-rata quarter year budget of N4.503 billion).

3.0 Recurrent Expenditure Performance

Recurrent Expenditure Performance for the third quarter July - September, 2020 is summarised in

Table 4 as follows:

Table 4 Recurrent Expenditure third quarter 2020 Performance

THIRD QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Third Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Less: Expenditure					
Personel Cost	37,466,647,292	9,366,661,823	8,617,368,766	92.00%	23.00%
Overheads Cost	37,678,572,735	9,419,643,184	3,439,587,200	36.52%	9.13%
Total Recurrent	75,145,220,027	18,786,305,007	12,056,955,966	64.18%	16.04%

The table above shows a full year Total Recurrent Expenditure Budget of N75.145 billion while Actual Expenditure for the third quarter July - September, 2020 is N12.05 billion representing 16.04% performance on the full year budget. Compared with the three-month pro-rated budget of N18.786 billion, percentage achieved is 64.18%.

Further analysis of the two major recurrent expenditure items in Table 4 shows Personnel Costs actual expenditure of N8.617 billion (i.e. 23% of full year budget) and performance of 92% for three months July - September 2020 pro rata budget. While overhead actual expenditure is N3.439 billion (i.e. 9.13% on full year budget) and performance of 36.52% for three months July - September, 2020 pro rata budget.

4.0 Capital Expenditure Performance

The total capital budget for 2020 is N184 billion. The three months pro-rata budget capital expenditure is N46.026 billion and actual performance from July – September is N19.706 billion (i.e. 42.82% of pro-rata budget for the period and 10.7% of the full year budget).

THIRD QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	Third Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Capital Expenditure	184,105,599,706	46,026,399,927	19,706,621,634	42.82%	10.70%

5.0 Conclusion

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 64.18%. However, capital expenditure underperformed the three months pro-rata budget at 42.82%. 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: Revenue July – September, 2020 Performance
- Annex 2: Recurrent Expenditure Performance July – September, 2020
- Annex 3: Capital Expenditure Performance July – September, 2020

Annex 1: Revenue by MDAs July - September 2020 Performance

S/NO	MDAs	BUDGET		ACTUAL COLLECTIONS				% Performance on Quarterly Budget
		YEARLY	QUARTERLY	JULY	AUGUST	SEPTEMBER	TOTAL	
1	Kaduna State Internal Rev. Service	25,691,158,213	6,422,789,553	1,282,306,919	5,004,477,393	1,323,281,491	7,610,065,803	118.49%
2	KADGIS	10,112,864,125	2,528,216,031	205,654,505	238,174,090	188,312,641	632,141,237	25.00%
3	KASUPDA	750,000,000	187,500,000	85,459,663	101,477,114	89,682,798	276,619,576	147.53%
4	Kaduna State Media Corporation.	150,000,000	37,500,000	778,084	17,082,934	5,324,636	23,185,654	61.83%
5	Government Printing Kaduna	61,800,000	15,450,000	3,101,125	1,616,000	1,616,275	6,333,400	40.99%
6	Ministry of Finance	2,267,286,710	566,821,678	1,094,662,648	-	107,945,255	1,202,607,903	212.17%
7	Kaduna PPA	132,300,000	33,075,000	685,000	825,000	90,220,000	91,730,000	277.34%
8	Kaduna State Livestock Regulatory Authority (KADSLIRA)	37,834,000	9,458,500	-	-	-	-	0.00%
9	State Emergency Mgt. Agency	52,712,216	13,178,054	931,000	535,000	412,000	1,878,000	14.25%
10	SIECOM	860,000	215,000	50,000	90,000	40,000	180,000	83.72%
11	High Court of Justice	20,000,000	5,000,000	3,552,980	3,386,652	4,953,705	11,893,337	237.87%
12	Sharia Court of Appeal	15,000,000	3,750,000	48,701	248,032	941,710	1,238,443	33.03%

13	Customary Court of Appeal	15,000,000	3,750,000	216,101	550,118	938,605	1,704,824	45.46%
14	Ministry of Agriculture	48,070,000	12,017,500	545,150	539,250	865,220	1,949,620	16.22%
15	kaduna state agricultural devt agency	28,800,000	7,200,000	-	-	30,000	30,000	0.42%
16	Kaduna State Forest Mgt Project	3,750,000	937,500	-	40,000	-	40,000	4.27%
17	Ministry of Business, Innovation and Technology	26,510,000	6,627,500	584,100	848,133	4,965,130	6,397,363	96.53%
18	Min. of Educ., Science and Techn.	-	-	-	85,000	350,000	435,000	
19	Kaduna State University	765,855,671	191,463,918	3,014,850	4,333,450	10,564,600	17,912,900	9.36%
20	Kaduna State Public Service Institute	-	-	-	-	-	-	
21	Nuhu Bamalli Polytechnic Zaria	559,105,190	139,776,298	287,750	1,074,043	4,741,512	6,103,305	4.37%
22	College of Education Gidan Waya	317,768,590	79,442,147	-	-	358,840	358,840	0.45%
23	Agency For Mass Literacy	-	-	-	-	-	-	
24	Kaduna State Library Board	330,000	82,500	-	500	2,750	3,250	3.94%
25	Kaduna State Scholarship Board	300,000	75,000	-	-	65,000	65,000	86.67%
26	kad state sch. quality assurance authority	323,680,000	80,920,000	1,032,600	4,971,850	6,068,750	12,073,200	14.92%
27	Barewa College,Zaria	-	-	-	-	-	-	
28	Queen Amina College Kaduna	-	-	-	-	-	-	
29	Ministry of Env. & Nat. Resources	640,524,000	160,131,000	2,253,000	1,799,000	1,584,000	5,636,000	3.52%
30	Kaduna Environmental Prot. Agency	58,700,000	14,675,000	3,740,000	4,577,000	6,449,000	14,766,000	100.62%

