



# KADUNA STATE GOVERNMENT

**YEAR 2021 QUARTER I (JAN – MAR)  
BUDGET IMPLEMENTATION REPORTS**



<b>Executive Summary</b> .....	<b>1</b>
<b>1.0 Introduction</b> .....	<b>3</b>
<b>2.0 Revenue Performance</b> .....	<b>4</b>
<b>3.0 Recurrent Expenditure Performance</b> .....	<b>6</b>
<b>4.0 Capital Expenditure Performance</b> .....	<b>7</b>
<b>5.0 Conclusion</b> .....	<b>7</b>
Summary of Annexes .....	8
Annex 1: Revenue by MDAs January – March, 2021 Performance .....	9
Annexure 2: Recurrent Expenditure Performance January - March, 2021 .....	11
Annex 3: Capital Expenditure Performance January - March, 2021.....	32

## 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 2021 Original Budget size is N246.667 billion with Recurrent Expenditure of N82.057 billion and Capital Expenditure of N164.61 billion, representing 33% as Recurrent Expenditure and 67% as Capital Expenditure.

The 2021 Original Budget inflows (including earnings, loans and opening balance) was projected at N246.67 billion consisting of Federation Account transfer of N69.93 billion (Statutory Allocation of N50.13 billion and Value Added Tax of N19.80 billion), Internally Generated Revenue (IGR) of N50.70 billion and Capital receipts of N144.81 billion, (External Loan of N46.91 billion, External Grants of N9.19 billion, Internal Grants of N40.48 billion and N1 billion from sale of assets, Opening balance on Capital Account of N8.60 billion, and Recurrent Budget Surplus of N38.61 billion).

Total Revenue (Federation account transfers, Statutory Allocation, VAT and other federation account receipts and IGR) generated by Kaduna State Government in the first quarter of the year (January – March, 2021) is N29.75 billion (resulting in a quarterly performance of 69.26% and 17.32% of full year budget of N171.815 billion). This includes: Statutory Allocation of N10.206 billion, VAT N6.641 billion, Internally Generated Revenue (IGR) N8.550 billion, Internal Grants N4.307 billion and Sales of assets/stores N43.857 million.

Actual Recurrent Expenditure for the first quarter of 2021 (January – March, 2021) is N19.994 billion. Compared with the full year budget of N 82.057 billion, the state achieved a quarterly performance of 24.37% on full year budget. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N20.514 billion shows performance achievement of 97.46%.

Furthermore, the Actual Personnel Cost is N10.752 billion while the full year budget is N44.413 billion, representing performance achievement of 24.21%. The performance is 96.84% when compared with three months pro rata budget of N11.103 billion.

Actual Overhead Cost is N9.241 billion while the full year budget of N37.643 billion, representing performance achievement of 24.55% on the full year budget and performance achievement of 98.21% when compared with three months pro rata budget.

For Capital Expenditure, N38.896 billion was spent in the first quarter of the year, representing 23.63% of the full year target of N164.610 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 but excluded from this reports.

Table 1 2021 First Quarter Performance Highlights

<b>YEAR TO DATE SUMMARY (JANUARY - MARCH, 2021)</b>					
	<b>FULL YEAR BUDGET</b>	<b>Q1 BUDGET</b>	<b>Q1 ACTUAL</b>	<b>% Performance on Q1 Budget</b>	<b>% Performance (Full Year)</b>
<b>Total Revenue</b>	<b>171,815,015,580</b>	<b>42,953,753,895</b>	<b>29,750,622,972</b>	<b>69.26%</b>	<b>17.32%</b>
<b>Less: Expenditure</b>					
<b>Personnel Cost</b>	<b>44,413,942,892</b>	<b>11,103,485,723</b>	<b>10,752,061,639</b>	<b>96.84%</b>	<b>24.21%</b>
<b>Overheads Cost</b>	<b>37,643,444,046</b>	9,410,861,012	9,241,979,846	98.21%	24.55%
<b>Total Recurrent</b>	<b>82,057,386,938</b>	<b>20,514,346,735</b>	<b>19,994,041,485</b>	<b>97.46%</b>	<b>24.37%</b>
<b>Capital Expenditure</b>	164,610,200,281	41,152,550,070	39,986,384,295	97.17%	24.29%
<b>Total Expenditure</b>	<b>246,667,587,219</b>	<b>61,666,896,804.77</b>	<b>59,980,425,780</b>	<b>97.27%</b>	<b>24.32%</b>

## 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. The key targets of 2021 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 67%:33%);
- Ensuring adequate provision is made to complete 2020 projects in 2021 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 2021 Original Budget inflows (including earnings, loans and opening balance) was projected at N246.67 billion consisting of Federation Account transfer of N69.93 billion (Statutory Allocation of N50.13 billion and Value Added Tax of N19.80 billion), Internally Generated Revenue (IGR) of N50.70 billion and Capital receipts of N144.81 billion, (External Loan of N46.91 billion, External Grants of N9.19 billion, Internal Grants of N40.48 billion and N1 billion from sale of assets, Opening balance on Capital Account of N8.60 billion, and Recurrent Budget Surplus of N38.61 billion).

Summary of 2021 first quarter revenue performance is shown below.

**Table 2 Revenue 2021 First Quarter Performance**

REVENUE PROFILE TO DATE					
Item	Annual Budget	Quarter Budget	Q1 Actual (March FAAC Estimated)	Q1 Performance on full budget	Q1 Performance on Quarter budget
<b>Statutory Allocation</b>	50,137,175,431	12,534,293,858	10,206,627,779	20.36%	81.43%
<b>VAT</b>	19,800,660,741	4,950,165,185	6,641,738,642	42.10%	139.93%
<b>IGR</b>	50,699,968,193	12,674,992,048	8,550,899,365	16.87%	67.46%
<b>Internal Grants</b>	40,482,711,143	10,120,677,786	4,307,500,000	3.58%	13.57%
<b>External Grants</b>	9,194,500,073	2,298,625,018		0.00%	0.00%
<b>Sales of assets and stores</b>	1,000,000,000	250,000,000	43,857,186	4.66%	61.74%
<b>Covid19 Donations</b>	500,000,000	125,000,000		0.00%	0.00%
<b>Total Revenue</b>	<b>171,815,015,580</b>	<b>42,953,753,895</b>	<b>29,750,622,972</b>	<b>17.32%</b>	<b>69.26%</b>
<b>External loans</b>	46,916,696,000	11,729,174,000		0.00%	0.00%
<b>Total Revenue &amp; Loans</b>	<b>218,731,711,580</b>	<b>54,682,927,895</b>	<b>29,750,622,972</b>	<b>16.85%</b>	<b>71.51%</b>

Internally Generated Revenue from January - March, 2021 is N8.550 billion representing 16.87% performance on the full year IGR budget of N50.699 billion. The percentage achieved on the pro-rata quarter year budget of N12.674 billion is 67.46%.

From January – March, 2021 the state earned N10.206 billion (estimated March figure) as Statutory Allocation representing 20.36% performance on full year budget of N50.137 billion (and 81.43% on pro-rata quarter year budget of N12.534 billion). The state earned N6.641 billion (estimated March figure) as VAT representing 42.10% on full year budget of N19.8 billion (and 139.93% on pro-rata quarter year budget of N4.950 billion).

### 3.0 Recurrent Expenditure Performance

Recurrent Expenditure Performance for the first quarter January - March, 2021 is summarized in

Table 3 as follows:

**Table 3 Recurrent Expenditure first quarter 2021 Performance**

FIRST QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	First Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
<b>Expenditure</b>					
Personnel Cost	44,413,942,892	11,103,485,723.06	10,752,061,639	96.84%	24.21%
Overheads Cost	37,643,444,046	9,410,861,011.51	9,241,979,846	98.21%	24.55%
<b>Total Recurrent</b>	<b>82,057,386,938</b>	<b>20,514,346,734.58</b>	<b>19,994,041,485</b>	<b>97.46%</b>	<b>24.37%</b>

The table above shows a full year Total Recurrent Expenditure Budget of N82.057 billion while Actual Expenditure for the first quarter January - March, 2021 is N19.994 billion representing 24.37% performance on the full year budget. Compared with the three-month pro-rated budget of N20.514 billion, percentage achieved is 97.46%.

