



KANO STATE
THE CENTER OF COMMERCE

Kano State Government

FOURTH QUARTER 2023 BUDGET PERFORMANCE REPORT

Date of Publication

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1 Summary of Performance

1.A Introduction

This Budget Performance Report for Kano State is prepared quarterly and issued within 4 weeks from the end of each quarter.

The report includes the original approved budget appropriation for the year 2023 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter four (Quarter 4), attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Quarter report is assessed against the 2023 Original budget. But is pertinent to note that, in the course of implementation of the 2023 Budget certain Budget provisions were overperformed in the area of Revenue and Expenditure. Therefore, all the affected Budget Provisions will be formalised which will be forwarded to the State House of Assembly for the passage.

This Budget Performance Report is produced by the Ministry of Planning and Budget in collaboration with Account General Office of the Ministry of Finance and published on the Kano State website.

1.B Revenue Performance

The Revenue comprises of the:

- i. Recurrent Revenue
- ii. Capital Receipts

In the 2023 Approved Budget, the Total Revenue was projected to be **₦268,197,731,000.00**. The actual revenue for the 2023 (Q4) is **₦68,428,630,755.94**, while January to December is recorded as **₦235,556,751,297.62** which gives a Revenue performance of **87.8%** from January-December 2023.

The Government Share of FAAC and the Independent Revenue forms part of the Recurrent Revenue.

The 2023 Recurrent Revenue Budget was projected to be **₦194,989,514,986.58**, with an actual of **₦48,642,630,755.94** for the fourth quarter while Cumulative Performance from January to December **₦181,458,906,297.62** resulting to a Performance of 93.1% out of which the Government share of FAAC is **₦154,662,468,132.11** with an actual of **₦37,090,626,597.25** for the quarter under review while cumulative is reading **₦140,310,045,234.35** resulting to a performance of **90.7%**. while the Independent Revenue was projected to be **₦40,327,046,854.47** with an actual of **₦11,552,004,158.69** for the quarter under review while cumulative performance is **₦41,148,861,063.27** resulting to a Performance of **102.0%**.

Equally, it is very important that, Some Revenue Items were over performed during the course of Budget Implementation in the Quarter under review. This was as a result of IGR reforms introduced to boost the Collection as well as some backlog that was received by the State. All the affected Items will be formalised during Budget Supplementary/Amendment,

The Capital Receipts was projected to be **₦47,200,001,107.50** with an actual of **₦9,451,280,000.00**

as draw down data as the third quarter and this gives a variance of **₦25,271,721,107.50**

resulting to a Performance of **46.5%**. However, it is equally important to note that efforts are on-going to create effective strategy amongst MDAs to ensure timely availability of Capital Receipts data in the subsequent Reports.

1.C Recurrent Expenditure Performance

The Recurrent Expenditure is divided into:

- i. The Personnel Cost
- ii. Other Recurrent Expenditure

The 2023 Recurrent Expenditure Budget was projected to be **₦109,969,480,943.78** with an actual of **₦42,838,279,397.63** for the Fourth quarter while cumulative performance is **₦114,734,798,390.09**

resulting to a Performance of **104.3%**. The Personnel cost was projected to be ₦72,980,158,656.60 with an actual of ₦29,838,256,267.42 for the quarter. The Other Recurrent Expenditure was projected to be ₦36,989,322,287.17 with an actual of ₦13,000,023,130.21 while cumulative is ₦35,386,904,178.49 resulting to a Performance of 64.3%. A number of MDAs have already overspent their budget for 2023 and resulted to initiate Budget formalisation where all these related issues will be address. The overperformance of these items were as a result of Government priorities introduced to improve Service Delivery in the state. The affected Items will also be formalised during Budget Supplementary/Amendment.

1.D Capital Expenditure Performance

The Capital Expenditure was projected to be ₦158,228,250,056.23 with an actual of ₦1,068,467,832.28 for the third quarter while cumulative is ₦12,272,395,291.83 resulting to a Performance of 7.8%

1.E Conclusions

In Conclusion, the total final budget size for 2023 was projected to be ₦268,197,731,000.00 giving an actual revenue performance of **₦235,556,751,297.62** for the year representing **87.8%** achievement with corresponding expenditure of **₦153,475,373,250.67** which represent 31.9% performance. The state is also working hard to harness more of its capital receipt projections so as to improve the performance in subsequent quarters.

235,556,751,297.62

2 Budget Reports

2.A Summary

Table 1: Budget Summary 2 Budget Reports

Kano State Government 2023 Q4 Budget Performance Report – Summary

Item	2023 Original Budget		2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
Opening Balance	26,008,214,905.92	32,169,565,000.00	-	32,169,565,000.00	123.7%	- 6,161,350,094.08
Recurrent Revenue	194,989,514,986.58	-	48,642,630,755.94	181,458,906,297.62	93.1%	13,530,608,688.96
11 - GOVERNMENT SHARE OF FAAC	154,662,468,132.11	-	37,090,626,597.25	140,310,045,234.35	90.7%	14,352,422,897.76
12 - INDEPENDENT REVENUE	40,327,046,854.47	-	11,552,004,158.69	41,148,861,063.27	102.0%	- 821,814,208.80
Recurrent Expenditure	109,969,480,943.78	-	41,479,554,148.50	114,734,798,390.09	104.3%	- 4,765,317,446.32
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	72,980,158,656.60	-	29,838,256,267.42	79,347,894,211.60	108.7%	- 6,367,735,555.00
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	36,989,322,287.17	-	11,641,297,881.08	35,386,904,178.49	95.7%	1,602,418,108.68
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	27,045,305,691.82	-	11,641,297,881.08	24,281,200,085.83	89.8%	2,764,105,605.99
OTHER RECURRENT (2203-2209)	9,944,016,595.35	-	-	11,105,704,092.66	111.7%	- 1,161,687,497.31
Transfer to Capital Account	111,028,248,948.73	32,169,565,000.00	7,163,076,607.44	98,893,672,907.53	89.1%	12,134,576,041.20
Other Receipts	47,200,001,107.50	-	19,786,000,000.00	21,928,280,000.00	46.5%	25,271,721,107.50
13 - AID AND GRANTS	25,668,911,046.90	-	12,477,000,000.00	12,477,000,000.00	48.6%	13,191,911,046.90
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	21,531,090,060.60	-	7,309,000,000.00	9,451,280,000.00	43.9%	12,079,810,060.60
Capital Expenditure	158,228,250,056.23	-	26,468,179,568.75	38,740,574,860.58	24.5%	119,487,675,195.65
23 - CAPITAL EXPENDITURE	158,228,250,056.23	-	26,468,179,568.75	38,740,574,860.58	24.5%	119,487,675,195.65
Total Revenue (including OB)	268,197,731,000.00	32,169,565,000.00	68,428,630,755.94	235,556,751,297.62	87.8%	32,640,979,702.38
Total Expenditure	268,197,731,000.00	-	67,947,733,717.25	153,475,373,250.67	57.2%	114,722,357,749.33
Closing Balance	-	32,169,565,000.00	480,897,038.69	82,081,378,046.95		- 82,081,378,046.95

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kano State Government Budget Performance Report 2023 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Revenue	242,189,516,094.08	68,428,630,755.94	203,387,186,297.62	84.0%	38,802,329,796.46
010000000000	ADMINISTRATION SECTOR	319,442,000.00	8,717,450.00	8,717,450.00	2.7%	310,724,550.00
011100000000	Government House	114,070,000.00	-	-	0.0%	114,070,000.00
011100900100	Guidance and Counselling Board	70,000.00	-	-	0.0%	70,000.00
011103700100	Pilgrim Welfare Board	73,500,000.00	-	-	0.0%	73,500,000.00
011106000100	Kano state Liaison Office - Abuja	40,000,000.00	-	-	0.0%	40,000,000.00
011106400100	Kano State Bureau of Statistics	500,000.00	-	-	0.0%	500,000.00
012300000000	Min. of Information & internal Affairs	200,172,000.00	7,217,450.00	7,217,450.00	3.6%	192,954,550.00
012300100100	Min. of Information & internal Affairs	104,000.00	7,217,450.00	7,217,450.00	6939.9%	- 7,113,450.00
012300200100	Abubakar Rimi Television Corporation	68,000.00	-	-	0.0%	68,000.00
012300300100	Kano State Radio Corporation	60,000,000.00	-	-	0.0%	60,000,000.00
012300400100	Government Printing Press	50,000,000.00	-	-	0.0%	50,000,000.00
012300500100	Triumph Publishing Company	75,000,000.00	-	-	0.0%	75,000,000.00
012300700100	Kano State Censorship Board	15,000,000.00	-	-	0.0%	15,000,000.00
012500000000	Office of the Head of Civil Service	1,000,000.00	-	-	0.0%	1,000,000.00
012500100100	Office of the Head of Civil Service	1,000,000.00	-	-	0.0%	1,000,000.00
014000000000	Office of the Auditor General	500,000.00	1,500,000.00	1,500,000.00	300.0%	- 1,000,000.00
014000100100	Office of the Auditor General (State)	500,000.00	1,500,000.00	1,500,000.00	300.0%	- 1,000,000.00
017700000000	Ministry of Religious Affairs	3,700,000.00	-	-	0.0%	3,700,000.00
017700100200	Kano State Zakkat Commission	3,700,000.00	-	-	0.0%	3,700,000.00
020000000000	Economic Sector	218,161,483,690.13	63,282,305,939.92	197,835,152,467.10	90.7%	20,326,331,223.04
021500000000	Ministry of Agric. & Natural Resources	14,097,652,040.40	121,000,000.00	2,996,584,498.19	21.3%	11,101,067,542.21
021500100100	Ministry of Agric. & Natural Resources	12,892,770,039.40	121,000,000.00	2,263,280,000.00	17.6%	10,629,490,039.40
021511400100	KNARDA	2,588,000.00	-	-	0.0%	2,588,000.00
021511600100	KASCO	1,202,294,001.00	-	733,304,498.19	61.0%	468,989,502.81
022000000000	Ministry of Finance	187,864,872,234.74	47,362,646,706.01	174,859,738,283.66	93.1%	13,005,133,951.08
022000100100	Ministry of Finance	155,962,468,132.11	37,090,626,597.25	140,310,045,234.35	90.0%	15,652,422,897.76
022000700100	Office of the Accountant General	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
022000800100	Kano State Internal Revenue Services	28,402,404,102.63	10,272,020,108.76	34,549,693,049.31	121.6%	- 6,147,288,946.68
022200000000	Ministry of Commerce Ind. & Co-op.	280,180,000.00	818,972,231.87	890,653,439.03	317.9%	- 610,473,439.03
022200100100	Ministry of Commerce Ind. & Co-op.	20,000,000.00	-	-	0.0%	20,000,000.00
022200300100	Kano state Consumer Protection Agency	148,000,000.00	818,972,231.87	890,653,439.03	601.8%	- 742,653,439.03
022200400100	Abubakar Rimi Market	101,180,000.00	-	-	0.0%	101,180,000.00
022200500100	Tourism Management Board	11,000,000.00	-	-	0.0%	11,000,000.00
023400000000	Ministry of Works & Housing	1,336,678,000.00	120,879,071.01	141,370,107.03	10.6%	1,195,307,892.97
023400100100	Ministry of Works & Housing	166,978,000.00	120,879,071.01	120,879,071.01	72.4%	46,098,928.99
023400200100	Housing Corporation	287,000,000.00	-	20,491,036.02	7.1%	266,508,963.98
023400400100	Kano State Road Maintenance Agency (KARM)	500,000.00	-	-	0.0%	500,000.00
023403900100	Kano State Fire Service	2,200,000.00	-	-	0.0%	2,200,000.00
023405500100	Kano Metropolitan Agency	880,000,000.00	-	-	0.0%	880,000,000.00
023600000000	Ministry of Tourism & Culture	42,600,000.00	-	-	0.0%	42,600,000.00
023600300100	History & Culture Bureau	600,000.00	-	-	0.0%	600,000.00
023605400100	Zoological & Wild Life Mgt. Agency	42,000,000.00	-	-	0.0%	42,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
023800000000	Ministry of Planning & Budget	600,000,000.00	-	-	0.0%	600,000,000.00
023800100100	Ministry of Planning & Budget	600,000,000.00	-	-	0.0%	600,000,000.00
025200000000	Ministry of Water Resources	4,575,228,060.60	14,550,000,000.00	14,794,878,724.93	323.4%	- 10,219,650,664.33
025200100100	Ministry of Water Resources	581,760,000.00	12,050,000,000.00	12,050,000,000.00	2071.3%	- 11,468,240,000.00
025210100100	Kano State Water Board	3,973,468,060.60	2,500,000,000.00	2,744,878,724.93	69.1%	1,228,589,335.67
025210600100	WRECA	20,000,000.00	-	-	0.0%	20,000,000.00
026000000000	Ministry of Land and Physical Planning	3,919,876,354.39	288,807,931.03	3,420,340,658.53	87.3%	499,535,695.86
026005700100	Ministry of Land and Physical Planning	3,182,944,215.70	288,807,931.03	3,206,507,352.48	100.7%	- 23,563,136.78
026005800100	Kano State Urban Planning & Development A	736,932,138.69	-	213,833,306.05	29.0%	523,098,832.64
026300000000	Ministry of Rural & Community Develop	3,465,617,000.00	20,000,000.00	20,000,000.00	0.6%	3,445,617,000.00
026300100100	Ministry of Rural & Community Development	23,847,000.00	-	-	0.0%	23,847,000.00
026300200100	RAMPS Directorate	3,440,000,000.00	20,000,000.00	20,000,000.00	0.6%	3,420,000,000.00
026300700100	RUWASA	1,770,000.00	-	-	0.0%	1,770,000.00
025600000000	Ministry of Transport	1,978,780,000.00	-	711,586,755.73	36.0%	1,267,193,244.27
025600300100	Kano State Transport Authority	1,122,780,000.00	-	90,426,668.38	8.1%	1,032,353,331.62
025600400100	Kano State Road Transport Agency (KAROTA)	856,000,000.00	-	621,160,087.35	72.6%	234,839,912.65
030000000000	Law and Justice Sector	283,477,396.45	862,143.02	5,068,299.64	1.8%	278,409,096.81
031800000000	Judicial Service Commission	151,594,396.45	862,143.02	5,068,299.64	3.3%	146,526,096.81
031801100100	Judicial Service Commission	300,000.00	-	-	0.0%	300,000.00
031805100100	High Court of Justice	50,750,000.00	-	-	0.0%	50,750,000.00
031806100100	Multi-Door Court House	11,000,000.00	-	4,206,156.62	38.2%	6,793,843.38
031805300100	Sharia Court of Appeal	89,544,396.45	862,143.02	862,143.02	1.0%	88,682,253.43
032600000000	Ministry of Justice	131,883,000.00	-	-	0.0%	131,883,000.00
032600100100	Ministry of Justice	50,000,000.00	-	-	0.0%	50,000,000.00
032600200100	Law Reform Commission	81,883,000.00	-	-	0.0%	81,883,000.00
050000000000	Social Services Sector	23,425,113,007.50	5,136,745,223.00	5,538,248,080.89	23.6%	17,886,864,926.62
051300000000	Ministry of Youths and Sports	150,000,000.00	-	-	0.0%	150,000,000.00
051300100100	Ministry of Youths and Sports	50,000,000.00	-	-	0.0%	50,000,000.00
051305600100	Kano Pillars Football Club	100,000,000.00	-	-	0.0%	100,000,000.00
051400000000	Ministry of Women Affairs & Social Dev.	3,000,000.00	-	-	0.0%	3,000,000.00
051400100100	Ministry of Women Affairs & Social Dev.	3,000,000.00	-	-	0.0%	3,000,000.00
051700000000	Ministry of Education	4,101,454,290.00	4,800,000,000.00	4,800,000,000.00	117.0%	- 698,545,710.00
051700100100	Ministry of Education	2,813,360,000.00	4,800,000,000.00	4,800,000,000.00	170.6%	- 1,986,640,000.00
051700300100	SUBEB	1,052,894,290.00	-	-	0.0%	1,052,894,290.00
051700800100	Kano State library Board	1,000,000.00	-	-	0.0%	1,000,000.00
051701000100	Agency for Mass Education	200,000.00	-	-	0.0%	200,000.00
051701500100	Science & Technical Schools Board	83,000,000.00	-	-	0.0%	83,000,000.00
051701600100	Kano State Private And Voluntary Inst Board	75,500,000.00	-	-	0.0%	75,500,000.00
051702700100	Kano State Islamic & Qur'anic School Board	75,500,000.00	-	-	0.0%	75,500,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
056900000000	Ministry for Higher Education	4,725,359,000.00	283,433,223.00	424,077,366.32	9.0%	4,301,281,633.68
056900200100	College of Education & Preliminary Studies	1,401,856,000.00	-	-	0.0%	1,401,856,000.00
056900300100	RMK College of Basic & Remedial Studies T/W	18,000,000.00	-	-	0.0%	18,000,000.00
056901800100	Kano State Polytechnic	552,600,000.00	-	100,000.00	0.0%	552,500,000.00
056902100100	Dangote University of Science & Technology	925,700,000.00	-	135,688,433.00	14.7%	790,011,567.00
056902800100	Yusufu Maitama Sule University	551,584,000.00	-	-	0.0%	551,584,000.00
056902900100	Aminu School of Islamic Legal Studies	133,418,000.00	-	1,294,500.00	1.0%	132,123,500.00
056903000100	Audu Bako College of Agriculture Danbatta	30,001,000.00	33,361,223.00	33,361,223.00	111.2%	- 3,360,223.00
056903100100	Sa'adatu Rimi University Kano	1,099,700,000.00	250,072,000.00	253,633,210.32	23.1%	846,066,789.68
056904800100	Kano State Scholarship Board	12,500,000.00	-	-	0.0%	12,500,000.00
052100000000	Ministry of Health	8,851,842,717.50	33,312,000.00	291,248,914.57	3.3%	8,560,593,802.93
052100100100	Ministry of Health	4,295,357,217.48	8,312,000.00	8,312,000.00	0.2%	4,287,045,217.48
052100300100	H.M.B. (HQ and Zones)	220,000,000.00	-	132,131,958.00	60.1%	87,868,042.00
052100300200	Muhammadu Abdullahi Wase Specialist Hospi	300,000,000.00	-	125,804,956.57	41.9%	174,195,043.43
052100500100	Primary Health Care Mgt. Board (PHCMB)	1,820,984,228.02	-	-	0.0%	1,820,984,228.02
052100800100	CONTRIBUTORY HEALTH MGT	964,338,272.00	-	-	0.0%	964,338,272.00
052100900100	KHETFUND	1,200,000,000.00	25,000,000.00	25,000,000.00	2.1%	1,175,000,000.00
052101100100	Private Health Institutions Management Agen	50,000,000.00	-	-	0.0%	50,000,000.00
052101300100	Drugs Management & Consumable Supply Ag	1,163,000.00	-	-	0.0%	1,163,000.00
053500000000	Ministry of Environment	1,767,457,000.00	-	2,921,800.00	0.2%	1,764,535,200.00
053500100100	Ministry of Environment	7,457,000.00	-	2,921,800.00	39.2%	4,535,200.00
053500600100	Kano Water Shed and Climate Change Manag	1,760,000,000.00	-	-	0.0%	1,760,000,000.00
055100000000	Ministry for Local Government	3,826,000,000.00	20,000,000.00	20,000,000.00	0.5%	3,806,000,000.00
055100200100	Ministry for Local Government	3,826,000,000.00	20,000,000.00	20,000,000.00	0.5%	3,806,000,000.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kano State Government Budget Performance Report 2023 Q4 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
1	REVENUE	242,189,516,094.08	68,428,630,755.94	203,387,186,297.62	84.0%	38,802,329,796.46
11	GOVERNMENT SHARE OF FAAC	154,662,468,132.11	37,090,626,597.25	140,310,045,234.35	90.7%	14,352,422,897.76
1101	GOVERNMENT SHARE OF FAAC	154,662,468,132.11	37,090,626,597.25	140,310,045,234.35	90.7%	14,352,422,897.76
110101	STATE GOVERNMENT SHARE OF STATUTORY REV	83,794,832,226.00	10,393,813,479.19	41,892,087,526.66	50.0%	41,902,744,699.34
11010101	STATUTORY ALLOCATION	83,794,832,226.00	10,393,813,479.19	41,892,087,526.66	50.0%	41,902,744,699.34
110102	STATE GOVERNMENT SHARE OF VAT	54,978,025,723.85	23,290,731,269.00	59,148,801,677.79	107.6%	- 4,170,775,953.94
11010201	SHARE OF VAT	54,978,025,723.85	23,290,731,269.00	59,148,801,677.79	107.6%	- 4,170,775,953.94
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REV	15,889,610,182.26	3,406,081,849.06	39,269,156,029.90	247.1%	- 23,379,545,847.64
11010301	EXCESS CRUDE	15,889,610,182.26	3,406,081,849.06	39,269,156,029.90	247.1%	- 23,379,545,847.64
12	INDEPENDENT REVENUE	40,327,046,854.47	11,552,004,158.69	41,148,861,063.27	102.0%	- 821,814,208.80
1201	TAX REVENUE	24,773,661,377.19	9,914,871,511.15	32,528,830,181.36	131.3%	- 7,755,168,804.17
120101	PERSONAL TAXES	22,289,025,714.82	5,025,944,124.84	21,533,933,451.44	96.6%	755,092,263.38
12010101	PERSONAL TAXES	20,498,549,800.75	4,793,508,564.38	20,349,260,586.85	99.3%	149,289,213.90
12010104	Direct Assessment Tax	1,790,475,914.07	232,435,560.46	1,184,672,864.59	66.2%	605,803,049.48
120103	OTHER TAXES	2,484,635,662.37	4,888,927,386.31	10,994,896,729.92	442.5%	- 8,510,261,067.55
12010301	Capital Gains Tax (Individual) - General	33,230,000.15	9,820,338.24	49,666,202.21	149.5%	- 16,436,202.06
12010302	Withholding Tax on Dividend	418,068,036.77	19,561,324.00	528,538,676.35	126.4%	- 110,470,639.58
12010303	Withholding Tax on Rent	182,014,667.27	303,934,802.39	478,274,983.99	262.8%	- 296,260,316.72
12010304	Withholding Tax on Bank Interest	276,617,728.21	213,165,025.85	1,125,396,942.80	406.8%	- 848,779,214.59
12010305	Withholding Tax on Directors Fees	79,047,820.85	8,451,589.37	82,654,403.49	104.6%	- 3,606,582.64
12010306	Withholding Tax on Contracts	1,144,733,378.59	80,843,310.51	1,221,175,811.81	106.7%	- 76,442,433.22
12010307	Withholding Tax on Professional fees	261,000.37	5,000,083.92	296,720,427.87	113685.8%	- 296,459,427.50
12010308	withholding Tax on commission	164,742,599.93	-	387,347,119.85	235.1%	- 222,604,519.92
12010309	Other Direct Taxes	185,920,430.23	79,440,342.55	229,452,207.57	123.4%	- 43,531,777.34
12010314	PRESUMPTIVE TAX	-	3,514,000.00	3,514,000.00	-	- 3,514,000.00
12010315	Land use charges/ property Tax	-	21,838,770.00	21,838,770.00	-	- 21,838,770.00
12010316	Excess Charges/Interest Recovery	-	4,143,357,799.48	6,570,317,183.98	-	- 6,570,317,183.98
1202	NON-TAX REVENUE	15,553,385,477.28	1,637,132,647.54	8,620,030,881.91	55.4%	6,933,354,595.37
120201	LICENCES - GENERAL	547,637,080.50	243,575,392.77	704,717,064.65	128.7%	- 157,079,984.15
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000.00	-	-	0.0%	200,000.00
12020110	BAKE HOUSE LICENSE	4,000,000.00	-	-	0.0%	4,000,000.00
12020121	HUNTING PERMITS	1,000,000.00	-	-	0.0%	1,000,000.00
12020122	PRODUCE BUYING LICENCES	1,000,000.00	-	-	0.0%	1,000,000.00
12020123	Vehicle hackney permit	12,804,000.35	1,809,300.00	13,763,862.49	107.5%	- 959,862.14
12020124	Conductor's badge	1,345,600.05	172,400.00	172,400.00	12.8%	1,173,200.05
12020126	TRACTOR HIRING SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
12020129	CINEMATOGRAPH LICENCES	4,950,000.00	-	-	0.0%	4,950,000.00
12020131	MOTOR VEHICLE LICENCES	174,523,080.05	31,513,675.00	238,746,981.57	136.8%	- 64,223,901.52
12020132	DRIVERS' LICENCES	327,426,800.00	154,523,067.77	396,476,870.59	121.1%	- 69,050,070.59
12020136	HEALTH FACILITIES LICENCES	750,000.00	-	-	0.0%	750,000.00
12020137	TRADE PERMIT LICENCES	16,000,000.00	-	-	0.0%	16,000,000.00
12020138	Hide & Skin Buyer Licenses	588,000.00	-	-	0.0%	588,000.00
12020139	Hide & Skin Export License	200,000.00	-	-	0.0%	200,000.00
12020142	Taxi Registration	1,345,600.05	6,494,450.00	6,494,450.00	482.6%	- 5,148,849.95
12020143	Other Licenses	504,000.00	21,652,350.00	21,652,350.00	4296.1%	- 21,148,350.00
12020149	Yellow Form Licences	-	27,410,150.00	27,410,150.00	-	- 27,410,150.00

