



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 Final budget which comprises the originally approved budget with a total outlay of **₦268,197,731,000.00** and a total supplementary budget of **₦82,191,535,018.12** bringing the 2023 total expenditure outlay (final Budget) to **₦350,389,266,018.12**.

It 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 for January to December (full year) the State recorded a total revenue of **₦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%**.

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.

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| Opening Balance | 26,008,214,905.92 | 32,169,565,000.00 | - | 32,169,565,000.00 | 100.0% | - |
| Recurrent Revenue | 194,989,514,986.58 | 247,764,699,910.62 | 48,642,630,755.94 | 181,458,906,297.62 | 73.2% | 66,305,793,613.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 154,662,468,132.11 | 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 | 93,102,231,778.51 | 11,552,004,158.69 | 41,148,861,063.27 | 44.2% | 51,953,370,715.24 |
| Recurrent Expenditure | 109,969,480,943.78 | 118,683,679,349.41 | 41,479,554,148.50 | 114,734,798,390.09 | 96.7% | 3,948,880,959.31 |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 72,980,158,656.60 | 76,980,158,656.60 | 29,838,256,267.42 | 79,347,894,211.60 | 103.1% | - 2,367,735,555.00 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 36,989,322,287.17 | 41,703,520,692.80 | 11,641,297,881.08 | 35,386,904,178.49 | 84.9% | 6,316,616,514.31 |
| <i>Breakdown of Other Recurrent Costs</i> | | | | | | |
| 2202 - OVERHEAD COST | 27,045,305,691.82 | 39,002,635,171.84 | 11,641,297,881.08 | 24,281,200,085.83 | 62.3% | 14,721,435,086.01 |
| OTHER RECURRENT (2203-2209) | 9,944,016,595.35 | 2,700,885,520.96 | - | 11,105,704,092.66 | 411.2% | - 8,404,818,571.70 |
| Transfer to Capital Account | 111,028,248,948.73 | 161,250,585,561.22 | 7,163,076,607.44 | 98,893,672,907.53 | 61.3% | 62,356,912,653.69 |
| Other Receipts | 47,200,001,107.50 | 70,455,001,107.50 | 19,786,000,000.00 | 21,928,280,000.00 | 31.1% | 48,526,721,107.50 |
| 13 - AID AND GRANTS | 25,668,911,046.90 | 39,923,911,046.90 | 12,477,000,000.00 | 12,477,000,000.00 | 31.3% | 27,446,911,046.90 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 21,531,090,060.60 | 30,531,090,060.60 | 7,309,000,000.00 | 9,451,280,000.00 | 31.0% | 21,079,810,060.60 |
| Capital Expenditure | 158,228,250,056.23 | 231,705,586,668.72 | 26,468,179,568.75 | 38,740,574,860.58 | 16.7% | 192,965,011,808.14 |
| 23 - CAPITAL EXPENDITURE | 158,228,250,056.23 | 231,705,586,668.72 | 26,468,179,568.75 | 38,740,574,860.58 | 16.7% | 192,965,011,808.14 |
| Total Revenue (including OB) | 268,197,731,000.00 | 350,389,266,018.12 | 68,428,630,755.94 | 235,556,751,297.62 | 67.2% | 114,832,514,720.50 |
| Total Expenditure | 268,197,731,000.00 | 350,389,266,018.12 | 67,947,733,717.25 | 153,475,373,250.67 | 43.8% | 196,913,892,767.45 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Revenue | 242,189,516,094.08 | 318,219,701,018.12 | 68,428,630,755.94 | 203,387,186,297.62 | 63.9% | 114,832,514,720.50 |
| 010000000000 | ADMINISTRATION SECTOR | 319,442,000.00 | 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 | 114,070,000.00 | - | - | 0.0% | 114,070,000.00 |
| 011100900100 | Guidance and Counselling Board | 70,000.00 | 70,000.00 | - | - | 0.0% | 70,000.00 |
| 011103700100 | Pilgrim Welfare Board | 73,500,000.00 | 73,500,000.00 | - | - | 0.0% | 73,500,000.00 |
| 011106000100 | Kano state Liaison Office - Abuja | 40,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 011106400100 | Kano State Bureau of Statistics | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 012300000000 | Min. of Information & internal Affairs | 200,172,000.00 | 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 | 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 | 68,000.00 | - | - | 0.0% | 68,000.00 |