Further analysis of the two major recurrent expenditure items in Table 4 shows Personnel Costs actual expenditure of N10.752 billion (i.e., 24.21% of full year budget) and performance of 96.84% for three months January - March 2021 pro rata budget. While overhead actual expenditure is N9.241 billion (i.e., 24.55% on full year budget) and performance of 98.21% for three months January - March, 2021 pro rata budget.

#### 4.0 Capital Expenditure Performance

The total capital budget for 2021 is N164.610 billion. The three months pro-rata budget capital expenditure is N41.152 billion and actual performance from January - March is N39.986 billion (i.e., 97.17% of pro-rata budget for the period and 24.29% of the full year budget).

FIRST QUARTER SUMMARY					
	Full Year Budget	Quarterly Pro-rata	First Qtr Actual	% Performance (by Qterly Target)	% Performance (Full Year)
Capital Expenditure	164,610,200,281	41,152,550,070	39,986,384,295	97.17%	24.29%

#### 5.0 Conclusion

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 97.27%. On Q1 Capital Expenditure, the State was able to begin the 2021 Annual Budget execution on a solid footing across the relevant sub-sectors. Budget execution was impressively carried out and with lessons learnt to improve future implementation.

## Summary of Annexes

The following Annexes are provided:

- Annex 1: Revenue January – March, 2021 Performance
- Annex 2: Recurrent Expenditure Performance January – March, 2021
- Annex 3: Capital Expenditure Performance January – March, 2021

## Annex 1: Revenue by MDAs January – March, 2021 Performance

### INTERNALLY GENERATED REVENUE (IGR) FIRST QUARTER, JANUARY TO MARCH, 2021

S/NO	MDAs	BUDGET		Q1 ACTUAL	PERFORMANCE	
		YEARLY	FIRST QUARTER	Q1 ACTUAL	% ON Q1 BUDGET	% ON FY BUDGET
1	Kaduna State Internal Rev. Service	23,044,706,777	5,761,176,694	5,780,575,629	100.34%	25.08%
2	KADGIS	11,612,864,125	2,903,216,031	1,066,405,477	36.73%	9.18%
3	KASUPDA	1,200,000,000	300,000,000	260,475,327	86.83%	21.71%
4	Kaduna State Media Corporation.	150,000,000	37,500,000	65,286,167	174.10%	43.52%
5	Government Printing Kaduna	80,000,000	20,000,000	13,749,400	68.75%	17.19%
6	Ministry of Finance	5,364,531,360	1,341,132,840	651,165,896	48.55%	12.14%
7	Kaduna PPA	138,915,000	34,728,750	54,460,139	156.82%	39.20%
8	Kaduna State Livestock Regulatory Authority (KADSLIRA)	37,834,000	9,458,500	-	0.00%	0.00%
9	State Emergency Mgt. Agency	52,712,216	13,178,054	4,818,100	36.56%	9.14%
10	SIECOM	44,500,000	11,125,000	1,500,000	13.48%	3.37%
11	High Court of Justice	20,000,000	5,000,000	9,228,164	184.56%	46.14%
12	Sharia Court of Appeal	15,000,000	3,750,000	2,895,259	77.21%	19.30%
13	Customary Court of Appeal	15,000,000	3,750,000	1,969,809	52.53%	13.13%
14	Ministry of Agriculture	49,525,000	12,381,250	8,835,905	71.37%	17.84%
15	kaduna state agricultural devt agency	29,150,000	7,287,500	424,000	5.82%	1.45%
16	Kaduna State Forest Mgt Project	2,700,000	675,000	5,146,000	762.37%	190.59%
17	Ministry of Business, Innovation and Technology	84,650,000	21,162,500	3,734,500	17.65%	4.41%
18	Min. of Educ., Science and Techn.	-	-	2,000		
19	Kaduna State University	823,779,950	205,944,988	4,437,000	2.15%	0.54%
20	Nuhu Bamalli Polytechnic Zaria	420,229,002	105,057,251	12,309,672	11.72%	2.93%
21	College of Education Gidan Waya	317,768,590	79,442,148	76,897,564	96.80%	24.20%
22	Agency For Mass Literacy	-	-	10,000		
23	Kaduna State Library Board	330,000	82,500	1,550	1.88%	0.47%

24	Kaduna State Scholarship Board	300,000	75,000	-	0.00%	0.00%
25	kad state sch. quality assurance authority	188,000,000	47,000,000	47,874,635	101.86%	25.47%
26	Ministry of Env. & Nat. Resources	120,000,000	30,000,000	13,710,000	45.70%	11.43%
27	Kaduna Environmental Prot. Agency	1,221,016,000	305,254,000	12,872,000	4.22%	1.05%
28	Ministry of Health	229,505,916	57,376,479	27,520,686	47.97%	11.99%
29	Shehu Idris COHT Makarfi	335,836,400	83,959,100	932,500	1.11%	0.28%
30	College Of Nursing & Midwifery	85,150,000	21,287,500	27,838,595	130.77%	32.69%
31	Barau Dikko teaching hospital	413,666,114	103,416,528	3,529,250	3.41%	0.85%
32	Office of The Auditor Gen. (State)	550,000	137,500	30,000	21.82%	5.45%
33	Office of The Auditor Gen. (LGA)	450,000	112,500	-	0.00%	0.00%
34	RUWASSA	10,951,339	2,737,835	8,500,000	310.46%	77.62%
35	Ministry of Public Works & Infrastructure	32,005,000	8,001,250	833,000	10.41%	2.60%
36	Kaduna State Road Agency (KADRA)	2,000,000	500,000	100,000	20.00%	5.00%
37	KASTLEA	400,000,000	100,000,000	106,951,500	106.95%	26.74%
38	Muslim Pilgrims Welfare Board	86,580,000	21,645,000	-	0.00%	0.00%
39	Local Govt. Services Commission	1,000,000	250,000	40,000	16.00%	4.00%
40	Kaduna State Water Corporation	-	-	114,059,865		
41	Kaduna State Dev. & Property Com.	-	-	4,252,700		
42	Kaduna State Market Devt. Company	4,018,186,405	1,004,546,601	45,451,500	4.52%	1.13%
43	Local Government Councils	-	-	60,214,606		
44	Kaduna Line	-	-	50,391,970		
45	Kaduna State Finance & Invest. Com.	-	-	-		
46	Christian Pilgrims Welfare Board	200,000	50,000	5,000	10.00%	2.50%
47	Ministry of Human Services and Social Dev.	5,375,000	1,343,750	885,000	65.86%	16.47%
48	Kaduna state management project (FMP)	-	-	-		
49	Ministry of Sports Development	30,000,000	7,500,000	227,000	3.03%	0.76%
50	Kaduna State Mining Development Company	15,000,000	3,750,000	-	0.00%	0.00%
51	Kaduna State Transport Regulatory Authority	-	-	352,000		
	<b>TOTAL</b>	<b>50,699,968,193</b>	<b>12,674,992,048</b>	<b>8,550,899,365</b>	<b>67.46%</b>	<b>16.87%</b>

## Annexure 2: Recurrent Expenditure Performance January - March, 2021

### SUMMARY OF RECURRENT EXPENDITURE 2021

Organization Code	Organization Description	Expenditure Type	Proposed Estimates 2021	ANNUAL BUDGET	QUARTERLY BUDGET	JAN - MAR ACTUAL	Q1 Performance
011100100100	Government House	Personnel Cost Total	72,521,988	72,521,988	18,130,497	17,807,603	98.22%
011100100100	Government House	Overhead Cost Total	3,123,945,230	1,925,981,843	481,495,461	471,095,522	97.84%
011100100100	Government House	Recurrent Total	3,196,467,218	1,998,503,830	499,625,958	488,903,125	97.85%
011100300300	Community and Social Development Agency	Personnel Cost Total	95,583,947	26,299,350	6,574,838	6,474,950	98.48%
011100300300	Community and Social Development Agency	Overhead Cost Total	50,856,400	1,968,000	492,000	486,759	98.93%
011100300300	Community and Social Development Agency	Recurrent Total	146,440,347	28,267,350	7,066,838	6,961,710	98.51%
016000100100	Kaduna Geographic Information Service (KADGIS)	Personnel Cost Total	261,578,343	261,578,343	65,394,586	64,512,928	98.65%
016000100100	Kaduna Geographic Information Service (KADGIS)	Overhead Cost Total	27,500,260	26,190,840	6,547,710	6,462,083	98.69%
016000100100	Kaduna Geographic Information Service (KADGIS)	Recurrent Total	289,078,603	287,769,183	71,942,296	70,975,011	98.66%
011100100300	Kaduna State Urban Planning and Dev Auth. (KASUPDA)	Personnel Cost Total	91,292,962	95,311,097	23,827,774	23,182,039	97.29%
011100100300	Kaduna State Urban Planning and Dev Auth. (KASUPDA)	Overhead Cost Total	24,960,050	20,467,241	5,116,810	4,947,382	96.69%