31	Ministry of Health	203,862,072	50,965,518	4,355,230	3,806,120	4,969,543	13,130,893	25.76%
32	Shehu Idris COHT Makarfi	295,375,000	73,843,750	261,200	-	58,600	319,800	0.43%
33	College Of Nursing Kafanchan	-	-	2,200,000	4,700,000	510,200	7,410,200	
34	College of Midwifery Kaduna	70,106,973	17,526,743	-	6,545,000	6,535,000	13,080,000	74.63%
35	Barau Dikko teaching hospital	316,148,476	79,037,119	-	509,300	-	509,300	0.64%
36	Office of The Auditor Gen. (State)	550,000	137,500	-	30,000	20,000	50,000	36.36%
37	Office of The Auditor Gen. (LGA)	450,000	112,500	-	-	-	-	0.00%
38	RUWASSA	7,437,392	1,859,348	-	-	-	-	0.00%
39	Ministry of Public Works & Infrastructure	37,955,000	9,488,750	2,236,385	239,000	55,500	2,530,885	26.67%
40	Kaduna State Road Agency (KADRA)	2,000,000	500,000	500	-	110,000	110,500	22.10%
41	KASTLEA	300,000,000	75,000,000	48,463,000	38,632,000	37,621,287	124,716,287	166.29%
42	Muslim Pilgrims Welfare Board	86,580,000	21,645,000	-	28,987,478	-	28,987,478	133.92%
43	Local Govt. Services Commission	600,000	150,000	-	-	-	-	0.00%
44	Kaduna State Water Corporation	-	-	38,600,680	39,805,739	19,192,769	97,599,188	
45	Kaduna State Dev. & Property Com.	-	-	11,458,822	4,496,700	2,281,479	18,237,001	
46	Kaduna State Market Devt. Company	308,084,263	77,021,066	3,415,000	1,327,800	4,425,613	9,168,413	11.90%
47	Local Government Councils	-	-	4,809,262	8,159,150	11,854,051	24,822,463	

48	Kaduna Line	-	-	16,612,650	20,344,300	14,324,900	51,281,850	
49	Kaduna State Finance & Invest. Com.	-	-	-	-	-	-	
50	Christian Pilgrims Welfare Board	350,000	87,500	-	-	5,000	5,000	5.71%
51	Ministry of Human Services and Social Development	4,195,000	1,048,750	199,500	248,000	409,000	856,500	81.67%
52	Kaduna state management project (FMP)	-	-	-	-	-	-	
53	Ministry of Sports Development	21,722,500	5,430,625	-	-	-	-	0.00%
54	Kaduna State Mining Development Company	15,000,000	3,750,000	-	-	-	-	0.00%
55	Ministry of Rural & Community Devt.			-	-	-	-	
	TOTAL	43,750,625,392	10,937,656,348	2,821,516,406	5,544,561,147	1,952,086,860	10,318,164,413	94.34%

Annex 2: Recurrent Expenditure Performance July - September, 2020

MDA	Type	Annual Budget	Quarterly Budget	July - September	Q3 Performance
Alhudahuda College, Zaria	Personnel	97,427,402	24,356,850.44	20,489,120	84.12%
Alhudahuda College, Zaria	Overheads	2,367,250	591,812.50	-	0.00%
Total		99,794,652	24,948,662.94	20,489,120	82.13%
			-		
Barau Dikko Teaching Hospital, Kaduna	Personnel	2,413,260,723	603,315,180.70	415,648,503	68.89%
Barau Dikko Teaching Hospital, Kaduna	Overheads	198,236,550	49,559,137.50	421,156	0.85%
Total		2,611,497,273	652,874,318.20	416,069,659	63.73%
			-		
Barewa College Zaria	Personnel	62,197,685	15,549,421.32	15,549,421	100.00%
Barewa College Zaria	Overheads	4,199,000	1,049,750.00	-	0.00%
Total		66,396,685	16,599,171.32	15,549,421	93.68%
			-		
Bureau for Substance Abuse Prevention & Treatment	Personnel	66,208,778	16,552,194.54	1,415,709	8.55%
Bureau for Substance Abuse Prevention & Treatment	Overheads	4,867,205	1,216,801.25	-	0.00%

Total		71,075,983	17,768,995.79	1,415,709	7.97%
			-		
Bureau of Interfaith	Personnel	21,670,232	5,417,558.03	5,417,558	100.00%
Bureau of Interfaith	Overheads	2,683,905	670,976.25	-	0.00%
Total		24,354,137	6,088,534.28	5,417,558	88.98%
			-		
Bureau of Public Service Reform	Personnel	4,018,135	1,004,533.74	1,004,534	100.00%
Bureau of Public Service Reform	Overheads	5,782,672	1,445,668.09	-	0.00%
Total		9,800,807	2,450,201.83	1,004,534	41.00%
			-		
Christian Pilgrims Welfare Board	Personnel	7,886,056	1,971,514.04	1,971,514	100.00%
Christian Pilgrims Welfare Board	Overheads	1,367,529	341,882.19	-	0.00%
Total		9,253,585	2,313,396.22	1,971,514	85.22%
			-		
Civil Service Commission, Kaduna State	Personnel	62,798,167	15,699,541.84	15,699,542	100.00%
Civil Service Commission, Kaduna State	Overheads	15,148,490	3,787,122.50	1,120,000	29.57%
Total		77,946,657	19,486,664.34	16,819,542	86.31%