| 012300300100 | Kano State Radio Corporation | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 012300400100 | Government Printing Press | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 012300500100 | Triumph Publishing Company | 75,000,000.00 | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 012300700100 | Kano State Censorship Board | 15,000,000.00 | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 012500000000 | Office of the Head of Civil Service | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 012500100100 | Office of the Head of Civil Service | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 014000000000 | Office of the Auditor General | 500,000.00 | 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 | 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 | 3,700,000.00 | - | - | 0.0% | 3,700,000.00 |
| 017700100200 | Kano State Zakkat Commission | 3,700,000.00 | 3,700,000.00 | - | - | 0.0% | 3,700,000.00 |
| 020000000000 | Economic Sector | 218,161,483,690.13 | 290,891,668,614.17 | 63,282,305,939.92 | 197,835,152,467.10 | 68.0% | 93,056,516,147.08 |
| 021500000000 | Ministry of Agric. & Natural Resources | 14,097,652,040.40 | 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 | 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 | 2,588,000.00 | - | - | 0.0% | 2,588,000.00 |
| 021511600100 | KASCO | 1,202,294,001.00 | 1,202,294,001.00 | - | 733,304,498.19 | 61.0% | 468,989,502.81 |
| 022000000000 | Ministry of Finance | 187,864,872,234.74 | 226,181,883,863.31 | 47,362,646,706.01 | 174,859,738,283.66 | 77.3% | 51,322,145,579.65 |
| 022000100100 | Ministry of Finance | 155,962,468,132.11 | 156,962,468,132.11 | 37,090,626,597.25 | 140,310,045,234.35 | 89.4% | 16,652,422,897.76 |
| 022000700100 | Office of the Accountant General | 3,500,000,000.00 | 18,755,000,000.00 | - | - | 0.0% | 18,755,000,000.00 |
| 022000800100 | Kano State Internal Revenue Services | 28,402,404,102.63 | 50,464,415,731.20 | 10,272,020,108.76 | 34,549,693,049.31 | 68.5% | 15,914,722,681.89 |
| 022200000000 | Ministry of Commerce Ind. & Co-op. | 280,180,000.00 | 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 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 022200300100 | Kano state Consumer Protection Agency | 148,000,000.00 | 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 | 101,180,000.00 | - | - | 0.0% | 101,180,000.00 |
| 022200500100 | Tourism Management Board | 11,000,000.00 | 11,000,000.00 | - | - | 0.0% | 11,000,000.00 |
| 023400000000 | Ministry of Works & Housing | 1,336,678,000.00 | 5,416,678,000.00 | 120,879,071.01 | 141,370,107.03 | 2.6% | 5,275,307,892.97 |
| 023400100100 | Ministry of Works & Housing | 166,978,000.00 | 4,246,978,000.00 | 120,879,071.01 | 120,879,071.01 | 2.8% | 4,126,098,928.99 |
| 023400200100 | Housing Corporation | 287,000,000.00 | 287,000,000.00 | - | 20,491,036.02 | 7.1% | 266,508,963.98 |
| 023400400100 | Kano State Road Maintenance Agency (KARMA) | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 023403900100 | Kano State Fire Service | 2,200,000.00 | 2,200,000.00 | - | - | 0.0% | 2,200,000.00 |
| 023405500100 | Kano Metropolitan Agency | 880,000,000.00 | 880,000,000.00 | - | - | 0.0% | 880,000,000.00 |
| 023600000000 | Ministry of Tourism & Culture | 42,600,000.00 | 42,600,000.00 | - | - | 0.0% | 42,600,000.00 |
| 023600300100 | History & Culture Bureau | 600,000.00 | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 023605400100 | Zoological & Wild Life Mgt. Agency | 42,000,000.00 | 42,000,000.00 | - | - | 0.0% | 42,000,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 023800000000 | Ministry of Planning & Budget | 600,000,000.00 | 600,000,000.00 | - | - | 0.0% | 600,000,000.00 |