011100100300	Kaduna State Urban Planning and Development Authority (KASUPDA)	Recurrent Total	116,253,012	115,778,338	28,944,584	28,129,421	97.18%
011100100400	Government Printing Department	Personnel Cost Total	41,028,405	41,028,405	10,257,101	10,111,670	98.58%
011100100400	Government Printing Department	Overhead Cost Total	7,772,422	6,311,560	1,577,890	1,508,685	95.61%
011100100400	Government Printing Department	Recurrent Total	48,800,827	47,339,965	11,834,991	11,620,355	98.19%
011100100500	Kaduna State Media Corporation	Personnel Cost Total	238,970,688	238,970,688	59,742,672	58,939,976	98.66%
011100100500	Kaduna State Media Corporation	Overhead Cost Total	120,930,000	27,724,200	6,931,050	6,815,556	98.33%
011100100500	Kaduna State Media Corporation	Recurrent Total	359,900,688	266,694,888	66,673,722	65,755,532	98.62%
011100100700	Kaduna Investment Promotion Agency	Personnel Cost Total	27,397,280	35,071,859	8,767,965	8,495,709	96.89%
011100100700	Kaduna Investment Promotion Agency	Overhead Cost Total	41,841,160	17,827,751	4,456,938	4,365,627	97.95%
011100100700	Kaduna Investment Promotion Agency	Recurrent Total	69,238,440	52,899,610	13,224,903	12,861,336	97.25%
011100400200	Conflict Resolution, Rehabilitation and Resettlement	Personnel Cost Total	5,752,018	5,752,018	1,438,004	1,384,022	96.25%
011100400200	Conflict Resolution, Rehabilitation and Resettlement	Overhead Cost Total	65,642,000	53,826,440	13,456,610	13,035,612	96.87%
011100400200	Conflict Resolution, Rehabilitation and Resettlement	Recurrent Total	71,394,018	59,578,458	14,894,614	14,419,634	96.81%
011100200300	Kaduna Power Supply Company Limited (KAPSCO)	Personnel Cost Total	14,185,288	21,462,723	5,365,681	5,179,882	96.54%

011100200300	Kaduna Power Supply Company Limited (KAPSCO)	Overhead Cost Total	9,610,000	105,174,200	26,293,550	25,994,328	98.86%
011100200300	Kaduna Power Supply Company Limited (KAPSCO)	Recurrent Total	23,795,288	126,636,923	31,659,231	31,174,210	98.47%
011100300100	Secretary to the State Government	Personnel Cost Total	930,098,461	1,115,810,798	278,952,699	269,991,010	96.79%
011100300100	Secretary to the State Government	Overhead Cost Total	1,645,228,259	1,139,127,172	284,781,793	279,418,050	98.12%
011100300100	Secretary to the State Government	Recurrent Total	2,575,326,720	2,254,937,970	563,734,492	549,409,060	97.46%
021500100100	Ministry of Internal Security and Home Affairs	Personnel Cost Total	26,678,199	26,678,199	6,669,550	6,570,779	98.52%
011100400100	Ministry of Internal Security and Home Affairs	Overhead Cost Total	3,748,969,794	1,321,479,031	330,369,758	321,505,831	97.32%
011100400100	Ministry of Internal Security and Home Affairs	Recurrent Total	3,775,647,993	1,348,157,230	337,039,307	328,076,610	97.34%
011100700100	Industrialization and Micro Credit Management Board	Personnel Cost Total	6,943,182	10,961,317	2,740,329	2,687,481	98.07%
011100700100	Industrialization and Micro Credit Management Board	Overhead Cost Total	700,099	574,081	143,520	141,649	98.70%
011100700100	Industrialization and Micro Credit Management Board	Recurrent Total	7,643,281	11,535,399	2,883,850	2,829,130	98.10%
011100800100	State Emergency Management Agency	Personnel Cost Total	115,433,522	115,433,522	28,858,380	27,678,812	95.91%
011100800100	State Emergency Management Agency	Overhead Cost Total	215,125,728	226,715,197	56,678,799	54,467,983	96.10%
011100800100	State Emergency Management Agency	Recurrent Total	330,559,250	342,148,719	85,537,180	82,146,795	96.04%

011100900100	Bureau for Substance Abuse, Prevention & Treatment	Personnel Cost Total	9,616,478	9,616,478	2,404,119	2,378,919	98.95%
011100900100	Bureau for Substance Abuse, Prevention & Treatment	Overhead Cost Total	5,307,800	2,680,580	670,145	643,668	96.05%
011100900100	Bureau for Substance Abuse, Prevention & Treatment	Recurrent Total	14,924,278	12,297,058	3,074,264	3,022,587	98.32%
011101000100	Kaduna State Public Procurement Authority (PPA)	Personnel Cost Total	117,140,520	121,158,654	30,289,664	29,033,399	95.85%
011101000100	Kaduna State Public Procurement Authority (PPA)	Overhead Cost Total	14,728,070	8,037,460	2,009,365	1,925,072	95.80%
011101000100	Kaduna State Public Procurement Authority (PPA)	Recurrent Total	131,868,590	129,196,114	32,299,029	30,958,471	95.85%
011102100100	Kaduna State Liaison Office Abuja	Overhead Cost Total	11,400,000	8,979,000	2,244,750	2,185,138	97.34%
011102100100	Kaduna State Liaison Office Abuja	Recurrent Total	11,400,000	8,979,000	2,244,750	2,185,138	97.34%
011103300100	Kaduna State AIDS Control Agency (KADSACA)	Personnel Cost Total	59,823,568	69,207,302	17,301,826	16,575,363	95.80%
011103300100	Kaduna State AIDS Control Agency (KADSACA)	Overhead Cost Total	316,355,293	6,252,740	1,563,185	1,524,671	97.54%
011103300100	Kaduna State AIDS Control Agency (KADSACA)	Recurrent Total	376,178,862	75,460,043	18,865,011	18,100,034	95.94%
011103400100	Bureau of Public Service Reform	Personnel Cost Total	4,018,136	4,018,136	1,004,534	987,799	98.33%
011103400100	Bureau of Public Service Reform	Overhead Cost Total	1,742,865	1,429,150	357,287	343,810	96.23%
011103400100	Bureau of Public Service Reform	Recurrent Total	5,761,001	5,447,286	1,361,821	1,331,609	97.78%

011103500100	Kaduna State Pension Bureau	Personnel Cost Total	39,518,229	46,115,411	11,528,853	11,317,483	98.17%
011103500100	Kaduna State Pension Bureau	Overhead Cost Total	33,481,658	53,641,960	13,410,490	13,172,222	98.22%
011103500100	Kaduna State Pension Bureau	Recurrent Total	72,999,888	99,757,371	24,939,343	24,489,705	98.20%
011103700100	Bureau of Interfaith	Personnel Cost Total	28,098,302	32,116,437	8,029,109	7,815,706	97.34%
011103700100	Bureau of Interfaith	Overhead Cost Total	810,794	664,851	166,213	162,295	97.64%
011103700100	Bureau of Interfaith	Recurrent Total	28,909,096	32,781,288	8,195,322	7,978,001	97.35%
011103700200	Kaduna State Muslim Pilgrims Welfare Board	Personnel Cost Total	25,200,294	25,200,294	6,300,073	6,196,807	98.36%
011103700200	Kaduna State Muslim Pilgrims Welfare Board	Overhead Cost Total	688,446	449,725	112,431	107,075	95.24%
011103700200	Kaduna State Muslim Pilgrims Welfare Board	Recurrent Total	25,888,739	25,650,019	6,412,505	6,303,883	98.31%
011103800200	Christian Pilgrims Welfare Board	Personnel Cost Total	15,476,730	15,476,730	3,869,183	3,743,148	96.74%
011103800200	Christian Pilgrims Welfare Board	Overhead Cost Total	470,568	344,865	86,216	83,366	96.69%
011103800200	Christian Pilgrims Welfare Board	Recurrent Total	15,947,298	15,821,596	3,955,399	3,826,514	96.74%
011103800300	Kaduna State Peace Commission	Personnel Cost Total	-	12,356,575	3,089,144	3,045,561	98.59%
011103800300	Kaduna State Peace Commission	Overhead Cost Total	-	5,326,341	1,331,585	1,277,783	95.96%
011103800300	Kaduna State Peace Commission	Recurrent Total	-	17,682,916	4,420,729	4,323,344	97.80%