Code	Economic	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
120204	FEES - GENERAL	8,545,345,043.43	231,385,025.85	2,078,661,074.51	24.3%	6,466,683,968.93
12020401	COURT FEES	16,750,000.00	-	-	0.0%	16,750,000.00
12020402	Renewal of Private Schools Registration	15,946,613.19	-	-	0.0%	15,946,613.19
12020403	Patent Medicine Licensing Fees	2,000,000.00	-	-	0.0%	2,000,000.00
12020412	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD F	500,000.00	-	-	0.0%	500,000.00
12020415	DISINFECTION OF PRODUCE FEES	1,000,000.00	-	-	0.0%	1,000,000.00
12020417	TENDER FEES	426,230,000.00	-	125,904,956.57	29.5%	300,325,043.43
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	1,865,693,521.49	-	859,214,449.74	46.1%	1,006,479,071.75
12020425	MEDICAL CONSULTANCY FEES	200,000.00	-	-	0.0%	200,000.00
12020427	ASSOCIATION FEES	882,736,845.10	-	100,671,164.38	11.4%	782,065,680.72
12020430	CHANGE OF OWNERSHIP FEES	155,000.00	-	-	0.0%	155,000.00
12020431	AGRICULTURAL/VETERINARY SERVICES FEES	158,446,001.78	-	-	0.0%	158,446,001.78
12020436	TIMBER & FOREST FEES	20,830,000.30	-	9,996,500.00	48.0%	10,833,500.30
12020437	SCHOOL/ TUITION/ EXAMINATION FEES	487,163,628.08	-	132,131,958.00	27.1%	355,031,670.08
12020438	APPLICATIONS FORMS & FEES	835,124,351.05	-	3,556,475.00	0.4%	831,567,876.05
12020439	PARKING FEES	131,786,435.10	-	77,377,200.00	58.7%	54,409,235.10
12020440	OTHER FEES	3,381,084,648.43	-	520,137,492.79	15.4%	2,860,947,155.64
12020443	Container/ Haulage Discharge Fees	-	213,165,025.85	213,165,025.85	-	213,165,025.85
12020446	CONSULTANCY FEES	165,500,000.00	-	-	0.0%	165,500,000.00
12020447	BUILDING PLAN APPROVAL FEES	51,209,998.88	-	14,724,641.86	28.8%	36,485,357.02
12020448	Mobile Advert Fees	2,688,000.03	16,624,000.00	16,624,000.00	618.5%	13,935,999.97
12020449	Agricultural Product/Produce Sales Fees	500,000.00	1,500,000.00	1,500,000.00	300.0%	1,000,000.00
12020450	Animal Trade Levy	99,602,000.00	96,000.00	3,657,210.32	3.7%	95,944,789.68
12020451	STUDENT REGISTRATION FEES	198,000.00	-	-	0.0%	198,000.00
120205	FINES - GENERAL	735,212,457.63	54,392,066.02	360,595,703.91	49.0%	374,616,753.72
12020501	FINES/PENALTIES	735,212,457.63	54,392,066.02	360,595,703.91	49.0%	374,616,753.72
120206	SALES - GENERAL	1,873,185,500.50	-	1,139,914,566.86	60.9%	733,270,933.64
12020601	SALES OF JOURNAL & PUBLICATIONS	8,550,000.00	-	-	0.0%	8,550,000.00
12020603	SALES OF ID CARDS	3,000,000.00	-	-	0.0%	3,000,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	30,000,000.00	-	-	0.0%	30,000,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	25,500,000.00	-	-	0.0%	25,500,000.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	3,018,000.00	-	1,294,500.00	42.9%	1,723,500.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	43,728,000.00	-	-	0.0%	43,728,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTION	100,000.00	-	-	0.0%	100,000.00
12020616	OTHER SALES	1,759,289,500.50	-	1,138,620,066.86	64.7%	620,669,433.64
120207	EARNINGS -GENERAL	3,702,133,879.64	1,107,780,162.90	4,336,142,471.99	117.1%	- 634,008,592.35
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,000,000.00	818,972,231.87	818,972,231.87	16379.4%	813,972,231.87
12020702	EARNINGS FROM LABORATORY SERVICES	50,000,000.00	-	19,518,995.17	39.0%	30,481,004.83
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	43,488,000.00	-	-	0.0%	43,488,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000.00	-	-	0.0%	2,000,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,000,000.00	-	-	0.0%	3,000,000.00
12020710	EARNINGS FROM GUEST HOUSES	700,000.00	-	-	0.0%	700,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000.00	-	-	0.0%	2,000,000.00
12020712	OTHER EARNINGS	1,491,569,623.11	-	508,601,431.13	34.1%	982,968,191.98
12020717	EARNINGS FROM ENT SERVICES	601,147,000.50	-	273,282,498.29	45.5%	327,864,502.21
12020728	EARNING FROM THEATRE SERCICES	200,000.00	-	-	0.0%	200,000.00
12020731	EARNING FROM SYSTEMATIC LAND TITLEING & REGIST	1,503,029,256.03	288,807,931.03	2,715,767,315.53	180.7%	1,212,738,059.50

Code	Economic	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	10,700,000.00	-	-	0.0%	10,700,000.00
12020801	RENT ON GOVT.QUARTERS	5,000,000.00	-	-	0.0%	5,000,000.00
12020802	RENT ON GOVT.OFFICES	5,000,000.00	-	-	0.0%	5,000,000.00
12020803	RENT ON GOVT BUILDINGS	700,000.00	-	-	0.0%	700,000.00
120209	RENT ON LAND & OTHERS - GENERAL	24,071,515.58	-	-	0.0%	24,071,515.58
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	17,071,515.58	-	-	0.0%	17,071,515.58
12020905	LEASE RENTAL	2,000,000.00	-	-	0.0%	2,000,000.00
12020906	RENTS ON GOVT. PROPERTIES	5,000,000.00	-	-	0.0%	5,000,000.00
120211	INVESTMENT INCOME	14,600,000.00	-	-	0.0%	14,600,000.00
12021102	DIVIDEND RECEIVED	14,600,000.00	-	-	0.0%	14,600,000.00
120212	INTEREST EARNED	100,500,000.00	-	-	0.0%	100,500,000.00
12021210	BANK INTEREST	100,500,000.00	-	-	0.0%	100,500,000.00
13	AID AND GRANTS	25,668,911,046.90	12,477,000,000.00	12,477,000,000.00	48.6%	13,191,911,046.90
1301	AID	1,260,000,000.00	-	-	0.0%	1,260,000,000.00
130101	DOMESTIC AIDS	1,260,000,000.00	-	-	0.0%	1,260,000,000.00
13010102	CAPITAL DOMESTIC AIDS	1,260,000,000.00	-	-	0.0%	1,260,000,000.00
1302	GRANTS	24,408,911,046.90	12,477,000,000.00	12,477,000,000.00	51.1%	11,931,911,046.90
130201	DOMESTIC GRANTS	20,155,142,515.90	365,000,000.00	365,000,000.00	1.8%	19,790,142,515.90
13020102	CAPITAL DOMESTIC GRANTS	12,176,622,204.50	250,000,000.00	250,000,000.00	2.1%	11,926,622,204.50
13020103	FGN CURRENT DOMESTIC GRANT	45,182,039.40	-	-	0.0%	45,182,039.40
13020104	FGN CAPITAL DOMESTIC GRANT	964,338,272.00	-	-	0.0%	964,338,272.00
13020106	LOCAL GOVERNMENT CAPITAL DOMESTIC GRANT	5,769,000,000.00	90,000,000.00	90,000,000.00	1.6%	5,679,000,000.00
13020107	STATE GRANT TO LOCAL GOVERNMENT	1,200,000,000.00	25,000,000.00	25,000,000.00	2.1%	1,175,000,000.00
130202	FOREIGN GRANTS	4,253,768,531.00	12,112,000,000.00	12,112,000,000.00	284.7%	- 7,858,231,469.00
13020202	CAPITAL FOREIGN GRANTS	4,253,768,531.00	12,112,000,000.00	12,112,000,000.00	284.7%	- 7,858,231,469.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	21,531,090,060.60	7,309,000,000.00	9,451,280,000.00	43.9%	12,079,810,060.60
1403	LOANS/ BORROWINGS RECEIPT	21,531,090,060.60	7,309,000,000.00	9,451,280,000.00	43.9%	12,079,810,060.60
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	21,531,090,060.60	7,309,000,000.00	9,451,280,000.00	43.9%	12,079,810,060.60
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIA	21,531,090,060.60	7,309,000,000.00	9,451,280,000.00	43.9%	12,079,810,060.60

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2023 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	268,197,731,000.00	67,947,733,717.25	153,475,373,250.67	57.2%	114,722,357,749.33
01000000000	ADMINISTRATION SECTOR	32,564,558,437.17	8,271,292,997.43	22,839,891,083.43	70.1%	9,724,667,353.74
01110000000	Government House	9,665,871,585.68	5,072,608,743.49	10,450,512,573.34	108.1%	- 784,640,987.66
011100100100	Government House	1,009,671,624.13	493,389,270.66	1,611,398,363.10	159.6%	- 601,726,738.97
011100100200	Deputy Governor's Office	1,197,580,420.00	89,832,787.55	825,723,537.23	68.9%	371,856,882.77
011100800100	Kano State Emergency Relief & Rehabilitation Board	489,685,000.00	26,342,313.64	127,833,899.90	26.1%	361,851,100.10
011100900100	Guidance and Counselling Board	112,246,000.00	19,159,828.17	41,703,719.06	37.2%	70,542,280.94
011101000100	Public Procurement Bureau	236,446,584.02	20,633,901.54	53,362,288.09	22.6%	183,084,295.93
011101100100	Public Complaint & Anti-Corruption Commission	414,047,653.46	29,507,373.41	121,464,298.41	29.3%	292,583,355.05
011101300100	Council Affairs Directorate	77,346,000.00	25,746,000.00	32,247,500.00	41.7%	45,098,500.00
011101400100	Community Re-orientation Council	547,723,000.00	-	6,930,750.00	1.3%	540,792,250.00
011103700100	Pilgrim Welfare Board	817,657,400.00	10,040,198.90	152,958,884.02	18.7%	664,698,515.98
011105700100	Research & Documentation Directorate	111,705,500.00	5,405,000.00	98,226,450.00	87.9%	13,479,050.00
011105800100	Protocol Directorate	667,413,000.01	3,778,767,186.53	4,249,475,113.72	636.7%	- 3,582,062,113.71
011105900100	Servicom Directorate	69,265,000.00	-	300,000.00	0.4%	68,965,000.00
011106000100	Kano state Liaison Office - Abuja	4,950,000.00	1,420,992.79	4,420,992.79	89.3%	529,007.21
011106000200	Kano state Liaison Office - Lagos	4,521,000.00	-	300,000.00	6.6%	4,221,000.00
011106400100	Kano State Bureau of Statistics	209,428,000.00	14,308,165.11	35,199,359.04	16.8%	174,228,640.96
011105600100	Special Duties Directorate	160,301,657.14	30,000,000.00	105,000,000.00	65.5%	55,301,657.14
011105500100	Special Services Directorate	1,705,012,746.92	20,601,323.52	1,113,060,249.28	65.3%	591,952,497.64
011105500200	Kano State Cooperate Security Directorate	1,830,871,000.00	507,454,401.67	1,870,907,168.70	102.2%	- 40,036,168.70
01120000000	House of Assembly	11,195,145,342.28	633,424,306.57	3,510,117,284.07	31.4%	7,685,028,058.21
011200300100	House of Assembly	10,881,199,942.28	629,867,842.03	3,496,183,836.84	32.1%	7,385,016,105.44
011200300200	Office of RT Hon Speakers Office	21,000,000.00	-	-	0.0%	21,000,000.00
011200300300	Office of RT Hon Deputy Speakers Office	13,000,000.00	-	-	0.0%	13,000,000.00
011200300400	Office of the Majority Leader	13,000,000.00	-	-	0.0%	13,000,000.00
011200300500	Office of the Minority Leader	10,000,000.00	-	-	0.0%	10,000,000.00
011200300600	Public Account Committee	29,945,400.00	3,556,464.54	13,933,447.23	46.5%	16,011,952.77
011200400100	Assembly Service Commission	227,000,000.00	-	-	0.0%	227,000,000.00
01610000000	Office of Secretary to State Government	3,635,512,726.07	1,397,309,089.06	2,660,862,592.90	73.2%	974,650,133.17
016100100200	Admin & General Services	807,911,000.00	584,307,023.67	609,900,447.33	75.5%	198,010,552.67
016100200100	Research Evaluation & Political Affairs Directorate	2,827,601,726.07	813,002,065.38	2,050,962,145.56	72.5%	776,639,580.51
01230000000	Min. of Information & Internal Affairs	4,098,368,782.30	488,203,028.19	3,578,416,068.53	87.3%	519,952,713.77
012300100100	Min. of Information & Internal Affairs	1,912,678,039.80	204,314,906.03	743,117,004.36	38.9%	1,169,561,035.44
012300200100	Abubakar Rimu Television Corporation	746,515,000.00	29,808,678.55	116,534,839.47	15.6%	629,980,160.53
012300300100	Kano State Radio Corporation	461,285,500.00	34,785,988.46	2,426,663,508.26	526.1%	- 1,965,378,008.26
012300400100	Government Printing Press	485,649,000.00	211,424,879.99	256,352,485.15	52.8%	229,296,514.85
012300500100	Triumph Publishing Company	419,985,242.50	2,000,000.00	4,000,000.00	1.0%	415,985,242.50
012300700100	Kano State Censorship Board	72,256,000.00	5,868,575.16	31,748,231.30	43.9%	40,507,768.70
01250000000	Office of the Head of Civil Service	1,717,638,500.00	390,840,568.61	1,541,446,970.29	89.7%	176,191,529.71
012500100100	Office of the Head of Civil Service	270,000,000.00	2,880,000.00	55,011,500.00	20.4%	214,988,500.00
012500100200	Establishment department	1,398,654,000.00	377,815,896.89	1,448,599,809.56	103.6%	- 49,945,809.56
012500100400	Salary and wages Directorate	16,500,000.00	-	1,725,000.00	10.5%	14,775,000.00
012500800100	Pension Fund Trustees	22,976,000.00	8,319,400.11	27,915,982.57	121.5%	- 4,939,982.57
012501000100	Kano State Computer Centre	9,508,500.00	1,825,271.61	8,194,678.16	86.2%	1,313,821.84
01400000000	Office of the Auditor General	1,062,771,050.21	118,356,481.69	605,642,206.02	57.0%	457,128,844.19
014000100100	Office of the Auditor General (State)	774,297,895.53	84,059,671.34	335,525,237.09	43.3%	438,772,658.44
014000200100	Local Government Audit	228,473,154.68	34,296,810.35	260,116,968.93	113.9%	- 31,643,814.25
014000300100	Audit Service Commission	60,000,000.00	-	10,000,000.00	16.7%	50,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
014700000000	Civil Service Commission	31,525,000.00	9,612,582.35	27,282,934.41	86.5%	4,242,065.59
014700100100	Civil Service Commission	31,525,000.00	9,612,582.35	27,282,934.41	86.5%	4,242,065.59
014800000000	Kano State Ind. Elect. Comm.	77,546,499.99	28,649,351.58	55,200,794.04	71.2%	22,345,705.95
014800100100	Kano State Ind. Elect. Comm.	77,546,499.99	28,649,351.58	55,200,794.04	71.2%	22,345,705.95
016900000000	Ministry for Special Duties	226,250,000.00	4,434,000.00	4,434,000.00	2.0%	221,816,000.00
016900100100	Ministry for Special Duties	56,250,000.00	4,434,000.00	4,434,000.00	7.9%	51,816,000.00
016900200100	People with Need Commission (PWD)	70,000,000.00	-	-	0.0%	70,000,000.00
016900300100	Disability Trust Fund (PWD)	100,000,000.00	-	-	0.0%	100,000,000.00
017700000000	Ministry of Religious Affairs	853,928,950.64	127,854,845.91	405,975,659.84	47.5%	447,953,290.80
017700100200	Kano State Zakkat Commission	156,439,000.00	948,273.53	15,482,715.00	9.9%	140,956,285.00
017700100300	Kano State Hisbah Commission	388,791,950.64	111,494,213.91	328,612,617.18	84.5%	60,179,333.46
017700100400	Kano Sharia Commission	217,698,000.00	15,412,358.47	61,880,327.65	28.4%	155,817,672.35
017700100500	Kano State Agency for Evacuation & Repatriation of Street Be	91,000,000.00	-	-	0.0%	91,000,000.00
020000000000	Economic Sector	106,434,926,032.81	35,645,116,162.44	62,572,500,800.40	58.8%	43,862,425,232.41
021500000000	Ministry of Agric. & Natural Resources	20,950,361,739.88	1,173,786,299.64	2,742,704,421.25	13.1%	18,207,657,318.63
021500100100	Ministry of Agric. & Natural Resources	7,784,089,458.55	883,226,283.78	1,356,570,539.84	17.4%	6,427,518,918.71
021500300100	LIVESTOCK TRAINING INSTITUTE AND ENTR. BAGAUDA	600,000.00	-	-	0.0%	600,000.00
021511400100	KNARDA	12,747,646,281.33	279,406,542.80	1,342,904,504.70	10.5%	11,404,741,776.63
021511600100	KASCO	418,026,000.00	11,153,473.06	43,229,376.71	10.3%	374,796,623.29
022000000000	Ministry of Finance	13,841,893,970.14	6,474,976,838.61	18,020,209,738.73	130.2%	- 4,178,315,768.59
022000100100	Ministry of Finance	10,333,142,018.80	6,391,014,135.12	16,892,648,247.15	163.5%	- 6,559,506,228.35
022000700100	Office of the Accountant General	55,000,000.00	-	-	0.0%	55,000,000.00
022001300100	Debt Management	160,000,000.00	-	-	0.0%	160,000,000.00
022000800100	Kano State Internal Revenue Services	3,279,691,951.34	83,962,703.48	1,127,561,491.58	34.4%	2,152,130,459.76
022000900100	Kano State Investment Promotion Agency	14,060,000.00	-	-	0.0%	14,060,000.00
022001200100	Kano State Investment & Properties	-	-	-	-	-
022200000000	Ministry of Commerce Ind. & Co-op.	1,463,249,357.61	62,960,919.31	253,185,272.50	17.3%	1,210,064,085.12
022200100100	Ministry of Commerce Ind. & Co-op.	472,545,694.84	51,500,834.30	205,453,225.49	43.5%	267,092,469.35
022200200100	Kantin Kwari Market	189,000,000.00	-	-	0.0%	189,000,000.00
022200300100	Kano state Consumer Protection Agency	542,060,000.00	-	-	0.0%	542,060,000.00
022200400100	Abubakar Rimi Market	108,953,515.63	988,378.91	1,976,757.81	1.8%	106,976,757.81
022200500100	Tourism Management Board	135,590,147.15	10,471,706.11	45,755,289.20	33.7%	89,834,857.95
022200600100	Cottage Trade and Street Hawking	15,100,000.00	-	-	0.0%	15,100,000.00
022800000000	Ministry for Science Technology & Innovation	2,308,388,814.45	15,259,089.36	480,160,511.46	20.8%	1,828,228,302.99
022800100100	Ministry for Science Technology & Innovation	2,308,388,814.45	15,259,089.36	480,160,511.46	20.8%	1,828,228,302.99
023400000000	Ministry of Works & Housing	31,199,120,837.89	26,188,732,787.46	35,503,755,548.29	113.8%	- 4,304,634,710.39
023400100100	Ministry of Works & Housing	26,551,780,149.54	25,843,480,838.51	33,892,888,272.66	127.6%	- 7,341,108,123.13
023400200100	Housing Corporation	2,142,839,062.50	71,392,449.90	73,852,215.52	3.4%	2,068,986,846.97
023400400100	Kano State Road Maintenance Agency (KARMA)	1,458,369,398.35	36,785,868.31	69,851,285.11	4.8%	1,388,518,113.24
023403900100	Kano State Fire Service	790,257,227.51	237,073,630.75	742,146,421.23	93.9%	48,110,806.28
023405500100	Kano Metropolitan Agency	255,875,000.00	-	725,017,353.76	283.3%	- 469,142,353.76
023600000000	Ministry of Tourism & Culture	622,060,245.07	86,821,726.44	328,570,437.60	52.8%	293,489,807.47
023600100100	Ministry of Tourism & Culture	178,000,000.00	600,000.00	14,270,000.00	8.0%	163,730,000.00
023600300100	History & Culture Bureau	239,698,960.47	47,383,112.67	173,224,449.32	72.3%	66,474,511.15
023605400100	Zoological & Wild Life Mgt. Agency	204,361,284.61	38,838,613.77	141,075,988.28	69.0%	63,285,296.32
023800000000	Ministry of Planning & Budget	6,157,343,084.86	124,032,190.62	193,444,348.24	3.1%	5,963,898,736.62
023800100100	Ministry of Planning & Budget	6,157,343,084.86	124,032,190.62	193,444,348.24	3.1%	5,963,898,736.62