| 023800100100 | Ministry of Planning & Budget | 600,000,000.00 | 600,000,000.00 | - | - | 0.0% | 600,000,000.00 |
| 025200000000 | Ministry of Water Resources | 4,575,228,060.60 | 4,775,228,060.60 | 14,550,000,000.00 | 14,794,878,724.93 | 309.8% | - 10,019,650,664.33 |
| 025200100100 | Ministry of Water Resources | 581,760,000.00 | 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 | 4,173,468,060.60 | 2,500,000,000.00 | 2,744,878,724.93 | 65.8% | 1,428,589,335.67 |
| 025210600100 | WRECA | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 026000000000 | Ministry of Land and Physical Planning | 3,919,876,354.39 | 34,053,049,649.86 | 288,807,931.03 | 3,420,340,658.53 | 10.0% | 30,632,708,991.33 |
| 026005700100 | Ministry of Land and Physical Planning | 3,182,944,215.70 | 33,016,117,511.17 | 288,807,931.03 | 3,206,507,352.48 | 9.7% | 29,809,610,158.69 |
| 026005800100 | Kano State Urban Planning & Development Authority | 736,932,138.69 | 1,036,932,138.69 | - | 213,833,306.05 | 20.6% | 823,098,832.64 |
| 026300000000 | Ministry of Rural & Community Development | 3,465,617,000.00 | 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 | 23,847,000.00 | - | - | 0.0% | 23,847,000.00 |
| 026300200100 | RAMPS Directorate | 3,440,000,000.00 | 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 | 1,770,000.00 | - | - | 0.0% | 1,770,000.00 |
| 025600000000 | Ministry of Transport | 1,978,780,000.00 | 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 | 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 | 856,000,000.00 | - | 621,160,087.35 | 72.6% | 234,839,912.65 |
| 030000000000 | Law and Justice Sector | 283,477,396.45 | 383,477,396.45 | 862,143.02 | 5,068,299.64 | 1.3% | 378,409,096.81 |
| 031800000000 | Judicial Service Commission | 151,594,396.45 | 251,594,396.45 | 862,143.02 | 5,068,299.64 | 2.0% | 246,526,096.81 |
| 031801100100 | Judicial Service Commission | 300,000.00 | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 031805100100 | High Court of Justice | 50,750,000.00 | 150,750,000.00 | - | - | 0.0% | 150,750,000.00 |
| 031806100100 | Multi-Door Court House | 11,000,000.00 | 11,000,000.00 | - | 4,206,156.62 | 38.2% | 6,793,843.38 |
| 031805300100 | Sharia Court of Appeal | 89,544,396.45 | 89,544,396.45 | 862,143.02 | 862,143.02 | 1.0% | 88,682,253.43 |
| 032600000000 | Ministry of Justice | 131,883,000.00 | 131,883,000.00 | - | - | 0.0% | 131,883,000.00 |
| 032600100100 | Ministry of Justice | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 032600200100 | Law Reform Commission | 81,883,000.00 | 81,883,000.00 | - | - | 0.0% | 81,883,000.00 |
| 050000000000 | Social Services Sector | 23,425,113,007.50 | 26,625,113,007.50 | 5,136,745,223.00 | 5,538,248,080.89 | 20.8% | 21,086,864,926.62 |
| 051300000000 | Ministry of Youths and Sports | 150,000,000.00 | 150,000,000.00 | - | - | 0.0% | 150,000,000.00 |
| 051300100100 | Ministry of Youths and Sports | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 051305600100 | Kano Pillars Football Club | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 051400000000 | Ministry of Women Affairs & Social Dev. | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 051400100100 | Ministry of Women Affairs & Social Dev. | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 051700000000 | Ministry of Education | 4,101,454,290.00 | 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 | 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 | 1,052,894,290.00 | - | - | 0.0% | 1,052,894,290.00 |