011104000100	Kaduna States Vigilance Service	Personnel Cost Total	5,124,196	5,124,196	1,281,049	1,218,877	95.15%
011104000100	Kaduna States Vigilance Service	Overhead Cost Total	4,208,409	149,837,975	37,459,494	35,790,788	95.55%
011104000100	Kaduna State Vigilance Service	Recurrent Total	9,332,605	154,962,172	38,740,543	37,009,665	95.53%
011104000200	Kaduna State Fiscal Responsibility Commission	Personnel Cost Total	52,581,084	54,360,209	13,590,052	13,368,398	98.37%
011104000200	Kaduna State Fiscal Responsibility Commission	Overhead Cost Total	25,729,650	7,622,985	1,905,746	1,826,480	95.84%
011104000200	Kaduna State Fiscal Responsibility Commission	Recurrent Total	78,310,734	61,983,194	15,495,798	15,194,878	98.06%
011200300100	Kaduna State Legislature	Personnel Cost Total	319,094,585	1,076,993,999	269,248,500	262,459,609	97.48%
011200300100	Kaduna State Legislature	Overhead Cost Total	3,541,935,681	2,541,935,681	635,483,920	619,132,812	97.43%
011200300100	Kaduna State Legislature	Recurrent Total	3,861,030,266	3,618,929,680	904,732,420	881,592,421	97.44%
011200400100	Kaduna State Assembly Service Commission	Personnel Cost Total	120,750,721	137,132,646	34,283,161	33,789,680	98.56%
011200400100	Kaduna State Assembly Service Commission	Overhead Cost Total	84,733,940	53,256,691	13,314,173	12,911,315	96.97%
011200400100	Kaduna State Assembly Service Commission	Recurrent Total	205,484,661	190,389,337	47,597,334	46,700,994	98.12%
012500100100	Office of the Head of Service	Personnel Cost Total	74,089,285	111,294,914	27,823,729	26,712,161	96.00%
012500100100	Office of the Head of Service	Overhead Cost Total	55,565,805	95,583,960	23,895,990	23,230,780	97.22%
012500100100	Office of the Head of Service	Recurrent Total	129,655,089	206,878,874	51,719,719	49,942,941	96.56%

014000100100	Office of the State Auditor-General	Personnel Cost Total	168,842,754	168,842,754	42,210,689	40,893,628	96.88%
014000100100	Office of the State Auditor-General	Overhead Cost Total	12,969,811	46,824,968	11,706,242	11,376,426	97.18%
014000100100	Office of the State Auditor-General	Recurrent Total	181,812,565	215,667,722	53,916,931	52,270,054	96.95%
014700100100	Civil Service Commission	Personnel Cost Total	102,716,819	102,717,875	25,679,469	25,148,513	97.93%
014700100100	Civil Service Commission	Overhead Cost Total	5,038,400	24,108,938	6,027,235	5,778,989	95.88%
014700100100	Civil Service Commission	Recurrent Total	107,755,219	126,826,813	31,706,703	30,927,502	97.54%
014800100100	State Independent Electoral Commission (SIECOM)	Personnel Cost Total	100,738,269	100,738,269	25,184,567	24,352,261	96.70%
014800100100	State Independent Electoral Commission (SIECOM)	Overhead Cost Total	6,324,000	4,406,680	1,101,670	1,079,250	97.96%
014800100100	State Independent Electoral Commission (SIECOM)	Recurrent Total	107,062,269	105,144,949	26,286,237	25,431,511	96.75%
016100100100	Office of the Auditor-General (Local Government)	Personnel Cost Total	138,924,185	142,942,320	35,735,580	35,127,475	98.30%
016100100100	Office of the Auditor-General (Local Government)	Overhead Cost Total	57,860,500	31,364,098	7,841,025	7,628,784	97.29%
016100100100	Office of the Auditor-General (Local Government)	Recurrent Total	196,784,685	174,306,418	43,576,604	42,756,258	98.12%
016400100100	Local Government Service Board	Personnel Cost Total	36,541,795	72,085,802	18,021,451	17,171,216	95.28%
016400100100	Local Government Service Board	Overhead Cost Total	2,415,900	1,480,756	370,189	360,916	97.50%

016400100100	Local Government Service Board	Recurrent Total	38,957,695	73,566,558	18,391,640	17,532,132	95.33%
021500100100	Ministry of Agriculture	Personnel Cost Total	360,360,600	360,360,600	90,090,150	86,855,412	96.41%
021500100100	Ministry of Agriculture	Overhead Cost Total	10,214,500	2,955,246	738,812	720,578	97.53%
021500100100	Ministry of Agriculture	Recurrent Total	370,575,100	363,315,846	90,828,961	87,575,991	96.42%
021510200100	Kaduna State Agricultural Development Project (KADA)	Personnel Cost Total	388,921,539	388,921,539	97,230,385	94,310,245	97.00%
021510200100	Kaduna State Agricultural Development Project (KADA)	Overhead Cost Total	286,293	234,760	58,690	55,835	95.13%
021510200100	Kaduna State Agricultural Development Project (KADA)	Recurrent Total	389,207,833	389,156,300	97,289,075	94,366,079	97.00%
021510900100	Kaduna State Forest Management Project	Personnel Cost Total	67,524,035	67,524,035	16,881,009	16,235,873	96.18%
021510900100	Kaduna State Forest Management Project	Overhead Cost Total	958,600	249,772	62,443	60,373	96.68%
021510900100	Kaduna State Forest Management Project	Recurrent Total	68,482,635	67,773,807	16,943,452	16,296,246	96.18%
021511000100	Kaduna State Livestock Regulatory Authority	Personnel Cost Total	25,740,433	25,740,433	6,435,108	6,284,660	97.66%
021511000100	Kaduna State Livestock Regulatory Authority	Overhead Cost Total	70,480,500	3,083,610	770,903	762,471	98.91%
021511000100	Kaduna State Livestock Regulatory Authority	Recurrent Total	96,220,933	28,824,043	7,206,011	7,047,131	97.80%
022000100100	Ministry of Finance	Personnel Cost Total	559,898,820	1,192,639,442	298,159,860	283,778,550	95.18%

022000100100	Ministry of Finance	Overhead Cost Total	31,566,310,575	21,900,359,738	5,475,089,934	5,412,868,063	98.86%
022000100100	Ministry of Finance	Recurrent Total	32,126,209,395	23,092,999,180	5,773,249,795	5,696,646,613	98.67%
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Personnel Cost Total	886,107,564	890,125,699	222,531,425	217,528,020	97.75%
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Overhead Cost Total	1,192,036,902	566,635,793	141,658,948	135,592,816	95.72%
022000800100	Kaduna State Internal Revenue Service (KADIRS)	Recurrent Total	2,078,144,467	1,456,761,492	364,190,373	353,120,837	96.96%
022001300100	Kaduna State Mortgage Foreclosure Authority	Personnel Cost Total	18,993,855	23,011,990	5,752,997	5,625,267	97.78%
022001300100	Kaduna State Mortgage Foreclosure Authority	Overhead Cost Total	8,550,000	1,533,400	383,350	377,755	98.54%
022001300100	Kaduna State Mortgage Foreclosure Authority	Recurrent Total	27,543,855	24,545,390	6,136,347	6,003,022	97.83%
022300100100	Ministry of Business, Innovation and Technology	Personnel Cost Total	113,408,205	125,559,403	31,389,851	30,159,277	96.08%
022300100100	Ministry of Business, Innovation and Technology	Overhead Cost Total	16,122,205	9,940,208	2,485,052	2,363,931	95.13%
022300100100	Ministry of Business, Innovation and Technology	Recurrent Total	129,530,410	135,499,611	33,874,903	32,523,208	96.01%
023400100100	Ministry of Public Works and Infrastructure	Personnel Cost Total	103,560,378	115,711,576	28,927,894	27,758,731	95.96%
023400100100	Ministry of Public Works and Infrastructure	Overhead Cost Total	193,634,510	124,028,698	31,007,175	30,326,123	97.80%
023400100100	Ministry of Public Works and Infrastructure	Recurrent Total	297,194,888	239,740,274	59,935,069	58,084,854	96.91%

