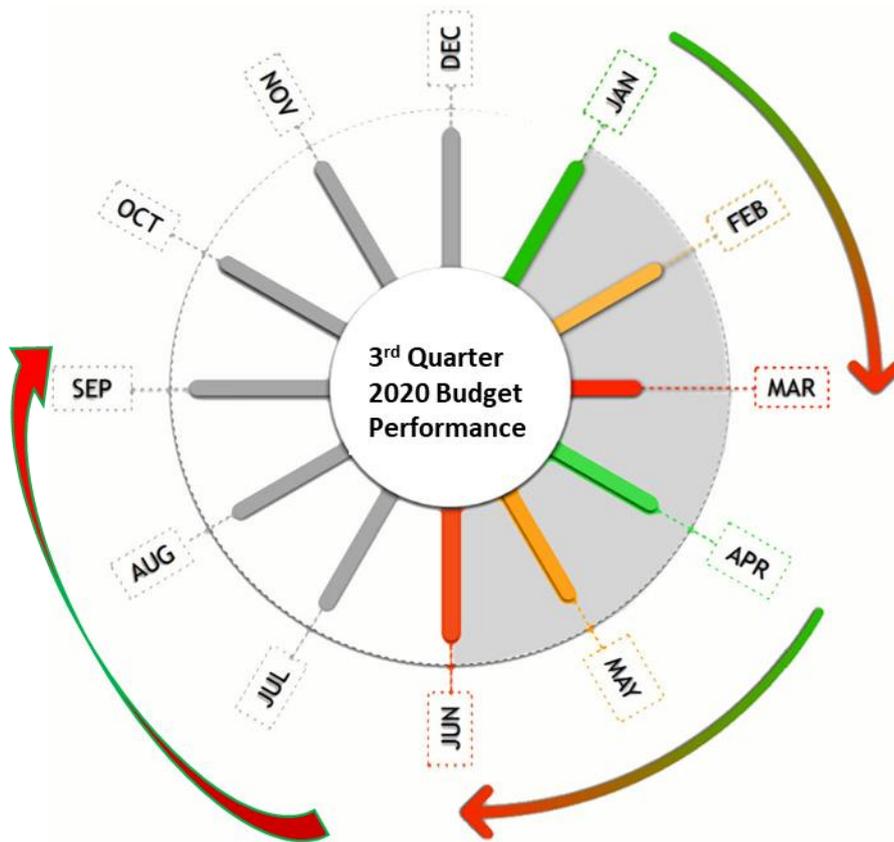


Kaduna State Government



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

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

Total Revenue (Federation account transfers, Statutory Allocation, VAT and other federation account receipts and IGR) generated by Kaduna State Government in the third quarter of the year (July – September, 2020) is N29.172 billion (20.92% of full year budget of N139.442 billion).

Actual Recurrent Expenditure for the third quarter of 2020 (July – September, 2020) is N12.056 billion. Compared with the full year budget of N77.489 billion, the state achieved a quarterly performance of 15.56% on full year budget. Further analysis by comparing the actual recurrent expenditure with three months pro rata budget of N19.37 billion shows performance achievement of 62.24%. Furthermore, the Actual Personnel Cost is N8.617 billion while the full year budget is N 48.501 billion, representing performance achievement of 17.77%. The performance is 71.07% when compared with three months pro rata budget of N12.125 billion. Actual Overhead Cost is N3.439 billion while the full year budget of N28.98 billion, representing performance achievement of 11.87% on the full year budget and performance achievement of 47.46% when compared with three months pro rata budget.

For Capital Expenditure, N19.7 billion was spent in the third quarter of the year, representing 53.95% of the quarterly target of N36.528 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	139,442,558,496	34,860,639,624	29,172,870,735	83.68%	20.92%
Less: Expenditure					
Personel Cost	48,501,666,309	12,125,416,577	8,617,368,766	71.07%	17.77%
Overheads Cost	28,987,814,177	7,246,953,544	3,439,587,200	47.46%	11.87%
Total Recurrent	77,489,480,486	19,372,370,122	12,056,955,966	62.24%	15.56%
Capital Expenditure	146,112,237,761	36,528,059,440	19,706,621,634	53.95%	13.49%
Total Expenditure	223,601,718,247	55,900,429,562	31,763,577,601	56.82%	14.21%

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	139,442,558,496	55,156,790,037	29,172,870,735	84,329,660,772	60.48%
Less: Expenditure					
Personel Cost	48,501,666,309	14,124,232,697	8,617,368,766	22,741,601,463	46.89%
Overheads Cost	28,987,814,177	4,063,398,484	3,439,587,200	7,502,985,684	25.88%
Total Recurrent	77,489,480,486	18,187,631,181	12,056,955,966	30,244,587,147	39.03%
Capital Expenditure	146,112,237,761	13,047,140,003	19,706,621,634	32,753,761,637	22.42%
Total Expenditure	223,601,718,247	31,234,771,184	31,763,577,601	62,998,348,784	28.17%

1.0 Introduction

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

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

2.0 Revenue Performance

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

Summary of 2020 third quarter revenue performance is shown below.

Table 3 Revenue 2020 Third Quarter Performance

REVENUE PROFILE TO DATE							
Item	Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	Total	Q3 Performance on full budget	YTD Performance on full budget
Statutory Allocation	33,526,617,261	12,512,505,447	12,374,431,987	11,804,421,868	36,691,359,302	35.21%	109.44%
VAT	14,766,592,309	4,329,566,190	4,267,001,161	5,849,742,574	14,446,309,925	39.61%	97.83%
IGR	29,420,625,392	10,194,240,105	4,301,309,330	10,318,164,413	24,813,713,848	35.07%	84.34%
Internal Grants	53,060,134,848	1,341,466,732	3,960,000,000		5,301,466,732	0.00%	9.99%
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	1,430,355,762		1,431,685,769	5,357,155	1,437,042,924	0.37%	100.47%
Other income				1,067,879,826	1,067,879,826		
Total Revenue	139,442,558,496	28,743,256,572	26,413,533,466	29,172,870,735	84,329,660,772	20.92%	60.48%
Internal loans	500,000,000	-	-		-	0.00%	0.00%
External loans	60,659,159,751	-	25,619,248,758		25,619,248,758	0.00%	42.23%
Total Revenue & Loans	200,601,718,247	28,743,256,572	52,032,782,223	29,172,870,735	109,948,909,529	14.54%	54.81%

Internally Generated Revenue from July - September, 2020 is N10.3 billion representing 35.07% performance on the full year IGR budget of N29.42 billion. The percentage achieved on the pro-rata quarter year budget of N7.355 billion is 140.28%.