| 051700800100 | Kano State library Board | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 051701000100 | Agency for Mass Education | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 051701500100 | Science & Technical Schools Board | 83,000,000.00 | 83,000,000.00 | - | - | 0.0% | 83,000,000.00 |
| 051701600100 | Kano State Private And Voluntary Inst Board | 75,500,000.00 | 75,500,000.00 | - | - | 0.0% | 75,500,000.00 |
| 051702700100 | Kano State Islamic & Qur'anic School Board | 75,500,000.00 | 75,500,000.00 | - | - | 0.0% | 75,500,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|--------------------------------|
| 05690000000 | Ministry for Higher Education | 4,725,359,000.00 | 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 | 1,401,856,000.00 | - | - | 0.0% | 1,401,856,000.00 |
| 056900300100 | RMK College of Basic & Remedial Studies T/Wada | 18,000,000.00 | 18,000,000.00 | - | - | 0.0% | 18,000,000.00 |
| 056901800100 | Kano State Polytechnic | 552,600,000.00 | 552,600,000.00 | - | 100,000.00 | 0.0% | 552,500,000.00 |
| 056902100100 | Dangote University of Science & Technology (Wud) | 925,700,000.00 | 925,700,000.00 | - | 135,688,433.00 | 14.7% | 790,011,567.00 |
| 056902800100 | Yusufu Maitama Sule University | 551,584,000.00 | 551,584,000.00 | - | - | 0.0% | 551,584,000.00 |
| 056902900100 | Aminu School of Islamic Legal Studies | 133,418,000.00 | 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 | 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 | 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 | 12,500,000.00 | - | - | 0.0% | 12,500,000.00 |
| 05210000000 | Ministry of Health | 8,851,842,717.50 | 9,051,842,717.50 | 33,312,000.00 | 291,248,914.57 | 3.2% | 8,760,593,802.93 |
| 052100100100 | Ministry of Health | 4,295,357,217.48 | 4,495,357,217.48 | 8,312,000.00 | 8,312,000.00 | 0.2% | 4,487,045,217.48 |
| 052100300100 | H.M.B. (HQ and Zones) | 220,000,000.00 | 220,000,000.00 | - | 132,131,958.00 | 60.1% | 87,868,042.00 |
| 052100300200 | Muhammadu Abdullahi Wase Specialist Hospital (Zc) | 300,000,000.00 | 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 | 1,820,984,228.02 | - | - | 0.0% | 1,820,984,228.02 |
| 052100800100 | CONTRIBUTORY HEALTH MGT | 964,338,272.00 | 964,338,272.00 | - | - | 0.0% | 964,338,272.00 |
| 052100900100 | KHETFUND | 1,200,000,000.00 | 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 Agency | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 052101300100 | Drugs Management & Consumable Supply Agency (| 1,163,000.00 | 1,163,000.00 | - | - | 0.0% | 1,163,000.00 |
| 05350000000 | Ministry of Environment | 1,767,457,000.00 | 1,767,457,000.00 | - | 2,921,800.00 | 0.2% | 1,764,535,200.00 |
| 053500100100 | Ministry of Environment | 7,457,000.00 | 7,457,000.00 | - | 2,921,800.00 | 39.2% | 4,535,200.00 |
| 053500600100 | Kano Water Shed and Climate Change Management | 1,760,000,000.00 | 1,760,000,000.00 | - | - | 0.0% | 1,760,000,000.00 |
| 05510000000 | Ministry for Local Government | 3,826,000,000.00 | 6,826,000,000.00 | 20,000,000.00 | 20,000,000.00 | 0.3% | 6,806,000,000.00 |
| 055100200100 | Ministry for Local Government | 3,826,000,000.00 | 6,826,000,000.00 | 20,000,000.00 | 20,000,000.00 | 0.3% | 6,806,000,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 1 | REVENUE | 242,189,516,094.08 | 318,219,701,018.12 | 68,428,630,755.94 | 203,387,186,297.62 | 63.9% | 114,832,514,720.50 |
| 11 | GOVERNMENT SHARE OF FAAC | 154,662,468,132.11 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 93,102,231,778.51 | 11,552,004,158.69 | 41,148,861,063.27 | 44.2% | 51,953,370,715.24 |
| 1201 | TAX REVENUE | 24,773,661,377.19 | 45,850,055,555.40 | 9,914,871,511.15 | 32,528,830,181.36 | 70.9% | 13,321,225,374.04 |
| 120101 | PERSONAL TAXES | 22,289,025,714.82 | 32,845,419,893.03 | 5,025,944,124.84 | 21,533,933,451.44 | 65.6% | 11,311,486,441.59 |