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
02520000000	Ministry of Water Resources	15,070,776,149.74	710,690,840.14	1,529,856,744.72	10.2%	13,540,919,405.03
025200100100	Ministry of Water Resources	6,523,828,059.82	657,110,418.52	1,054,455,858.23	16.2%	5,469,372,201.60
025210100100	Kano State Water Board	8,328,770,449.92	53,580,421.62	475,400,886.49	5.7%	7,853,369,563.43
025210600100	WRECA	218,177,640.00	-	-	0.0%	218,177,640.00
02600000000	Ministry of Land and Physical Planning	2,858,131,768.82	110,844,805.32	1,305,817,652.81	45.7%	1,552,314,116.01
026005700100	Ministry of Land and Physical Planning	1,082,676,011.78	75,751,855.69	448,265,159.94	41.4%	634,410,851.84
026005800100	Kano State Urban Planning & Development Authority	1,775,455,757.04	35,092,949.63	857,552,492.87	48.3%	917,903,264.17
02630000000	Ministry of Rural & Community Development	6,948,904,510.15	188,771,012.91	420,496,759.24	6.1%	6,528,407,750.91
026300100100	Ministry of Rural & Community Development	831,844,806.71	21,646,094.04	94,476,831.54	11.4%	737,367,975.17
026300200100	RAMPS Directorate	4,268,241,860.47	-	36,069,600.00	0.8%	4,232,172,260.47
026300300100	Rural Electrification Board	341,467,887.59	88,572,137.64	167,519,038.84	49.1%	173,948,848.75
026300700100	RUWASA	1,507,349,955.38	78,552,781.22	122,431,288.86	8.1%	1,384,918,666.52
02560000000	Ministry of Transport	5,014,695,554.19	508,239,652.63	1,794,299,365.57	35.8%	3,220,396,188.62
025600100100	Ministry of Transport	605,600,000.00	56,596,121.17	288,626,756.91	47.7%	316,973,243.09
025600300100	Kano State Transport Authority	275,502,430.55	916,869.21	3,667,476.85	1.3%	271,834,953.70
025600400100	Kano State Road Transport Agency (KAROTA)	1,468,485,623.64	450,726,662.25	1,502,005,131.81	102.3%	- 33,519,508.18
025600500100	Kano Metro Politant Area Transport Agency (KAMATA)	2,615,107,500.00	-	-	0.0%	2,615,107,500.00
025600600100	Kano State Permissible Weight and Weight Bridges	50,000,000.00	-	-	0.0%	50,000,000.00
03000000000	Law and Justice Sector	13,495,118,020.42	459,005,980.09	3,165,734,211.84	23.5%	10,329,383,808.58
03180000000	Judicial Service Commission	12,460,509,020.42	361,674,682.13	2,722,336,452.35	21.8%	9,738,172,568.07
031801100100	Judicial Service Commission	395,988,886.60	28,266,813.60	221,261,067.15	55.9%	174,727,819.45
031805100100	High Court of Justice	5,645,728,707.65	144,747,827.55	1,746,435,221.27	30.9%	3,899,293,486.38
031806100100	Multi-Door Court House	570,185,001.00	32,916,666.75	131,666,667.00	23.1%	438,518,334.00
031805300100	Sharia Court of Appeal	5,848,606,425.17	155,743,374.23	622,973,496.94	10.7%	5,225,632,928.23
03260000000	Ministry of Justice	1,034,609,000.00	97,331,297.96	443,329,759.49	42.9%	591,211,240.51
032600100100	Ministry of Justice	714,335,000.00	88,234,873.00	403,054,457.29	56.4%	311,280,542.71
032600200100	Law Reform Commission	188,274,000.00	9,096,424.97	40,343,302.20	21.4%	147,930,697.80
032600300100	Justice Sector Reform Team	132,000,000.00	-	-	0.0%	132,000,000.00
05000000000	Social Services Sector	115,703,128,509.61	23,572,318,577.29	64,897,247,155.01	56.1%	50,805,881,354.60
05130000000	Ministry of Youths and Sports	3,106,136,437.51	175,517,992.95	586,323,349.03	18.9%	2,519,813,088.48
051300100100	Ministry of Youths and Sports	1,321,090,000.01	47,608,000.00	47,608,000.00	3.6%	1,273,482,000.01
051305100100	Youth Development Directorate	1,098,262,000.00	31,158,065.85	65,357,282.30	6.0%	1,032,904,717.70
051305500100	Kano State Sports Commission	201,122,000.00	40,304,736.41	192,195,816.04	95.6%	8,926,183.96
051305600100	Kano Pillars Football Club	485,662,437.50	56,447,190.69	281,162,250.69	57.9%	204,500,186.81
05140000000	Ministry of Women Affairs & Social Dev.	1,126,127,371.20	51,289,815.03	164,322,964.18	14.6%	961,804,407.02
051400100100	Ministry of Women Affairs & Social Dev.	1,126,127,371.20	51,289,815.03	164,322,964.18	14.6%	961,804,407.02
05170000000	Ministry of Education	35,874,587,413.16	7,876,183,771.11	26,657,451,713.47	74.3%	9,217,135,699.69
051700100100	Ministry of Education	11,478,149,113.92	1,027,570,465.05	2,647,854,091.06	23.1%	8,830,295,022.86
051700300100	SUBEB	2,201,315,000.00	58,684,399.15	2,823,249,385.06	128.3%	- 621,934,385.06
051700400100	Kano State Educational Development Support	32,500,000.00	-	-	0.0%	32,500,000.00
051700800100	Kano State library Board	205,895,611.13	29,657,612.38	156,306,168.88	75.9%	49,589,442.25
051701000100	Agency for Mass Education	824,294,203.20	117,206,688.10	329,148,067.77	39.9%	495,146,135.43
051701500100	Science & Technical Schools Board	3,266,460,749.90	629,480,164.58	2,235,727,445.84	68.4%	1,030,733,304.06
051701600100	Kano State Private And Voluntary Inst Board	19,996,000.00	-	-	0.0%	19,996,000.00
051702600100	Senior Secondary Schools Mgt. Board	17,805,278,469.41	5,998,513,850.37	18,433,895,963.38	103.5%	- 628,617,493.97
051702700100	Kano State Islamic & Qur'anic School Board	40,698,265.60	15,070,591.48	31,270,591.48	76.8%	9,427,674.12

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
056900000000	Ministry for Higher Education	30,994,995,620.18	5,769,002,241.98	14,761,440,318.30	47.6%	16,233,555,301.88
056900100100	Ministry for Higher Education	1,427,516,128.00	4,038,421.15	20,006,982.38	1.4%	1,407,509,145.62
056900200100	College of Education & Preliminary Studies	2,516,574,801.00	463,841,513.99	1,129,396,047.65	44.9%	1,387,178,753.35
056900300100	RMK College of Basic & Remedial Studies T/Wada	1,836,255,845.61	236,737,274.80	584,737,686.73	31.8%	1,251,518,158.88
056901800100	Kano State Polytechnic	2,676,452,233.00	1,311,270,463.17	3,083,529,519.54	115.2%	- 407,077,286.54
056902100100	Dangote University of Science & Technology (Wudil)	5,884,831,128.00	286,239,250.00	1,780,336,731.76	30.3%	4,104,494,396.24
056902700100	Informatics Institute	115,221,500.00	-	-	0.0%	115,221,500.00
056902800100	Yusufu Maitama Sule University	5,137,818,820.92	1,045,591,342.80	2,374,939,744.29	46.2%	2,762,879,076.62
056902900100	Aminu School of Islamic Legal Studies	1,726,522,205.87	668,326,219.79	1,532,747,044.47	88.8%	193,775,161.40
056903000100	Audu Bako College of Agriculture Danbatta	908,898,749.78	289,901,057.63	693,264,525.53	76.3%	215,634,224.25
056903100100	Sa'adatu Rimi University Kano	5,852,140,975.00	1,448,304,056.43	3,525,879,730.80	60.2%	2,326,261,244.20
056904800100	Kano State Scholarship Board	2,912,763,233.00	14,752,642.22	36,602,305.15	1.3%	2,876,160,927.85
052100000000	Ministry of Health	40,270,151,119.09	9,251,732,918.80	21,138,843,807.91	52.5%	19,131,307,311.18
052100100100	Ministry of Health	15,482,184,533.49	3,584,120,915.40	4,666,452,023.89	30.1%	10,815,732,509.60
052100300100	H.M.B. (HQ and Zones)	13,934,477,670.59	5,536,320,992.23	15,049,623,886.75	108.0%	- 1,115,146,216.16
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAV)	1,956,468,379.99	-	1,107,413,925.72	56.6%	849,054,454.27
052100400100	College of Nursing & Mid-Wifery Board	18,301,700.00	-	-	0.0%	18,301,700.00
052100400200	School of Nursing Kano	4,210,000.00	-	-	0.0%	4,210,000.00
052100400300	School of Basic Mid Wifery Kano	10,615,700.00	-	-	0.0%	10,615,700.00
052100400400	School of Basic Mid Wifery Dambatta	5,550,000.00	-	-	0.0%	5,550,000.00
052100400500	School of Post Basic Mid Wifery Gezawa	5,025,000.00	-	-	0.0%	5,025,000.00
052100400600	School of Nursing Madobi	5,100,000.00	-	-	0.0%	5,100,000.00
052100400700	School of Post Basic Anesthesia	4,415,000.00	-	-	0.0%	4,415,000.00
052100400800	School of Basic Mid Wifery Gwarzo	9,915,700.00	-	-	0.0%	9,915,700.00
052100700100	Post Graduate School (College of Family Medicine)	2,000,000.00	-	-	0.0%	2,000,000.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	4,225,000.00	-	-	0.0%	4,225,000.00
052102000100	School of Hygiene	5,250,000.00	-	-	0.0%	5,250,000.00
052103000100	School of Health Technology Bebeji	4,025,000.00	-	-	0.0%	4,025,000.00
052104000100	School Health Technology Kano	4,750,000.00	-	-	0.0%	4,750,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	4,378,417,920.42	131,291,011.16	308,353,971.54	7.0%	4,070,063,948.88
052100600100	State Agency for Control of Aids	294,535,600.00	-	-	0.0%	294,535,600.00
052100800100	CONTRIBUTORY HEALTH MGT	2,777,824,718.14	-	-	0.0%	2,777,824,718.14
052100900100	KHETFUND	136,200,000.00	-	-	0.0%	136,200,000.00
052101100100	Private Health Institutions Management Agency	60,150,000.00	-	-	0.0%	60,150,000.00
052101300100	Drugs Management & Consumable Supply Agency (Drugs Ma	1,166,509,196.46	-	7,000,000.00	0.6%	1,159,509,196.46
053500000000	Ministry of Environment	3,902,096,000.00	427,452,453.73	1,505,283,407.84	38.6%	2,396,812,592.16
053500100100	Ministry of Environment	2,147,651,000.00	273,371,862.61	833,627,951.93	38.8%	1,314,023,048.07
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	144,310,107.11	144,310,107.11	-	- 144,310,107.11
053500300100	Kano State Afforestation Project (KNAP)	226,375,000.00	8,218,077.57	39,623,960.29	17.5%	186,751,039.71
053500500100	Kano State Sustainable Projects	150,585,000.00	1,552,406.44	6,489,953.22	4.3%	144,095,046.78
053500600100	Kano Water Shed and Climate Change Management Agency (1,206,500,000.00	-	-	0.0%	1,206,500,000.00
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	170,985,000.00	-	481,231,435.29	281.4%	- 310,246,435.29
055100000000	Ministry for Local Government	429,034,548.47	21,139,383.70	83,581,594.28	19.5%	345,452,954.19
055100200100	Ministry for Local Government	313,483,548.47	20,514,174.00	81,131,982.62	25.9%	232,351,565.85
055100300100	Chieftancy Affairs	4,851,000.00	625,209.70	2,449,611.66	50.5%	2,401,388.34
055100600100	Kano Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100700100	Bichi Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100800100	Gaya Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100900100	Karaye Emirate Council	100,700,000.00	-	-	0.0%	100,700,000.00
055100100100	Rano Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00

Table 5: Personnel Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	72,980,158,656.60	29,838,256,267.42	79,347,894,211.60	108.7%	- 6,367,735,555.00
01000000000	ADMINISTRATION SECTOR	7,875,866,317.00	2,302,624,612.92	7,625,243,411.78	96.8%	250,622,905.22
01110000000	Government House	2,309,604,000.00	636,448,904.55	2,355,031,986.55	102.0%	- 45,427,986.55
011100100100	Government House	61,005,000.00	7,887,280.51	64,463,056.35	105.7%	- 3,458,056.35
011100100200	Deputy Governor's Office	21,215,000.00	8,956,387.55	24,885,011.73	117.3%	- 3,670,011.73
011100800100	Kano State Emergency Relief & Rehabilitation Board	120,550,000.00	23,266,813.64	112,876,399.90	93.6%	7,673,600.10
011100900100	Guidance and Counselling Board	13,446,000.00	3,442,828.17	13,526,719.06	100.6%	- 80,719.06
011101000100	Public Procurement Bureau	37,867,000.00	13,813,901.54	42,102,288.09	111.2%	- 4,235,288.09
011101100100	Public Complaint & Anti-Corruption Commission	98,098,000.00	29,507,373.41	103,974,298.41	106.0%	- 5,876,298.41
011101300100	Council Affairs Directorate	20,006,000.00	-	5,001,500.00	25.0%	15,004,500.00
011101400100	Community Re-orientation Council	27,723,000.00	-	6,930,750.00	25.0%	20,792,250.00
011103700100	Pilgrim Welfare Board	48,182,000.00	10,040,198.90	46,516,408.61	96.5%	1,665,591.39
011105800100	Protocol Directorate	13,213,000.00	4,395,230.53	15,272,703.14	115.6%	- 2,059,703.14
011106400100	Kano State Bureau of Statistics	27,228,000.00	7,083,165.11	27,974,359.04	102.7%	- 746,359.04
011105500100	Special Services Directorate	-	20,601,323.52	20,601,323.52	-	- 20,601,323.52
011105500200	Kano State Cooperate Security Directorate	1,821,071,000.00	507,454,401.67	1,870,907,168.70	102.7%	- 49,836,168.70
01120000000	House of Assembly	842,276,000.00	290,006,306.57	700,022,514.58	83.1%	142,253,485.42
011200300100	House of Assembly	828,705,000.00	286,449,842.03	686,289,067.35	82.8%	142,415,932.65
011200300600	Public Account Committee	13,571,000.00	3,556,464.54	13,733,447.23	101.2%	- 162,447.23
01610000000	Office of Secretary to State Government	1,521,911,000.00	527,521,793.49	1,479,994,884.94	97.2%	41,916,115.06
016100100200	Admin & General Services	21,911,000.00	8,898,387.63	29,491,811.29	134.6%	- 7,580,811.29
016100200100	Research Evaluation & Political Affairs Directorate	1,500,000,000.00	518,623,405.85	1,450,503,073.64	96.7%	49,496,926.36
01230000000	Min. of Information & Internal Affairs	583,053,000.00	176,213,778.19	648,191,927.77	111.2%	- 65,138,927.77
012300100100	Min. of Information & Internal Affairs	237,631,000.00	87,737,156.03	303,865,174.43	127.9%	- 66,234,174.43
012300200100	Abubakar Rimi Television Corporation	116,390,000.00	29,808,678.55	116,534,839.47	100.1%	- 144,839.47
012300300100	Kano State Radio Corporation	141,852,000.00	34,785,988.46	141,954,447.43	100.1%	- 102,447.43
012300400100	Government Printing Press	60,074,000.00	16,013,379.99	60,940,985.15	101.4%	- 866,985.15
012300500100	Triumph Publishing Company	8,000,000.00	2,000,000.00	4,000,000.00	50.0%	4,000,000.00
012300700100	Kano State Censorship Board	19,106,000.00	5,868,575.16	20,896,481.30	109.4%	- 1,790,481.30
01250000000	Office of the Head of Civil Service	1,429,600,000.00	387,960,568.61	1,484,410,470.29	103.8%	- 54,810,470.29
012500100200	Establishment department	1,398,654,000.00	377,815,896.89	1,448,599,809.56	103.6%	- 49,945,809.56
012500800100	Pension Fund Trustees	22,976,000.00	8,319,400.11	27,915,982.57	121.5%	- 4,939,982.57
012501000100	Kano State Computer Centre	7,970,000.00	1,825,271.61	7,894,678.16	99.1%	75,321.84
01400000000	Office of the Auditor General	847,938,317.00	118,356,481.69	482,453,206.02	56.9%	365,485,110.98
014000100100	Office of the Auditor General (State)	639,069,317.00	84,059,671.34	322,336,237.09	50.4%	316,733,079.91
014000200100	Local Government Audit	168,869,000.00	34,296,810.35	150,116,968.93	88.9%	18,752,031.07
014000300100	Audit Service Commission	40,000,000.00	-	10,000,000.00	25.0%	30,000,000.00
01470000000	Civil Service Commission	23,525,000.00	9,612,582.35	27,282,934.41	116.0%	- 3,757,934.41
014700100100	Civil Service Commission	23,525,000.00	9,612,582.35	27,282,934.41	116.0%	- 3,757,934.41
01480000000	Kano State Ind. Elect. Comm.	26,954,000.00	28,649,351.58	53,634,127.38	199.0%	- 26,680,127.38
014800100100	Kano State Ind. Elect. Comm.	26,954,000.00	28,649,351.58	53,634,127.38	199.0%	- 26,680,127.38
01770000000	Ministry of Religious Affairs	291,005,000.00	127,854,845.91	394,221,359.84	135.5%	- 103,216,359.84
017700100200	Kano State Zakkat Commission	3,889,000.00	948,273.53	3,928,415.00	101.0%	- 39,415.00
017700100300	Kano State Hisbah Commission	224,328,000.00	111,494,213.91	328,412,617.18	146.4%	- 104,084,617.18
017700100400	Kano Sharia Commission	62,788,000.00	15,412,358.47	61,880,327.65	98.6%	907,672.35

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
02000000000	Economic Sector	10,235,399,441.96	7,939,690,880.30	13,893,081,465.17	135.7%	- 3,657,682,023.20
02150000000	Ministry of Agric. & Natural Resources	2,075,082,000.00	441,656,299.64	1,998,337,021.25	96.3%	76,744,978.75
021500100100	Ministry of Agric. & Natural Resources	631,281,000.00	151,096,283.78	619,703,139.84	98.2%	11,577,860.16
021511400100	KNARDA	1,400,775,000.00	279,406,542.80	1,335,404,504.70	95.3%	65,370,495.30
021511600100	KASCO	43,026,000.00	11,153,473.06	43,229,376.71	100.5%	- 203,376.71
02200000000	Ministry of Finance	3,541,933,441.79	6,202,832,838.61	7,348,963,055.09	207.5%	- 3,807,029,613.31
022000100100	Ministry of Finance	2,534,381,000.00	6,118,870,135.12	7,013,112,241.16	276.7%	- 4,478,731,241.16
022000800100	Kano State Internal Revenue Services	1,007,552,441.79	83,962,703.48	335,850,813.93	33.3%	671,701,627.86
02220000000	Ministry of Commerce Ind. & Co-op.	256,829,357.61	62,960,919.31	253,185,272.50	98.6%	3,644,085.12
022200100100	Ministry of Commerce Ind. & Co-op.	202,645,694.84	51,500,834.30	205,453,225.49	101.4%	- 2,807,530.65
022200400100	Abubakar Rimi Market	3,953,515.63	988,378.91	1,976,757.81	50.0%	1,976,757.81
022200500100	Tourism Management Board	50,230,147.15	10,471,706.11	45,755,289.20	91.1%	4,474,857.95
02280000000	Ministry for Science Technology & Innovation	50,430,845.45	12,366,216.71	50,183,029.88	99.5%	247,815.57
022800100100	Ministry for Science Technology & Innovation	50,430,845.45	12,366,216.71	50,183,029.88	99.5%	247,815.57
02340000000	Ministry of Works & Housing	1,286,620,623.98	357,497,791.09	1,294,150,990.66	100.6%	- 7,530,366.68
023400100100	Ministry of Works & Housing	597,107,875.31	119,145,562.88	544,424,739.53	91.2%	52,683,135.78
023400200100	Housing Corporation	9,839,062.50	-	2,459,765.62	25.0%	7,379,296.87
023400400100	Kano State Road Maintenance Agency (KARMA)	5,146,458.66	1,278,597.47	5,120,064.27	99.5%	26,394.39
023403900100	Kano State Fire Service	674,527,227.51	237,073,630.75	742,146,421.23	110.0%	- 67,619,193.72
02360000000	Ministry of Tourism & Culture	228,100,482.07	86,221,726.44	285,170,937.60	125.0%	- 57,070,455.53
023600300100	History & Culture Bureau	88,308,785.47	47,383,112.67	144,094,949.32	163.2%	- 55,786,163.85
023605400100	Zoological & Wild Life Mgt. Agency	139,791,696.61	38,838,613.77	141,075,988.28	100.9%	- 1,284,291.68
02380000000	Ministry of Planning & Budget	52,671,698.20	23,342,234.98	71,587,792.60	135.9%	- 18,916,094.40
023800100100	Ministry of Planning & Budget	52,671,698.20	23,342,234.98	71,587,792.60	135.9%	- 18,916,094.40
02520000000	Ministry of Water Resources	792,743,119.29	81,753,463.63	347,300,785.89	43.8%	445,442,333.41
025200100100	Ministry of Water Resources	149,778,059.82	28,173,042.01	132,979,099.40	88.8%	16,798,960.43
025210100100	Kano State Water Board	642,965,059.47	53,580,421.62	214,321,686.49	33.3%	428,643,372.98
02600000000	Ministry of Land and Physical Planning	477,750,054.87	102,098,805.32	444,521,712.31	93.0%	33,228,342.56
026005700100	Ministry of Land and Physical Planning	280,156,209.93	67,005,855.69	267,004,658.26	95.3%	13,151,551.67
026005800100	Kano State Urban Planning & Development Authority	197,593,844.94	35,092,949.63	177,517,054.05	89.8%	20,076,790.89
02630000000	Ministry of Rural & Community Development	261,248,988.68	117,317,053.11	302,073,258.74	115.6%	- 40,824,270.06
026300100100	Ministry of Rural & Community Development	102,085,490.71	17,846,094.04	90,676,831.54	88.8%	11,408,659.17
026300300100	Rural Electrification Board	112,963,542.59	88,572,137.64	167,519,038.84	148.3%	- 54,555,496.25
026300700100	RUWASA	46,199,955.38	10,898,821.42	43,877,388.36	95.0%	2,322,567.02
02560000000	Ministry of Transport	1,211,988,830.02	451,643,531.46	1,497,607,608.66	123.6%	- 285,618,778.64
025600300100	Kano State Transport Authority	11,002,430.55	916,869.21	3,667,476.85	33.3%	7,334,953.70
025600400100	Kano State Road Transport Agency (KAROTA)	1,200,986,399.47	450,726,662.25	1,493,940,131.81	124.4%	- 292,953,732.35
03000000000	Law and Justice Sector	4,633,947,308.97	454,909,073.71	2,389,697,463.73	51.6%	2,244,249,845.24
03180000000	Judicial Service Commission	4,290,933,308.97	357,577,775.75	2,032,993,517.00	47.4%	2,257,939,791.97
031801100100	Judicial Service Commission	290,038,886.60	24,169,907.22	113,067,254.39	39.0%	176,971,632.21
031805100100	High Court of Justice	1,736,973,930.56	144,747,827.55	1,165,286,098.68	67.1%	571,687,831.88
031806100100	Multi-Door Court House	395,000,001.00	32,916,666.75	131,666,667.00	33.3%	263,333,334.00
031805300100	Sharia Court of Appeal	1,868,920,490.81	155,743,374.23	622,973,496.94	33.3%	1,245,946,993.87
03260000000	Ministry of Justice	343,014,000.00	97,331,297.96	356,703,946.73	104.0%	- 13,689,946.73
032600100100	Ministry of Justice	312,315,000.00	88,234,873.00	324,554,457.29	103.9%	- 12,239,457.29
032600200100	Law Reform Commission	30,699,000.00	9,096,424.97	32,149,489.44	104.7%	- 1,450,489.44