023405400100	Kaduna Roads Agency (KADRA)	Personnel Cost Total	55,626,517	59,644,652	14,911,163	14,227,619	95.42%
023405400100	Kaduna Roads Agency (KADRA)	Overhead Cost Total	15,981,900	12,285,158	3,071,290	2,994,374	97.50%
023405400100	Kaduna Roads Agency (KADRA)	Recurrent Total	71,608,417	71,929,810	17,982,452	17,221,993	95.77%
023405400200	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Personnel Cost Total	1,318,716,224	1,322,734,359	330,683,590	320,254,614	96.85%
023405400200	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Overhead Cost Total	27,052,800	9,652,800	2,413,200	2,383,566	98.77%
023405400200	Kaduna State Traffic Law Enforcement Agency (KASTLEA)	Recurrent Total	1,345,769,024	1,332,387,159	333,096,790	322,638,180	96.86%
023405400300	Kaduna State Facilities Management Agency (KADFAMA)	Personnel Cost Total	35,491,740	39,509,875	9,877,469	9,623,333	97.43%
023405400300	Kaduna State Facilities Management Agency (KADFAMA)	Overhead Cost Total	1,281,797,880	1,003,625,822	250,906,456	240,838,538	95.99%
023405400300	Kaduna State Facilities Management Agency (KADFAMA)	Recurrent Total	1,317,289,620	1,043,135,697	260,783,924	250,461,871	96.04%
023400100400	Kaduna State Transport Regulatory Authority	Personnel Cost Total	7,644,774	32,182,291	8,045,573	7,644,361	95.01%
023400100400	Kaduna State Transport Regulatory Authority	Overhead Cost Total	2,428,979	1,922,883	480,721	475,085	98.83%
023400100400	Kaduna State Transport Regulatory Authority	Recurrent Total	10,073,753	34,105,175	8,526,294	8,119,445	95.23%
023500100100	Ministry of Environment and Natural Resources	Personnel Cost Total	314,356,752	326,507,950	81,626,987	79,046,189	96.84%
023500100100	Ministry of Environment and Natural Resources	Overhead Cost Total	1,473,129	1,207,965	301,991	292,454	96.84%

023500100100	Ministry of Environment and Natural Resources	Recurrent Total	315,829,880	327,715,915	81,928,979	79,338,642	96.84%
011101000102	Kaduna State Mining Development Company	Personnel Cost Total	11,444,430	11,444,430	2,861,108	2,798,944	97.83%
011101000102	Kaduna State Mining Development Company	Overhead Cost Total	1,230,274	834,099	208,525	201,236	96.50%
011101000102	Kaduna State Mining Development Company	Recurrent Total	12,674,704	12,278,529	3,069,632	3,000,180	97.74%
023501600100	Kaduna State Environmental Protection Authority (KEPA)	Personnel Cost Total	133,569,035	133,569,035	33,392,259	32,026,254	95.91%
023501600100	Kaduna State Environmental Protection Authority (KEPA)	Overhead Cost Total	6,720,332	7,510,673	1,877,668	1,789,030	95.28%
023501600100	Kaduna State Environmental Protection Authority (KEPA)	Recurrent Total	140,289,367	141,079,707	35,269,927	33,815,284	95.88%
023800100100	Planning and Budget Commission	Personnel Cost Total	136,262,022	136,262,022	34,065,506	32,815,099	96.33%
023800100100	Planning and Budget Commission	Overhead Cost Total	162,346,440	133,124,081	33,281,020	32,176,064	96.68%
023800100100	Planning and Budget Commission	Recurrent Total	298,608,462	269,386,103	67,346,526	64,991,163	96.50%
023800200100	Kaduna State Bureau of Statistics	Personnel Cost Total	132,719,562	132,719,562	33,179,891	31,723,237	95.61%
023800200100	Kaduna State Bureau of Statistics	Overhead Cost Total	12,749,000	8,098,440	2,024,610	1,996,733	98.62%
023800200100	Kaduna State Bureau of Statistics	Recurrent Total	145,468,562	140,818,002	35,204,501	33,719,970	95.78%
023800300100	Kaduna State Residents Registration Agency	Personnel Cost Total	4,018,136	4,018,136	1,004,534	979,007	97.46%

023800300100	Kaduna State Residents Registration Agency	Overhead Cost Total	1,124,423,725	279,967,455	69,991,864	67,459,420	96.38%
023800300100	Kaduna State Residents Registration Agency	Recurrent Total	1,128,441,861	283,985,590	70,996,398	68,438,427	96.40%
025200400100	Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel Cost Total	5,403,038	14,594,844	3,648,711	3,510,579	96.21%
025200400100	Rural Water Supply and Sanitation Agency (RUWASSA)	Overhead Cost Total	14,914,790	3,781,235	945,309	906,308	95.87%
025200400100	Rural Water Supply and Sanitation Agency (RUWASSA)	Recurrent Total	20,317,828	18,376,079	4,594,020	4,416,888	96.14%
025200500100	Kaduna State Water Service Regulatory Commission	Personnel Cost Total	30,437,427	30,437,427	7,609,357	7,263,472	95.45%
025200500100	Kaduna State Water Service Regulatory Commission	Overhead Cost Total	21,555,700	8,367,280	2,091,820	2,062,859	98.62%
025200500100	Kaduna State Water Service Regulatory Commission	Recurrent Total	51,993,127	38,804,707	9,701,177	9,326,330	96.14%
011100200400	Ministry of Housing and Urban Development	Personnel Cost Total	91,292,962	103,444,160	25,861,040	25,350,915	98.03%
011100200400	Ministry of Housing and Urban Development	Overhead Cost Total	24,960,050	8,870,801	2,217,700	2,135,904	96.31%
011100200400	Ministry of Housing and Urban Development	Recurrent Total	116,253,012	112,314,961	28,078,740	27,486,818	97.89%
031801100100	Judicial Service Commission	Personnel Cost Total	53,219,247	65,370,445	16,342,611	15,625,669	95.61%
031801100100	Judicial Service Commission	Overhead Cost Total	37,050,793	23,870,850	5,967,713	5,858,682	98.17%
031801100100	Judicial Service Commission	Recurrent Total	90,270,040	89,241,295	22,310,324	21,484,350	96.30%

032600100100	Ministry of Justice	Personnel Cost Total	196,185,494	208,336,692	52,084,173	49,628,805	95.29%
032600100100	Ministry of Justice	Overhead Cost Total	261,990,960	184,503,387	46,125,847	43,923,850	95.23%
032600100100	Ministry of Justice	Recurrent Total	458,176,454	392,840,079	98,210,020	93,552,655	95.26%
032605100100	High Court of Justice	Personnel Cost Total	1,635,432,956	1,255,432,956	313,858,239	298,407,310	95.08%
032605100100	High Court of Justice	Overhead Cost Total	248,530,450	112,834,829	28,208,707	27,539,184	97.63%
032605100100	High Court of Justice	Recurrent Total	1,883,963,406	1,368,267,785	342,066,946	325,946,493	95.29%
032605200100	Customary Court of Appeal	Personnel Cost Total	1,069,328,743	1,069,328,743	267,332,186	255,777,136	95.68%
032605200100	Customary Court of Appeal	Overhead Cost Total	244,918,417	52,678,372	13,169,593	12,945,935	98.30%
032605200100	Customary Court of Appeal	Recurrent Total	1,314,247,160	1,122,007,115	280,501,779	268,723,071	95.80%
032605300100	Sharia Court of Appeal	Personnel Cost Total	1,185,428,314	1,185,428,314	296,357,079	282,093,486	95.19%
032605300100	Sharia Court of Appeal	Overhead Cost Total	329,900,700	89,697,668	22,424,417	22,120,709	98.65%
032605300100	Sharia Court of Appeal	Recurrent Total	1,515,329,014	1,275,125,982	318,781,496	304,214,195	95.43%
051300100100	Ministry of Sports Development	Personnel Cost Total	69,727,514	81,878,712	20,469,678	19,500,094	95.26%
051300100100	Ministry of Sports Development	Overhead Cost Total	558,684,760	266,253,308	66,563,327	63,271,410	95.05%
051300100100	Ministry of Sports Development	Recurrent Total	628,412,274	348,132,020	87,033,005	82,771,504	95.10%