| 12010101 | PERSONAL TAXES | 20,498,549,800.75 | 31,054,943,978.96 | 4,793,508,564.38 | 20,349,260,586.85 | 65.5% | 10,705,683,392.11 |
| 12010104 | Direct Assessment Tax | 1,790,475,914.07 | 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 | 13,004,635,662.37 | 4,888,927,386.31 | 10,994,896,729.92 | 84.5% | 2,009,738,932.45 |
| 12010301 | Capital Gains Tax (Individual) - General | 33,230,000.15 | 533,230,000.15 | 9,820,338.24 | 49,666,202.21 | 9.3% | 483,563,797.94 |
| 12010302 | Withholding Tax on Dividend | 418,068,036.77 | 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 | 1,282,014,667.27 | 303,934,802.39 | 478,274,983.99 | 37.3% | 803,739,683.28 |
| 12010304 | Withholding Tax on Bank Interest | 276,617,728.21 | 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 | 1,199,047,820.85 | 8,451,589.37 | 82,654,403.49 | 6.9% | 1,116,393,417.36 |
| 12010306 | Withholding Tax on Contracts | 1,144,733,378.59 | 1,344,733,378.59 | 80,843,310.51 | 1,221,175,811.81 | 90.8% | 123,557,566.78 |
| 12010307 | Withholding Tax on Professional fees | 261,000.37 | 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 | 364,742,599.93 | - | 387,347,119.85 | 106.2% | - 22,604,519.92 |
| 12010309 | Other Direct Taxes | 185,920,430.23 | 185,920,430.23 | 79,440,342.55 | 229,452,207.57 | 123.4% | - 43,531,777.34 |
| 12010314 | PRESUMPTIVE TAX | - | 6,500,000,000.00 | 3,514,000.00 | 3,514,000.00 | 0.1% | 6,496,486,000.00 |
| 12010315 | Land use charges/ property Tax | - | - | 21,838,770.00 | 21,838,770.00 | - | - 21,838,770.00 |
| 12010316 | Excess Charges/Interest Recovery | - | 900,000,000.00 | 4,143,357,799.48 | 6,570,317,183.98 | 730.0% | - 5,670,317,183.98 |
| 1202 | NON-TAX REVENUE | 15,553,385,477.28 | 47,252,176,223.11 | 1,637,132,647.54 | 8,620,030,881.91 | 18.2% | 38,632,145,341.20 |
| 120201 | LICENCES - GENERAL | 547,637,080.50 | 1,082,254,530.50 | 243,575,392.77 | 704,717,064.65 | 65.1% | 377,537,465.85 |
| 12020109 | REGISTRATION OF VOLUNTARY ORGANIZATIONS | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020110 | BAKE HOUSE LICENSE | 4,000,000.00 | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 12020121 | HUNTING PERMITS | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020122 | PRODUCE BUYING LICENCES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020123 | Vehicle hackney permit | 12,804,000.35 | 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 | 1,345,600.05 | 172,400.00 | 172,400.00 | 12.8% | 1,173,200.05 |
| 12020126 | TRACTOR HIRING SERVICES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020129 | CINEMATOGRAPH LICENCES | 4,950,000.00 | 4,950,000.00 | - | - | 0.0% | 4,950,000.00 |
| 12020131 | MOTOR VEHICLE LICENCES | 174,523,080.05 | 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 | 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 | 750,000.00 | - | - | 0.0% | 750,000.00 |
| 12020137 | TRADE PERMIT LICENCES | 16,000,000.00 | 16,000,000.00 | - | - | 0.0% | 16,000,000.00 |
| 12020138 | Hide & Skin Buyer Licenses | 588,000.00 | 588,000.00 | - | - | 0.0% | 588,000.00 |
| 12020139 | Hide & Skin Export License | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020142 | Taxi Registration | 1,345,600.05 | 1,345,600.05 | 6,494,450.00 | 6,494,450.00 | 482.6% | - 5,148,849.95 |
| 12020143 | Other Licenses | 504,000.00 | 504,000.00 | 21,652,350.00 | 21,652,350.00 | 4296.1% | - 21,148,350.00 |
| 12020149 | Yellow Form Licences | - | 534,617,450.00 | 27,410,150.00 | 27,410,150.00 | 5.1% | 507,207,300.00 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|--|-------------------------|--------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 120204 | FEES - GENERAL | 8,545,345,043.43 | 9,876,345,043.79 | 231,385,025.85 | 2,078,661,074.51 | 21.0% | 7,797,683,969.29 |