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
05000000000	Social Services Sector	50,234,945,588.67	19,141,031,700.49	55,439,871,870.93	110.4%	- 5,204,926,282.26
05130000000	Ministry of Youths and Sports	530,229,000.00	110,696,992.95	507,077,349.03	95.6%	23,151,650.97
051305100100	Youth Development Directorate	42,562,000.00	13,945,065.85	48,144,282.30	113.1%	- 5,582,282.30
051305500100	Kano State Sports Commission	154,872,000.00	40,304,736.41	192,195,816.04	124.1%	- 37,323,816.04
051305600100	Kano Pillars Football Club	332,795,000.00	56,447,190.69	266,737,250.69	80.2%	66,057,749.31
05140000000	Ministry of Women Affairs & Social Dev.	143,667,000.00	37,037,315.03	142,478,364.18	99.2%	1,188,635.82
051400100100	Ministry of Women Affairs & Social Dev.	143,667,000.00	37,037,315.03	142,478,364.18	99.2%	1,188,635.82
05170000000	Ministry of Education	19,212,183,000.00	6,925,643,371.92	21,741,284,292.36	113.2%	- 2,529,101,292.36
051700100100	Ministry of Education	331,716,000.00	83,230,065.86	320,032,227.87	96.5%	11,683,772.13
051700300100	SUBEB	263,520,000.00	58,684,399.15	252,203,827.14	95.7%	11,316,172.86
051700800100	Kano State library Board	162,345,000.00	29,657,612.38	150,106,168.88	92.5%	12,238,831.12
051701000100	Agency for Mass Education	274,493,000.00	111,006,688.10	319,848,067.77	116.5%	- 45,355,067.77
051701500100	Science & Technical Schools Board	2,145,493,000.00	629,480,164.58	2,235,727,445.84	104.2%	- 90,234,445.84
051702600100	Senior Secondary Schools Mgt. Board	16,013,016,000.00	5,998,513,850.37	18,432,095,963.38	115.1%	- 2,419,079,963.38
051702700100	Kano State Islamic & Qur'anic School Board	21,600,000.00	15,070,591.48	31,270,591.48	144.8%	- 9,670,591.48
05690000000	Ministry for Higher Education	14,175,152,915.45	5,762,250,741.98	14,581,900,151.64	102.9%	- 406,747,236.19
056900100100	Ministry for Higher Education	14,689,000.00	4,038,421.15	14,950,482.38	101.8%	- 261,482.38
056900200100	College of Education & Preliminary Studies	832,814,000.00	463,841,513.99	1,108,306,047.65	133.1%	- 275,492,047.65
056900300100	RMK College of Basic & Remedial Studies T/Wada	436,484,000.00	236,737,274.80	569,803,686.73	130.5%	- 133,319,686.73
056901800100	Kano State Polytechnic	2,250,844,000.00	1,311,270,463.17	3,083,529,519.54	137.0%	- 832,685,519.54
056902100100	Dangote University of Science & Technology (Wudil)	3,434,871,000.00	286,239,250.00	1,745,670,065.10	50.8%	1,689,200,934.90
056902800100	Yusufu Maitama Sule University	3,102,744,915.45	1,045,591,342.80	2,374,939,744.29	76.5%	727,805,171.16
056902900100	Aminu School of Islamic Legal Studies	1,007,683,000.00	668,326,219.79	1,532,747,044.47	152.1%	- 525,064,044.47
056903000100	Audu Bako College of Agriculture Danbatta	519,388,000.00	289,901,057.63	693,264,525.53	133.5%	- 173,876,525.53
056903100100	Sa'adatu Rimi University Kano	2,546,101,000.00	1,448,304,056.43	3,428,838,230.80	134.7%	- 882,737,230.80
056904800100	Kano State Scholarship Board	29,534,000.00	8,001,142.22	29,850,805.15	101.1%	- 316,805.15
05210000000	Ministry of Health	15,329,881,673.22	6,004,623,074.40	17,589,768,011.10	114.7%	- 2,259,886,337.88
052100100100	Ministry of Health	1,172,491,673.22	337,011,071.00	1,174,593,560.40	100.2%	- 2,101,887.18
052100300100	H.M.B. (HQ and Zones)	12,497,972,000.00	5,536,320,992.23	14,993,666,553.43	120.0%	- 2,495,694,553.43
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7)	1,448,087,000.00	-	1,107,413,925.72	76.5%	340,673,074.28
052100500100	Primary Health Care Mgt. Board (PHCMB)	183,331,000.00	131,291,011.16	307,093,971.54	167.5%	- 123,762,971.54
052101300100	Drugs Management & Consumable Supply Agency (Drug)	28,000,000.00	-	7,000,000.00	25.0%	21,000,000.00
05350000000	Ministry of Environment	762,811,000.00	279,640,820.52	793,782,108.34	104.1%	- 30,971,108.34
053500100100	Ministry of Environment	713,531,000.00	125,560,229.40	603,358,087.72	84.6%	110,172,912.28
053500200100	Refuse Management & Sanitation Board (REMASAB)	-	144,310,107.11	144,310,107.11	-	- 144,310,107.11
053500300100	Kano State Afforestation Project (KNAP)	42,695,000.00	8,218,077.57	39,623,960.29	92.8%	3,071,039.71
053500500100	Kano State Sustainable Projects	6,585,000.00	1,552,406.44	6,489,953.22	98.6%	95,046.78
05510000000	Ministry for Local Government	81,021,000.00	21,139,383.70	83,581,594.28	103.2%	- 2,560,594.28
055100200100	Ministry for Local Government	78,670,000.00	20,514,174.00	81,131,982.62	103.1%	- 2,461,982.62
055100300100	Chieftancy Affairs	2,351,000.00	625,209.70	2,449,611.66	104.2%	- 98,611.66

Table 6: Overhead Expenditure by Administrative Classification**Kano State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	27,045,305,691.82	11,641,297,881.08	24,281,200,085.83	89.8%	2,764,105,605.99
010000000000	ADMINISTRATION SECTOR	14,733,825,438.28	5,723,828,384.51	12,782,295,134.98	86.8%	1,951,530,303.30
011100000000	Government House	4,933,797,337.61	4,436,159,838.94	7,245,081,466.78	146.8%	- 2,311,284,129.17
011100100100	Government House	798,909,998.03	485,501,990.15	1,227,536,186.75	153.7%	- 428,626,188.72
011100100200	Deputy Governor's Office	676,365,420.00	80,876,400.00	304,838,525.50	45.1%	371,526,894.50
011100800100	Kano State Emergency Relief & Rehabilitation Board	42,455,000.00	3,075,500.00	14,957,500.00	35.2%	27,497,500.00
011100900100	Guidance and Counselling Board	13,800,000.00	15,717,000.00	28,177,000.00	204.2%	- 14,377,000.00
011101000100	Public Procurement Bureau	191,634,642.56	6,820,000.00	11,260,000.00	5.9%	180,374,642.56
011101100100	Public Complaint & Anti-Corruption Commission	167,949,653.46	-	17,490,000.00	10.4%	150,459,653.46
011101300100	Council Affairs Directorate	21,340,000.00	25,746,000.00	27,246,000.00	127.7%	- 5,906,000.00
011101400100	Community Re-orientation Council	10,000,000.00	-	-	0.0%	10,000,000.00
011103700100	Pilgrim Welfare Board	257,975,400.00	-	106,442,475.41	41.3%	151,532,924.60
011105700100	Research & Documentation Directorate	101,385,423.08	5,405,000.00	88,226,450.00	87.0%	13,158,973.08
011105800100	Protocol Directorate	654,200,000.01	3,774,371,956.00	4,234,202,410.58	647.2%	- 3,580,002,410.57
011105900100	Servicom Directorate	29,265,000.00	-	300,000.00	1.0%	28,965,000.00
011106000100	Kano state Liaison Office - Abuja	4,950,000.00	1,420,992.79	4,420,992.79	89.3%	529,007.21
011106000200	Kano state Liaison Office - Lagos	4,521,000.00	-	300,000.00	6.6%	4,221,000.00
011106400100	Kano State Bureau of Statistics	122,200,000.00	7,225,000.00	7,225,000.00	5.9%	114,975,000.00
011105600100	Special Duties Directorate	131,033,053.55	30,000,000.00	80,000,000.00	61.1%	51,033,053.55
011105500100	Special Services Directorate	1,696,012,746.92	-	1,092,458,925.76	64.4%	603,553,821.16
011105500200	Kano State Cooperate Security Directorate	9,800,000.00	-	-	0.0%	9,800,000.00
011200000000	House of Assembly	7,053,179,634.26	343,418,000.00	1,725,639,602.82	24.5%	5,327,540,031.44
011200300100	House of Assembly	6,802,805,234.26	343,418,000.00	1,725,439,602.82	25.4%	5,077,365,631.44
011200300200	Office of RT Hon Speakers Office	21,000,000.00	-	-	0.0%	21,000,000.00
011200300300	Office of RT Hon Deputy Speakers Office	13,000,000.00	-	-	0.0%	13,000,000.00
011200300400	Office of the Majority Leader	13,000,000.00	-	-	0.0%	13,000,000.00
011200300500	Office of the Minority Leader	10,000,000.00	-	-	0.0%	10,000,000.00
011200300600	Public Account Committee	16,374,400.00	-	200,000.00	1.2%	16,174,400.00
011200400100	Assembly Service Commission	177,000,000.00	-	-	0.0%	177,000,000.00
016100000000	Office of Secretary to State Government	1,430,472,301.27	624,947,295.57	931,027,707.96	65.1%	499,444,593.31
016100100200	Admin & General Services	146,270,000.00	330,568,636.04	330,568,636.04	226.0%	- 184,298,636.04
016100200100	Research Evaluation & Political Affairs Directorate	1,284,202,301.27	294,378,659.53	600,459,071.92	46.8%	683,743,229.35
012300000000	Min. of Information & internal Affairs	697,088,481.30	311,989,250.00	2,792,565,890.76	400.6%	- 2,095,477,409.46
012300100100	Min. of Information & internal Affairs	493,802,039.80	116,577,750.00	439,251,829.93	89.0%	54,550,209.87
012300200100	Abubakar Rimu Television Corporation	17,325,000.00	-	-	0.0%	17,325,000.00
012300300100	Kano State Radio Corporation	45,141,000.00	-	2,157,902,560.83	4780.4%	- 2,112,761,560.83
012300400100	Government Printing Press	85,575,000.00	195,411,500.00	195,411,500.00	228.4%	- 109,836,500.00
012300500100	Triumph Publishing Company	21,045,441.50	-	-	0.0%	21,045,441.50
012300700100	Kano State Censorship Board	34,200,000.00	-	-	0.0%	34,200,000.00
012500000000	Office of the Head of Civil Service	88,038,500.00	2,880,000.00	57,036,500.00	64.8%	31,002,000.00
012500100100	Office of the Head of Civil Service	70,000,000.00	2,880,000.00	55,011,500.00	78.6%	14,988,500.00
012500100400	Salary and wages Directorate	16,500,000.00	-	1,725,000.00	10.5%	14,775,000.00
012501000100	Kano State Computer Centre	1,538,500.00	-	300,000.00	19.5%	1,238,500.00
014000000000	Office of the Auditor General	122,332,733.21	-	13,189,000.00	10.8%	109,143,733.21
014000100100	Office of the Auditor General (State)	72,728,578.53	-	13,189,000.00	18.1%	59,539,578.53
014000200100	Local Government Audit	29,604,154.68	-	-	0.0%	29,604,154.68
014000300100	Audit Service Commission	20,000,000.00	-	-	0.0%	20,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
01470000000	Civil Service Commission	8,000,000.00	-	-	0.0%	8,000,000.00
014700100100	Civil Service Commission	8,000,000.00	-	-	0.0%	8,000,000.00
01480000000	Kano State Ind. Elect. Comm.	50,592,499.99	-	1,566,666.66	3.1%	49,025,833.33
014800100100	Kano State Ind. Elect. Comm.	50,592,499.99	-	1,566,666.66	3.1%	49,025,833.33
01690000000	Ministry for Special Duties	176,250,000.00	4,434,000.00	4,434,000.00	2.5%	171,816,000.00
016900100100	Ministry for Special Duties	26,250,000.00	4,434,000.00	4,434,000.00	16.9%	21,816,000.00
016900200100	People with Need Commission (PWD)	50,000,000.00	-	-	0.0%	50,000,000.00
016900300100	Disability Trust Fund (PWD)	100,000,000.00	-	-	0.0%	100,000,000.00
01770000000	Ministry of Religious Affairs	174,073,950.64	-	11,754,300.00	6.8%	162,319,650.64
017700100200	Kano State Zakkat Commission	39,700,000.00	-	11,554,300.00	29.1%	28,145,700.00
017700100300	Kano State Hisbah Commission	48,463,950.64	-	200,000.00	0.4%	48,263,950.64
017700100400	Kano Sharia Commission	24,910,000.00	-	-	0.0%	24,910,000.00
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beg	61,000,000.00	-	-	0.0%	61,000,000.00
02000000000	Economic Sector	4,540,265,297.30	1,890,265,088.94	3,174,360,297.80	69.9%	1,365,904,999.50
02150000000	Ministry of Agric. & Natural Resources	45,535,625.56	650,000.00	12,887,400.00	28.3%	32,648,225.56
021500100100	Ministry of Agric. & Natural Resources	32,500,000.00	650,000.00	5,387,400.00	16.6%	27,112,600.00
021500300100	LIVESTOCK TRAINING INSTITUTE AND ENTR. BAGAUDA	600,000.00	-	-	0.0%	600,000.00
021511400100	KNARDA	12,435,625.56	-	7,500,000.00	60.3%	4,935,625.56
02200000000	Ministry of Finance	2,967,538,170.43	272,144,000.00	1,136,203,377.65	38.3%	1,831,334,792.78
022000100100	Ministry of Finance	942,693,420.36	272,144,000.00	344,492,700.00	36.5%	598,200,720.36
022000800100	Kano State Internal Revenue Services	2,010,784,750.07	-	791,710,677.65	39.4%	1,219,074,072.42
022000900100	Kano State Investment Promotion Agency	14,060,000.00	-	-	0.0%	14,060,000.00
02220000000	Ministry of Commerce Ind. & Co-op.	138,160,000.00	-	-	0.0%	138,160,000.00
022200100100	Ministry of Commerce Ind. & Co-op.	17,700,000.00	-	-	0.0%	17,700,000.00
022200200100	Kantin Kwari Market	41,000,000.00	-	-	0.0%	41,000,000.00
022200300100	Kano state Consumer Protection Agency	61,000,000.00	-	-	0.0%	61,000,000.00
022200500100	Tourism Management Board	3,360,000.00	-	-	0.0%	3,360,000.00
022200600100	Cottage Trade and Street Hawking	15,100,000.00	-	-	0.0%	15,100,000.00
02280000000	Ministry for Science Technology & Innovation	27,127,000.00	-	-	0.0%	27,127,000.00
022800100100	Ministry for Science Technology & Innovation	27,127,000.00	-	-	0.0%	27,127,000.00
02340000000	Ministry of Works & Housing	322,677,939.69	778,364,381.20	829,146,331.20	257.0%	- 506,468,391.51
023400100100	Ministry of Works & Housing	79,725,000.00	671,464,660.46	704,464,660.46	883.6%	- 624,739,660.46
023400200100	Housing Corporation	13,000,000.00	71,392,449.90	71,392,449.90	549.2%	- 58,392,449.90
023400400100	Kano State Road Maintenance Agency (KARMA)	183,222,939.69	35,507,270.84	53,289,220.84	29.1%	129,933,718.85
023403900100	Kano State Fire Service	7,730,000.00	-	-	0.0%	7,730,000.00
023405500100	Kano Metropolitan Agency	39,000,000.00	-	-	0.0%	39,000,000.00
02360000000	Ministry of Tourism & Culture	23,069,588.00	600,000.00	19,585,000.00	84.9%	3,484,588.00
023600100100	Ministry of Tourism & Culture	10,000,000.00	600,000.00	14,270,000.00	142.7%	- 4,270,000.00
023600300100	History & Culture Bureau	3,500,000.00	-	5,315,000.00	151.9%	- 1,815,000.00
023605400100	Zoological & Wild Life Mgt. Agency	9,569,588.00	-	-	0.0%	9,569,588.00
02380000000	Ministry of Planning & Budget	331,741,417.06	100,689,955.64	121,856,555.64	36.7%	209,884,861.42
023800100100	Ministry of Planning & Budget	331,741,417.06	100,689,955.64	121,856,555.64	36.7%	209,884,861.42
02520000000	Ministry of Water Resources	131,734,685.54	601,020,671.13	862,099,871.13	654.4%	- 730,365,185.59
025200100100	Ministry of Water Resources	13,650,000.00	601,020,671.13	601,020,671.13	4403.1%	- 587,370,671.13
025210100100	Kano State Water Board	115,684,685.54	-	261,079,200.00	225.7%	- 145,394,514.46
025210600100	WRECA	2,400,000.00	-	-	0.0%	2,400,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
02600000000	Ministry of Land and Physical Planning	180,519,801.85	8,746,000.00	55,256,681.21	30.6%	125,263,120.64
026005700100	Ministry of Land and Physical Planning	112,519,801.85	8,746,000.00	55,256,681.21	49.1%	57,263,120.64
026005800100	Kano State Urban Planning & Development Authority	68,000,000.00	-	-	0.0%	68,000,000.00
02630000000	Ministry of Rural & Community Development	43,504,345.00	71,453,959.80	71,453,959.80	164.2%	- 27,949,614.80
026300100100	Ministry of Rural & Community Development	30,650,000.00	3,800,000.00	3,800,000.00	12.4%	26,850,000.00
026300200100	RAMPS Directorate	800,000.00	-	-	0.0%	800,000.00
026300300100	Rural Electrification Board	6,004,345.00	-	-	0.0%	6,004,345.00
026300700100	RUWASA	6,050,000.00	67,653,959.80	67,653,959.80	1118.2%	- 61,603,959.80
02560000000	Ministry of Transport	328,656,724.17	56,596,121.17	65,871,121.17	20.0%	262,785,603.00
025600100100	Ministry of Transport	27,500,000.00	56,596,121.17	57,806,121.17	210.2%	- 30,306,121.17
025600300100	Kano State Transport Authority	24,500,000.00	-	-	0.0%	24,500,000.00
025600400100	Kano State Road Transport Agency (KAROTA)	231,549,224.17	-	8,065,000.00	3.5%	223,484,224.17
025600500100	Kano Metro Politant Area Transport Agency (KAMATA)	15,107,500.00	-	-	0.0%	15,107,500.00
025600600100	Kano State Permissible Weight and Weight Bridges	30,000,000.00	-	-	0.0%	30,000,000.00
03000000000	Law and Justice Sector	2,524,984,777.09	4,096,906.38	676,036,748.11	26.8%	1,848,948,028.98
03180000000	Judicial Service Commission	2,107,389,777.09	4,096,906.38	589,342,935.35	28.0%	1,518,046,841.74
031801100100	Judicial Service Commission	85,950,000.00	4,096,906.38	8,193,812.76	9.5%	77,756,187.24
031805100100	High Court of Justice	1,013,754,777.09	-	581,149,122.59	57.3%	432,605,654.50
031806100100	Multi-Door Court House	25,185,000.00	-	-	0.0%	25,185,000.00
031805300100	Sharia Court of Appeal	982,500,000.00	-	-	0.0%	982,500,000.00
03260000000	Ministry of Justice	417,595,000.00	-	86,693,812.76	20.8%	330,901,187.24
032600100100	Ministry of Justice	272,020,000.00	-	78,500,000.00	28.9%	193,520,000.00
032600200100	Law Reform Commission	133,575,000.00	-	8,193,812.76	6.1%	125,381,187.24
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
05000000000	Social Services Sector	5,246,230,179.15	4,023,107,501.25	7,648,507,904.94	145.8%	- 2,402,277,725.79
05130000000	Ministry of Youths and Sports	313,907,437.51	64,821,000.00	79,246,000.00	25.2%	234,661,437.51
051300100100	Ministry of Youths and Sports	141,090,000.01	47,608,000.00	47,608,000.00	33.7%	93,482,000.01
051305100100	Youth Development Directorate	15,700,000.00	17,213,000.00	17,213,000.00	109.6%	- 1,513,000.00
051305500100	Kano State Sports Commission	34,250,000.00	-	-	0.0%	34,250,000.00
051305600100	Kano Pillars Football Club	122,867,437.50	-	14,425,000.00	11.7%	108,442,437.50
05140000000	Ministry of Women Affairs & Social Dev.	28,460,371.20	14,252,500.00	21,844,600.00	76.8%	6,615,771.20
051400100100	Ministry of Women Affairs & Social Dev.	28,460,371.20	14,252,500.00	21,844,600.00	76.8%	6,615,771.20
05170000000	Ministry of Education	2,013,934,332.79	592,118,318.00	3,751,839,795.76	186.3%	- 1,737,905,462.97
051700100100	Ministry of Education	1,317,065,411.00	585,918,318.00	1,209,669,782.00	91.8%	107,395,629.00
051700300100	SUBEB	130,000,000.00	-	2,524,870,013.76	1942.2%	- 2,394,870,013.76
051700400100	Kano State Educational Development Support	32,500,000.00	-	-	0.0%	32,500,000.00
051700800100	Kano State library Board	12,303,511.13	-	6,200,000.00	50.4%	6,103,511.13
051701000100	Agency for Mass Education	1,885,000.00	6,200,000.00	9,300,000.00	493.4%	- 7,415,000.00
051701500100	Science & Technical Schools Board	428,865,541.25	-	-	0.0%	428,865,541.25
051701600100	Kano State Private And Voluntary Inst Board	4,633,200.00	-	-	0.0%	4,633,200.00
051702600100	Senior Secondary Schools Mgt. Board	79,262,469.41	-	1,800,000.00	2.3%	77,462,469.41
051702700100	Kano State Islamic & Qur'anic School Board	7,419,200.00	-	-	0.0%	7,419,200.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
05690000000	Ministry for Higher Education	1,338,372,936.81	6,751,500.00	179,540,166.66	13.4%	1,158,832,770.15
056900100100	Ministry for Higher Education	75,355,000.00	-	5,056,500.00	6.7%	70,298,500.00
056900200100	College of Education & Preliminary Studies	87,925,000.00	-	21,090,000.00	24.0%	66,835,000.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	23,346,519.00	-	14,934,000.00	64.0%	8,412,519.00
056901800100	Kano State Polytechnic	55,800,000.00	-	-	0.0%	55,800,000.00
056902100100	Dangote University of Science & Technology (Wudil)	643,488,000.00	-	34,666,666.66	5.4%	608,821,333.34
056902700100	Informatics Institute	8,980,000.00	-	-	0.0%	8,980,000.00
056902800100	Yusufu Maitama Sule University	335,943,656.81	-	-	0.0%	335,943,656.81
056902900100	Aminu School of Islamic Legal Studies	17,384,986.00	-	-	0.0%	17,384,986.00
056903000100	Audu Bako College of Agriculture Danbatta	20,475,000.00	-	-	0.0%	20,475,000.00
056903100100	Sa'adatu Rimi University Kano	41,054,775.00	-	97,041,500.00	236.4%	- 55,986,725.00
056904800100	Kano State Scholarship Board	28,620,000.00	6,751,500.00	6,751,500.00	23.6%	21,868,500.00
05210000000	Ministry of Health	1,178,376,552.37	3,197,352,550.04	3,368,767,478.31	285.9%	- 2,190,390,925.94
052100100100	Ministry of Health	295,154,401.79	3,197,352,550.04	3,311,550,144.99	1122.0%	- 3,016,395,743.20
052100300100	H.M.B. (HQ and Zones)	506,505,670.59	-	55,957,333.32	11.0%	450,548,337.27
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAW)	124,381,379.99	-	-	0.0%	124,381,379.99
052100400100	College of Nursing & Mid-Wifery Board	18,301,700.00	-	-	0.0%	18,301,700.00
052100400200	School of Nursing Kano	4,210,000.00	-	-	0.0%	4,210,000.00
052100400300	School of Basic Mid Wifery Kano	10,615,700.00	-	-	0.0%	10,615,700.00
052100400400	School of Basic Mid Wifery Dambatta	5,550,000.00	-	-	0.0%	5,550,000.00
052100400500	School of Post Basic Mid Wifery Gezawa	5,025,000.00	-	-	0.0%	5,025,000.00
052100400600	School of Nursing Madobi	5,100,000.00	-	-	0.0%	5,100,000.00
052100400700	School of Post Basic Anesthesia	4,415,000.00	-	-	0.0%	4,415,000.00
052100400800	School of Basic Mid Wifery Gwarzo	9,915,700.00	-	-	0.0%	9,915,700.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY	4,225,000.00	-	-	0.0%	4,225,000.00
052102000100	School of Hygiene	5,250,000.00	-	-	0.0%	5,250,000.00
052103000100	School of Health Technology Bebeji	4,025,000.00	-	-	0.0%	4,025,000.00
052104000100	School Health Technology Kano	4,750,000.00	-	-	0.0%	4,750,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	93,600,000.00	-	1,260,000.00	1.3%	92,340,000.00
052100600100	State Agency for Control of Aids	3,625,000.00	-	-	0.0%	3,625,000.00
052100900100	KHETFUND	56,200,000.00	-	-	0.0%	56,200,000.00
052101100100	Private Health Institutions Management Agency	5,000,000.00	-	-	0.0%	5,000,000.00
052101300100	Drugs Management & Consumable Supply Agency (Drugs Ma	12,527,000.00	-	-	0.0%	12,527,000.00
05350000000	Ministry of Environment	201,165,000.00	147,811,633.21	247,269,864.21	122.9%	- 46,104,864.21
053500100100	Ministry of Environment	150,000,000.00	147,811,633.21	230,269,864.21	153.5%	- 80,269,864.21
053500300100	Kano State Afforestation Project (KNAP)	3,680,000.00	-	-	0.0%	3,680,000.00
053500500100	Kano State Sustainable Projects	4,000,000.00	-	-	0.0%	4,000,000.00
053500600100	Kano Water Shed and Climate Change Management Agency (I	6,500,000.00	-	-	0.0%	6,500,000.00
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	36,985,000.00	-	17,000,000.00	46.0%	19,985,000.00
05510000000	Ministry for Local Government	172,013,548.47	-	-	0.0%	172,013,548.47
055100200100	Ministry for Local Government	58,813,548.47	-	-	0.0%	58,813,548.47
055100300100	Chieftancy Affairs	2,500,000.00	-	-	0.0%	2,500,000.00
055100600100	Kano Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100700100	Bichi Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100800100	Gaya Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00
055100900100	Karaye Emirate Council	100,700,000.00	-	-	0.0%	100,700,000.00
055100100100	Rano Emirate Council	2,500,000.00	-	-	0.0%	2,500,000.00