051400100100	Ministry of Human Services and Social Development	Personnel Cost Total	126,756,963	138,908,161	34,727,040	34,231,069	98.57%
051400100100	Ministry of Human Services and Social Development	Overhead Cost Total	13,519,854	11,086,281	2,771,570	2,682,390	96.78%
051400100100	Ministry of Human Services and Social Development	Recurrent Total	140,276,817	149,994,442	37,498,610	36,913,459	98.44%
051405400100	Kaduna State Rehabilitation Board.	Personnel Cost Total	75,765,160	75,765,160	18,941,290	18,562,543	98.00%
051405400100	Kaduna State Rehabilitation Board.	Overhead Cost Total	60,696,420	49,525,064	12,381,266	12,185,075	98.42%
051405400100	Kaduna State Rehabilitation Board.	Recurrent Total	136,461,580	125,290,224	31,322,556	30,747,619	98.16%
051700100100	Ministry of Education	Personnel Cost Total	8,988,290,069	9,000,441,267	2,250,110,317	2,215,734,508	98.47%
051700100100	Ministry of Education	Overhead Cost Total	2,086,661,440	1,452,762,381	363,190,595	357,504,698	98.43%
051700100100	Ministry of Education	Recurrent Total	11,074,951,509	10,453,203,647	2,613,300,912	2,573,239,206	98.47%
051700300100	State Universal Basic Education Board (SUBEB)	Personnel cost Total	142,377,482	166,915,000	41,728,750	39,958,652	95.76%
051700300100	State Universal Basic Education Board (SUBEB)	Overhead Cost Total	45,076,198	33,288,883	8,322,221	8,220,455	98.78%
051700300100	State Universal Basic Education Board (SUBEB)	Recurrent Total	187,453,681	200,203,883	50,050,971	48,179,107	96.26%
051700800100	Kaduna State Library Board	Personnel Cost Total	50,826,959	50,826,959	12,706,740	12,235,167	96.29%
051700800100	Kaduna State Library Board	Overhead Cost Total	836,981	686,324	171,581	167,121	97.40%
051700800100	Kaduna State Library Board	Recurrent Total	51,663,940	51,513,283	12,878,321	12,402,288	96.30%

051701800100	Nuhu Bamalli Polytechnic, Zaria	Personnel Cost Total	1,603,151,390	1,603,151,390	400,787,848	381,670,835	95.23%
051701800100	Nuhu Bamalli Polytechnic, Zaria	Overhead Cost Total	695,195,846	334,521,071	83,630,268	80,271,931	95.98%
051701800100	Nuhu Bamalli Polytechnic, Zaria	Recurrent Total	2,298,347,237	1,937,672,462	484,418,115	461,942,766	95.36%
051701900100	College of Education, Gidan Waya	Personnel Cost Total	1,438,363,729	1,438,363,729	359,590,932	344,164,046	95.71%
051701900100	College of Education, Gidan Waya	Overhead Cost Total	264,784,461	237,916,826	59,479,207	58,066,096	97.62%
051701900100	College of Education, Gidan Waya	Recurrent Total	1,703,148,190	1,676,280,555	419,070,139	402,230,142	95.98%
051702100100	Kaduna State University (KASU)	Personnel Cost Total	4,621,439,606	4,621,439,606	1,155,359,901	1,109,441,624	96.03%
051702100100	Kaduna State University (KASU)	Overhead Cost Total	1,172,302,739	643,773,855	160,943,464	157,860,056	98.08%
051702100100	Kaduna State University (KASU)	Recurrent Total	5,793,742,345	5,265,213,461	1,316,303,365	1,267,301,680	96.28%
051702600100	Kaduna Capital School	Personnel Cost Total	146,515,868	146,515,868	36,628,967	35,024,984	95.62%
051702600100	Kaduna Capital School	Overhead Cost Total	16,414,167	13,049,617	3,262,404	3,173,778	97.28%
051702600100	Kaduna Capital School	Recurrent Total	162,930,035	159,565,485	39,891,371	38,198,762	95.76%
051702600200	Barewa College Zaria	Personnel Cost Total	105,743,460	105,743,460	26,435,865	26,020,258	98.43%
051702600200	Barewa College Zaria	Overhead Cost Total	3,010,000	1,433,360	358,340	350,013	97.68%
051702600200	Barewa College Zaria	Recurrent Total	108,753,460	107,176,820	26,794,205	26,370,272	98.42%

051702600300	Alhudahuda College, Zaria	Personnel Cost Total	107,710,475	107,710,475	26,927,619	25,831,370	95.93%
051702600300	Alhudahuda College, Zaria	Overhead Cost Total	1,275,293	1,199,490	299,873	285,073	95.06%
051702600300	Alhudahuda College, Zaria	Recurrent Total	108,985,768	108,909,966	27,227,491	26,116,444	95.92%
051702600400	Sardauna Memorial College	Personnel Cost Total	80,497,152	80,497,152	20,124,288	19,162,359	95.22%
051702600400	Sardauna Memorial College	Overhead Cost Total	2,131,567	1,747,885	436,971	430,028	98.41%
051702600400	Sardauna Memorial College	Recurrent Total	82,628,719	82,245,037	20,561,259	19,592,387	95.29%
051702600500	Government College, Kaduna	Personnel Cost Total	93,546,695	93,546,695	23,386,674	22,468,293	96.07%
051702600500	Government College, Kaduna	Overhead Cost Total	1,941,400	1,591,948	397,987	392,614	98.65%
051702600500	Government College, Kaduna	Recurrent Total	95,488,095	95,138,643	23,784,661	22,860,907	96.12%
051702600600	Queen Amina College, Kaduna	Personnel Cost Total	101,362,381	101,362,381	25,340,595	24,915,566	98.32%
051702600600	Queen Amina College, Kaduna	Overhead Cost Total	4,703,350	3,856,747	964,187	947,848	98.31%
051702600600	Queen Amina College, Kaduna	Recurrent Total	106,065,731	105,219,128	26,304,782	25,863,413	98.32%
051702600700	Government Secondary School, Kagoro	Personnel Cost Total	82,920,936	82,920,936	20,730,234	20,114,770	97.03%
051702600700	Government Secondary School, Kagoro	Overhead Cost Total	2,376,700	1,945,614	486,404	477,500	98.17%
051702600700	Government Secondary School, Kagoro	Recurrent Total	85,297,636	84,866,550	21,216,637	20,592,271	97.06%

051702600800	Government Secondary School, Fadan Kaje	Personnel Cost Total	38,949,624	38,949,624	9,737,406	9,305,790	95.57%
051702600800	Government Secondary School, Fadan Kaje	Overhead Cost Total	1,303,425	1,068,809	267,202	261,031	97.69%
051702600800	Government Secondary School, Fadan Kaje	Recurrent Total	40,253,049	40,018,433	10,004,608	9,566,821	95.62%
051702600900	Rimi College, Kaduna	Personnel Cost Total	109,163,524	109,163,524	27,290,881	26,468,276	96.99%
051702600900	Rimi College, Kaduna	Overhead Cost Total	1,322,900	1,084,778	271,195	268,363	98.96%
051702600900	Rimi College, Kaduna	Recurrent Total	110,486,424	110,248,302	27,562,076	26,736,639	97.01%
051702601000	Government Girls' College, Zonkwa	Personnel Cost Total	27,752,963	103,984,850	25,996,212	25,386,981	97.66%
051702601000	Government Girls' College, Zonkwa	Overhead Cost Total	1,523,850	1,249,557	312,389	300,222	96.11%
051702601000	Government Girls' College, Zonkwa	Recurrent Total	29,276,813	105,234,407	26,308,602	25,687,203	97.64%
051705400100	Teacher Service Board	Personnel Cost Total	30,436,719	54,974,237	13,743,559	13,273,356	96.58%
051705400100	Teacher Service Board	Overhead Cost Total	55,419,400	93,580,048	23,395,012	22,316,486	95.39%
051705400100	Teachers Service Board	Recurrent Total	85,856,119	148,554,285	37,138,571	35,589,842	95.83%
051705501000	Kufena College, Zaria	Personnel Cost Total	86,494,710	86,494,710	21,623,677	21,124,882	97.69%
051705501000	Kufena College, Zaria	Overhead Cost Total	3,331,870	1,338,240	334,560	321,976	96.24%
051705501000	Kufena College, Zaria	Recurrent Total	89,826,580	87,832,950	21,958,238	21,446,858	97.67%