| 12020401 | COURT FEES | 16,750,000.00 | 16,750,000.00 | - | - | 0.0% | 16,750,000.00 |
| 12020402 | Renewal of Private Schools Registration | 15,946,613.19 | 15,946,613.19 | - | - | 0.0% | 15,946,613.19 |
| 12020403 | Patent Medicine Licensing Fees | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020412 | ATTESTATION OF BACHELORHOOD & SPINSTERHOOD F | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020415 | DISINFECTION OF PRODUCE FEES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020417 | TENDER FEES | 426,230,000.00 | 426,230,000.00 | - | 125,904,956.57 | 29.5% | 300,325,043.43 |
| 12020420 | ENVIRONMENTAL IMPACT ASSESSMENT FEES | 1,865,693,521.49 | 1,865,693,521.49 | - | 859,214,449.74 | 46.1% | 1,006,479,071.75 |
| 12020425 | MEDICAL CONSULTANCY FEES | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020427 | ASSOCIATION FEES | 882,736,845.10 | 882,736,845.10 | - | 100,671,164.38 | 11.4% | 782,065,680.72 |
| 12020430 | CHANGE OF OWNERSHIP FEES | 155,000.00 | 155,000.00 | - | - | 0.0% | 155,000.00 |
| 12020431 | AGRICULTURAL/VETINARY SERVICES FEES | 158,446,001.78 | 158,446,001.78 | - | - | 0.0% | 158,446,001.78 |
| 12020436 | TIMBER & FOREST FEES | 20,830,000.30 | 20,830,000.30 | - | 9,996,500.00 | 48.0% | 10,833,500.30 |
| 12020437 | SCHOOL/ TUITION/ EXAMINATION FEES | 487,163,628.08 | 487,163,628.08 | - | 132,131,958.00 | 27.1% | 355,031,670.08 |
| 12020438 | APPLICATIONS FORMS & FEES | 835,124,351.05 | 1,115,124,351.05 | - | 3,556,475.00 | 0.3% | 1,111,567,876.05 |
| 12020439 | PARKING FEES | 131,786,435.10 | 331,786,435.10 | - | 77,377,200.00 | 23.3% | 254,409,235.10 |
| 12020440 | OTHER FEES | 3,381,084,648.43 | 4,181,084,648.43 | - | 520,137,492.79 | 12.4% | 3,660,947,155.64 |
| 12020443 | Container/ Haulage Discharge Fees | - | 51,000,000.36 | 213,165,025.85 | 213,165,025.85 | 418.0% | - 162,165,025.49 |
| 12020446 | CONSULTANCY FEES | 165,500,000.00 | 165,500,000.00 | - | - | 0.0% | 165,500,000.00 |
| 12020447 | BUILDING PLAN APPROVAL FEES | 51,209,998.88 | 51,209,998.88 | - | 14,724,641.86 | 28.8% | 36,485,357.02 |
| 12020448 | Mobile Advert Fees | 2,688,000.03 | 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 | 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 | 99,602,000.00 | 96,000.00 | 3,657,210.32 | 3.7% | 95,944,789.68 |
| 12020451 | STUDENT REGISTRATION FEES | 198,000.00 | 198,000.00 | - | - | 0.0% | 198,000.00 |
| 120205 | FINES - GENERAL | 735,212,457.63 | 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 | 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 | 1,973,185,500.50 | - | 1,139,914,566.86 | 57.8% | 833,270,933.64 |
| 12020601 | SALES OF JOURNAL & PUBLICATIONS | 8,550,000.00 | 8,550,000.00 | - | - | 0.0% | 8,550,000.00 |
| 12020603 | SALES OF ID CARDS | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020604 | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 12020606 | SALES OF BILLS OF ENTRIES/APPLICATION FORMS | 25,500,000.00 | 125,500,000.00 | - | - | 0.0% | 125,500,000.00 |
| 12020607 | SALES OF CONSULTANCY REGISTRATION FORMS | 3,018,000.00 | 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 | 43,728,000.00 | - | - | 0.0% | 43,728,000.00 |
| 12020610 | PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTION | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020616 | OTHER SALES | 1,759,289,500.50 | 1,759,289,500.50 | - | 1,138,620,066.86 | 64.7% | 620,669,433.64 |
| 120207 | EARNINGS -GENERAL | 3,702,133,879.64 | 33,235,307,175.11 | 1,107,780,162.90 | 4,336,142,471.99 | 13.0% | 28,899,164,703.12 |
| 12020701 | EARNINGS FROM CONSULTANCY SERVICES | 5,000,000.00 | 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 | 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 | 43,488,000.00 | - | - | 0.0% | 43,488,000.00 |