Table 7: Capital Expenditure by Administrative Classification**Kano State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<i>Total Capital Expenditure</i>	<i>158,228,250,056.23</i>	<i>26,468,179,568.75</i>	<i>38,740,574,860.58</i>	<i>24.5%</i>	<i>119,487,675,195.65</i>
01000000000	ADMINISTRATION SECTOR	7,304,257,301.00	244,840,000.00	861,691,750.00	11.8%	6,442,565,551.00
01110000000	Government House	2,224,680,000.00	-	496,000,000.00	22.3%	1,728,680,000.00
011100100200	Deputy Governor's Office	500,000,000.00	-	496,000,000.00	99.2%	4,000,000.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	326,680,000.00	-	-	0.0%	326,680,000.00
011100900100	Guidance and Counselling Board	85,000,000.00	-	-	0.0%	85,000,000.00
011101100100	Public Complaint & Anti-Corruption Commission	148,000,000.00	-	-	0.0%	148,000,000.00
011101300100	Council Affairs Directorate	36,000,000.00	-	-	0.0%	36,000,000.00
011101400100	Community Re-orientation Council	510,000,000.00	-	-	0.0%	510,000,000.00
011103700100	Pilgrim Welfare Board	510,000,000.00	-	-	0.0%	510,000,000.00
011105900100	Servicom Directorate	40,000,000.00	-	-	0.0%	40,000,000.00
011106400100	Kano State Bureau of Statistics	60,000,000.00	-	-	0.0%	60,000,000.00
011105500100	Special Services Directorate	9,000,000.00	-	-	0.0%	9,000,000.00
01120000000	House of Assembly	910,000,000.00	-	-	0.0%	910,000,000.00
011200300100	House of Assembly	860,000,000.00	-	-	0.0%	860,000,000.00
011200400100	Assembly Service Commission	50,000,000.00	-	-	0.0%	50,000,000.00
01610000000	Office of Secretary to State Government	620,000,000.00	244,840,000.00	244,840,000.00	39.5%	375,160,000.00
016100100200	Admin & General Services	620,000,000.00	244,840,000.00	244,840,000.00	39.5%	375,160,000.00
01230000000	Min. of Information & internal Affairs	2,818,227,301.00	-	10,851,750.00	0.4%	2,807,375,551.00
012300100100	Min. of Information & internal Affairs	1,181,245,000.00	-	-	0.0%	1,181,245,000.00
012300200100	Abubakar Rimi Television Corporation	612,800,000.00	-	-	0.0%	612,800,000.00
012300300100	Kano State Radio Corporation	274,292,500.00	-	-	0.0%	274,292,500.00
012300400100	Government Printing Press	340,000,000.00	-	-	0.0%	340,000,000.00
012300500100	Triumph Publishing Company	390,939,801.00	-	-	0.0%	390,939,801.00
012300700100	Kano State Censorship Board	18,950,000.00	-	10,851,750.00	57.3%	8,098,250.00
01250000000	Office of the Head of Civil Service	200,000,000.00	-	-	0.0%	200,000,000.00
012500100100	Office of the Head of Civil Service	200,000,000.00	-	-	0.0%	200,000,000.00
01400000000	Office of the Auditor General	92,500,000.00	-	110,000,000.00	118.9%	- 17,500,000.00
014000100100	Office of the Auditor General (State)	62,500,000.00	-	-	0.0%	62,500,000.00
014000200100	Local Government Audit	30,000,000.00	-	110,000,000.00	366.7%	- 80,000,000.00
01690000000	Ministry for Special Duties	50,000,000.00	-	-	0.0%	50,000,000.00
016900100100	Ministry for Special Duties	30,000,000.00	-	-	0.0%	30,000,000.00
016900200100	People with Need Commission (PWD)	20,000,000.00	-	-	0.0%	20,000,000.00
01770000000	Ministry of Religious Affairs	388,850,000.00	-	-	0.0%	388,850,000.00
017700100200	Kano State Zakkat Commission	112,850,000.00	-	-	0.0%	112,850,000.00
017700100300	Kano State Hisbah Commission	116,000,000.00	-	-	0.0%	116,000,000.00
017700100400	Kano Sharia Commission	130,000,000.00	-	-	0.0%	130,000,000.00
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	30,000,000.00	-	-	0.0%	30,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
02000000000	Economic Sector	84,378,354,079.08	25,815,160,193.20	35,970,015,731.44	42.6%	48,408,338,347.64
02150000000	Ministry of Agric. & Natural Resources	18,829,744,114.32	731,480,000.00	731,480,000.00	3.9%	18,098,264,114.32
021500100100	Ministry of Agric. & Natural Resources	7,120,308,458.55	731,480,000.00	731,480,000.00	10.3%	6,388,828,458.55
021511400100	KNARDA	11,334,435,655.77	-	-	0.0%	11,334,435,655.77
021511600100	KASCO	375,000,000.00	-	-	0.0%	375,000,000.00
02200000000	Ministry of Finance	475,000,000.00	-	-	0.0%	475,000,000.00
022000100100	Ministry of Finance	-	-	-	-	-
022000700100	Office of the Accountant General	55,000,000.00	-	-	0.0%	55,000,000.00
022001300100	Debt Management	160,000,000.00	-	-	0.0%	160,000,000.00
022000800100	Kano State Internal Revenue Services	260,000,000.00	-	-	0.0%	260,000,000.00
022001200100	Kano State Investment & Properties	-	-	-	-	-
02220000000	Ministry of Commerce Ind. & Co-op.	1,068,260,000.00	-	-	0.0%	1,068,260,000.00
022200100100	Ministry of Commerce Ind. & Co-op.	252,200,000.00	-	-	0.0%	252,200,000.00
022200200100	Kantin Kwari Market	148,000,000.00	-	-	0.0%	148,000,000.00
022200300100	Kano state Consumer Protection Agency	481,060,000.00	-	-	0.0%	481,060,000.00
022200400100	Abubakar Rimi Market	105,000,000.00	-	-	0.0%	105,000,000.00
022200500100	Tourism Management Board	82,000,000.00	-	-	0.0%	82,000,000.00
02280000000	Ministry for Science Technology & Innovation	2,230,830,969.00	2,892,872.65	429,977,481.58	19.3%	1,800,853,487.42
022800100100	Ministry for Science Technology & Innovation	2,230,830,969.00	2,892,872.65	429,977,481.58	19.3%	1,800,853,487.42
02340000000	Ministry of Works & Housing	29,589,822,274.23	25,052,870,615.17	33,380,458,226.43	112.8%	- 3,790,635,952.20
023400100100	Ministry of Works & Housing	25,874,947,274.23	25,052,870,615.17	32,643,998,872.67	126.2%	- 6,769,051,598.44
023400200100	Housing Corporation	2,120,000,000.00	-	-	0.0%	2,120,000,000.00
023400400100	Kano State Road Maintenance Agency (KARMA)	1,270,000,000.00	-	11,442,000.00	0.9%	1,258,558,000.00
023403900100	Kano State Fire Service	108,000,000.00	-	-	0.0%	108,000,000.00
023405500100	Kano Metropolitan Agency	216,875,000.00	-	725,017,353.76	334.3%	- 508,142,353.76
02360000000	Ministry of Tourism & Culture	370,890,175.00	-	23,814,500.00	6.4%	347,075,675.00
023600100100	Ministry of Tourism & Culture	168,000,000.00	-	-	0.0%	168,000,000.00
023600300100	History & Culture Bureau	147,890,175.00	-	23,814,500.00	16.1%	124,075,675.00
023605400100	Zoological & Wild Life Mgt. Agency	55,000,000.00	-	-	0.0%	55,000,000.00
02380000000	Ministry of Planning & Budget	5,352,742,174.22	-	-	0.0%	5,352,742,174.22
023800100100	Ministry of Planning & Budget	5,352,742,174.22	-	-	0.0%	5,352,742,174.22
02520000000	Ministry of Water Resources	14,143,001,283.75	27,916,705.38	320,456,087.70	2.3%	13,822,545,196.05
025200100100	Ministry of Water Resources	6,360,400,000.00	27,916,705.38	320,456,087.70	5.0%	6,039,943,912.30
025210100100	Kano State Water Board	7,566,823,643.75	-	-	0.0%	7,566,823,643.75
025210600100	WRECA	215,777,640.00	-	-	0.0%	215,777,640.00
02600000000	Ministry of Land and Physical Planning	2,199,861,912.10	-	806,039,259.29	36.6%	1,393,822,652.81
026005700100	Ministry of Land and Physical Planning	690,000,000.00	-	126,003,820.47	18.3%	563,996,179.53
026005800100	Kano State Urban Planning & Development Authority	1,509,861,912.10	-	680,035,438.82	45.0%	829,826,473.28
02630000000	Ministry of Rural & Community Development	6,644,151,176.47	-	46,969,540.70	0.7%	6,597,181,635.77
026300100100	Ministry of Rural & Community Development	699,109,316.00	-	-	0.0%	699,109,316.00
026300200100	RAMPS Directorate	4,267,441,860.47	-	36,069,600.00	0.8%	4,231,372,260.47
026300300100	Rural Electrification Board	222,500,000.00	-	-	0.0%	222,500,000.00
026300700100	RUWASA	1,455,100,000.00	-	10,899,940.70	0.7%	1,444,200,059.30
02560000000	Ministry of Transport	3,474,050,000.00	-	230,820,635.74	6.6%	3,243,229,364.26
025600100100	Ministry of Transport	578,100,000.00	-	230,820,635.74	39.9%	347,279,364.26
025600300100	Kano State Transport Authority	240,000,000.00	-	-	0.0%	240,000,000.00
025600400100	Kano State Road Transport Agency (KAROTA)	35,950,000.00	-	-	0.0%	35,950,000.00
025600500100	Kano Metro Politant Area Transport Agency (KAMATA)	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
025600600100	Kano State Permissible Weight and Weight Bridges	20,000,000.00	-	-	0.0%	20,000,000.00

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
03000000000	Law and Justice Sector	6,336,185,934.36	-	100,000,000.00	1.6%	6,236,185,934.36
03180000000	Judicial Service Commission	6,062,185,934.36	-	100,000,000.00	1.6%	5,962,185,934.36
031801100100	Judicial Service Commission	20,000,000.00	-	100,000,000.00	500.0%	- 80,000,000.00
031805100100	High Court of Justice	2,895,000,000.00	-	-	0.0%	2,895,000,000.00
031806100100	Multi-Door Court House	150,000,000.00	-	-	0.0%	150,000,000.00
031805300100	Sharia Court of Appeal	2,997,185,934.36	-	-	0.0%	2,997,185,934.36
03260000000	Ministry of Justice	274,000,000.00	-	-	0.0%	274,000,000.00
032600100100	Ministry of Justice	130,000,000.00	-	-	0.0%	130,000,000.00
032600200100	Law Reform Commission	24,000,000.00	-	-	0.0%	24,000,000.00
032600300100	Justice Sector Reform Team	120,000,000.00	-	-	0.0%	120,000,000.00
05000000000	Social Services Sector	60,209,452,741.79	408,179,375.55	1,808,867,379.14	3.0%	58,400,585,362.65
05130000000	Ministry of Youths and Sports	2,262,000,000.00	-	-	0.0%	2,262,000,000.00
051300100100	Ministry of Youths and Sports	1,180,000,000.00	-	-	0.0%	1,180,000,000.00
051305100100	Youth Development Directorate	1,040,000,000.00	-	-	0.0%	1,040,000,000.00
051305500100	Kano State Sports Commission	12,000,000.00	-	-	0.0%	12,000,000.00
051305600100	Kano Pillars Football Club	30,000,000.00	-	-	0.0%	30,000,000.00
05140000000	Ministry of Women Affairs & Social Dev.	954,000,000.00	-	-	0.0%	954,000,000.00
051400100100	Ministry of Women Affairs & Social Dev.	954,000,000.00	-	-	0.0%	954,000,000.00
05170000000	Ministry of Education	14,648,470,080.37	358,422,081.19	1,164,327,625.35	7.9%	13,484,142,455.02
051700100100	Ministry of Education	9,829,367,702.92	358,422,081.19	1,118,152,081.19	11.4%	8,711,215,621.73
051700300100	SUBEB	1,807,795,000.00	-	46,175,544.16	2.6%	1,761,619,455.84
051700800100	Kano State library Board	31,247,100.00	-	-	0.0%	31,247,100.00
051701000100	Agency for Mass Education	547,916,203.20	-	-	0.0%	547,916,203.20
051701500100	Science & Technical Schools Board	692,102,208.65	-	-	0.0%	692,102,208.65
051701600100	Kano State Private And Voluntary Inst Board	15,362,800.00	-	-	0.0%	15,362,800.00
051702600100	Senior Secondary Schools Mgt. Board	1,713,000,000.00	-	-	0.0%	1,713,000,000.00
051702700100	Kano State Islamic & Qur'anic School Board	11,679,065.60	-	-	0.0%	11,679,065.60
05690000000	Ministry for Higher Education	15,468,969,767.92	-	-	0.0%	15,468,969,767.92
056900100100	Ministry for Higher Education	1,337,472,128.00	-	-	0.0%	1,337,472,128.00
056900200100	College of Education & Preliminary Studies	1,595,835,801.00	-	-	0.0%	1,595,835,801.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	1,376,425,326.61	-	-	0.0%	1,376,425,326.61
056901800100	Kano State Polytechnic	369,808,233.00	-	-	0.0%	369,808,233.00
056902100100	Dangote University of Science & Technology (Wudil)	1,793,972,128.00	-	-	0.0%	1,793,972,128.00
056902700100	Informatics Institute	106,241,500.00	-	-	0.0%	106,241,500.00
056902800100	Yusufu Maitama Sule University	1,699,130,248.66	-	-	0.0%	1,699,130,248.66
056902900100	Aminu School of Islamic Legal Studies	701,454,219.87	-	-	0.0%	701,454,219.87
056903000100	Audu Bako College of Agriculture Danbatta	369,035,749.78	-	-	0.0%	369,035,749.78
056903100100	Sa'adatu Rimi University Kano	3,264,985,200.00	-	-	0.0%	3,264,985,200.00
056904800100	Kano State Scholarship Board	2,854,609,233.00	-	-	0.0%	2,854,609,233.00
05210000000	Ministry of Health	23,761,892,893.50	49,757,294.36	180,308,318.50	0.8%	23,581,584,575.00
052100100100	Ministry of Health	14,014,538,458.48	49,757,294.36	180,308,318.50	1.3%	13,834,230,139.98
052100300100	H.M.B. (HQ and Zones)	930,000,000.00	-	-	0.0%	930,000,000.00
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	384,000,000.00	-	-	0.0%	384,000,000.00
052100700100	Post Graduate School (College of Family Medicine)	2,000,000.00	-	-	0.0%	2,000,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	4,101,486,920.42	-	-	0.0%	4,101,486,920.42
052100600100	State Agency for Control of Aids	290,910,600.00	-	-	0.0%	290,910,600.00
052100800100	CONTRIBUTORY HEALTH MGT	2,777,824,718.14	-	-	0.0%	2,777,824,718.14
052100900100	KHETFUND	80,000,000.00	-	-	0.0%	80,000,000.00
052101100100	Private Health Institutions Management Agency	55,150,000.00	-	-	0.0%	55,150,000.00
052101300100	Drugs Management & Consumable Supply Agency (Drugs Manager)	1,125,982,196.46	-	-	0.0%	1,125,982,196.46

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
05350000000	Ministry of Environment	2,938,120,000.00	-	464,231,435.29	15.8%	2,473,888,564.71
053500100100	Ministry of Environment	1,284,120,000.00	-	-	0.0%	1,284,120,000.00
053500300100	Kano State Afforestation Project (KNAP)	180,000,000.00	-	-	0.0%	180,000,000.00
053500500100	Kano State Sustainable Projects	140,000,000.00	-	-	0.0%	140,000,000.00
053500600100	Kano Water Shed and Climate Change Management Agency (KN-W)	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	134,000,000.00	-	464,231,435.29	346.4%	- 330,231,435.29
05510000000	Ministry for Local Government	176,000,000.00	-	-	0.0%	176,000,000.00
055100200100	Ministry for Local Government	176,000,000.00	-	-	0.0%	176,000,000.00