051705501100	Government Girls' Science Secondary School, Soba	Personnel Cost Total	55,773,579	55,773,579	13,943,395	13,552,241	97.19%
051705501100	Government Girls' Science Secondary School, Soba	Overhead Cost Total	1,971,850	981,171	245,293	238,713	97.32%
051705501100	Government Girls' Science Secondary School, Soba	Recurrent Total	57,745,429	56,754,750	14,188,687	13,790,953	97.20%
051705501200	Government Girls Secondary School, Kwoi	Personnel Cost Total	53,008,890	53,008,890	13,252,222	13,019,392	98.24%
051705501200	Government Girls Secondary School, Kwoi	Overhead Cost Total	2,042,194	1,852,949	463,237	446,009	96.28%
051705501200	Government Girls' Secondary School, Kwoi	Recurrent Total	55,051,083	54,861,838	13,715,460	13,465,401	98.18%
051705501300	Science Secondary School, Ikara	Personnel Cost Total	49,020,294	49,020,294	12,255,073	11,829,751	96.53%
051705501300	Science Secondary School, Ikara	Overhead Cost Total	2,498,000	1,240,660	310,165	301,905	97.34%
051705501300	Science Secondary School, Ikara	Recurrent Total	51,518,294	50,260,954	12,565,238	12,131,657	96.55%
051705501400	Government Science Secondary School, Birnin Gwari	Personnel Cost Total	34,181,473	34,181,473	8,545,368	8,280,353	96.90%
051705501400	Government Science Secondary School, Birnin Gwari	Overhead Cost Total	1,260,950	691,465	172,866	168,280	97.35%
051705501400	Government Science Secondary School, Birnin Gwari	Recurrent Total	35,442,423	34,872,938	8,718,234	8,448,633	96.91%
051705501500	Government College , Kagoro	Personnel Cost Total	118,472,769	118,472,769	29,618,192	28,448,407	96.05%
051705501500	Government College , Kagoro	Overhead Cost Total	1,282,549	1,051,690	262,923	258,882	98.46%
051705501500	Government College , Kagoro	Recurrent Total	119,755,318	119,524,459	29,881,115	28,707,289	96.07%

051705600100	Kaduna State Scholarship Board	Personnel Cost Total	38,958,946	38,958,946	9,739,737	9,315,191	95.64%
051705600100	Kaduna State Scholarship Board	Overhead Cost Total	5,133,722,000	40,698,240	10,174,560	9,764,098	95.97%
051705600100	Kaduna State Scholarship and Loan Board	Recurrent Total	5,172,680,946	79,657,186	19,914,297	19,079,289	95.81%
051705900100	Kaduna State Schools Quality Assurance Authority	Personnel Cost Total	75,749,852	79,767,987	19,941,997	19,712,003	98.85%
051705900100	Kaduna State Schools Quality Assurance Authority	Overhead Cost Total	496,075,200	452,811,204	113,202,801	109,327,381	96.58%
051705900100	Kaduna State Schools Quality Assurance Authority	Recurrent Total	571,825,052	532,579,191	133,144,798	129,039,384	96.92%
052100100100	Ministry of Health	Personnel Cost Total	6,230,667,780	6,230,667,780	1,557,666,945	1,494,196,320	95.93%
052100100100	Ministry of Health	Overhead Cost Total	631,161,697	515,933,756	128,983,439	126,108,990	97.77%
052100100100	Ministry of Health	Recurrent Total	6,861,829,476	6,746,601,536	1,686,650,384	1,620,305,310	96.07%
052100300100	State Primary Health Care Development Agency	Personnel Cost Total	98,091,269	2,207,791,792	551,947,948	545,211,184	98.78%
052100300100	State Primary Health Care Development Agency	Overhead Cost Total	898,978,648	325,557,384	81,389,346	78,209,226	96.09%
052100300100	State Primary Health Care Development Agency	Recurrent Total	997,069,917	2,533,349,176	633,337,294	623,420,410	98.43%
052100300200	Kaduna State Contributory Health Management Authority (KACHMA)	Personnel Cost Total	46,435,349	56,185,384	14,046,346	13,748,160	97.88%
052100300200	Kaduna State Contributory Health Management Authority (KACHMA)	Overhead Cost Total	6,939,548	4,587,080	1,146,770	1,101,158	96.02%

052100300200	Kaduna State Contributory Health Management Authority (KACHMA)	Recurrent Total	53,374,897	60,772,464	15,193,116	14,849,318	97.74%
052110600100	Shehu Idris College of Health Science and Tech, Makarfi	Personnel Cost Total	527,461,578	527,461,578	131,865,395	127,720,884	96.86%
052110600100	Shehu Idris College of Health Science and Tech, Makarfi	Overhead Cost Total	187,506,300	149,725,686	37,431,422	35,747,711	95.50%
052110600100	Shehu Idris College of Health Science and Technology, Makarfi	Recurrent Total	714,967,878	677,187,264	169,296,816	163,468,595	96.56%
052111300100	Kaduna State Health Supplies Management Agency (KADHSMA)	Personnel Cost Total	69,772,219	76,111,084	19,027,771	18,834,010	98.98%
052111300100	Kaduna State Health Supplies Management Agency (KADHSMA)	Overhead Cost Total	29,930,000	14,620,600	3,655,150	3,474,674	95.06%
052111300100	Kaduna State Health Supplies Management Agency (KADHSMA)	Recurrent Total	99,702,219	90,731,684	22,682,921	22,308,684	98.35%
052111400100	Kaduna State College of Nursing and Midwifery	Personnel Cost Total	352,111,230	352,111,230	88,027,808	84,636,017	96.15%
052111400100	Kaduna State College of Nursing and Midwifery	Overhead Cost Total	22,603,236	32,059,734	8,014,933	7,715,732	96.27%
052111400100	Kaduna State College of Nursing and Midwifery	Recurrent Total	374,714,466	384,170,964	96,042,741	92,351,750	96.16%
052111500100	Barau Dikko Teaching Hospital, Kaduna	Personnel Cost Total	2,422,100,367	2,426,118,502	606,529,626	587,779,251	96.91%
052111500100	Barau Dikko Teaching Hospital, Kaduna	Overhead Cost Total	213,589,371	174,926,500	43,731,625	43,162,137	98.70%
052111500100	Barau Dikko Teaching Hospital, Kaduna	Recurrent Total	2,635,689,739	2,601,045,002	650,261,251	630,941,388	97.03%

055100100100	Ministry for Local Government Affairs	Personnel Cost Total	111,461,219	123,817,795	30,954,449	29,498,124	95.30%
055100100100	Ministry for Local Government Affairs	Overhead Cost Total	376,730,069	304,293,856	76,073,464	74,186,200	97.52%
055100100100	Ministry for Local Government Affairs	Recurrent Total	488,191,288	428,111,651	107,027,913	103,684,324	96.88%

	ANNUAL BUDGET	Q1 BUDGET	Q1 ACTUAL	
Personnel	44,413,942,892	11,103,485,723	10,752,061,639	96.84%
Overheads	37,643,444,046	9,410,861,012	9,241,979,846	98.21%
	82,057,386,938	20,514,346,735	19,994,041,485	97.46%