				-	
College Of Education, Gidan Waya	Personnel	1,562,634,712	390,658,678.00	376,944,986	96.49%
College of Education, Gidan Waya	Overheads	62,591,778	15,647,944.50	-	0.00%
Total		1,625,226,490	406,306,622.50	376,944,986	92.77%
				-	
College of Midwifery T/Wada Kaduna	Personnel		-	-	
College of Midwifery T/Wada Kaduna	Overheads		-	-	
Total			-	-	
				-	
Community and Social Development Agency	Personnel	4,018,135	1,004,533.74		0.00%
Community and Social Development Agency	Overheads	2,093,000	523,250.00		0.00%
Total		6,111,135	1,527,783.74		0.00%
				-	
College of Nursing and Midwifery Kafanchan	Personnel	296,176,577	74,044,144.26	69,640,146	94.05%
College of Nursing and Midwifery Kafanchan	Overheads	41,957,075	10,489,268.75	-	0.00%
Total		338,133,652	84,533,413.01	69,640,146	82.38%
				-	
Customary Court of Appeal	Personnel	758,980,657	189,745,164.26	165,879,972	87.42%

Customary Court of Appeal	Overheads	57,123,996	14,280,998.99	4,000,000	28.01%
Total		816,104,653	204,026,163.25	169,879,972	83.26%
			-		
Department for Rural and Community Development	Personnel		-	-	
Department for Rural and Community Development	Overheads		-	-	
Total			-	-	
			-		
Ggss Kwoi	Personnel	29,431,249	7,357,812.27	7,357,812	100.00%
Ggss Kwoi	Overheads	3,790,802	947,700.44	-	0.00%
Total		33,222,051	8,305,512.71	7,357,812	88.59%
			-		
Government College, Kagoro	Personnel	63,109,756	15,777,438.90	15,777,439	100.00%
Government College, Kagoro	Overheads	2,380,430	595,107.50	-	0.00%
Total		65,490,186	16,372,546.40	15,777,439	96.37%
			-		
Government College Kaduna	Personnel	67,646,908	16,911,726.94	16,911,727	100.00%
Government College Kaduna	Overheads	2,455,800	613,950.00	-	0.00%
Total		70,102,708	17,525,676.94	16,911,727	96.50%

			-		
Government Girls' College, Zonkwa	Personnel	20,517,518	5,129,379.44	5,129,379	100.00%
Government Girls' College, Zonkwa	Overheads	2,410,102	602,525.50	-	0.00%
Total		22,927,620	5,731,904.94	5,129,379	89.49%
			-		
Government House	Personnel	222,816,690	55,704,172.43	55,704,172	100.00%
Government House	Overheads	2,112,478,350	528,119,587.52	406,666,331	77.00%
Total		2,335,295,040	583,823,759.95	462,370,503	79.20%
			-		
Government Printing Department	Personnel	27,602,134	6,900,533.61	6,900,534	100.00%
Government Printing Department	Overheads	3,755,280	938,820.07	-	0.00%
Total		31,357,415	7,839,353.68	6,900,534	88.02%
			-		
Government Secondary School Fadan Kaje	Personnel	28,546,608	7,136,652.06	7,136,652	100.00%
Government Secondary School Fadan Kaje	Overheads	2,419,025	604,756.25	-	0.00%
Total		30,965,633	7,741,408.31	7,136,652	92.19%
			-		

Government Secondary School, Kagoro	Personnel	38,344,526	9,586,131.50	9,586,131	100.00%
Government Secondary School, Kagoro	Overheads	2,384,050	596,012.50	-	0.00%
Total		40,728,576	10,182,144.00	9,586,131	94.15%
			-		
Govt Girl Science Secondary School, Soba	Personnel	24,132,065	6,033,016.30	6,033,016	100.00%
Govt Girl Science Secondary School, Soba	Overheads	2,618,135	654,533.75	-	0.00%
Total		26,750,200	6,687,550.05	6,033,016	90.21%
			-		
Government Science Secondary School, Birnin Gwari	Personnel	28,733,423	7,183,355.70	7,183,356	100.00%
Government Science Secondary School, Birnin Gwari	Overheads	2,347,700	586,925.00	-	0.00%
Total		31,081,123	7,770,280.70	7,183,356	92.45%
			-		
High Court of Justice	Personnel	1,107,091,265	276,772,816.23	266,870,808	96.42%
High Court of Justice	Overheads	131,833,345	32,958,336.34	13,645,109	41.40%
Total		1,238,924,610	309,731,152.57	280,515,918	90.57%
			-		
Industrialization & Micro Credit Management Board	Personnel	9,905,239	2,476,309.87	2,476,310	100.00%

Industrialization & Micro Credit Management Board	Overheads	1,956,695	489,173.81	489,174	100.00%
Total		11,861,935	2,965,483.68	2,965,484	100.00%
			-		
Judicial Service Commission	Personnel	52,622,337	13,155,584.27	5,558,062	42.25%
Judicial Service Commission	Overheads	18,980,428	4,745,106.89	398,402	8.40%
Total		71,602,765	17,900,691.16	5,956,464	33.28%
			-		
Kaduna Capital School	Personnel	83,733,089	20,933,272.35	20,933,272	100.00%
Kaduna Capital School	Overheads	30,468,630	7,617,157.50	-	0.00%
Total		114,201,719	28,550,429.85	20,933,272	73.32%
			-		
Kaduna Geographical Information Service (KADGIS)	Personnel	133,149,733	33,287,433.29	33,287,433	100.00%
Kaduna Geographical Information Service (KADGIS)	Overheads	14,054,425	3,513,606.25	-	0.00%
Total		147,204,158	36,801,039.54	33,287,433	90.45%
			-		
Kaduna Investment Promotion Agency	Personnel	5,729,997	1,432,499.34	1,432,499	100.00%
Kaduna Investment Promotion Agency	Overheads	41,866,230	10,466,557.50	-	0.00%