From July – September, 2020 the state earned N11.8 billion as Statutory Allocation representing 35.21% performance on full year budget of N33.526 billion (and 140.84% on pro-rata quarter year budget of N8.381 billion). The state earned N5.84 billion as VAT representing 39.61% on full year budget of N14.7 billion (and 158.46% on pro-rata quarter year budget of N3.69 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	48,501,666,309	12,125,416,577	8,617,368,766	71.07%	17.77%
Overheads Cost	28,987,814,177	7,246,953,544	3,439,587,200	47.46%	11.87%
Total Recurrent	77,489,480,486	19,372,370,122	12,056,955,966	62.24%	15.56%

The table above shows a full year Total Recurrent Expenditure Budget of N77.489 billion while Actual Expenditure for the third quarter July - September, 2020 is N12.05 billion representing 15.56% performance on the full year budget. Compared with the three-month pro-rated budget of N19.372 billion, percentage achieved is 62.24%.

Further analysis of the two major recurrent expenditure items in Table 4 shows Personnel Costs actual expenditure of N8.617 billion (i.e. 17.77% of full year budget) and performance of 71.07% for three months July - September 2020 pro rata budget. While overhead actual expenditure is N3.439 billion (i.e. 11.87% on full year budget) and performance of 47.46% for three months July - September, 2020 pro rata budget.

4.0 Capital Expenditure Performance

The total capital budget (revised) for 2020 is N146.112 billion. The three months pro-rata budget capital expenditure is N36.528 billion and actual performance from July – September is N19.706 billion (i.e. 53.952% of pro-rata budget for the period and 13.49% 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	146,112,237,761	36,528,059,440	19,706,621,634	53.95%	13.49%

5.0 Conclusion

Recurrent expenditure performance over the period is considerable with pro rata three months budget performance of 62.24%. However, capital expenditure underperformed the three months pro-rata budget at 53.95%. Budget implementation remained on course as the State Government continue to improve its Internally generated revenue collection efforts.

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

MINISTRY OF FINANCE: RECONCILIATION UNIT 3RD QUARTER INTERNALLY GENERATED REVENUE (IGR) REPORT

S/NO	MDAs	BUDGET		ACTUAL COLLECTIONS				% Performance on Quarterly Budget
		YEARLY	QUARTERLY	JULY	AUGUST	SEPTEMBER	TOTAL	
1	Kaduna State Internal Rev. Service	9,861,158,213	2,465,289,553	1,282,306,919	5,004,477,393	1,323,281,491	7,610,065,803	308.69%
2	KADGIS	11,612,864,125	2,903,216,031	205,654,505	238,174,090	188,312,641	632,141,237	21.77%
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 Development 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	Nuhu Bamalli Polytechnic Zaria	559,105,190	139,776,298	287,750	1,074,043	4,741,512	6,103,305	4.37%
21	College of Education Gidan Waya	317,768,590	79,442,148	-	-	358,840	358,840	0.45%
22	Kaduna State Library Board	330,000	82,500	-	500	2,750	3,250	3.94%
23	Kaduna State Scholarship Board	300,000	75,000	-	-	65,000	65,000	86.67%
24	Kaduna State School Quality Assurance Authority	323,680,000	80,920,000	1,032,600	4,971,850	6,068,750	12,073,200	14.92%
25	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%
26	Kaduna Environmental Protection Agency	58,700,000	14,675,000	3,740,000	4,577,000	6,449,000	14,766,000	100.62%
27	Ministry of Health	203,862,072	50,965,518	4,355,230	3,806,120	4,969,543	13,130,893	25.76%
28	Shehu Idris COHT Makarfi	295,375,000	73,843,750	261,200	-	58,600	319,800	0.43%

29	College of Nursing Kafanchan		-	2,200,000	4,700,000	510,200	7,410,200	
30	College of Midwifery Kaduna	70,106,973	17,526,743	-	6,545,000	6,535,000	13,080,000	74.63%
31	Barau Dikko teaching hospital	316,148,476	79,037,119	-	509,300	-	509,300	0.64%
32	Office of The Auditor Gen. (State)	550,000	137,500	-	30,000	20,000	50,000	36.36%
33	Office of The Auditor Gen. (LGA)	450,000	112,500	-	-	-	-	0.00%
34	RUWASSA	7,437,392	1,859,348	-	-	-	-	0.00%
35	Ministry of Public Works & Infrastructure	37,955,000	9,488,750	2,236,385	239,000	55,500	2,530,885	26.67%
36	Kaduna State Road Agency (KADRA)	2,000,000	500,000	500	-	110,000	110,500	22.10%
37	KASTLEA	300,000,000	75,000,000	48,463,000	38,632,000	37,621,287	124,716,287	166.29%
38	Muslim Pilgrims Welfare Board	86,580,000	21,645,000	-	28,987,478	-	28,987,478	133.92%
39	Local Govt. Services Commission	600,000	150,000	-	-	-	-	0.00%
40	Kaduna State Water Corporation		-	38,600,680	39,805,739	19,192,769	97,599,188	
41	Kaduna State Dev. & Property Com.		-	11,458,822	4,496,700	2,281,479	18,237,001	
42	Kaduna State Market Development Company	308,084,263	77,021,066	3,415,000	1,327,800	4,425,613	9,168,413	11.90%
43	Local Government Councils		-	4,809,262	8,159,150	11,854,051	24,822,463	
44	Kaduna Line		-	16,612,650	20,344,300	14,324,900	51,281,850	