### Annex 3: Capital Expenditure Performance January - March, 2021

#### SUMMARY OF CAPITAL EXPENDITURE BY MDAs

Organizations	2021 Approved Appropriation	Jan - Mar	% Achieved on full year Budget	Available Balance
<b>Sub-Sector: Economic</b>				
Ministry of Agriculture	10,338,842,160	2,524,524,993	24.42%	7,814,317,167
Kaduna State Agricultural Development Agency (KADA)	24,402,549	5,792,957	23.74%	18,609,592
Kaduna State Livestock Regulatory Authority	6,269,800	1,547,067	24.67%	4,722,733
Ministry of Business, Innovation and Technology	3,427,108,100	799,913,573	23.34%	2,627,194,527
Industrialization and Micro Credit Management Board	39,730,260	9,498,762	23.91%	30,231,497
Kaduna State Market Development and Management Company	2,083,980,000	475,313,668	22.81%	1,608,666,332
Kaduna Industrial and Finance Company	-	-		-
Community and Social Development	1,612,485,072	388,782,336	24.11%	1,223,702,736
Ministry of Housing and Urban Development	6,282,743,630	1,537,146,585	24.47%	4,745,597,046
Kaduna State Facilities Management Agency(KADFAMA)	3,408,919,200	829,813,483	24.34%	2,579,105,717
Kaduna State Development and Property Company (KSDPC)	-	-		-

Ministry of Public Works and Infrastructure	13,930,824,839	3,219,732,633	23.11%	10,711,092,206
Kaduna Roads Agency (KADRA)	14,264,201,406	4,354,658,059	30.53%	9,909,543,347
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	70,672,000	16,841,127	23.83%	53,830,873
Kaduna State Power Supply Company (KAPSCO)	6,221,402,974	1,410,142,767	22.67%	4,811,260,207
Kaduna State Transport Regulatory Authority	61,405,670	13,978,482	22.76%	47,427,188
<b>Total for Economic Sub-Sector</b>	<b>61,772,987,660</b>	<b>15,587,686,492</b>		<b>46,185,301,168</b>
<b>Sub-Sector: Social</b>				
<b>Education</b>				
Ministry of Education	10,683,551,856	2,451,475,819	22.95%	8,232,076,037
Kaduna State University (KASU)	4,413,670,282	1,079,042,238	24.45%	3,334,628,044
College of Education, Gidan Waya	714,831,402	164,270,812	22.98%	550,560,589
Kaduna State Library Board	56,630,359	13,134,423	23.19%	43,495,936
Kaduna State Scholarship Board	3,349,775,600	757,270,824	22.61%	2,592,504,776
State Universal Basic Education Board (SUBEB)	20,141,254,433	4,734,658,129	23.51%	15,406,596,304
Nuhu Bamalli Polytechnic, Zaria	988,096,981	229,658,336	23.24%	758,438,645
<b>Sub-Total Education</b>	<b>40,347,810,912</b>	<b>9,429,510,581</b>		<b>30,918,300,331</b>

<b>Health</b>				
Ministry of Health	9,120,719,750	2,202,494,833	24.15%	6,918,224,916
Shehu Idris College of Health Science and Tech, Makarfi	158,209,481	35,824,606	22.64%	122,384,875
Kaduna State College of Nursing and Midwifery	308,940,440	71,882,300	23.27%	237,058,141
Kaduna State Primary Health Care Development Agency	8,855,086,512	2,068,815,959	23.36%	6,786,270,553
Kaduna State Health Supplies Management Agency (KADHSMA)	1,612,999,833	383,670,985	23.79%	1,229,328,848
Kaduna State AIDS Control Agency (KADSACA)	51,220,113	11,810,440	23.06%	39,409,673
Barau Dikko Teaching Hospital, Kaduna	4,498,933,721	1,106,828,760	24.60%	3,392,104,961
Kaduna State Contributory Health Management Authority (KACHMA)	990,000,000	232,033,433	23.44%	757,966,567
Bureau for Substance Abuse, Prevention and Treatment	637,967,119	147,616,423	23.14%	490,350,696
<b>Sub-Total Health</b>	<b>26,234,076,969</b>	<b>6,260,977,739</b>		<b>19,973,099,230</b>
<b>Social Development</b>				
Ministry of Sports Development	341,000,000	80,426,339	23.59%	260,573,661
Ministry of Human Services and Social Development	-			
Kaduna State Rehabilitation Board	192,425,646	46,760,382	24.30%	145,665,265
<b>Sub-Total Social Development</b>	<b>533,425,646</b>	<b>127,186,720</b>		<b>406,238,926</b>

<b>Total for Social Sub-Sector</b>	<b>67,115,313,528</b>	<b>15,817,675,040</b>		
<b>Sub-Sector: Regional</b>				
Ministry of Environment and Natural Resources	3,320,277,303	774,404,333	23.32%	2,545,872,970
Kaduna Environmental Protection Authority (KEPA)	57,312,581	13,888,093	24.23%	43,424,488
Kaduna State Forest Management Project	6,232,200	1,432,658	22.99%	4,799,542
Kaduna State Mining Development Company	64,436,280	14,987,367	23.26%	49,448,913
Rural Water Supply and Sanitation Agency (RUWASSA)	2,789,605,846	645,140,367	23.13%	2,144,465,479
Kaduna State Water Service Regulatory Commission	32,847,360	7,748,952	23.59%	25,098,408
<b>Sub-Total Regional</b>	<b>6,270,711,570</b>	<b>1,457,601,769</b>		<b>4,813,109,801</b>
<b>Sub-Sector: General Administration</b>				
<b>Executive</b>				
Kaduna Geographic Information Service (KADGIS)	3,886,409,258	993,215,673	25.56%	2,893,193,585
Kaduna State Urban Planning and Development Authority (KASUPDA)	336,632,052	82,306,406	24.45%	254,325,646
Kaduna State Media Corporation (KSMC)	1,392,955,920	332,020,544	23.84%	1,060,935,376
Kaduna Investment Promotion Agency (KADIPA)	159,800,000	37,144,489	23.24%	122,655,511
Conflict Resolution, Rehabilitation and Resettlement	2,000,000,000	474,853,480	23.74%	1,525,146,520

Government Printing Department	43,056,700	9,713,187	22.56%	33,343,513
Ministry of Internal Security and Home Affairs	1,207,598,607	295,533,211	24.47%	912,065,396
Ministry for Local Government Affairs	1,904,941,723	447,704,218	23.50%	1,457,237,505
Ministry of Finance	6,938,040,360	1,649,432,190	23.77%	5,288,608,170
Kaduna State Mortgage Foreclosure Authority	8,513,627	1,946,564	22.86%	6,567,063
Kaduna State Public Procurement Agency (PPA)	20,165,944	4,623,131	22.93%	15,542,814
State Independent Electoral Commission (SIECOM)	1,130,071,475	269,563,179	23.85%	860,508,296
<b>Sub-Total Executive</b>	<b>19,028,185,666</b>	<b>4,598,056,271</b>		<b>14,430,129,395</b>
<b>Governance</b>				
Kaduna State Planning and Budget Commission (PBC)	5,329,043,057	1,305,658,609	24.50%	4,023,384,448
Kaduna State Bureau of Statistics	145,141,302	35,440,388	24.42%	109,700,913
Kaduna State Resident's Registration Agency	407,020,000	100,279,426	24.64%	306,740,574
<b>Sub-Total Governance</b>	<b>5,881,204,359</b>	<b>1,441,378,424</b>		<b>4,439,825,935</b>
<b>Law and Justice</b>				
Judicial Service Commission	79,900,000	18,790,646	23.52%	61,109,354

Ministry of Justice	150,118,000	36,619,763	24.39%	113,498,237
High Court of Justice	297,742,650	72,492,427	24.35%	225,250,223
Customary Court of Appeal	170,770,039	40,835,465	23.91%	129,934,574
Sharia Court of Appeal	104,437,556	24,465,000	23.43%	79,972,557
<b>Sub-Total Law and Justice</b>	<b>802,968,245</b>	<b>193,203,300</b>		<b>609,764,944</b>
<b>Legislature</b>				
Kaduna State Legislature	3,738,829,253	890,782,999	23.83%	2,848,046,254
<b>Sub-Total Legislature</b>	<b>3,738,829,253</b>	<b>890,782,999</b>	23.83%	<b>2,848,046,254</b>
<b>Sub-Total General Administration</b>	<b>29,451,187,523</b>	<b>7,123,420,994</b>	24.19%	<b>22,327,766,529</b>
<b>Grand Total</b>	<b>164,610,200,281</b>	<b>39,986,384,295</b>	24.29%	<b>73,326,177,497</b>