Total		47,596,227	11,899,056.84	1,432,499	12.04%
			-		
Kaduna Mining Development Co. Ltd	Personnel	4,018,135	1,004,533.74	1,004,534	100.00%
Kaduna Mining Development Co. Ltd	Overheads	3,649,893	912,473.28	-	0.00%
Total		7,668,028	1,917,007.02	1,004,534	52.40%
			-		
Kaduna Power Supply Company Limited (KAPSCO)	Personnel	10,544,053	2,636,013.19	2,345,450	88.98%
Kaduna Power Supply Company Limited (KAPSCO)	Overheads	11,452,570	2,863,142.50	421,156	14.71%
Total		21,996,623	5,499,155.69	2,766,606	50.31%
			-		
Kaduna Roads Agency (KADRA)	Personnel	38,256,746	9,564,186.58	9,564,187	100.00%
Kaduna Roads Agency (KADRA)	Overheads	39,781,140	9,945,285.00	-	0.00%
Total		78,037,886	19,509,471.58	9,564,187	49.02%
			-		
Kaduna State Agricultural Development Project (KADA)	Personnel	187,839,318	46,959,829.54	46,959,830	100.00%
Kaduna State Agricultural Development Project (KADA)	Overheads	1,277,486	319,371.50	-	0.00%
Total		189,116,804	47,279,201.04	46,959,830	99.32%

			-		
Kaduna State AIDS Control Agency	Personnel	56,174,675	14,043,668.83	14,043,669	100.00%
Kaduna State AIDS Control Agency	Overheads	10,089,992	2,522,498.04	-	0.00%
Total		66,264,667	16,566,166.87	14,043,669	84.77%
			-		
Kaduna State Assembly Service Commission	Personnel	76,113,743	19,028,435.66	18,497,974	97.21%
Kaduna State Assembly Service Commission	Overheads	61,293,563	15,323,390.66	595,000	3.88%
Total		137,407,305	34,351,826.32	19,092,974	55.58%
			-		
Kaduna State Bureau of Statistics	Personnel	125,015,712	31,253,928.12	28,731,533	91.93%
Kaduna State Bureau of Statistics	Overheads	4,487,910	1,121,977.50	-	0.00%
Total		129,503,622	32,375,905.62	28,731,533	88.74%
			-		
Kaduna State Contributory Health Management Author	Personnel	34,716,005	8,679,001.24	8,679,001	100.00%
Kaduna State Contributory Health Management Author	Overheads	8,326,093	2,081,523.13	-	0.00%
Total		43,042,097	10,760,524.36	8,679,001	80.66%
			-		

Kaduna State Environmental Protection Authority	Personnel	64,775,986	16,193,996.40	16,193,996	100.00%
Kaduna State Environmental Protection Authority	Overheads	18,064,312	4,516,078.00	-	0.00%
Total		82,840,298	20,710,074.40	16,193,996	78.19%
			-		
Kaduna State Facilities Management Agency (KADFAMA)	Personnel	27,374,510	6,843,627.59	6,843,628	100.00%
Kaduna State Facilities Management Agency (KADFAMA)	Overheads	223,017,025	55,754,256.25	5,089,025	9.13%
Total		250,391,535	62,597,883.84	11,932,652	19.06%
			-		
Kaduna State Fiscal Responsibility Commission	Personnel	32,076,610	8,019,152.40	8,019,152	100.00%
Kaduna State Fiscal Responsibility Commission	Overheads	15,648,269	3,912,067.25	-	0.00%
Total		47,724,879	11,931,219.65	8,019,152	67.21%
			-		
Kaduna State Forest Management Project	Personnel	39,734,782	9,933,695.39	9,933,695	100.00%
Kaduna State Forest Management Project	Overheads	1,167,411	291,852.75	-	0.00%
Total		40,902,193	10,225,548.14	9,933,695	97.15%
			-		
Kaduna State Health Supplies Management Agency	Personnel	26,645,123	6,661,280.73	6,661,281	100.00%

Kaduna State Health Supplies Management Agency	Overheads	28,303,800	7,075,950.00	2,313,349	32.69%
Total		54,948,923	13,737,230.73	8,974,629	65.33%
			-		
KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Personnel	46,276,207	11,569,051.87	-	0.00%
KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Overheads	27,918,713	6,979,678.13		0.00%
Total		74,194,920	18,548,729.99	-	0.00%
			-		
Kaduna State Internal Revenue Service (KADIRS)	Personnel	792,356,345	198,089,086.14	155,047,542	78.27%
Kaduna State Internal Revenue Service (KADIRS)	Overheads	675,452,660	168,863,164.99	-	0.00%
Total		1,467,809,005	366,952,251.13	155,047,542	42.25%
			-		
Kaduna State Legislature	Personnel	1,173,296,531	293,324,132.77	265,368,809	90.47%
Kaduna State Legislature	Overheads	3,394,358,469	848,589,617.33	142,156,850	16.75%
Total		4,567,655,000	1,141,913,750.09	407,525,659	35.69%
			-		
KADUNA STATE LIAISON OFFICE ABUJA	Overheads	26,418,000	6,604,500.00	-	0.00%
		26,418,000	6,604,500.00		0.00%

				-	
Kaduna State Library Board	Personnel	30,737,182	7,684,295.50	7,684,295	100.00%
Kaduna State Library Board	Overheads	1,990,109	497,527.28	-	0.00%
Total		32,727,291	8,181,822.77	7,684,295	93.92%
				-	
Kaduna State Livestock Regulatory Authority	Personnel	4,018,135	1,004,533.74	640,984	63.81%
Kaduna State Livestock Regulatory Authority	Overheads	7,067,865	1,766,966.25	421,156	23.83%
Total		11,086,000	2,771,499.99	1,062,140	38.32%
				-	
Kaduna State Market Development Management Company	Personnel		-	-	
Kaduna State Market Development Management Company	Overheads		-	-	
Total			-	-	
				-	
Kaduna State Media Corporation	Personnel	125,050,609	31,262,652.20	31,262,652	100.00%
Kaduna State Media Corporation	Overheads	68,386,325	17,096,581.25	-	0.00%
Total		193,436,934	48,359,233.45	31,262,652	64.65%
				-	

KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Personnel	4,018,135	1,004,533.74	-	0.00%
KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Overheads	2,477,937	619,484.25	619,484	100.00%
Total		6,496,072	1,624,017.99	619,484	38.15%
			-		
Kaduna State Peace Commission	Personnel	12,356,575	3,089,143.80	2,694,314	87.22%
Kaduna State Peace Commission	Overheads	21,374,004	5,343,501.11	3,918,079	73.32%
Total		33,730,580	8,432,644.91	6,612,393	78.41%
			-		
Kaduna State Pension Bureau	Personnel	8,960,891	2,240,222.73	2,240,223	100.00%
Kaduna State Pension Bureau	Overheads	5,803,270	1,450,817.60	-	0.00%
Total		14,764,161	3,691,040.33	2,240,223	60.69%
			-		
Kaduna State Planning and Budget Commission	Personnel	237,944,166	59,486,041.56	58,608,055	98.52%
Kaduna State Planning and Budget Commission	Overheads	747,686,680	186,921,670.00	56,150,000	30.04%
Total		985,630,846	246,407,711.56	114,758,055	46.57%
			-		
Kaduna State Property Development Company	Personnel		-	-	

Kaduna State Property Development Company	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Public Procurement Agency (PPA)	Personnel	52,905,008	13,226,251.99	13,226,252	100.00%
Kaduna State Public Procurement Agency (PPA)	Overheads	38,402,518	9,600,629.50	2,127,965	22.16%
Total		91,307,526	22,826,881.49	15,354,217	67.26%
			-		
Kaduna State Public Service Institute (Kapsi)	Personnel		-	-	
Kaduna State Public Service Institute (Kapsi)	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Quality Assurance Board	Personnel	83,595,015	20,898,753.84	18,764,311	89.79%
Kaduna State Quality Assurance Board	Overheads	214,248,826	53,562,206.40	48,539,906	90.62%
Total		297,843,841	74,460,960.24	67,304,217	90.39%
			-		
Kaduna State Rehabilitation Board.	Personnel	50,474,624	12,618,655.99	12,618,656	100.00%
Kaduna State Rehabilitation Board.	Overheads	58,056,128	14,514,031.88	14,514,032	100.00%
Total		108,530,751	27,132,687.87	27,132,688	100.00%

			-		
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Personnel	4,018,135	1,004,533.74	618,111	61.53%
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Overheads	95,400,000	23,850,000.00	644,889	2.70%
Total		99,418,135	24,854,533.74	644,889	2.59%
			-		
Kaduna State Scholarship Board	Personnel	17,134,514	4,283,628.42	4,283,628	100.00%
Kaduna State Scholarship Board	Overheads	4,729,863,118	1,182,465,779.50	36,399,576	3.08%
Total		4,746,997,632	1,186,749,407.92	40,683,204	3.43%
			-		
Kaduna State Traffic Law Enforcement Agency-KASTLE	Personnel	1,124,980,152	281,245,037.90	281,245,038	100.00%
Kaduna State Traffic Law Enforcement Agency-KASTLE	Overheads	50,718,430	12,679,607.50	1,985,725	15.66%
Total		1,175,698,582	293,924,645.40	283,230,762	96.36%
			-		
Kaduna State Transport Authority	Personnel	4,018,135	1,004,533.74	1,004,534	100.00%
Kaduna State Transport Authority	Overheads	7,412,508	1,853,127.07	-	0.00%
Total		11,430,643	2,857,660.81	1,004,534	35.15%
			-		

KADUNA STATE TRANSPORT REGULATORY AUTHORITY	Overheads		-	-	
			-		
			-		
Kaduna State University	Personnel	3,407,230,724	851,807,680.95	851,807,681	100.00%
Kaduna State University	Overheads	446,164,159	111,541,039.67	16,083,000	14.42%
Total		3,853,394,882	963,348,720.62	867,890,681	90.09%
			-		
Kaduna State Urban Planning and Dev Auth. (Kasupda	Personnel	135,356,050	33,839,012.40	33,839,012	100.00%
Kaduna State Urban Planning and Dev Auth. (Kasupda	Overheads	13,835,465	3,458,866.25	-	0.00%
Total		149,191,515	37,297,878.65	33,839,012	90.73%
			-		
Kaduna State Water Board	Personnel		-	-	
Kaduna State Water Board	Overheads		-	-	
Total			-	-	
			-		
Kaduna States Vigilance Service	Personnel	2,945,951	736,487.77	736,488	100.00%
Kaduna States Vigilance Service	Overheads	10,163,771	2,540,942.68	-	0.00%
Total		13,109,722	3,277,430.45	736,488	22.47%

			-		
Local Government Service Commission	Personnel	19,162,929	4,790,732.25	4,790,732	100.00%
Local Government Service Commission	Overheads	1,892,905	473,226.25	-	0.00%
Total		21,055,834	5,263,958.50	4,790,732	91.01%
			-		
Ministry of Agriculture	Personnel	213,347,309	53,336,827.15	53,336,827	100.00%
Ministry of Agriculture	Overheads	11,216,800	2,804,200.00	-	0.00%
Total		224,564,109	56,141,027.15	53,336,827	95.01%
			-		
Ministry of Business, Innovation and Technology	Personnel	154,726,543	38,681,635.64	38,681,636	100.00%
Ministry of Business, Innovation and Technology	Overheads	31,246,815	7,811,703.67	-	0.00%
Total		185,973,357	46,493,339.31	38,681,636	83.20%
			-		
Ministry of Commerce, Industry and Tourism	Personnel		-	-	
Ministry of Commerce, Industry and Tourism	Overheads		-	-	
Total			-	-	
			-		
Ministry of Education	Personnel	6,568,630,210	1,642,157,552.46	1,642,157,000.00	100.00%