45	Christian Pilgrims Welfare Board	350,000	87,500	-	-	5,000	5,000	5.71%
46	Ministry of Human Services and Social Development	4,195,000	1,048,750	199,500	248,000	409,000	856,500	81.67%
47	Ministry of Sports Development	21,722,500	5,430,625	-	-	-	-	0.00%
48	Kaduna State Mining Development Company	15,000,000	3,750,000	-	-	-	-	0.00%
	TOTAL	29,420,625,392	7,355,156,348	2,821,516,406	5,544,561,147	1,952,086,860	10,318,164,413	140.28%

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	20,489,120	84.12%
Alhudahuda College, Zaria	Overheads	1,183,625	295,906	-	0.00%
Total		98,611,027	24,652,757	20,489,120	83.11%
			-		
Barau Dikko Teaching Hospital, Kaduna	Personnel	2,413,260,723	603,315,181	393,549,221	65.23%
Barau Dikko Teaching Hospital, Kaduna	Overheads	198,236,550	49,559,138	421,156	0.85%
Total		2,611,497,273	652,874,318	393,970,377	60.34%
			-		
Barewa College Zaria	Personnel	105,032,933	26,258,233	26,258,233	100.00%
Barewa College Zaria	Overheads	2,531,500	632,875	-	0.00%
Total		107,564,433	26,891,108	26,258,233	97.65%
			-		
Bureau for Substance Abuse Prevention & Treatment	Personnel	66,208,778	16,552,195	1,415,709	8.55%

Bureau for Substance Abuse Prevention & Treatment	Overheads	1,528,240	382,060	-	0.00%
Total		67,737,018	16,934,255	1,415,709	8.36%
			-		
Bureau of Interfaith	Personnel	27,538,845	6,884,711	6,884,711	100.00%
Bureau of Interfaith	Overheads	752,514	188,129	-	0.00%
Total		28,291,359	7,072,840	6,884,711	97.34%
			-		
Bureau of Public Service Reform	Personnel	4,018,135	1,004,534	1,004,534	100.00%
Bureau of Public Service Reform	Overheads	1,617,588	404,397	-	0.00%
Total		5,635,723	1,408,931	1,004,534	71.30%
			-		
Christian Pilgrims Welfare Board	Personnel	17,197,699	4,299,425	4,299,425	100.00%
Christian Pilgrims Welfare Board	Overheads	436,563	109,141	-	0.00%
Total		17,634,263	4,408,566	4,299,425	97.52%
			-		
Civil Service Commission, Kaduna State	Personnel	74,800,709	18,700,177	18,700,177	100.00%

Civil Service Commission, Kaduna State	Overheads	4,676,952	1,169,238	1,120,000	95.79%
Total		79,477,661	19,869,415	19,820,177	99.75%
			-		
College of Education, Gidan Waya	Personnel	1,562,634,712	390,658,678	335,984,873	86.00%
College of Education, Gidan Waya	Overheads	32,185,889	8,046,472	-	0.00%
Total		1,594,820,601	398,705,150	335,984,873	84.27%
			-		
College of Midwifery T/Wada Kaduna	Personnel		-	-	
College of Midwifery T/Wada Kaduna	Overheads		-	-	
Total			-	-	
			-		
Community and Social Development Agency	Personnel	4,018,135	1,004,534		0.00%
Community and Social Development Agency	Overheads	404,306	101,077		0.00%
Total		4,422,441	1,105,610		0.00%
			-		
College of Nursing and Midwifery Kafanchan	Personnel	303,107,993	75,776,998	56,628,492	74.73%

College of Nursing and Midwifery Kafanchan	Overheads	20,978,538	5,244,634	-	0.00%
Total		324,086,530	81,021,633	56,628,492	69.89%
			-		
Customary Court of Appeal	Personnel	837,790,445	209,447,611	158,410,972	75.63%
Customary Court of Appeal	Overheads	20,578,448	5,144,612	4,000,000	77.75%
Total		858,368,893	214,592,223	162,410,972	75.68%
			-		
Department for Rural and Community Development	Personnel		-	-	
Department for Rural and Community Development	Overheads		-	-	
Total			-	-	
			-		
Ggss Kwoi	Personnel	65,745,604	16,436,401	16,436,401	100.00%
Ggss Kwoi	Overheads	1,895,401	473,850	-	0.00%
Total		67,641,005	16,910,251	16,436,401	97.20%
			-		
Government College, Kagoro	Personnel	104,163,632	26,040,908	26,040,908	100.00%

Government College, Kagoro	Overheads	1,190,215	297,554	-	0.00%
Total		105,353,847	26,338,462	26,040,908	98.87%
			-		
Government College Kaduna	Personnel	108,503,213	27,125,803	27,125,803	100.00%
Government College Kaduna	Overheads	1,227,900	306,975	-	0.00%
Total		109,731,113	27,432,778	27,125,803	98.88%
			-		
Government Girls' College, Zonkwa	Personnel	33,336,946	8,334,237	8,334,237	100.00%
Government Girls' College, Zonkwa	Overheads	1,205,051	301,263	-	0.00%
Total		34,541,997	8,635,499	8,334,237	96.51%
			-		
Government House	Personnel	222,816,690	55,704,172	55,704,172	100.00%
Government House	Overheads	1,006,897,970	251,724,493	251,724,493	100.00%
Total		1,229,714,660	307,428,665	307,428,665	100.00%
			-		
Government Printing Department	Personnel	36,369,478	9,092,370	9,092,370	100.00%