Table 8: Other Expenditure by Administrative Classification**Kano State Government Budget Performance Report 2023 Q4 - Other Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>9,944,016,595.35</i>	<i>-</i>	<i>11,105,704,092.66</i>	<i>111.7%</i>	<i>- 1,161,687,497.31</i>
010000000000	ADMINISTRATION SECTOR	2,650,609,380.89	-	1,570,660,786.67	59.3%	1,079,948,594.22
011100000000	Government House	197,790,248.07	-	354,399,120.00	179.2%	- 156,608,871.93
011100100100	Government House	149,756,626.10	-	319,399,120.00	213.3%	- 169,642,493.90
011101000100	Public Procurement Bureau	6,944,941.46	-	-	0.0%	6,944,941.46
011103700100	Pilgrim Welfare Board	1,500,000.00	-	-	0.0%	1,500,000.00
011105700100	Research & Documentation Directorate	10,320,076.92	-	10,000,000.00	96.9%	320,076.92
011105600100	Special Duties Directorate	29,268,603.59	-	25,000,000.00	85.4%	4,268,603.59
011200000000	House of Assembly	2,389,689,708.02	-	1,084,455,166.67	45.4%	1,305,234,541.35
011200300100	House of Assembly	2,389,689,708.02	-	1,084,455,166.67	45.4%	1,305,234,541.35
016100000000	Office of Secretary to State Government	63,129,424.80	-	5,000,000.00	7.9%	58,129,424.80
016100100200	Admin & General Services	19,730,000.00	-	5,000,000.00	25.3%	14,730,000.00
016100200100	Research Evaluation & Political Affairs Directorate	43,399,424.80	-	-	0.0%	43,399,424.80
012300000000	Min. of Information & internal Affairs	-	-	126,806,500.00	-	- 126,806,500.00
012300300100	Kano State Radio Corporation	-	-	126,806,500.00	-	- 126,806,500.00
020000000000	Economic Sector	7,280,907,214.46	-	9,535,043,305.99	131.0%	- 2,254,136,091.53
022000000000	Ministry of Finance	6,857,422,357.92	-	9,535,043,305.99	139.0%	- 2,677,620,948.07
022000100100	Ministry of Finance	6,856,067,598.44	-	9,535,043,305.99	139.1%	- 2,678,975,707.55
022000800100	Kano State Internal Revenue Services	1,354,759.48	-	-	0.0%	1,354,759.48
023800000000	Ministry of Planning & Budget	420,187,795.38	-	-	0.0%	420,187,795.38
023800100100	Ministry of Planning & Budget	420,187,795.38	-	-	0.0%	420,187,795.38
025200000000	Ministry of Water Resources	3,297,061.16	-	-	0.0%	3,297,061.16
025210100100	Kano State Water Board	3,297,061.16	-	-	0.0%	3,297,061.16
050000000000	Social Services Sector	12,500,000.00	-	-	0.0%	12,500,000.00
051300000000	Ministry of Youths and Sports	-	-	-	-	-
051305100100	Youth Development Directorate	-	-	-	-	-
056900000000	Ministry for Higher Education	12,500,000.00	-	-	0.0%	12,500,000.00
056902100100	Dangote University of Science & Technology (Wudil)	12,500,000.00	-	-	0.0%	12,500,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kano State Government Budget Performance Report 2023 Q4 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	268,197,731,000.00	67,947,733,717.25	153,475,373,250.67	57.2%	114,722,357,749.33
2	EXPENDITURES	268,197,731,000.00	67,947,733,717.25	153,475,373,250.67	57.2%	114,722,357,749.33
21	PERSONNEL COST	72,980,158,656.60	29,838,256,267.42	79,347,894,211.60	108.7%	- 6,367,735,555.00
2101	SALARY	48,093,455,494.35	7,106,821,883.60	50,394,784,037.21	104.8%	- 2,301,328,542.87
210101	SALARIES AND WAGES	48,093,455,494.35	7,106,821,883.60	50,394,784,037.21	104.8%	- 2,301,328,542.87
21010101	SALARY	43,566,574,569.04	6,572,719,612.24	47,580,917,158.62	109.2%	- 4,014,342,589.58
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,526,880,925.31	534,102,271.36	2,813,866,878.59	62.2%	1,713,014,046.72
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,102,724,162.26	16,731,434,383.83	22,257,115,424.39	100.7%	- 154,391,262.13
210201	ALLOWANCES	14,345,221,371.25	11,358,847,148.24	14,945,152,491.05	104.2%	- 599,931,119.80
21020129	Other Allowances	14,345,221,371.25	11,358,847,148.24	14,945,152,491.05	104.2%	- 599,931,119.80
210202	SOCIAL CONTRIBUTIONS	7,757,502,791.01	5,372,587,235.59	7,311,962,933.34	94.3%	445,539,857.67
21020202	CONTRIBUTORY PENSION	7,757,502,791.01	5,372,587,235.59	7,311,962,933.34	94.3%	445,539,857.67
2103	SOCIAL BENEFITS	2,783,979,000.00	6,000,000,000.00	6,695,994,750.00	240.5%	- 3,912,015,750.00
210301	SOCIAL BENEFITS	2,783,979,000.00	6,000,000,000.00	6,695,994,750.00	240.5%	- 3,912,015,750.00
21030101	GRATUITY	2,000,000,000.00	6,000,000,000.00	6,500,000,000.00	325.0%	- 4,500,000,000.00
21030106	SAVERANCE GRATUITY / FURNITURE ALLOWANCE	783,979,000.00	-	195,994,750.00	25.0%	587,984,250.00
22	OTHER RECURRENT COSTS	36,989,322,287.17	11,641,297,881.08	35,386,904,178.49	95.7%	1,602,418,108.68
2202	OVERHEAD COST	27,045,305,691.82	11,641,297,881.08	24,281,200,085.83	89.8%	2,764,105,605.99
220201	TRAVEL & TRANSPORT - GENERAL	2,900,796,879.97	-	991,340,955.38	34.2%	1,909,455,924.59
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	640,932,494.23	-	185,491,520.00	28.9%	455,440,974.23
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	615,605,144.98	-	318,728,863.22	51.8%	296,876,281.76
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,450,538,364.70	-	335,664,987.53	23.1%	1,114,873,377.17
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	193,720,876.06	-	151,455,584.62	78.2%	42,265,291.44
220202	UTILITIES - GENERAL	720,432,094.40	-	145,714,491.95	20.2%	574,717,602.45
22020201	ELECTRICITY CHARGES	236,190,924.86	-	5,128,900.00	2.2%	231,062,024.86
22020202	TELEPHONE CHARGES	167,919,244.71	-	22,270,000.00	13.3%	145,649,244.71
22020203	INTERNET ACCESS CHARGES	115,447,344.60	-	5,800,000.00	5.0%	109,647,344.60
22020204	SATELLITE BROADCASTING ACCESS CHARGES	35,442,967.57	-	3,470,000.00	9.8%	31,972,967.57
22020205	WATER RATES	33,366,807.11	-	-	0.0%	33,366,807.11
22020206	SEWERAGE CHARGES	26,179,708.24	-	-	0.0%	26,179,708.24
22020207	LEASED COMMUNICATION LINES(S)	251,666.67	-	-	0.0%	251,666.67
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5,520,000.00	-	-	0.0%	5,520,000.00
22020209	OTHER UTILITIES	100,113,430.64	-	109,045,591.95	108.9%	- 8,932,161.31

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220203	MATERIALS & SUPPLIES - GENERAL	2,515,401,320.37	-	1,014,108,735.81	40.3%	1,501,292,584.56
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	425,099,915.12	-	88,062,696.33	20.7%	337,037,218.79
22020302	BOOKS	164,355,807.02	-	31,250,000.00	19.0%	133,105,807.02
22020303	NEWSPAPERS	14,935,083.07	-	-	0.0%	14,935,083.07
22020304	MAGAZINES & PERIODICALS	25,332,660.28	-	-	0.0%	25,332,660.28
22020305	PRINTING OF NON SECURITY DOCUMENTS	143,635,710.61	-	12,600,000.00	8.8%	131,035,710.61
22020306	PRINTING OF SECURITY DOCUMENTS	192,818,636.57	-	36,216,587.59	18.8%	156,602,048.98
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,516,876.25	-	26,053,069.00	53.7%	22,463,807.25
22020308	FIELD & CAMPING MATERIALS SUPPLIES	27,491,566.46	-	-	0.0%	27,491,566.46
22020309	UNIFORMS & OTHER CLOTHING	222,485,186.75	-	52,414,747.60	23.6%	170,070,439.15
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	98,802,423.50	-	6,000,000.00	6.1%	92,802,423.50
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	114,745,073.46	-	30,523,000.00	26.6%	84,222,073.46
22020312	Sanitary Materials	33,862,574.12	-	-	0.0%	33,862,574.12
22020313	Water treatment chemicals(abattoir)	1,646,993.71	-	-	0.0%	1,646,993.71
22020314	Examination Materials	864,838,911.00	-	709,035,295.29	82.0%	155,803,615.71
22020316	Other Material and Supplies	136,833,902.46	-	21,953,340.00	16.0%	114,880,562.46
220204	MAINTENANCE SERVICES - GENERAL	2,033,991,570.16	-	706,900,908.22	34.8%	1,327,090,661.95
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	439,334,732.26	-	118,439,000.00	27.0%	320,895,732.26
22020402	MAINTENANCE OF OFFICE FURNITURE	143,080,139.87	-	1,100,000.00	0.8%	141,980,139.87
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	220,950,844.97	-	10,000,000.00	4.5%	210,950,844.97
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	174,927,054.32	-	-	0.0%	174,927,054.32
22020405	MAINTENANCE OF PLANTS/GENERATORS	235,642,010.06	-	261,079,200.00	110.8%	- 25,437,189.94
22020406	OTHER MAINTENANCE SERVICES	496,102,308.02	-	67,602,500.00	13.6%	428,499,808.02
22020407	MAINTENANCE OF AIRCRAFTS	122,500.00	-	-	0.0%	122,500.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	-	-	0.0%	2,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,617,653.85	-	-	0.0%	2,617,653.85
22020413	MINOR ROAD MAINTENANCE	200,000.00	-	-	0.0%	200,000.00
22020416	MAINTENANCE OF PARKS AND GARDEN	2,550,000.00	-	-	0.0%	2,550,000.00
22020417	Maintenance of Other Infrastructure	316,464,326.82	-	248,680,208.22	78.6%	67,784,118.61
220205	TRAINING - GENERAL	875,598,150.75	-	320,675,020.00	36.6%	554,923,130.75
22020501	LOCAL TRAINING	811,430,285.87	-	318,925,020.00	39.3%	492,505,265.87
22020502	INTERNATIONAL TRAINING	64,167,864.88	-	1,750,000.00	2.7%	62,417,864.88
220206	OTHER SERVICES - GENERAL	3,010,753,228.77	-	2,054,024,463.93	68.2%	956,728,764.83
22020601	SECURITY SERVICES	253,320,414.90	-	189,976,340.92	75.0%	63,344,073.98
22020602	OFFICE RENT	36,619,799.26	-	6,550,880.00	17.9%	30,068,919.26
22020603	RESIDENTIAL RENT	80,062,422.46	-	28,233,250.00	35.3%	51,829,172.46
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,604,626,927.78	-	1,829,263,993.01	70.2%	775,362,934.77
22020605	CLEANING & FUMIGATION SERVICES	36,123,664.37	-	-	0.0%	36,123,664.37
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,489,987,100.14	-	557,865,917.16	16.0%	2,932,121,182.98
22020701	FINANCIAL CONSULTING	64,751,099.18	-	-	0.0%	64,751,099.18
22020702	INFORMATION TECHNOLOGY CONSULTING	59,546,602.96	-	-	0.0%	59,546,602.96
22020703	LEGAL SERVICES	158,061,373.78	-	92,088,231.00	58.3%	65,973,142.78
22020704	ENGINEERING SERVICES	8,812,640.76	-	-	0.0%	8,812,640.76
22020705	ARCHITECTURAL SERVICES	4,851,501.80	-	-	0.0%	4,851,501.80
22020706	SURVEYING SERVICES	15,084,187.82	-	-	0.0%	15,084,187.82
22020708	MEDICAL CONSULTING	112,117,600.00	-	-	0.0%	112,117,600.00
22020709	Audit Consultancy	12,763,883.63	-	-	0.0%	12,763,883.63
22020710	Research And Documentations	15,306,538.46	-	-	0.0%	15,306,538.46
22020711	Supervision And Management Fees	799,819,544.20	-	271,893,343.08	34.0%	527,926,201.12
22020712	Other Financial Consulting	2,238,872,127.55	-	193,884,343.08	8.7%	2,044,987,784.47

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220208	FUEL & LUBRICANTS - GENERAL	1,336,904,315.88	-	219,693,906.71	16.4%	1,117,210,409.17
22020801	MOTOR VEHICLE FUEL COST	350,789,615.64	-	98,026,446.59	27.9%	252,763,169.05
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	89,023,848.15	-	1,000,000.00	1.1%	88,023,848.15
22020803	PLANT / GENERATOR FUEL COST	890,411,354.10	-	87,990,960.12	9.9%	802,420,393.98
22020806	COOKING GAS/FUEL COST	6,679,498.00	-	32,676,500.00	489.2%	- 25,997,002.00
220209	FINANCIAL CHARGES - GENERAL	65,629,139.59	-	-	0.0%	65,629,139.59
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,229,740.74	-	-	0.0%	19,229,740.74
22020902	INSURANCE PREMIUM	44,481,856.70	-	-	0.0%	44,481,856.70
22020903	OTHER CRF BANK CHARGES	1,917,542.15	-	-	0.0%	1,917,542.15
220210	MISCELLANEOUS EXPENSES GENERAL	10,095,811,891.79	11,641,297,881.08	18,270,875,686.68	181.0%	- 8,175,063,794.89
22021001	REFRESHMENT & MEALS	220,061,929.66	-	1,350,000.00	0.6%	218,711,929.66
22021002	HONORARIUM & SITTING ALLOWANCE	482,590,706.14	-	169,522,630.20	35.1%	313,068,075.94
22021003	PUBLICITY & ADVERTISEMENTS	510,538,069.95	-	410,200,273.08	80.3%	100,337,796.87
22021004	MEDICAL EXPENSES-LOCAL	184,964,071.73	-	216,271,115.14	116.9%	- 31,307,043.41
22021006	POSTAGES & COURIER SERVICES	51,709,177.94	-	24,650,000.00	47.7%	27,059,177.94
22021007	WELFARE PACKAGES	866,821,733.34	-	88,232,000.00	10.2%	778,589,733.34
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	139,874,958.57	-	-	0.0%	139,874,958.57
22021009	SPORTING ACTIVITIES	57,267,068.54	-	27,656,266.66	48.3%	29,610,801.88
22021010	DIRECT TEACHING & LABORATORY COST	37,994,426.28	-	-	0.0%	37,994,426.28
22021011	OTHER MISCELLANEOUS	4,872,952,003.95	11,641,297,881.08	16,291,647,281.75	334.3%	- 11,418,695,277.80
22021019	MEDICAL EXPENSES-INTERNATIONAL	677,317,245.37	-	76,845,302.59	11.3%	600,471,942.78
22021020	FOREIGN SCHOLARSHIP SCHEME	20,000,000.00	-	-	0.0%	20,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	109,927,800.00	-	107,742,872.95	98.0%	2,184,927.05
22021022	HOSPITALITY EXPENSES	150,633,330.50	-	89,390,666.67	59.3%	61,242,663.83
22021023	FINAL ACCOUNT PRODUCTION	153,569,369.83	-	-	0.0%	153,569,369.83
22021024	BUDGET FORMULATION	159,000,000.00	-	21,166,600.00	13.3%	137,833,400.00
22021030	INTERNALLY GENERATED REVENUE COST OF COLLECTION	400,590,000.00	-	25,000,000.00	6.2%	375,590,000.00
22021031	TECHNICAL ADVISERS COMMISSION	1,000,000,000.00	-	721,200,677.65	72.1%	278,799,322.35
2203	LOANS AND ADVANCES	2,584,773,988.30	-	1,084,455,166.67	42.0%	1,500,318,821.63
220301	STAFF LOANS & ADVANCES	2,584,773,988.30	-	1,084,455,166.67	42.0%	1,500,318,821.63
22030101	MOTOR CYCLE ADVANCES	14,891,410.13	-	-	0.0%	14,891,410.13
22030102	BICYCLE ADVANCES	102,576,354.29	-	-	0.0%	102,576,354.29
22030104	CORRESPONDENCE ADVANCES	83,168,356.14	-	-	0.0%	83,168,356.14
22030106	MOTOR VEHICLE ADVANCE	180,549,716.00	-	89,390,666.67	49.5%	91,159,049.33
22030107	FURNISHING ADVANCES	2,203,588,151.74	-	995,064,500.00	45.2%	1,208,523,651.74
2204	GRANTS AND CONTRIBUTIONS GENERAL	692,918,239.55	-	486,205,620.00	70.2%	206,712,619.55
220401	LOCAL GRANTS AND CONTRIBUTIONS	692,918,239.55	-	486,205,620.00	70.2%	206,712,619.55
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	-	-	25,000,000.00	-	- 25,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	62,036,337.33	-	10,000,000.00	16.1%	52,036,337.33
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	29,268,603.59	-	25,000,000.00	85.4%	4,268,603.59
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	419,626,672.53	-	-	0.0%	419,626,672.53
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000.00	-	-	0.0%	12,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	169,486,626.10	-	426,205,620.00	251.5%	- 256,718,993.90
2205	SUBSIDIES GENERAL	11,524,190.91	-	-	0.0%	11,524,190.91
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	11,524,190.91	-	-	0.0%	11,524,190.91
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	11,524,190.91	-	-	0.0%	11,524,190.91

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2206	PUBLIC DEBT CHARGES	6,654,800,176.59	-	9,535,043,305.99	143.3%	- 2,880,243,129.40
220601	FOREIGN INTEREST / DISCOUNT	1,829,703,835.18	-	1,732,511,990.72	94.7%	97,191,844.46
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	1,829,703,835.18	-	1,732,511,990.72	94.7%	97,191,844.46
220602	DOMESTIC INTEREST / DISCOUNT	4,825,096,341.41	-	7,802,531,315.27	161.7%	- 2,977,434,973.86
22060201	DOMESTIC INTEREST / DISCOUNT - TREASURY BILL	-	-	-	-	-
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	4,825,096,341.41	-	7,802,531,315.27	161.7%	- 2,977,434,973.86
2207	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	-	-	-	-	-
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	-	-	-	-	-
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	-	-	-	-	-
22070103	TRANSFER TO SINKING FUND	-	-	-	-	-
23	CAPITAL EXPENDITURE	158,228,250,056.23	26,468,179,568.75	38,740,574,860.58	24.5%	119,487,675,195.65
2301	FIXED ASSETS PURCHASED	35,552,968,315.20	2,908,776,192.22	5,265,852,891.17	14.8%	30,287,115,424.03
230101	PURCHASE OF FIXED ASSETS - GENERAL	35,552,968,315.20	2,908,776,192.22	5,265,852,891.17	14.8%	30,287,115,424.03
23010101	PURCHASE / ACQUISITION OF LAND	838,197,221.85	-	-	0.0%	838,197,221.85
23010102	PURCHASE OF OFFICE BUILDINGS	1,260,453,163.25	-	117,904,820.48	9.4%	1,142,548,342.77
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	267,786,782.00	-	71,955,450.00	26.9%	195,831,332.00
23010104	PURCHASE MOTOR CYCLES	2,315,726,993.70	-	-	0.0%	2,315,726,993.70
23010105	PURCHASE OF MOTOR VEHICLES	2,594,067,502.52	159,840,000.00	280,462,000.00	10.8%	2,313,605,502.52
23010106	PURCHASE OF VANS	43,000,000.00	-	-	0.0%	43,000,000.00
23010107	PURCHASE OF TRUCKS	632,967,441.86	-	309,152,657.00	48.8%	323,814,784.86
23010108	PURCHASE OF BUSES	3,114,875,000.00	-	28,757,448.17	0.9%	3,086,117,551.83
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,577,288,120.71	-	22,586,357.26	0.4%	5,554,701,763.45
23010113	PURCHASE OF COMPUTERS	1,230,788,014.00	-	-	0.0%	1,230,788,014.00
23010114	PURCHASE OF COMPUTER PRINTERS	301,780,750.00	-	-	0.0%	301,780,750.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,899,233,816.00	-	-	0.0%	2,899,233,816.00
23010116	PURCHASE OF TYPEWRITERS	1,000,000.00	-	-	0.0%	1,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	12,200,000.00	-	-	0.0%	12,200,000.00
23010118	PURCHASE OF SCANNERS	19,750,000.00	-	-	0.0%	19,750,000.00
23010119	PURCHASE OF POWER GENERATING SET	5,315,280,150.00	2,663,936,192.22	3,348,049,067.46	63.0%	1,967,231,082.54
23010120	PURCHASE OFCANTEN / KITCHEN EQUIPMENT	1,000,000.00	-	-	0.0%	1,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	5,000,000.00	-	-	0.0%	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,343,401,735.65	-	502,833,309.76	37.4%	840,568,425.89
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	11,402,734.00	-	-	0.0%	11,402,734.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	202,489,213.14	-	4,000,000.00	2.0%	198,489,213.14
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	237,000,000.00	-	-	0.0%	237,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	58,385,938.57	-	-	0.0%	58,385,938.57
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,239,329,049.55	-	-	0.0%	1,239,329,049.55
23010128	PURCHASE OF SECURITY EQUIPMENT	550,774,087.50	85,000,000.00	202,904,820.48	36.8%	347,869,267.02
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	560,700,000.00	-	-	0.0%	560,700,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	323,571,877.14	-	-	0.0%	323,571,877.14
23010133	PURCHASES OF SURVEYING EQUIPMENT	361,847,525.00	-	126,003,820.47	34.8%	235,843,704.53
23010134	PURCHASE OF DIVING EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	4,203,671,198.75	-	251,243,140.09	6.0%	3,952,428,058.66

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2302	CONSTRUCTION / PROVISION	65,927,113,902.57	10,171,374,548.83	18,919,243,907.97	28.7%	47,007,869,994.60
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	65,927,113,902.57	10,171,374,548.83	18,919,243,907.97	28.7%	47,007,869,994.60
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,851,590,420.22	9,690,797,579.17	10,450,527,579.17	366.5%	- 7,598,937,158.95
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,255,108,296.13	-	-	0.0%	4,255,108,296.13
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	513,574,334.00	-	-	0.0%	513,574,334.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	88,000,000.00	-	-	0.0%	88,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,362,024,984.00	27,916,705.38	88,816,646.08	0.9%	10,273,208,337.92
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,509,920,949.09	-	-	0.0%	1,509,920,949.09
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,064,793,679.72	67,781,493.71	91,581,906.34	2.3%	3,973,211,773.38
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	23,000,000.00	-	-	0.0%	23,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	346,000,000.00	-	-	0.0%	346,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	234,500,000.00	19,865,788.30	19,865,788.30	8.5%	214,634,211.70
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	11,190,000,000.00	-	75,146,263.50	0.7%	11,114,853,736.50
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	16,801,880,822.72	260,549,034.89	5,892,280,573.06	35.1%	10,909,600,249.66
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	-	-	-	-	-
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	613,137,371.76	-	-	0.0%	613,137,371.76
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,722,599,814.00	-	-	0.0%	2,722,599,814.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	253,500,000.00	-	-	0.0%	253,500,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	21,100,000.00	-	-	0.0%	21,100,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	16,850,000.00	-	-	0.0%	16,850,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	47,000,000.00	-	-	0.0%	47,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	20,000,000.00	-	-	0.0%	20,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	30,000,000.00	-	-	0.0%	30,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,372,267,525.38	72,349,296.46	414,888,678.78	17.5%	1,957,378,846.60
23020128	OTHER CONSTRUCTION	2,662,065,178.29	32,114,650.92	1,886,136,472.74	70.9%	775,928,705.55
23020129	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	2,060,031,098.42	-	-	0.0%	2,060,031,098.42
23020130	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	2,868,169,428.84	-	-	0.0%	2,868,169,428.84
2303	REHABILITATION / REPAIRS	26,372,210,815.21	11,780,683,232.95	12,219,327,213.86	46.3%	14,152,883,601.35
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	26,372,210,815.21	11,780,683,232.95	12,219,327,213.86	46.3%	14,152,883,601.35
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	892,638,820.00	-	23,814,500.00	2.7%	868,824,320.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	192,000,000.00	-	-	0.0%	192,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	41,500,000.00	-	-	0.0%	41,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	596,251,162.79	-	-	0.0%	596,251,162.79
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,634,035,609.43	24,878,647.18	24,878,647.18	0.7%	3,609,156,962.25
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,008,590,542.33	-	322,375,131.53	32.0%	686,215,410.80
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,000,000.00	-	-	0.0%	33,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,000,000.00	-	44,942,749.38	4494.3%	- 43,942,749.38
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,803,644,600.00	-	-	0.0%	1,803,644,600.00
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	5,781,162,732.91	11,745,592,109.69	11,793,103,709.69	204.0%	- 6,011,940,976.78
23030115	REHABILITATION / REPAIRS - WATER-WAY	25,000,000.00	5,895,227.63	5,895,227.63	23.6%	19,104,772.37
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	60,000,000.00	4,317,248.45	4,317,248.45	7.2%	55,682,751.55
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,427,246,405.61	-	-	0.0%	5,427,246,405.61
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	94,000,000.00	-	-	0.0%	94,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5,797,944,864.14	-	-	0.0%	5,797,944,864.14
23030126	REHABILITATION/REPAIRS OF CEMETERIES	20,000,000.00	-	-	0.0%	20,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	964,196,078.00	-	-	0.0%	964,196,078.00