Ministry of Education	Overheads	1,093,834,954	273,458,738.50	-	0.00%
Total		7,662,465,164	1,915,616,290.96	1,642,157,000	85.72%
			-		
Ministry of Environment & Natural Resources	Personnel	27,293,053	6,823,263.15	6,823,263	100.00%
Ministry of Environment & Natural Resources	Overheads	5,160,710	1,290,177.44	-	0.00%
Total		32,453,762	8,113,440.59	6,823,263	84.10%
			-		
Ministry of Finance Kaduna State	Personnel	2,092,480,366	523,120,091.59	247,520,197	47.32%
Ministry of Finance Kaduna State	Overheads	16,631,476,612	4,157,869,152.99	1,967,389,985	47.32%
Total		18,723,956,978	4,680,989,244.58	2,214,910,182	47.32%
			-		
Ministry of Health	Personnel	4,470,675,662	1,117,668,915.51	1,117,668,900	100.00%
Ministry of Health	Overheads	595,726,152	148,931,537.91	-	0.00%
Total		5,066,401,814	1,266,600,453.43	1,117,668,900	88.24%
			-		
Ministry of Human Services and Social Development	Personnel	101,918,584	25,479,646.02	25,479,646	100.00%
Ministry of Human Services and Social Development	Overheads	30,920,233	7,730,058.30	-	0.00%

Total		132,838,817	33,209,704.31	25,479,646	76.72%
			-		
Ministry of Internal Security and Home Affairs	Personnel	8,133,063	2,033,265.78	2,033,266	100.00%
Ministry of Internal Security and Home Affairs	Overheads	2,375,004,708	593,751,176.90	462,593,810	77.91%
Total		2,383,137,771	595,784,442.68	464,627,076	77.99%
			-		
Ministry of Justice	Personnel	215,390,101	53,847,525.25	53,847,525	100.00%
Ministry of Justice	Overheads	255,501,708	63,875,427.00	-	0.00%
Total		470,891,809	117,722,952.25	53,847,525	45.74%
			-		
Ministry of Local Government Affairs	Personnel	98,997,917	24,749,479.16	23,894,817	96.55%
Ministry of Local Government Affairs	Overheads	240,199,906	60,049,976.59	10,050,000	16.74%
Total		339,197,823	84,799,455.75	33,944,817	40.03%
			-		
Ministry of Public Works and Infrastructure	Personnel	13,789,175	3,447,293.75	3,447,294	100.00%
Ministry of Public Works and Infrastructure	Overheads	86,270,796	21,567,698.95	-	0.00%
Total		100,059,971	25,014,992.70	3,447,294	13.78%

			-		
Ministry of Sports Development	Personnel	52,800,167	13,200,041.77	13,200,042	100.00%
Ministry of Sports Development	Overheads	149,494,310	37,373,577.50	-	0.00%
Total		202,294,477	50,573,619.27	13,200,042	26.10%
			-		
Ministry of Water Resources	Personnel		-	-	
Ministry of Water Resources	Overheads		-	-	
Total			-	-	
			-		
Muslims Pilgrims Welfare Board	Personnel	18,239,373	4,559,843.22	4,559,843	100.00%
Muslims Pilgrims Welfare Board	Overheads	2,163,000	540,750.00	-	0.00%
Total		20,402,373	5,100,593.22	4,559,843	89.40%
			-		
Nuhu Bamalli Polytechnic, Zaria	Personnel	1,263,079,403	315,769,850.71	315,769,851	100.00%
Nuhu Bamalli Polytechnic, Zaria	Overheads	240,494,193	60,123,548.32	22,531,088	37.47%
Total		1,503,573,596	375,893,399.03	338,300,939	90.00%
			-		
Office of The Auditor-General (Local Governments)	Personnel	93,214,502	23,303,625.53	23,303,626	100.00%

Office of The Auditor-General (Local Governments)	Overheads	38,724,968	9,681,241.88	-	0.00%
Total		131,939,470	32,984,867.41	23,303,626	70.65%
			-		
Office of The Head of Service	Personnel	79,810,383	19,952,595.78	19,952,596	100.00%
Office of The Head of Service	Overheads	191,246,475	47,811,618.75	1,404,080	2.94%
Total		271,056,858	67,764,214.53	21,356,676	31.52%
			-		
Office of The State Auditor-General	Personnel	91,314,652	22,828,662.88	22,828,663	100.00%
Office of The State Auditor-General	Overheads	30,476,750	7,619,187.50	-	0.00%
Total		121,791,402	30,447,850.38	22,828,663	74.98%
			-		
Primary Health Care Development Agency	Personnel	3,152,886,874	788,221,718.43	786,349,936	99.76%
Primary Health Care Development Agency	Overheads	573,788,762	143,447,190.38	-	0.00%
Total		3,726,675,635	931,668,908.80	786,349,936	84.40%
			-		
Queen Amina College Kaduna	Personnel	55,202,794	13,800,698.52	13,800,699	100.00%
Queen Amina College Kaduna	Overheads	8,730,520	2,182,630.00	-	0.00%