Government Printing Department	Overheads	1,066,649	266,662	-	0.00%
Total		37,436,127	9,359,032	9,092,370	97.15%
			-		
Government Secondary School Fadan Kaje	Personnel	43,899,761	10,974,940	10,974,940	100.00%
Government Secondary School Fadan Kaje	Overheads	1,209,513	302,378	-	0.00%
Total		45,109,273	11,277,318	10,974,940	97.32%
			-		
Government Secondary School, Kagoro	Personnel	77,761,907	19,440,477	19,440,477	100.00%
Government Secondary School, Kagoro	Overheads	1,192,025	298,006	-	0.00%
Total		78,953,932	19,738,483	19,440,477	98.49%
			-		
Govt Girl Science Secondary School, Soba	Personnel	73,111,813	18,277,953	18,277,953	100.00%
Govt Girl Science Secondary School, Soba	Overheads	1,309,068	327,267	-	0.00%
Total		74,420,880	18,605,220	18,277,953	98.24%
			-		
Government Science Secondary School, Birnin Gwari	Personnel	49,842,077	12,460,519	12,460,519	100.00%

Government Science Secondary School, Birnin Gwari	Overheads	1,173,850	293,463	-	0.00%
Total		51,015,927	12,753,982	12,460,519	97.70%
			-		
High Court of Justice	Personnel	1,107,091,265	276,772,816	232,377,733	83.96%
High Court of Justice	Overheads	49,118,958	12,279,740	12,000,000	97.72%
Total		1,156,210,223	289,052,556	244,377,733	84.54%
			-		
Industrialization & Micro Credit Management Board	Personnel	7,905,239	1,976,310	1,976,310	100.00%
Industrialization & Micro Credit Management Board	Overheads	649,776	162,444	162,444	100.00%
Total		8,555,016	2,138,754	2,138,754	100.00%
			-		
Judicial Service Commission	Personnel	52,622,337	13,155,584	5,558,062	42.25%
Judicial Service Commission	Overheads	7,096,991	1,774,248	398,402	22.45%
Total		59,719,328	14,929,832	5,956,464	39.90%
			-		
Kaduna Capital School	Personnel	147,758,906	36,939,727	36,939,727	100.00%

Kaduna Capital School	Overheads	15,234,315	3,808,579	-	0.00%
Total		162,993,221	40,748,305	36,939,727	90.65%
			-		
Kaduna Geographical Information Service (KADGIS	Personnel	211,618,986	52,904,746	52,904,746	100.00%
Kaduna Geographical Information Service (KADGIS	Overheads	15,315,660	3,828,915	-	0.00%
Total		226,934,646	56,733,661	52,904,746	93.25%
			-		
Kaduna Investment Promotion Agency	Personnel	4,308,250	1,077,062	1,077,062	100.00%
Kaduna Investment Promotion Agency	Overheads	15,480,500	3,870,125	-	0.00%
Total		19,788,750	4,947,187	1,077,062	21.77%
			-		
Kaduna Mining Development Co. Ltd	Personnel	4,018,135	1,004,534	1,004,534	100.00%
Kaduna Mining Development Co. Ltd	Overheads	1,141,842	285,461	-	0.00%
Total		5,159,977	1,289,994	1,004,534	77.87%
			-		
Kaduna Power Supply Company Limited (KAPSCO)	Personnel	9,059,464	2,264,866	2,264,866	100.00%

Kaduna Power Supply Company Limited (KAPSCO)	Overheads	4,399,028	1,099,757	421,156	38.30%
Total		13,458,492	3,364,623	2,686,022	79.83%
			-		
Kaduna Roads Agency (KADRA)	Personnel	77,483,934	19,370,983	19,370,983	100.00%
Kaduna Roads Agency (KADRA)	Overheads	14,833,896	3,708,474	-	0.00%
Total		92,317,830	23,079,457	19,370,983	83.93%
			-		
Kaduna State Agricultural Development Project (KADA)	Personnel	351,346,132	87,836,533	87,836,533	100.00%
Kaduna State Agricultural Development Project (KADA)	Overheads	265,714	66,429	-	0.00%
Total		351,611,846	87,902,962	87,836,533	99.92%
			-		
Kaduna State AIDS Control Agency	Personnel	66,000,233	16,500,058	16,500,058	100.00%
Kaduna State AIDS Control Agency	Overheads	3,407,957	851,989	-	0.00%
Total		69,408,190	17,352,048	16,500,058	95.09%
			-		
Kaduna State Assembly Service Commission	Personnel	76,113,743	19,028,436	18,497,974	97.21%

Kaduna State Assembly Service Commission	Overheads	24,343,621	6,085,905	595,000	9.78%
Total		100,457,364	25,114,341	19,092,974	76.02%
			-		
Kaduna State Bureau of Statistics	Personnel	127,136,121	31,784,030	28,731,533	90.40%
Kaduna State Bureau of Statistics	Overheads	1,586,774	396,694	-	0.00%
Total		128,722,895	32,180,724	28,731,533	89.28%
			-		
Kaduna State Contributory Health Management Author	Personnel	34,716,005	8,679,001	8,679,001	100.00%
Kaduna State Contributory Health Management Author	Overheads	6,617,725	1,654,431	-	0.00%
Total		41,333,730	10,333,432	8,679,001	83.99%
			-		
Kaduna State Environmental Protection Authority	Personnel	86,265,080	21,566,270	21,566,270	100.00%
Kaduna State Environmental Protection Authority	Overheads	6,238,529	1,559,632	-	0.00%
Total		92,503,609	23,125,902	21,566,270	93.26%
			-		
Kaduna State Facilities Management Agency (KADFAMA)	Personnel	35,352,926	8,838,231	8,838,231	100.00%