| 12020705 | EARNINGS FROM THE USE OF GOVT. HALLS | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020709 | EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020710 | EARNINGS FROM GUEST HOUSES | 700,000.00 | 700,000.00 | - | - | 0.0% | 700,000.00 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020712 | OTHER EARNINGS | 1,491,569,623.11 | 1,691,569,623.11 | - | 508,601,431.13 | 30.1% | 1,182,968,191.98 |
| 12020717 | EARNINGS FROM ENT SERVICES | 601,147,000.50 | 601,147,000.50 | - | 273,282,498.29 | 45.5% | 327,864,502.21 |
| 12020728 | EARNING FROM THEATRE SERCICES | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020731 | EARNING FROM SYSTEMATIC LAND TITLEING & REGIST | 1,503,029,256.03 | 30,836,202,551.50 | 288,807,931.03 | 2,715,767,315.53 | 8.8% | 28,120,435,235.97 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 10,700,000.00 | 10,700,000.00 | - | - | 0.0% | 10,700,000.00 |
| 12020801 | RENT ON GOVT. QUARTERS | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020802 | RENT ON GOVT. OFFICES | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020803 | RENT ON GOVT BUILDINGS | 700,000.00 | 700,000.00 | - | - | 0.0% | 700,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 24,071,515.58 | 24,071,515.58 | - | - | 0.0% | 24,071,515.58 |
| 12020904 | RENTS OF PLOTS & SITES SERVICES PROGRAMME | 17,071,515.58 | 17,071,515.58 | - | - | 0.0% | 17,071,515.58 |
| 12020905 | LEASE RENTAL | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020906 | RENTS ON GOVT. PROPERTIES | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 120211 | INVESTMENT INCOME | 14,600,000.00 | 14,600,000.00 | - | - | 0.0% | 14,600,000.00 |
| 12021102 | DIVIDEND RECEIVED | 14,600,000.00 | 14,600,000.00 | - | - | 0.0% | 14,600,000.00 |
| 120212 | INTEREST EARNED | 100,500,000.00 | 100,500,000.00 | - | - | 0.0% | 100,500,000.00 |
| 12021210 | BANK INTEREST | 100,500,000.00 | 100,500,000.00 | - | - | 0.0% | 100,500,000.00 |
| 120213 | RE-IMBURSEMENT GENERAL | - | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 12021302 | AUDIT FEES | - | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 13 | AID AND GRANTS | 25,668,911,046.90 | 39,923,911,046.90 | 12,477,000,000.00 | 12,477,000,000.00 | 31.3% | 27,446,911,046.90 |
| 1301 | AID | 1,260,000,000.00 | 5,260,000,000.00 | - | - | 0.0% | 5,260,000,000.00 |
| 130101 | DOMESTIC AIDS | 1,260,000,000.00 | 5,260,000,000.00 | - | - | 0.0% | 5,260,000,000.00 |
| 13010101 | CURRENT DOMESTIC AIDS | - | 4,000,000,000.00 | - | - | 0.0% | 4,000,000,000.00 |
| 13010102 | CAPITAL DOMESTIC AIDS | 1,260,000,000.00 | 1,260,000,000.00 | - | - | 0.0% | 1,260,000,000.00 |
| 1302 | GRANTS | 24,408,911,046.90 | 34,663,911,046.90 | 12,477,000,000.00 | 12,477,000,000.00 | 36.0% | 22,186,911,046.90 |
| 130201 | DOMESTIC GRANTS | 20,155,142,515.90 | 30,410,142,515.90 | 365,000,000.00 | 365,000,000.00 | 1.2% | 30,045,142,515.90 |
| 13020102 | CAPITAL DOMESTIC GRANTS | 12,176,622,204.50 | 22,431,622,204.50 | 250,000,000.00 | 250,000,000.00 | 1.1% | 22,181,622,204.50 |
| 13020103 | FGN CURRENT DOMESTIC GRANT | 45,182,039.40 | 45,182,039.40 | - | - | 0.0% | 45,182,039.40 |
| 13020104 | FGN CAPITAL DOMESTIC GRANT | 964,338,272.00 | 964,338,272.00 | - | - | 0.0% | 964,338,272.00 |
| 13020106 | LOCAL GOVERNMENT CAPITAL DOMESTIC GRANT | 5,769,000,000.00 | 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 | 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 | 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 | 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 | 30,531,090,060.60 | 7,309,000,000.00 | 9,451,280,000.00 | 31.0% | 21,079,810,060.60 |
| 1403 | LOANS/ BORROWINGS RECEIPT | 21,531,090,060.60 | 30,531,090,060.60 | 7,309,000,000.00 | 9,451,280,000.00 | 31.0% | 21,079,810,060.60 |