Total		63,933,314	15,983,328.52	13,800,699	86.34%
			-		
Rimi College Kaduna	Personnel	66,080,336	16,520,083.90	16,520,084	100.00%
Rimi College Kaduna	Overheads	2,455,800	613,950.00	-	0.00%
Total		68,536,136	17,134,033.90	16,520,084	96.42%
			-		
RIOT DAMAGE AND RESETTLEMENT OFFICE	Personnel	6,334,095	1,583,523.87	1,030,076	65.05%
RIOT DAMAGE AND RESETTLEMENT OFFICE	Overheads	14,000,000	3,500,000.00	-	0.00%
Total		20,334,095	5,083,523.87		0.00%
			-		
Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel	22,912,848	5,728,212.10	1,289,190	22.51%
Rural Water Supply and Sanitation Agency (RUWASSA)	Overheads	16,748,060	4,187,015.00	-	0.00%
Total		39,660,908	9,915,227.10	1,289,190	13.00%
			-		
Sardauna Memorial College	Personnel	63,033,456	15,758,363.93	15,758,364	100.00%
Sardauna Memorial College	Overheads	3,956,700	989,175.00	-	0.00%
Total		66,990,156	16,747,538.93	15,758,364	94.09%

				-	
Science and Technical Schools Management Board	Personnel			-	
Science and Technical Schools Management Board	Overheads			-	
Total				-	
				-	
Science Secondary School Ikara	Personnel	31,773,967	7,943,491.83	7,943,492	100.00%
Science Secondary School Ikara	Overheads	2,398,000	599,500.00	-	0.00%
Total		34,171,967	8,542,991.83	7,943,492	92.98%
				-	
Science Secondary School Kufena	Personnel	45,786,228	11,446,556.97	11,446,557	100.00%
Science Secondary School Kufena	Overheads	6,259,000	1,564,750.00	-	0.00%
Total		52,045,228	13,011,306.97	11,446,557	87.97%
				-	
Secretary to the State Government	Personnel	1,151,010,850	287,752,712.42	184,165,301	64.00%
Secretary to the State Government	Overheads	765,322,346	191,330,586.50	191,330,587	100.00%
Total		1,916,333,196	479,083,298.92	375,495,887	78.38%
				-	
Sharia Court of Appeal	Personnel	1,108,944,116	277,236,029.00	273,078,707	98.50%

Sharia Court of Appeal	Overheads	49,694,403	12,423,600.70	4,000,000	32.20%
Total		1,158,638,519	289,659,629.70	277,078,707	95.66%
			-		
Shehu Idris Col.Of Health Sciences & Tech., Makarfi	Personnel	515,561,834	128,890,458.54	128,890,459	100.00%
Shehu Idris Col.Of Health Sciences & Tech., Makarfi	Overheads	117,262,152	29,315,538.00	-	0.00%
Total		632,823,986	158,205,996.54	128,890,459	81.47%
			-		
State Emergency Management Agency	Personnel	63,947,109	15,986,777.28	15,986,777	100.00%
State Emergency Management Agency	Overheads	75,884,829	18,971,207.33	-	0.00%
Total		139,831,938	34,957,984.61	15,986,777	45.73%
			-		
State Independent Electoral Commission (SIECOM)	Personnel	96,300,006	24,075,001.44	24,075,001	100.00%
State Independent Electoral Commission (SIECOM)	Overheads	6,329,886	1,582,471.44	1,582,471	100.00%
Total		102,629,892	25,657,472.88	25,657,473	100.00%
			-		
State Universal Basic Education Board	Personnel	138,787,739	34,696,934.79	34,696,935	100.00%
State Universal Basic Education Board	Overheads	84,389,094	21,097,273.50	17,817,452	84.45%

Total		223,176,833	55,794,208.29	52,514,387	94.12%
			-		
Teachers Service Board	Personnel	18,074,144	4,518,536.08	4,518,536	100.00%
Teachers Service Board	Overheads	86,905,170	21,726,292.50	1,717,050	7.90%
Total		104,979,314	26,244,828.58	6,235,586	23.76%
			-		
Water Services Regulatory Commission	Personnel	5,659,227	1,414,806.70	1,414,807	100.00%
Water Services Regulatory Commission	Overheads	9,019,725	2,254,931.25	451,314	20.01%
Total		14,678,952	3,669,737.95	1,866,120	50.85%

	ANNUAL BUDGET	QTR BUDGET	QUARTER 3 ACTUAL	PERFORMANCE
GROSS TOTAL - PERSONNEL	37,466,647,292	9,366,661,823	8,617,368,766	92.00%
GROSS TOTAL - OVERHEADS	37,678,572,735	9,419,643,184	3,439,587,200	36.52%
GRAND TOTAL	75,145,220,027	18,786,305,007	12,056,955,966	64.18%

Annex 3: Capital Expenditure Performance July - September, 2020

MDA	Annual Budget 2020	Quarterly Budget 2020	Q3 Actual	Year to date	Q3 Performance on Qtrly budget	YTD Performance on Annual budget
Kaduna Geographical Information System	3,131,279,772	782,819,943	1,682,659,180	1,682,659,180	214.95%	53.74%
Kaduna State Urban Planning and Development Auth.	458,822,821	114,705,705	25,778,680	25,778,680	22.47%	5.62%
Government Printing Department	45,805,000	11,451,250	-	-	0.00%	0.00%
Kaduna State Media Corporation (KSMC)	2,114,570,000	528,642,500	57,490,979	57,490,979	10.88%	2.72%
Kaduna Power Supply Company Limited	8,314,873,016	2,078,718,254	46,278,064	46,278,064	2.23%	0.56%
Industrialization & Micro Credit Management Board	100,000,000	25,000,000	-	-	0.00%	0.00%
Bureau for Substance Abuse Prevention & Treatment	635,151,150	158,787,787	37,086,750	83,712,890	23.36%	13.18%
Kaduna State Aids Control Agency	23,000,000	5,750,000	-	-	0.00%	0.00%
Kaduna State Legislature	2,740,000,000	685,000,000	-	-	0.00%	0.00%
State Independent Electoral Commission (SIECOM)	255,333,006	63,833,251	-	-	0.00%	0.00%
Ministry of Agriculture	1,828,553,500	457,138,375	83,140,000	83,140,000	18.19%	4.55%
Kaduna State Agricultural Development Project	57,239,250	14,309,813	-	-	0.00%	0.00%