Kaduna State Facilities Management Agency (KADFAMA)	Overheads	237,159,136	59,289,784	5,089,025	8.58%
Total		272,512,062	68,128,015	13,927,256	20.44%
			-		
Kaduna State Fiscal Responsibility Commission	Personnel	32,076,610	8,019,152	8,019,152	100.00%
Kaduna State Fiscal Responsibility Commission	Overheads	3,403,246	850,812	-	0.00%
Total		35,479,856	8,869,964	8,019,152	90.41%
			-		
Kaduna State Forest Management Project	Personnel	48,171,257	12,042,814	12,042,814	100.00%
Kaduna State Forest Management Project	Overheads	216,692	54,173	-	0.00%
Total		48,387,949	12,096,987	12,042,814	99.55%
			-		
Kaduna State Health Supplies Management Agency	Personnel	68,385,355	17,096,339	17,096,339	100.00%
Kaduna State Health Supplies Management Agency	Overheads	27,899,025	6,974,756	2,313,349	33.17%
Total		96,284,380	24,071,095	19,409,688	80.63%
			-		
KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Personnel	46,276,207	11,569,052	-	0.00%

KADUNA STATE HOUSING AND URBAN DEVELOPMENT	Overheads	8,087,485	2,021,871		0.00%
Total		54,363,692	13,590,923	-	0.00%
			-		
Kaduna State Internal Revenue Service (KADIRS)	Personnel	792,356,345	198,089,086	137,085,387	69.20%
Kaduna State Internal Revenue Service (KADIRS)	Overheads	487,212,467	121,803,117	-	0.00%
Total		1,279,568,811	319,892,203	137,085,387	42.85%
			-		
Kaduna State Legislature	Personnel	1,173,296,531	293,324,133	199,277,210	67.94%
Kaduna State Legislature	Overheads	1,316,117,321	329,029,330	142,156,850	43.20%
Total		2,489,413,852	622,353,463	341,434,060	54.86%
			-		
KADUNA STATE LIAISON OFFICE ABUJA	Overheads	10,567,200	2,641,800	-	0.00%
		26,418,000	6,604,500		0.00%
			-		
Kaduna State Library Board	Personnel	50,195,434	12,548,858	12,548,858	100.00%
Kaduna State Library Board	Overheads	776,820	194,205	-	0.00%

Total		50,972,253	12,743,063	12,548,858	98.48%
			-		
Kaduna State Livestock Regulatory Authority	Personnel	4,018,135	1,004,534	640,984	63.81%
Kaduna State Livestock Regulatory Authority	Overheads	1,099,840	274,960	274,960	100.00%
Total		5,117,975	1,279,494	915,944	71.59%
			-		
Kaduna State Market Development Management Company	Personnel		-	-	
Kaduna State Market Development Management Company	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Media Corporation	Personnel	236,057,974	59,014,493	59,014,493	100.00%
Kaduna State Media Corporation	Overheads	19,287,660	4,821,915	146,196	3.03%
Total		255,345,634	63,836,408	59,160,690	92.68%
			-		
KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Personnel	4,018,135	1,004,534	-	0.00%
KADUNA STATE MORTGAGE FORECLOSURE AUTHORITY	Overheads	549,080	137,270	137,270	100.00%

Total		4,567,215	1,141,804	137,270	12.02%
			-		
Kaduna State Peace Commission	Personnel	12,356,575	3,089,144	2,694,314	87.22%
Kaduna State Peace Commission	Overheads	6,514,818	1,628,705	1,295,138	79.52%
Total		18,871,393	4,717,848	3,989,452	84.56%
			-		
Kaduna State Pension Bureau	Personnel	8,960,891	2,240,223	2,240,223	100.00%
Kaduna State Pension Bureau	Overheads	1,976,628	494,157	-	0.00%
Total		10,937,519	2,734,380	2,240,223	81.93%
			-		
Kaduna State Planning and Budget Commission	Personnel	237,944,166	59,486,042	41,313,830	69.45%
Kaduna State Planning and Budget Commission	Overheads	355,553,280	88,888,320	59,255,155	66.66%
Total		593,497,446	148,374,362	100,568,985	67.78%
			-		
Kaduna State Property Development Company	Personnel		-	-	
Kaduna State Property Development Company	Overheads		-	-	

Total			-	-	
			-		
Kaduna State Public Procurement Agency (PPA)	Personnel	65,489,960	16,372,490	16,372,490	100.00%
Kaduna State Public Procurement Agency (PPA)	Overheads	13,669,415	3,417,354	2,127,965	62.27%
Total		79,159,375	19,789,844	18,500,455	93.48%
			-		
Kaduna State Public Service Institute (Kapsi)	Personnel		-	-	
Kaduna State Public Service Institute (Kapsi)	Overheads		-	-	
Total			-	-	
			-		
Kaduna State Quality Assurance Board	Personnel	83,595,015	20,898,754	18,764,311	89.79%
Kaduna State Quality Assurance Board	Overheads	136,812,657	34,203,164	34,203,164	100.00%
Total		220,407,673	55,101,918	52,967,475	96.13%
			-		
Kaduna State Rehabilitation Board.	Personnel	82,677,279	20,669,320	20,669,320	100.00%
Kaduna State Rehabilitation Board.	Overheads	52,989,531	13,247,383	13,247,383	100.00%

Total		135,666,810	33,916,703	33,916,703	100.00%
			-		
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Personnel	4,018,135	1,004,534	618,111	61.53%
KADUNA STATE RESIDENT'S REGISTRATION AGENCY	Overheads	157,486,559	39,371,640	14,981,631	38.05%
Total		161,504,694	40,376,173	14,981,631	37.11%
			-		
Kaduna State Scholarship Board	Personnel	34,783,747	8,695,937	8,695,937	100.00%
Kaduna State Scholarship Board	Overheads	13,892,504	3,473,126	3,473,126	100.00%
Total		48,676,251	12,169,063	12,169,063	100.00%
			-		
Kaduna State Traffic Law Enforcement Agency-KASTLE	Personnel	1,157,358,466	289,339,617	289,339,617	100.00%
Kaduna State Traffic Law Enforcement Agency-KASTLE	Overheads	23,678,970	5,919,743	4,305,842	72.74%
Total		1,181,037,436	295,259,359	293,645,458	99.45%
			-		
Kaduna State Transport Authority	Personnel	24,537,517	6,134,379	6,134,379	100.00%
Kaduna State Transport Authority	Overheads	2,255,133	563,783	-	0.00%