Code	Economic	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
2304	PRESERVATION OF THE ENVIRONMENT	640,712,438.57	-	294,056,000.00	45.9%	346,656,438.57
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	640,712,438.57	-	294,056,000.00	45.9%	346,656,438.57
23040101	TREE PLANTING	257,712,438.57	-	294,056,000.00	114.1%	- 36,343,561.43
23040102	EROSION & FLOOD CONTROL	277,000,000.00	-	-	0.0%	277,000,000.00
23040103	WILDLIFE CONSERVATION	13,000,000.00	-	-	0.0%	13,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	75,000,000.00	-	-	0.0%	75,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	18,000,000.00	-	-	0.0%	18,000,000.00
2305	OTHER CAPITAL PROJECTS	29,735,244,584.68	1,607,345,594.75	2,042,094,847.58	6.9%	27,693,149,737.10
230501	ACQUISITION OF NON TANGIBLE ASSETS	29,735,244,584.68	1,607,345,594.75	2,042,094,847.58	6.9%	27,693,149,737.10
23050101	RESEARCH AND DEVELOPMENT	7,447,755,571.99	848,094,074.92	1,157,273,863.37	15.5%	6,290,481,708.62
23050102	COMPUTER SOFTWARE ACQUISITION	104,416,000.00	-	-	0.0%	104,416,000.00
23050103	MONITORING AND EVALUATION	8,291,330,202.00	-	82,938,582.76	1.0%	8,208,391,619.24
23050104	ANNIVERSARIES/CELEBRATIONS	379,065,675.00	-	1,851,750.00	0.5%	377,213,925.00
23050107	MARGIN FOR INCREASES IN COSTS	3,679,068,703.93	-	40,779,131.62	1.1%	3,638,289,572.31
23050128	OTHER NON-TANGIBLE ASSETS	9,833,608,431.76	759,251,519.83	759,251,519.83	7.7%	9,074,356,911.93

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Kano State Government Budget Performance Report 2023 Q4 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Expenditure	268,197,731,000.00	67,947,733,717.25	153,475,373,250.67	57.2%	114,722,357,749.33
701	General Public Service	46,671,009,908.75	8,196,759,063.61	33,091,476,770.72	70.9%	13,579,533,138.04
7011	Executive & Legislative Organ, Financial Affairs and Exter	20,395,755,284.05	1,827,436,790.87	9,741,332,211.57	47.8%	10,654,423,072.49
70111	Executive Organ and Legislative Organs	14,800,817,740.28	1,313,643,394.24	7,298,514,446.58	49.3%	7,502,303,293.70
70112	Financial and Fiscal Affairs	5,594,937,543.77	513,793,396.63	2,442,817,764.98	43.7%	3,152,119,778.79
7013	General Services	18,417,937,584.12	6,324,195,326.39	13,150,613,520.42	71.4%	5,267,324,063.70
70131	General Personnel Services	1,402,687,000.00	266,310,138.05	1,621,982,983.22	115.6%	- 219,295,983.22
70132	Overall Planning and Statistical Services	5,539,073,178.44	117,657,458.85	188,928,453.31	3.4%	5,350,144,725.13
70133	Other General Services	11,476,177,405.68	5,940,227,729.49	11,339,702,083.90	98.8%	136,475,321.79
7014	Basic Research	307,469,423.08	17,300,721.71	120,177,365.64	39.1%	187,292,057.44
70141	Basic Research	307,469,423.08	17,300,721.71	120,177,365.64	39.1%	187,292,057.44
7016	General Public Services N.E.C	624,012,499.99	27,826,224.64	504,310,367.10	80.8%	119,702,132.89
70161	General Public Services N.E.C	624,012,499.99	27,826,224.64	504,310,367.10	80.8%	119,702,132.89
7017	Public Debt Transactions	6,814,800,176.59	-	9,535,043,305.99	139.9%	- 2,720,243,129.40
70171	Public Debt Transactions	6,814,800,176.59	-	9,535,043,305.99	139.9%	- 2,720,243,129.40
7018	Transfer of a General Character between Different Levels	111,034,940.92	-	40,000,000.00	36.0%	71,034,940.92
70181	Transfer of a General Character between Different Levels of Gove	111,034,940.92	-	40,000,000.00	36.0%	71,034,940.92
703	Public Order and Safety	13,428,974,910.86	554,666,137.90	3,454,867,075.86	25.7%	9,974,107,835.00
7032	Fire Protection Services	718,444,450.87	180,108,299.13	667,227,895.46	92.9%	51,216,555.41
70321	Fire Protection Services	718,444,450.87	180,108,299.13	667,227,895.46	92.9%	51,216,555.41
7033	Justice & Law Courts	12,710,530,459.99	374,557,838.77	2,787,639,180.40	21.9%	9,922,891,279.59
70331	Justice & Law Courts	12,710,530,459.99	374,557,838.77	2,787,639,180.40	21.9%	9,922,891,279.59
704	Economic Affairs	55,752,825,740.55	27,283,790,236.73	39,505,569,146.95	70.9%	16,247,256,593.60
7041	General Economic, Commercial and Labour Affairs	988,021,534.90	32,483,665.64	179,990,016.85	18.2%	808,031,518.06
70411	General Economic and Commercial Affairs	988,021,534.90	32,483,665.64	179,990,016.85	18.2%	808,031,518.06
7042	Agriculture, Forestry, Fishing and Hunting	20,921,908,739.88	992,770,016.30	2,529,387,020.64	12.1%	18,392,521,719.24
70421	Agriculture	20,700,928,739.88	987,907,978.20	2,494,467,849.81	12.1%	18,206,460,890.07
70422	Forestry	220,980,000.00	4,862,038.10	34,919,170.83	15.8%	186,060,829.17
7043	Fuel and Energy	310,027,193.87	80,168,088.24	155,504,816.01	50.2%	154,522,377.87
70435	Electricity	310,027,193.87	80,168,088.24	155,504,816.01	50.2%	154,522,377.87
7045	Transport	31,867,295,582.31	26,145,607,237.73	35,269,137,316.97	110.7%	- 3,401,841,734.66
70451	Road Transport	31,867,295,582.31	26,145,607,237.73	35,269,137,316.97	110.7%	- 3,401,841,734.66
7047	Other Industries	1,650,472,689.59	32,761,228.82	1,371,549,976.49	83.1%	278,922,713.10
70471	Distributive Trade, Storage and Warehousing	297,953,515.63	988,378.91	1,976,757.81	0.7%	295,976,757.81
70473	Tourism	316,073,920.19	31,772,849.91	163,324,429.63	51.7%	152,749,490.56
70474	Multipurpose Development Projects	1,036,445,253.77	-	1,206,248,789.05	116.4%	- 169,803,535.28
7049	Economic Affairs N. E. C	15,100,000.00	-	-	0.0%	15,100,000.00
70491	Economic Affairs N. E. C	15,100,000.00	-	-	0.0%	15,100,000.00
705	Environmental Protection	3,430,071,000.00	361,209,054.03	937,236,440.13	27.3%	2,492,834,559.87
7051	Waste Management	2,073,782,000.00	360,146,767.11	901,935,606.43	43.5%	1,171,846,393.57
70511	Waste Management	2,073,782,000.00	360,146,767.11	901,935,606.43	43.5%	1,171,846,393.57
7056	Environmental Protection N.E.C.	1,356,289,000.00	1,062,286.92	35,300,833.70	2.6%	1,320,988,166.30
70561	Environmental Protection N.E.C.	1,356,289,000.00	1,062,286.92	35,300,833.70	2.6%	1,320,988,166.30

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
706	Housing and Community Amenities	25,241,613,146.67	915,478,341.24	2,186,492,773.33	8.7%	23,055,120,373.34
7061	Housing Development	4,192,618,755.78	160,103,221.99	456,753,499.72	10.9%	3,735,865,256.06
70611	Housing Development	4,192,618,755.78	160,103,221.99	456,753,499.72	10.9%	3,735,865,256.06
7062	Community Development	5,086,996,847.36	13,447,910.78	119,075,793.32	2.3%	4,967,921,054.04
70621	Community Development	5,086,996,847.36	13,447,910.78	119,075,793.32	2.3%	4,967,921,054.04
7063	Water Supply	15,961,997,543.53	741,927,208.47	1,610,663,480.28	10.1%	14,351,334,063.25
70631	Water Supply	15,961,997,543.53	741,927,208.47	1,610,663,480.28	10.1%	14,351,334,063.25
707	Health	37,649,592,019.09	7,764,690,599.97	19,295,007,489.08	51.2%	18,354,584,530.01
7071	Medical Products, Appliances and Equipment	1,164,509,196.46	-	6,500,000.00	0.6%	1,158,009,196.46
70711	Pharmaceutical Products	1,164,509,196.46	-	6,500,000.00	0.6%	1,158,009,196.46
7072	Outpatient Services	27,050,692,204.08	5,911,930,683.51	16,135,861,507.87	59.7%	10,914,830,696.21
70721	General Medical Services	27,050,692,204.08	5,911,930,683.51	16,135,861,507.87	59.7%	10,914,830,696.21
7073	Hospital Services	1,806,168,379.99	-	1,097,817,592.38	60.8%	708,350,787.61
70731	General Hospital Services	-	-	27,978,666.66	-	27,978,666.66
70732	Specialized Hospital Services	1,806,168,379.99	-	1,069,838,925.72	59.2%	736,329,454.27
7074	Public Health Services	-	1,744,010,481.84	1,774,542,493.84	-	1,774,542,493.84
70741	Public Health Services	-	1,744,010,481.84	1,774,542,493.84	-	1,774,542,493.84
7076	Health N. E. C	7,628,222,238.56	108,749,434.62	280,285,895.00	3.7%	7,347,936,343.56
70761	Health N. E. C	7,628,222,238.56	108,749,434.62	280,285,895.00	3.7%	7,347,936,343.56
708	Recreation, Culture and Religion	5,625,526,648.84	606,624,504.78	2,296,284,350.98	40.8%	3,329,242,297.86
7081	Recreational and Sporting Services	-	-	22,760,600.00	-	22,760,600.00
70811	Recreational and Sporting Services	-	-	22,760,600.00	-	22,760,600.00
7082	Cultural Services	401,191,250.30	36,026,462.89	171,410,871.99	42.7%	229,780,378.31
70821	Cultural Services	401,191,250.30	36,026,462.89	171,410,871.99	42.7%	229,780,378.31
7083	Broadcasting and Publishing Services	4,006,159,782.30	430,951,774.47	1,465,199,003.98	36.6%	2,540,960,778.32
70831	Broadcasting and Publishing Services	4,006,159,782.30	430,951,774.47	1,465,199,003.98	36.6%	2,540,960,778.32
7084	Religious and Other Community Services	826,693,400.00	5,898,671.14	225,806,406.26	27.3%	600,886,993.74
70841	Religious and Other Community Services	826,693,400.00	5,898,671.14	225,806,406.26	27.3%	600,886,993.74
7085	R&D Recreation, Culture and Religion	391,482,216.24	133,747,596.29	411,107,468.76	105.0%	- 19,625,252.52
70851	R&D Recreation, Culture and Religion	391,482,216.24	133,747,596.29	411,107,468.76	105.0%	- 19,625,252.52
709	Education	65,530,795,025.51	10,669,676,154.28	38,012,953,065.74	58.0%	27,517,841,959.77
7091	Pre-Primary and Primary Education	1,692,404,514.88	38,072,046.10	2,800,690,782.01	165.5%	- 1,108,286,267.12
70912	Primary Education	1,692,404,514.88	38,072,046.10	2,800,690,782.01	165.5%	- 1,108,286,267.12
7092	Secondary Education	25,058,462,761.85	4,816,409,918.88	18,440,918,787.32	73.6%	6,617,543,974.54
70921	Junior Secondary	433,939,546.54	-	-	0.0%	433,939,546.54
70922	Senior Secondary	24,624,523,215.31	4,816,409,918.88	18,440,918,787.32	74.9%	6,183,604,427.99
7094	Tertiary Education	25,253,780,809.18	4,991,226,645.40	13,575,216,860.06	53.8%	11,678,563,949.11
70941	First Stage of Tertiary Education	14,180,452,425.92	2,629,440,711.22	6,848,936,873.77	48.3%	7,331,515,552.15
70942	Second Stage of Tertiary Education	11,073,328,383.26	2,361,785,934.18	6,726,279,986.30	60.7%	4,347,048,396.96
7095	Education Not Definable by Level	791,384,203.20	87,403,450.20	291,117,329.86	36.8%	500,266,873.34
70951	Education Not Definable by Level	791,384,203.20	87,403,450.20	291,117,329.86	36.8%	500,266,873.34
7097	R&D Education	185,345,611.13	15,820,532.68	142,451,589.18	76.9%	42,894,021.95
70971	R&D Education	185,345,611.13	15,820,532.68	142,451,589.18	76.9%	42,894,021.95
7098	Education N. E. C	12,549,417,125.27	720,743,561.02	2,762,557,717.31	22.0%	9,786,859,407.96
70981	Education N. E. C	12,549,417,125.27	720,743,561.02	2,762,557,717.31	22.0%	9,786,859,407.96

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
710	Social Protection	14,867,322,599.72	11,594,839,624.70	14,695,486,137.87	98.8%	171,836,461.84
7102	Old Age	9,777,672,791.01	11,378,247,267.23	13,836,518,047.44	141.5%	- 4,058,845,256.44
71021	Old Age	9,777,672,791.01	11,378,247,267.23	13,836,518,047.44	141.5%	- 4,058,845,256.44
7105	Unemployment	3,081,394,437.51	159,711,025.22	564,330,881.30	18.3%	2,517,063,556.21
71051	Unemployment	3,081,394,437.51	159,711,025.22	564,330,881.30	18.3%	2,517,063,556.21
7107	Social Exclusion N. E. C	361,956,000.00	654,873.79	3,514,265.26	1.0%	358,441,734.74
71071	Social Exclusion N. E. C	361,956,000.00	654,873.79	3,514,265.26	1.0%	358,441,734.74
7109	Social Protection N. E. C	1,646,299,371.20	56,226,458.46	291,122,943.87	17.7%	1,355,176,427.33
71091	Social Protection N. E. C	1,646,299,371.20	56,226,458.46	291,122,943.87	17.7%	1,355,176,427.33

Table 11: Personnel Expenditure by Function

Kano State Government Budget Performance Report 2023 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	72,980,158,656.60	29,838,256,267.42	79,347,894,211.60	108.7%	- 6,367,735,555.00
701	General Public Service	8,163,723,813.83	1,870,934,885.98	7,208,829,360.06	88.3%	954,894,453.77
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	3,972,804,768.27	611,004,400.72	2,510,168,231.77	63.2%	1,462,636,536.50
70111	Executive Organ and Legislative Organs	1,947,210,740.65	369,355,004.09	1,349,361,327.11	69.3%	597,849,413.55
70112	Financial and Fiscal Affairs	2,025,594,027.62	241,649,396.63	1,160,806,904.66	57.3%	864,787,122.96
7013	General Services	4,113,615,045.56	1,227,433,538.91	4,614,507,712.21	112.2%	- 500,892,666.66
70131	General Personnel Services	1,246,922,000.00	263,430,138.05	1,296,281,050.72	104.0%	- 49,359,050.72
70132	Overall Planning and Statistical Services	43,987,045.56	16,967,503.21	63,041,897.67	143.3%	- 19,054,852.11
70133	Other General Services	2,822,706,000.00	947,035,897.65	3,255,184,763.83	115.3%	- 432,478,763.83
7014	Basic Research	23,884,000.00	4,670,721.71	24,725,915.64	103.5%	- 841,915.64
70141	Basic Research	23,884,000.00	4,670,721.71	24,725,915.64	103.5%	- 841,915.64
7016	General Public Services N.E.C	53,420,000.00	27,826,224.64	59,427,500.44	111.2%	- 6,007,500.44
70161	General Public Services N.E.C	53,420,000.00	27,826,224.64	59,427,500.44	111.2%	- 6,007,500.44
703	Public Order and Safety	4,462,074,199.41	550,569,231.52	2,778,830,327.75	62.3%	1,683,243,871.66
7032	Fire Protection Services	602,714,450.87	180,108,299.13	667,227,895.46	110.7%	- 64,513,444.59
70321	Fire Protection Services	602,714,450.87	180,108,299.13	667,227,895.46	110.7%	- 64,513,444.59
7033	Justice & Law Courts	3,859,359,748.54	370,460,932.39	2,111,602,432.29	54.7%	1,747,757,316.25
70331	Justice & Law Courts	3,859,359,748.54	370,460,932.39	2,111,602,432.29	54.7%	1,747,757,316.25
704	Economic Affairs	3,923,849,205.57	796,015,635.80	4,101,156,700.88	104.5%	- 177,307,495.32
7041	General Economic, Commercial and Labour Affairs	176,061,534.90	32,483,665.64	179,790,016.85	102.1%	- 3,728,481.94
70411	General Economic and Commercial Affairs	176,061,534.90	32,483,665.64	179,790,016.85	102.1%	- 3,728,481.94
7042	Agriculture, Forestry, Fishing and Hunting	1,862,949,000.00	260,640,016.30	1,785,019,620.64	95.8%	77,929,379.36
70421	Agriculture	1,825,649,000.00	255,777,978.20	1,750,100,449.81	95.9%	75,548,550.19
70422	Forestry	37,300,000.00	4,862,038.10	34,919,170.83	93.6%	2,380,829.17
7043	Fuel and Energy	98,522,848.87	80,168,088.24	155,504,816.01	157.8%	- 56,981,967.13
70435	Electricity	98,522,848.87	80,168,088.24	155,504,816.01	157.8%	- 56,981,967.13
7045	Transport	1,616,217,973.98	389,962,636.80	1,815,541,059.95	112.3%	- 199,323,085.98
70451	Road Transport	1,616,217,973.98	389,962,636.80	1,815,541,059.95	112.3%	- 199,323,085.98
7047	Other Industries	170,097,847.81	32,761,228.82	165,301,187.44	97.2%	4,796,660.37
70471	Distributive Trade, Storage and Warehousing	3,953,515.63	988,378.91	1,976,757.81	50.0%	1,976,757.81
70473	Tourism	166,144,332.19	31,772,849.91	163,324,429.63	98.3%	2,819,902.56
705	Environmental Protection	645,451,000.00	213,397,420.82	677,466,575.92	105.0%	- 32,015,575.92
7051	Waste Management	639,662,000.00	212,335,133.90	671,665,742.22	105.0%	- 32,003,742.22
70511	Waste Management	639,662,000.00	212,335,133.90	671,665,742.22	105.0%	- 32,003,742.22
7056	Environmental Protection N.E.C.	5,789,000.00	1,062,286.92	5,800,833.70	100.2%	- 11,833.70
70561	Environmental Protection N.E.C.	5,789,000.00	1,062,286.92	5,800,833.70	100.2%	- 11,833.70
706	Housing and Community Amenities	871,649,246.47	82,900,488.32	436,912,285.28	50.1%	434,736,961.19
7061	Housing Development	9,839,062.50	-	2,459,765.62	25.0%	7,379,296.87
70611	Housing Development	9,839,062.50	-	2,459,765.62	25.0%	7,379,296.87
7062	Community Development	88,995,670.89	9,647,910.78	79,206,193.32	89.0%	9,789,477.57
70621	Community Development	88,995,670.89	9,647,910.78	79,206,193.32	89.0%	9,789,477.57
7063	Water Supply	772,814,513.08	73,252,577.54	355,246,326.33	46.0%	417,568,186.75
70631	Water Supply	772,814,513.08	73,252,577.54	355,246,326.33	46.0%	417,568,186.75