Kaduna State Forest Management Project	11,000,000	2,750,000	-	-	0.00%	0.00%
Ministry of Finance	4,882,637,604	1,220,659,401	2,313,650,677	3,645,623,429	189.54%	74.67%
Ministry of Business Innovation and Technology	851,432,928	212,858,232	20,447,832	20,447,832	9.61%	2.40%
Ministry of Public Works and Infrastructure	17,780,747,609	4,445,186,902	4,916,131,230	6,855,968,729	110.59%	38.56%
KASTELEA	222,775,000	55,693,750	12,250,000	38,815,000	22.00%	17.42%
Kaduna State Facilities Management Agency	2,381,000,000	595,250,000	808,918,227	928,522,207	135.90%	39.00%
Ministry of Environment & Natural Resources	1,726,792,700	431,698,175	1,098,230,832	1,145,188,332	254.40%	66.32%
Kaduna State Environmental Protection Authority	1,047,956,560	261,989,140	41,775,468	41,775,468	15.95%	3.99%
Kaduna State Planning and Budget Commission	3,437,582,440	859,395,610	442,633,486	1,057,224,136	51.51%	30.75%
Kaduna State Bureau of Statistics	224,805,000	56,201,250	-	-	0.00%	0.00%
Rural Water Supply and Sanitation (RUWASSA)	2,047,473,791	511,868,448	81,112,846	81,112,846	15.85%	3.96%
Judicial Service Commission	244,000,000	61,000,000	-	-	0.00%	0.00%
Ministry of Justice	236,260,000	59,065,000	30,950,162	42,500,003	52.40%	17.99%
High Court of Justice	654,223,350	163,555,838	-	-	0.00%	0.00%
Customary Court of Appeal	353,799,577	88,449,894	-	-	0.00%	0.00%
Sharia Court of Appeal	361,175,800	90,293,950	-	-	0.00%	0.00%

Ministry of Sports Development	200,000,000	50,000,000	-	-	0.00%	0.00%
Ministry of Human Services and Social Development	1,300,000,000	325,000,000	258,851,170	258,851,170	79.65%	19.91%
Kaduna State Rehabilitation Board.	240,232,500	60,058,125	28,379,733	44,411,233	47.25%	18.49%
Ministry of Education	22,711,375,751	5,677,843,938	0	3,659,192,739	0.00%	16.11%
State Universal Basic Education Board	10,807,416,250	2,701,854,063	-	-	0.00%	0.00%
Kaduna State Library Board	89,955,000	22,488,750	-	-	0.00%	0.00%
Nuhu Bamalli Polytechnic, Zaria	177,244,367	44,311,092	972,700	972,700	2.20%	0.55%
College of Education, Gidan Waya	1,024,309,999	256,077,500	-	-	0.00%	0.00%
Kaduna State University	10,344,039,370	2,586,009,843	233,497,134	233,497,134	9.03%	2.26%
Water Services Regulatory Commission	92,621,000	23,155,250	-	-	0.00%	0.00%
Ministry of Health	13,405,444,419	3,351,361,105	(0)	998,105,922	0.00%	7.45%
Primary Health Care Development Agency	9,502,135,366	2,375,533,842	0	170,016,753	0.00%	1.79%
Shehu Idris Col.Of Health Sciences &Tech., Makarfi	442,700,267	110,675,067	32,925,054	32,925,054	29.75%	7.44%
Drugs and Medical Supplies Management Agency	1,040,000,000	260,000,000	187,521,569	251,786,606	72.12%	24.21%
College of Midwifery Kaduna	998,884,417	249,721,104	-	-	0.00%	0.00%
Barau Dikko Teaching Hospital	2,848,699,374	712,174,844	105,567,878	169,933,174	14.82%	5.97%

Kaduna State Public Procurement Agency	35,530,000	8,882,500	26,199,003	26,199,003	294.95%	73.74%
Ministry of Internal Security and Home Affairs	3,902,764,308	975,691,077	1,119,985,021	1,119,985,021	114.79%	28.70%
Kaduna State Contributory Health Management Authority	1,400,000,000	350,000,000	61,196,625	61,196,625	17.48%	4.37%
Kaduna State Market Development and Management	2,500,000,000	625,000,000	1,101,403,388	1,121,403,388	176.22%	44.86%
Kaduna State Roads Agency (KADRA)	28,413,463,537	7,103,365,884	2,964,558,784	6,551,105,181	41.73%	23.06%
Ministry of Housing and Urban Development	11,342,403,450	2,835,600,862	1,484,928,374	1,805,681,601	52.37%	15.92%
Ministry of Local Government Affairs	2,532,002,865	633,000,716	143,717,599	153,877,369	22.70%	6.08%
Kaduna State Transport Regulatory Authority	566,379,000	141,594,750	9,303,116	9,303,116	6.57%	1.64%
Kaduna State Livestock Regulatory Authority	32,120,000	8,030,000	-	-	0.00%	0.00%
Kaduna State Mining Development Company	150,811,413	37,702,853	22,930,073	22,930,073	60.82%	15.20%
Kaduna Investment Promotion Agency	280,600,000	70,150,000	226,150,000	226,150,000	322.38%	80.60%
Riot Damage, Rehabilitation and Resettlement	2,000,000,000	500,000,000	-	-	0.00%	0.00%
Kaduna State Mortgage Foreclosure Authority	15,000,000	3,750,000	-	-	0.00%	0.00%
TOTAL BY ORGANISATION	184,564,422,528	46,141,105,632	19,706,621,634	32,753,761,637		