Total		26,792,651	6,698,163	6,134,379	91.58%
			-		
KADUNA STATE TRANSPORT REGULATORY AUTHORITY	Overheads		-	-	
			-		
			-		
Kaduna State University	Personnel	5,065,139,396	1,266,284,849	1,266,284,849	100.00%
Kaduna State University	Overheads	264,819,579	66,204,895	16,083,000	24.29%
Total		5,329,958,975	1,332,489,744	1,282,367,849	96.24%
			-		
Kaduna State Urban Planning and Dev Auth. (Kasupda	Personnel	214,020,821	53,505,205	53,505,205	100.00%
Kaduna State Urban Planning and Dev Auth. (Kasupda	Overheads	24,979,250	6,244,813	-	0.00%
Total		239,000,071	59,750,018	53,505,205	89.55%
			-		
Kaduna State Water Board	Personnel		-	-	
Kaduna State Water Board	Overheads		-	-	
Total			-	-	

			-		
Kaduna States Vigilance Service	Personnel	2,945,951	736,488	736,488	100.00%
Kaduna States Vigilance Service	Overheads	3,905,908	976,477	-	0.00%
Total		6,851,859	1,712,965	736,488	42.99%
			-		
Local Government Service Commission	Personnel	32,570,064	8,142,516	8,142,516	100.00%
Local Government Service Commission	Overheads	453,460	113,365	-	0.00%
Total		33,023,524	8,255,881	8,142,516	98.63%
			-		
Ministry of Agriculture	Personnel	725,598,054	181,399,513	181,399,513	100.00%
Ministry of Agriculture	Overheads	2,955,246	738,812	-	0.00%
Total		728,553,300	182,138,325	181,399,513	99.59%
			-		
Ministry of Business, Innovation and Technology	Personnel	234,401,113	58,600,278	58,600,278	100.00%
Ministry of Business, Innovation and Technology	Overheads	11,921,149	2,980,287	-	0.00%
Total		246,322,262	61,580,566	58,600,278	95.16%

			-		
Ministry of Commerce, Industry and Tourism	Personnel		-	-	
Ministry of Commerce, Industry and Tourism	Overheads		-	-	
Total			-	-	
			-		
Ministry of Education	Personnel	11,784,059,321	2,946,014,830	1,642,157,000	55.74%
Ministry of Education	Overheads	1,450,334,516	362,583,629	31,872,982	8.79%
Total		13,234,393,837	3,308,598,459	1,674,029,982	50.60%
			-		
Ministry of Environment & Natural Resources	Personnel	84,675,841	21,168,960	21,168,960	100.00%
Ministry of Environment & Natural Resources	Overheads	1,367,240	341,810	-	0.00%
Total		86,043,081	21,510,770	21,168,960	98.41%
			-		
Ministry of Finance Kaduna State	Personnel	1,178,480,366	294,620,092	92,758,916	31.48%
Ministry of Finance Kaduna State	Overheads	18,196,288,596	4,549,072,149	2,144,986,921	47.15%
Total		19,374,768,962	4,843,692,241	2,237,745,838	46.20%

			-		
Ministry of Health	Personnel	6,738,473,554	1,684,618,388	1,117,668,900	66.35%
Ministry of Health	Overheads	586,946,468	146,736,617	-	0.00%
Total		7,325,420,022	1,831,355,005	1,117,668,900	61.03%
			-		
Ministry of Human Services and Social Development	Personnel	101,918,584	25,479,646	25,479,646	100.00%
Ministry of Human Services and Social Development	Overheads	11,619,926	2,904,982	-	0.00%
Total		113,538,510	28,384,628	25,479,646	89.77%
			-		
Ministry of Internal Security and Home Affairs	Personnel	3,915,617	978,904	978,904	100.00%
Ministry of Internal Security and Home Affairs	Overheads	969,336,359	242,334,090	242,334,090	100.00%
Total		973,251,976	243,312,994	243,312,994	100.00%
			-		
Ministry of Justice	Personnel	259,183,632	64,795,908	64,795,908	100.00%
Ministry of Justice	Overheads	173,374,963	43,343,741	-	0.00%
Total		432,558,595	108,139,649	64,795,908	59.92%

			-		
Ministry of Local Government Affairs	Personnel	98,997,917	24,749,479	23,894,817	96.55%
Ministry of Local Government Affairs	Overheads	206,691,262	51,672,815	10,050,000	19.45%
Total		305,689,178	76,422,295	33,944,817	44.42%
			-		
Ministry of Public Works and Infrastructure	Personnel	248,464,588	62,116,147	62,116,147	100.00%
Ministry of Public Works and Infrastructure	Overheads	140,857,952	35,214,488	-	0.00%
Total		389,322,540	97,330,635	62,116,147	63.82%
			-		
Ministry of Sports Development	Personnel	157,591,082	39,397,771	39,397,771	100.00%
Ministry of Sports Development	Overheads	59,087,770	14,771,943	-	0.00%
Total		216,678,852	54,169,713	39,397,771	72.73%
			-		
Ministry of Water Resources	Personnel		-	-	
Ministry of Water Resources	Overheads		-	-	
Total			-	-	

			-		
Muslims Pilgrims Welfare Board	Personnel	37,769,307	9,442,327	9,442,327	100.00%
Muslims Pilgrims Welfare Board	Overheads	638,960	159,740	-	0.00%
Total		38,408,267	9,602,067	9,442,327	98.34%
			-		
Nuhu Bamalli Polytechnic, Zaria	Personnel	1,388,811,522	347,202,880	347,202,880	100.00%
Nuhu Bamalli Polytechnic, Zaria	Overheads	120,247,097	30,061,774	22,531,088	74.95%
Total		1,509,058,618	377,264,655	369,733,968	98.00%
			-		
Office of The Auditor-General (Local Governments)	Personnel	144,216,384	36,054,096	36,054,096	100.00%
Office of The Auditor-General (Local Governments)	Overheads	13,893,046	3,473,262	-	0.00%
Total		158,109,430	39,527,357	36,054,096	91.21%
			-		
Office of The Head of Service	Personnel	162,788,546	40,697,137	40,697,137	100.00%
Office of The Head of Service	Overheads	51,571,730	12,892,933	1,404,080	10.89%
Total		214,360,276	53,590,069	42,101,217	78.56%