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
707	Health	13,882,705,673.22	4,517,580,755.57	15,740,931,692.27	113.4%	- 1,858,226,019.05
7071	Medical Products, Appliances and Equipment	26,000,000.00	-	6,500,000.00	25.0%	19,500,000.00
70711	Pharmaceutical Products	26,000,000.00	-	6,500,000.00	25.0%	19,500,000.00
7072	Outpatient Services	12,394,493,673.22	4,408,831,320.95	14,384,766,871.56	116.1%	- 1,990,273,198.34
70721	General Medical Services	12,394,493,673.22	4,408,831,320.95	14,384,766,871.56	116.1%	- 1,990,273,198.34
7073	Hospital Services	1,297,787,000.00	-	1,069,838,925.72	82.4%	227,948,074.28
70732	Specialized Hospital Services	1,297,787,000.00	-	1,069,838,925.72	82.4%	227,948,074.28
7076	Health N. E. C	164,425,000.00	108,749,434.62	279,825,895.00	170.2%	- 115,400,895.00
70761	Health N. E. C	164,425,000.00	108,749,434.62	279,825,895.00	170.2%	- 115,400,895.00
708	Recreation, Culture and Religion	928,873,075.30	294,035,254.78	1,153,941,145.65	124.2%	- 225,068,070.34
7082	Cultural Services	71,801,075.30	35,426,462.89	128,011,371.99	178.3%	- 56,210,296.69
70821	Cultural Services	71,801,075.30	35,426,462.89	128,011,371.99	178.3%	- 56,210,296.69
7083	Broadcasting and Publishing Services	515,844,000.00	118,962,524.47	574,138,424.05	111.3%	- 58,294,424.05
70831	Broadcasting and Publishing Services	515,844,000.00	118,962,524.47	574,138,424.05	111.3%	- 58,294,424.05
7084	Religious and Other Community Services	42,218,000.00	5,898,671.14	40,883,880.85	96.8%	1,334,119.15
70841	Religious and Other Community Services	42,218,000.00	5,898,671.14	40,883,880.85	96.8%	1,334,119.15
7085	R&D Recreation, Culture and Religion	299,010,000.00	133,747,596.29	410,907,468.76	137.4%	- 111,897,468.76
70851	R&D Recreation, Culture and Religion	299,010,000.00	133,747,596.29	410,907,468.76	137.4%	- 111,897,468.76
709	Education	29,581,562,651.80	10,000,131,969.92	32,698,388,085.91	110.5%	- 3,116,825,434.11
7091	Pre-Primary and Primary Education	231,735,000.00	38,072,046.10	223,645,224.09	96.5%	8,089,775.91
70912	Primary Education	231,735,000.00	38,072,046.10	223,645,224.09	96.5%	8,089,775.91
7092	Secondary Education	15,982,977,000.00	4,809,658,418.88	18,327,310,787.32	114.7%	- 2,344,333,787.32
70922	Senior Secondary	15,982,977,000.00	4,809,658,418.88	18,327,310,787.32	114.7%	- 2,344,333,787.32
7094	Tertiary Education	12,646,611,365.45	4,991,226,645.40	13,407,034,693.40	106.0%	- 760,423,327.95
70941	First Stage of Tertiary Education	4,784,795,000.00	2,629,440,711.22	6,715,871,373.77	140.4%	- 1,931,076,373.77
70942	Second Stage of Tertiary Education	7,861,816,365.45	2,361,785,934.18	6,691,163,319.64	85.1%	1,170,653,045.81
7095	Education Not Definable by Level	241,583,000.00	81,203,450.20	281,817,329.86	116.7%	- 40,234,329.86
70951	Education Not Definable by Level	241,583,000.00	81,203,450.20	281,817,329.86	116.7%	- 40,234,329.86
7097	R&D Education	141,795,000.00	15,820,532.68	131,131,589.18	92.5%	10,663,410.82
70971	R&D Education	141,795,000.00	15,820,532.68	131,131,589.18	92.5%	10,663,410.82
7098	Education N. E. C	336,861,286.35	64,150,876.66	327,448,462.06	97.2%	9,412,824.29
70981	Education N. E. C	336,861,286.35	64,150,876.66	327,448,462.06	97.2%	9,412,824.29
710	Social Protection	10,520,269,791.01	11,512,690,624.70	14,551,438,037.87	138.3%	- 4,031,168,246.87
7102	Old Age	9,777,672,791.01	11,378,247,267.23	13,836,518,047.44	141.5%	- 4,058,845,256.44
71021	Old Age	9,777,672,791.01	11,378,247,267.23	13,836,518,047.44	141.5%	- 4,058,845,256.44
7105	Unemployment	505,487,000.00	94,890,025.22	485,084,881.30	96.0%	20,402,118.70
71051	Unemployment	505,487,000.00	94,890,025.22	485,084,881.30	96.0%	20,402,118.70
7107	Social Exclusion N. E. C	3,406,000.00	654,873.79	3,514,265.26	103.2%	- 108,265.26
71071	Social Exclusion N. E. C	3,406,000.00	654,873.79	3,514,265.26	103.2%	- 108,265.26
7109	Social Protection N. E. C	233,704,000.00	38,898,458.46	226,320,843.87	96.8%	7,383,156.13
71091	Social Protection N. E. C	233,704,000.00	38,898,458.46	226,320,843.87	96.8%	7,383,156.13

Table 12: Overhead Expenditure by Function

Kano State Government Budget Performance Report 2023 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	27,045,305,691.82	11,641,297,881.08	24,281,200,085.83	89.8%	2,764,105,605.99
701	General Public Service	17,214,045,544.15	5,790,343,590.15	12,737,342,796.19	74.0%	4,476,702,747.96
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	11,820,185,757.78	1,216,432,390.15	5,047,259,693.13	42.7%	6,772,926,064.65
70111	Executive Organ and Legislative Organs	8,852,647,587.35	944,288,390.15	3,875,248,832.81	43.8%	4,977,398,754.54
70112	Financial and Fiscal Affairs	2,967,538,170.43	272,144,000.00	1,172,010,860.32	39.5%	1,795,527,310.11
7013	General Services	5,109,681,863.30	4,561,281,200.00	7,199,748,786.40	140.9%	- 2,090,066,923.10
70131	General Personnel Services	115,765,000.00	2,880,000.00	325,701,932.50	281.3%	- 209,936,932.50
70132	Overall Planning and Statistical Services	331,741,417.06	100,689,955.64	125,886,555.64	37.9%	205,854,861.42
70133	Other General Services	4,662,175,446.24	4,457,711,244.36	6,748,160,298.26	144.7%	- 2,085,984,852.02
7014	Basic Research	223,585,423.08	12,630,000.00	95,451,450.00	42.7%	128,133,973.08
70141	Basic Research	223,585,423.08	12,630,000.00	95,451,450.00	42.7%	128,133,973.08
7016	General Public Services N.E.C	60,592,499.99	-	394,882,866.66	651.7%	- 334,290,366.67
70161	General Public Services N.E.C	60,592,499.99	-	394,882,866.66	651.7%	- 334,290,366.67
703	Public Order and Safety	2,532,714,777.09	4,096,906.38	676,036,748.11	26.7%	1,856,678,028.98
7032	Fire Protection Services	7,730,000.00	-	-	0.0%	7,730,000.00
70321	Fire Protection Services	7,730,000.00	-	-	0.0%	7,730,000.00
7033	Justice & Law Courts	2,524,984,777.09	4,096,906.38	676,036,748.11	26.8%	1,848,948,028.98
70331	Justice & Law Courts	2,524,984,777.09	4,096,906.38	676,036,748.11	26.8%	1,848,948,028.98
704	Economic Affairs	813,039,222.42	707,621,931.30	854,681,281.30	105.1%	- 41,642,058.88
7041	General Economic, Commercial and Labour Affairs	78,700,000.00	-	200,000.00	0.3%	78,500,000.00
70411	General Economic and Commercial Affairs	78,700,000.00	-	200,000.00	0.3%	78,500,000.00
7042	Agriculture, Forestry, Fishing and Hunting	49,215,625.56	650,000.00	12,887,400.00	26.2%	36,328,225.56
70421	Agriculture	45,535,625.56	650,000.00	12,887,400.00	28.3%	32,648,225.56
70422	Forestry	3,680,000.00	-	-	0.0%	3,680,000.00
7043	Fuel and Energy	6,004,345.00	-	-	0.0%	6,004,345.00
70435	Electricity	6,004,345.00	-	-	0.0%	6,004,345.00
7045	Transport	534,104,663.86	706,971,931.30	824,593,881.30	154.4%	- 290,489,217.44
70451	Road Transport	534,104,663.86	706,971,931.30	824,593,881.30	154.4%	- 290,489,217.44
7047	Other Industries	129,914,588.00	-	17,000,000.00	13.1%	112,914,588.00
70471	Distributive Trade, Storage and Warehousing	41,000,000.00	-	-	0.0%	41,000,000.00
70473	Tourism	12,929,588.00	-	-	0.0%	12,929,588.00
70474	Multipurpose Development Projects	75,985,000.00	-	17,000,000.00	22.4%	58,985,000.00
7049	Economic Affairs N. E. C	15,100,000.00	-	-	0.0%	15,100,000.00
70491	Economic Affairs N. E. C	15,100,000.00	-	-	0.0%	15,100,000.00
705	Environmental Protection	160,500,000.00	147,811,633.21	259,769,864.21	161.9%	- 99,269,864.21
7051	Waste Management	150,000,000.00	147,811,633.21	230,269,864.21	153.5%	- 80,269,864.21
70511	Waste Management	150,000,000.00	147,811,633.21	230,269,864.21	153.5%	- 80,269,864.21
7056	Environmental Protection N.E.C.	10,500,000.00	-	29,500,000.00	281.0%	- 19,000,000.00
70561	Environmental Protection N.E.C.	10,500,000.00	-	29,500,000.00	281.0%	- 19,000,000.00
706	Housing and Community Amenities	239,734,685.54	800,463,202.00	1,116,976,402.00	465.9%	- 877,241,716.46
7061	Housing Development	70,500,000.00	127,988,571.07	161,198,571.07	228.7%	- 90,698,571.07
70611	Housing Development	70,500,000.00	127,988,571.07	161,198,571.07	228.7%	- 90,698,571.07

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
7062	Community Development	31,450,000.00	3,800,000.00	3,800,000.00	12.1%	27,650,000.00
70621	Community Development	31,450,000.00	3,800,000.00	3,800,000.00	12.1%	27,650,000.00
7063	Water Supply	137,784,685.54	668,674,630.93	951,977,830.93	690.9%	- 814,193,145.39
70631	Water Supply	137,784,685.54	668,674,630.93	951,977,830.93	690.9%	- 814,193,145.39
707	Health	1,096,993,452.37	3,197,352,550.04	3,373,767,478.31	307.5%	- 2,276,774,025.94
7071	Medical Products, Appliances and Equipment	12,527,000.00	-	-	0.0%	12,527,000.00
70711	Pharmaceutical Products	12,527,000.00	-	-	0.0%	12,527,000.00
7072	Outpatient Services	801,660,072.38	1,453,342,068.20	1,570,786,317.81	195.9%	- 769,126,245.43
70721	General Medical Services	801,660,072.38	1,453,342,068.20	1,570,786,317.81	195.9%	- 769,126,245.43
7073	Hospital Services	124,381,379.99	-	27,978,666.66	22.5%	96,402,713.33
70731	General Hospital Services	-	-	27,978,666.66	-	- 27,978,666.66
70732	Specialized Hospital Services	124,381,379.99	-	-	0.0%	124,381,379.99
7074	Public Health Services	-	1,744,010,481.84	1,774,542,493.84	-	- 1,774,542,493.84
70741	Public Health Services	-	1,744,010,481.84	1,774,542,493.84	-	- 1,774,542,493.84
7076	Health N. E. C	158,425,000.00	-	460,000.00	0.3%	157,965,000.00
70761	Health N. E. C	158,425,000.00	-	460,000.00	0.3%	157,965,000.00
708	Recreation, Culture and Religion	1,064,357,031.94	312,589,250.00	1,107,676,955.34	104.1%	- 43,319,923.40
7081	Recreational and Sporting Services	-	-	22,760,600.00	-	- 22,760,600.00
70811	Recreational and Sporting Services	-	-	22,760,600.00	-	- 22,760,600.00
7082	Cultural Services	13,500,000.00	600,000.00	19,585,000.00	145.1%	- 6,085,000.00
70821	Cultural Services	13,500,000.00	600,000.00	19,585,000.00	145.1%	- 6,085,000.00
7083	Broadcasting and Publishing Services	697,088,481.30	311,989,250.00	880,208,829.93	126.3%	- 183,120,348.63
70831	Broadcasting and Publishing Services	697,088,481.30	311,989,250.00	880,208,829.93	126.3%	- 183,120,348.63
7084	Religious and Other Community Services	272,975,400.00	-	184,922,525.41	67.7%	88,052,874.60
70841	Religious and Other Community Services	272,975,400.00	-	184,922,525.41	67.7%	88,052,874.60
7085	R&D Recreation, Culture and Religion	80,793,150.64	-	200,000.00	0.2%	80,593,150.64
70851	R&D Recreation, Culture and Religion	80,793,150.64	-	200,000.00	0.2%	80,593,150.64
709	Education	3,453,398,169.60	598,869,818.00	4,010,900,460.38	116.1%	- 557,502,290.78
7091	Pre-Primary and Primary Education	130,000,000.00	-	2,530,870,013.76	1946.8%	- 2,400,870,013.76
70912	Primary Education	130,000,000.00	-	2,530,870,013.76	1946.8%	- 2,400,870,013.76
7092	Secondary Education	612,103,010.66	6,751,500.00	13,608,000.00	2.2%	598,495,010.66
70922	Senior Secondary	612,103,010.66	6,751,500.00	13,608,000.00	2.2%	598,495,010.66
7094	Tertiary Education	1,315,781,036.81	-	168,182,166.66	12.8%	1,147,598,870.15
70941	First Stage of Tertiary Education	280,549,380.00	-	133,065,500.00	47.4%	147,483,880.00
70942	Second Stage of Tertiary Education	1,035,231,656.81	-	35,116,666.66	3.4%	1,000,114,990.15
7095	Education Not Definable by Level	1,885,000.00	6,200,000.00	9,300,000.00	493.4%	- 7,415,000.00
70951	Education Not Definable by Level	1,885,000.00	6,200,000.00	9,300,000.00	493.4%	- 7,415,000.00
7097	R&D Education	12,303,511.13	-	11,320,000.00	92.0%	983,511.13
70971	R&D Education	12,303,511.13	-	11,320,000.00	92.0%	983,511.13
7098	Education N. E. C	1,381,325,611.00	585,918,318.00	1,277,620,279.96	92.5%	103,705,331.04
70981	Education N. E. C	1,381,325,611.00	585,918,318.00	1,277,620,279.96	92.5%	103,705,331.04
710	Social Protection	470,522,808.71	82,149,000.00	144,048,100.00	30.6%	326,474,708.71
7105	Unemployment	313,907,437.51	64,821,000.00	79,246,000.00	25.2%	234,661,437.51
71051	Unemployment	313,907,437.51	64,821,000.00	79,246,000.00	25.2%	234,661,437.51
7107	Social Exclusion N. E. C	24,700,000.00	-	-	0.0%	24,700,000.00
71071	Social Exclusion N. E. C	24,700,000.00	-	-	0.0%	24,700,000.00
7109	Social Protection N. E. C	131,915,371.20	17,328,000.00	64,802,100.00	49.1%	67,113,271.20
71091	Social Protection N. E. C	131,915,371.20	17,328,000.00	64,802,100.00	49.1%	67,113,271.20

Table 13: Capital Expenditure by Function**Kano State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Functional Classification**

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	158,228,250,056.23	26,468,179,568.75	38,740,574,860.58	24.5%	119,487,675,195.65
701	General Public Service	11,366,521,016.58	535,480,587.48	2,039,600,521.81	17.9%	9,326,920,494.77
7011	Executive & Legislative Organ, Financial Affairs and	1,863,500,000.00	-	706,000,000.00	37.9%	1,157,500,000.00
70111	Executive Organ and Legislative Organs	1,456,000,000.00	-	596,000,000.00	40.9%	860,000,000.00
70112	Financial and Fiscal Affairs	407,500,000.00	-	110,000,000.00	27.0%	297,500,000.00
7013	General Services	8,773,021,016.58	535,480,587.48	1,333,600,521.81	15.2%	7,439,420,494.77
70131	General Personnel Services	40,000,000.00	-	-	0.0%	40,000,000.00
70132	Overall Planning and Statistical Services	4,743,156,920.44	-	-	0.0%	4,743,156,920.44
70133	Other General Services	3,989,864,096.14	535,480,587.48	1,333,600,521.81	33.4%	2,656,263,574.33
7014	Basic Research	60,000,000.00	-	-	0.0%	60,000,000.00
70141	Basic Research	60,000,000.00	-	-	0.0%	60,000,000.00
7016	General Public Services N.E.C	510,000,000.00	-	-	0.0%	510,000,000.00
70161	General Public Services N.E.C	510,000,000.00	-	-	0.0%	510,000,000.00
7017	Public Debt Transactions	160,000,000.00	-	-	0.0%	160,000,000.00
70171	Public Debt Transactions	160,000,000.00	-	-	0.0%	160,000,000.00
703	Public Order and Safety	6,434,185,934.36	-	-	0.0%	6,434,185,934.36
7032	Fire Protection Services	108,000,000.00	-	-	0.0%	108,000,000.00
70321	Fire Protection Services	108,000,000.00	-	-	0.0%	108,000,000.00
7033	Justice & Law Courts	6,326,185,934.36	-	-	0.0%	6,326,185,934.36
70331	Justice & Law Courts	6,326,185,934.36	-	-	0.0%	6,326,185,934.36
704	Economic Affairs	51,015,937,312.57	25,780,152,669.63	34,549,731,164.77	67.7%	16,466,206,147.80
7041	General Economic, Commercial and Labour Affairs	733,260,000.00	-	-	0.0%	733,260,000.00
70411	General Economic and Commercial Affairs	733,260,000.00	-	-	0.0%	733,260,000.00
7042	Agriculture, Forestry, Fishing and Hunting	19,009,744,114.32	731,480,000.00	731,480,000.00	3.8%	18,278,264,114.32
70421	Agriculture	18,829,744,114.32	731,480,000.00	731,480,000.00	3.9%	18,098,264,114.32
70422	Forestry	180,000,000.00	-	-	0.0%	180,000,000.00
7043	Fuel and Energy	205,500,000.00	-	-	0.0%	205,500,000.00
70435	Electricity	205,500,000.00	-	-	0.0%	205,500,000.00
7045	Transport	29,716,972,944.47	25,048,672,669.63	32,629,002,375.72	109.8%	- 2,912,029,431.25
70451	Road Transport	29,716,972,944.47	25,048,672,669.63	32,629,002,375.72	109.8%	- 2,912,029,431.25
7047	Other Industries	1,350,460,253.77	-	1,189,248,789.05	88.1%	161,211,464.72
70471	Distributive Trade, Storage and Warehousing	253,000,000.00	-	-	0.0%	253,000,000.00
70473	Tourism	137,000,000.00	-	-	0.0%	137,000,000.00
70474	Multipurpose Development Projects	960,460,253.77	-	1,189,248,789.05	123.8%	- 228,788,535.28
705	Environmental Protection	2,624,120,000.00	-	-	0.0%	2,624,120,000.00
7051	Waste Management	1,284,120,000.00	-	-	0.0%	1,284,120,000.00
70511	Waste Management	1,284,120,000.00	-	-	0.0%	1,284,120,000.00
7056	Environmental Protection N.E.C.	1,340,000,000.00	-	-	0.0%	1,340,000,000.00
70561	Environmental Protection N.E.C.	1,340,000,000.00	-	-	0.0%	1,340,000,000.00

Table 14: Other Expenditure by Function**Kano State Government Budget Performance Report 2023 Q4 - Other Expenditure by Functional Classification**

Code	Function	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	9,944,016,595.35	-	11,105,704,092.66	111.7%	- 1,161,687,497.31
701	General Public Service	9,926,719,534.19	-	11,105,704,092.66	111.9%	- 1,178,984,558.47
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	2,739,264,758.00	-	1,477,904,286.67	54.0%	1,261,360,471.33
70111	Executive Organ and Legislative Organs	2,544,959,412.28	-	1,477,904,286.67	58.1%	1,067,055,125.61
70112	Financial and Fiscal Affairs	194,305,345.72	-	-	0.0%	194,305,345.72
7013	General Services	421,619,658.68	-	2,756,500.00	0.7%	418,863,158.68
70132	Overall Planning and Statistical Services	420,187,795.38	-	-	0.0%	420,187,795.38
70133	Other General Services	1,431,863.30	-	2,756,500.00	192.5%	- 1,324,636.70
7016	General Public Services N.E.C	-	-	50,000,000.00	-	- 50,000,000.00
70161	General Public Services N.E.C	-	-	50,000,000.00	-	- 50,000,000.00
7017	Public Debt Transactions	6,654,800,176.59	-	9,535,043,305.99	143.3%	- 2,880,243,129.40
70171	Public Debt Transactions	6,654,800,176.59	-	9,535,043,305.99	143.3%	- 2,880,243,129.40
7018	Transfer of a General Character between Different Levels of Government	111,034,940.92	-	40,000,000.00	36.0%	71,034,940.92
70181	Transfer of a General Character between Different Levels of Government	111,034,940.92	-	40,000,000.00	36.0%	71,034,940.92
706	Housing and Community Amenities	3,297,061.16	-	-	0.0%	3,297,061.16
7063	Water Supply	3,297,061.16	-	-	0.0%	3,297,061.16
70631	Water Supply	3,297,061.16	-	-	0.0%	3,297,061.16
708	Recreation, Culture and Religion	1,500,000.00	-	-	0.0%	1,500,000.00
7084	Religious and Other Community Services	1,500,000.00	-	-	0.0%	1,500,000.00
70841	Religious and Other Community Services	1,500,000.00	-	-	0.0%	1,500,000.00
709	Education	12,500,000.00	-	-	0.0%	12,500,000.00
7094	Tertiary Education	12,500,000.00	-	-	0.0%	12,500,000.00
70942	Second Stage of Tertiary Education	12,500,000.00	-	-	0.0%	12,500,000.00

2.G Capital Expenditure by Programme

Table 15 Capital Expenditure by Programme

Kano State Government Budget Performance Report 2023 Q4 - Capital Expenditure by Programme

Code	Policy	2023 Original Budget	2023 Q4 Performance	2023 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure with Programme Coding	157,609,793,803.83	26,468,179,568.75	38,740,574,860.58	24.6%	118,869,218,943.25
01	Economic Empowerment Through Agriculture (General)	18,904,744,114.32	731,480,000.00	731,480,000.00	3.9%	18,173,264,114.32
02	Societal Re-orientation (General)	2,142,925,000.00	-	100,000,000.00	4.7%	2,042,925,000.00
03	Poverty Alleviation	-	-	-		-
04	Improvement to Human Health (General)	22,803,892,893.50	49,757,294.36	180,308,318.50	0.8%	22,623,584,575.00
0401	Health General	22,222,198,893.50	49,757,294.36	173,475,008.74	0.8%	22,048,723,884.76
0402	Female Health	581,694,000.00	-	6,833,309.76	1.2%	574,860,690.24
05	Enhancing Skills and Knowledge (General)	29,932,703,317.29	143,023,662.82	1,376,013,815.91	4.6%	28,556,689,501.38
0501	Education General	29,452,486,276.34	143,023,662.82	1,376,013,815.91	4.7%	28,076,472,460.43
0502	Girls Education	480,217,040.95	-	-	0.0%	480,217,040.95
06	Housing and Urban Development (General)	10,078,525,516.03	9,714,980,615.92	12,611,929,030.64	125.1%	- 2,533,403,514.61
07	Gender (General)	-	-	-		-
08	Youth (General)	3,202,917,850.00	2,663,936,192.22	2,663,936,192.22	83.2%	538,981,657.78
09	Environmental Improvement (General)	2,703,120,000.00	-	294,056,000.00	10.9%	2,409,064,000.00
10	Water Resources and Rural Development	15,443,432,959.75	-	303,439,323.02	2.0%	15,139,993,636.73
11	Information Communication and Technology (General)	1,636,982,301.00	-	10,851,750.00	0.7%	1,626,130,551.00
12	Growing the Private Sector	312,200,000.00	-	-	0.0%	312,200,000.00
13	Reform of Government and Governance (General)	16,078,247,031.18	244,840,000.00	1,103,671,853.76	6.9%	14,974,575,177.42
14	Power (General)	222,500,000.00	-	-	0.0%	222,500,000.00
15	Rail (General)	-	-	-		-
16	Water Ways (General)	265,777,640.00	-	-	0.0%	265,777,640.00
17	Road (General)	28,398,253,047.94	12,673,953,807.03	18,614,761,255.17	65.5%	9,783,491,792.77
18	Airways (General)	-	-	-		-
19	COVID-19	5,333,572,132.82	246,207,996.40	750,127,321.36	14.1%	4,583,444,811.46
20	CLIMATE CHANGE	150,000,000.00	-	-	0.0%	150,000,000.00
21	Oil and Gas Infrastructure (General)	-	-	-		-

2.H Summary Performance Graphs (Q4 Budget Performance Metrics)