			-		
Office of The State Auditor-General	Personnel	110,770,966	27,692,742	27,692,742	100.00%
Office of The State Auditor-General	Overheads	12,037,540	3,009,385	-	0.00%
Total		122,808,506	30,702,127	27,692,742	90.20%
			-		
Primary Health Care Development Agency	Personnel	3,152,886,874	788,221,718	191,912,788	24.35%
Primary Health Care Development Agency	Overheads	561,625,009	140,406,252	1,971,839	1.40%
Total		3,714,511,882	928,627,971	193,884,627	20.88%
			-		
Queen Amina College Kaduna	Personnel	98,879,236	24,719,809	24,719,809	100.00%
Queen Amina College Kaduna	Overheads	4,365,260	1,091,315	-	0.00%
Total		103,244,496	25,811,124	24,719,809	95.77%
			-		
Rimi College Kaduna	Personnel	124,539,311	31,134,828	31,134,828	100.00%
Rimi College Kaduna	Overheads	1,227,900	306,975	-	0.00%
Total		125,767,211	31,441,803	31,134,828	99.02%

			-		
RIOT DAMAGE AND RESETTLEMENT OFFICE	Personnel	6,334,095	1,583,524		0.00%
RIOT DAMAGE AND RESETTLEMENT OFFICE	Overheads	1,786,394	446,599	-	0.00%
Total		8,120,490	2,030,122		0.00%
			-		
Rural Water Supply and Sanitation Agency (RUWASSA)	Personnel	22,912,848	5,728,212	3,373,628	58.89%
Rural Water Supply and Sanitation Agency (RUWASSA)	Overheads	13,963,264	3,490,816	-	0.00%
Total		36,876,112	9,219,028	3,373,628	36.59%
			-		
Sardauna Memorial College	Personnel	97,600,257	24,400,064	24,400,064	100.00%
Sardauna Memorial College	Overheads	1,978,350	494,588	-	0.00%
Total		99,578,607	24,894,652	24,400,064	98.01%
			-		
Science and Technical Schools Management Board	Personnel		-	-	
Science and Technical Schools Management Board	Overheads		-	-	
Total			-		

			-		
Science Secondary School Ikara	Personnel	58,120,690	14,530,173	14,530,173	100.00%
Science Secondary School Ikara	Overheads	1,199,000	299,750	-	0.00%
Total		59,319,690	14,829,923	14,530,173	97.98%
			-		
Science Secondary School Kufena	Personnel	73,328,261	18,332,065	18,332,065	100.00%
Science Secondary School Kufena	Overheads	3,129,500	782,375	-	0.00%
Total		76,457,761	19,114,440	18,332,065	95.91%
			-		
Secretary to the State Government	Personnel	1,151,010,850	287,752,712	152,732,271	53.08%
Secretary to the State Government	Overheads	1,555,740,835	388,935,209	388,935,209	100.00%
Total		2,706,751,685	676,687,921	541,667,480	80.05%
			-		
Sharia Court of Appeal	Personnel	1,108,944,116	277,236,029	177,263,742	63.94%
Sharia Court of Appeal	Overheads	17,970,400	4,492,600	4,000,000	89.04%
Total		1,126,914,516	281,728,629	181,263,742	64.34%

			-		
Shehu Idris College of Health Sciences &Tech., Makarfi	Personnel	515,561,834	128,890,459	128,890,459	100.00%
Shehu Idris College of Health Sciences &Tech., Makarfi	Overheads	58,205,476	14,551,369	-	0.00%
Total		573,767,310	143,441,828	128,890,459	89.86%
			-		
State Emergency Management Agency	Personnel	107,786,064	26,946,516	26,946,516	100.00%
State Emergency Management Agency	Overheads	28,218,380	7,054,595	-	0.00%
Total		136,004,444	34,001,111	26,946,516	79.25%
			-		
State Independent Electoral Commission (SIECOM)	Personnel	120,980,438	30,245,110	30,245,110	100.00%
State Independent Electoral Commission (SIECOM)	Overheads	1,538,654	384,664	384,664	100.00%
Total		122,519,092	30,629,773	30,629,773	100.00%
			-		
State Universal Basic Education Board	Personnel	138,787,739	34,696,935	34,696,935	100.00%
State Universal Basic Education Board	Overheads	41,836,200	10,459,050	10,459,050	100.00%
Total		180,623,939	45,155,985	45,155,985	100.00%

			-		
Teachers Service Board	Personnel	49,583,725	12,395,931	12,395,931	100.00%
Teachers Service Board	Overheads	42,860,210	10,715,053	10,273,260	95.88%
Total		92,443,935	23,110,984	22,669,191	98.09%
			-		
Water Services Regulatory Commission	Personnel	5,659,227	1,414,807	1,414,807	100.00%
Water Services Regulatory Commission	Overheads	2,426,220	606,555	451,314	74.41%
Total		8,085,447	2,021,362	1,866,120	92.32%

	ANNUAL BUDGET	QTR BUDGET	QUARTER 3 ACTUAL	PERFORMANCE
GROSS TOTAL - PERSONNEL	48,501,666,309	12,125,416,577	8,617,368,766	71.07%
GROSS TOTAL - OVERHEADS	28,987,814,177	7,246,953,544	3,439,587,200	47.46%
GRAND TOTAL	77,489,480,486	19,372,370,122	12,056,955,966	62.24%

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	2,535,759,772	633,939,943	1,682,659,180	1,682,659,180	265.43%	66.36%
Kaduna State Urban Planning and Development Auth.	593,105,705	148,276,426	25,778,680	25,778,680	17.39%	4.35%
Government Printing Department	45,805,000	11,451,250	-	-	0.00%	0.00%
Kaduna State Media Corporation (KSMC)	1,662,910,000	415,727,500	57,490,979	57,490,979	13.83%	3.46%
Kaduna Power Supply Company Limited	6,988,873,016	1,747,218,254	46,278,064	46,278,064	2.65%	0.66%
Industrialization & Micro Credit Management Board	70,000,000	17,500,000	-	-	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	2,640,000,000	660,000,000	-	-	0.00%	0.00%
State Independent Electoral Commission (SIECOM)	100,000,000	25,000,000	-	-	0.00%	0.00%
Ministry of Agriculture	779,276,750	194,819,188	83,140,000	83,140,000	42.68%	10.67%
Kaduna State Agricultural Development Project	42,109,250	10,527,313	-	-	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	936,664,251	234,166,063	20,447,832	20,447,832	8.73%	2.18%
Ministry of Public Works and Infrastructure	10,201,265,807	2,550,316,452	4,916,131,230	6,855,968,729	192.77%	67.21%
KASTELEA	80,775,000	20,193,750	12,250,000	38,815,000	60.66%	48.05%
Kaduna State Facilities Management Agency	4,481,000,000	1,120,250,000	808,918,227	928,522,207	72.21%	20.72%
Ministry of Environment & Natural Resources	2,983,155,200	745,788,800	1,098,230,832	1,145,188,332	147.26%	38.39%
Kaduna State Environmental Protection Authority	86,448,280	21,612,070	41,775,468	41,775,468	193.30%	48.32%
Kaduna State Planning and Budget Commission	2,088,582,440	522,145,610	442,633,486	1,057,224,136	84.77%	50.62%
Kaduna State Bureau of Statistics	224,805,000	56,201,250	-	-	0.00%	0.00%
Rural Water Supply and Sanitation (RUWASSA)	2,232,730,291	558,182,573	81,112,846	81,112,846	14.53%	3.63%
Judicial Service Commission	61,000,000	15,250,000	-	-	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	327,746,675	81,936,669	-	-	0.00%	0.00%
Customary Court of Appeal	189,349,950	47,337,488	-	-	0.00%	0.00%
Sharia Court of Appeal	186,414,650	46,603,663	-	-	0.00%	0.00%

Ministry of Sports Development	100,000,000	25,000,000	-	-	0.00%	0.00%
Ministry of Human Services and Social Development	800,000,000	200,000,000	258,851,170	258,851,170	129.43%	32.36%
Kaduna State Rehabilitation Board.	199,366,250	49,841,563	28,379,733	44,411,233	56.94%	22.28%
Ministry of Education	13,511,375,751	3,377,843,938	0	3,659,192,739	0.00%	27.08%
State Universal Basic Education Board	9,787,926,396	2,446,981,599	-	-	0.00%	0.00%
Kaduna State Library Board	44,977,500	11,244,375	-	-	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	10,252,505,525	2,563,126,381	233,497,134	233,497,134	9.11%	2.28%
Water Services Regulatory Commission	24,956,500	6,239,125	-	-	0.00%	0.00%
Ministry of Health	11,442,794,089	2,860,698,522	(0)	998,105,922	0.00%	8.72%
Primary Health Care Development Agency	7,991,522,004	1,997,880,501	0	170,016,753	0.00%	2.13%
Shehu Idris College of Health Sciences &Tech., Makarfi	221,350,133	55,337,533	32,925,054	32,925,054	59.50%	14.87%
Drugs and Medical Supplies Management Agency	670,000,000	167,500,000	187,521,569	251,786,606	111.95%	37.58%
College of Midwifery Kaduna	544,316,374	136,079,093	-	-	0.00%	0.00%
Barau Dikko Teaching Hospital	2,468,699,374	617,174,844	105,567,878	169,933,174	17.11%	6.88%

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	2,573,764,308	643,441,077	1,119,985,021	1,119,985,021	174.06%	43.52%
Kaduna State Contributory Health Management Authority	1,070,000,000	267,500,000	61,196,625	61,196,625	22.88%	5.72%
Kaduna State Market Development and Management	4,500,000,000	1,125,000,000	1,101,403,388	1,121,403,388	97.90%	24.92%
Kaduna State Roads Agency (KADRA)	18,488,686,688	4,622,171,672	2,964,558,784	6,551,105,181	64.14%	35.43%
Ministry of Housing and Urban Development	6,333,580,629	1,583,395,157	1,484,928,374	1,805,681,601	93.78%	28.51%
Ministry of Local Government Affairs	1,828,310,876	457,077,719	143,717,599	153,877,369	31.44%	8.42%
Kaduna State Transport Regulatory Authority	108,189,500	27,047,375	9,303,116	9,303,116	34.40%	8.60%
Kaduna State Livestock Regulatory Authority	11,000,000	2,750,000	-	-	0.00%	0.00%
Kaduna State Mining Development Company	80,405,707	20,101,427	22,930,073	22,930,073	114.07%	28.52%
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%
Kaduna Industrial and Finance Company	100,000,000	25,000,000	-	-	0.00%	0.00%
Community and Social Development	100,000,000	25,000,000	-	-	0.00%	0.00%
Kaduna State Development and Property Company (KSDPC)	1,000,000,000	250,000,000	-	-	0.00%	0.00%

Kaduna State Scholarship Board	2,900,000,000	725,000,000	-	-	0.00%	0.00%
Kaduna State Resident's Registration Agency	100,000,000	25,000,000	-	-	0.00%	0.00%
TOTAL BY ORGANISATION	146,112,237,761	36,528,059,440	19,706,621,634	32,753,761,637	53.95%	22.42%