| 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | - | 9,000,000,000.00 | - | - | 0.0% | 9,000,000,000.00 |
| 14030102 | DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENTS | - | 9,000,000,000.00 | - | - | 0.0% | 9,000,000,000.00 |
| 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 21,531,090,060.60 | 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 FINANCIAL INSTITUTIONS | 21,531,090,060.60 | 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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Expenditure | 268,197,731,000.00 | 350,389,266,018.12 | 67,947,733,717.25 | 153,475,373,250.67 | 43.8% | 196,913,892,767.45 |
| 01000000000 | ADMINISTRATION SECTOR | 32,564,558,437.17 | 36,899,729,881.25 | 8,271,292,997.43 | 22,839,891,083.43 | 61.9% | 14,059,838,797.82 |
| 01110000000 | Government House | 9,665,871,585.68 | 10,113,826,976.81 | 5,072,608,743.49 | 10,450,512,573.34 | 103.3% | - 336,685,596.53 |
| 011100100100 | Government House | 1,009,671,624.13 | 1,319,987,998.39 | 493,389,270.66 | 1,611,398,363.10 | 122.1% | - 291,410,364.71 |
| 011100100200 | Deputy Governor's Office | 1,197,580,420.00 | 855,349,895.00 | 89,832,787.55 | 825,723,537.23 | 96.5% | 29,626,357.77 |
| 011100800100 | Kano State Emergency Relief & Rehabilitati | 489,685,000.00 | 487,281,000.00 | 26,342,313.64 | 127,833,899.90 | 26.2% | 359,447,100.10 |
| 011100900100 | Guidance and Counselling Board | 112,246,000.00 | 111,544,000.00 | 19,159,828.17 | 41,703,719.06 | 37.4% | 69,840,280.94 |
| 011101000100 | Public Procurement Bureau | 236,446,584.02 | 237,568,961.32 | 20,633,901.54 | 53,362,288.09 | 22.5% | 184,206,673.23 |
| 011101100100 | Public Complaint & Anti-Corruption Commis | 414,047,653.46 | 414,284,162.62 | 29,507,373.41 | 121,464,298.41 | 29.3% | 292,819,864.21 |
| 011101300100 | Council Affairs Directorate | 77,346,000.00 | 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 | 547,723,000.00 | - | 6,930,750.00 | 1.3% | 540,792,250.00 |
| 011103700100 | Pilgrim Welfare Board | 817,657,400.00 | 893,571,950.81 | 10,040,198.90 | 152,958,884.02 | 17.1% | 740,613,066.79 |
| 011105700100 | Research & Documentation Directorate | 111,705,500.00 | 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 | 867,413,000.01 | 3,778,767,186.53 | 4,249,475,113.72 | 489.9% | - 3,382,062,113.71 |
| 011105900100 | Servicom Directorate | 69,265,000.00 | 69,265,000.00 | - | 300,000.00 | 0.4% | 68,965,000.00 |
| 011106000100 | Kano state Liaison Office - Abuja | 4,950,000.00 | 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 | 4,521,000.00 | - | 300,000.00 | 6.6% | 4,221,000.00 |
| 011106400100 | Kano State Bureau of Statistics | 209,428,000.00 | 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 | 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 | 1,910,714,851.52 | 20,601,323.52 | 1,113,060,249.28 | 58.3% | 797,654,602.24 |
| 011105500200 | Kano State Cooperate Security Directorate | 1,830,871,000.00 | 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 | 9,664,545,342.28 | 633,424,306.57 | 3,510,117,284.07 | 36.3% | 6,154,428,058.21 |
| 011200300100 | House of Assembly | 10,881,199,942.28 | 9,356,599,942.28 | 629,867,842.03 | 3,496,183,836.84 | 37.4% | 5,860,416,105.44 |
| 011200300200 | Office of RT Hon Speakers Office | 21,000,000.00 | 21,000,000.00 | - | - | 0.0% | 21,000,000.00 |
| 011200300300 | Office of RT Hon Deputy Speakers Office | 13,000,000.00 | 13,000,000.00 | - | - | 0.0% | 13,000,000.00 |
| 011200300400 | Office of the Majority Leader | 13,000,000.00 | 13,000,000.00 | - | - | 0.0% | 13,000,000.00 |
| 011200300500 | Office of the Minority Leader | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011200300600 | Public Account Committee | 29,945,400.00 | 23,945,400.00 | 3,556,464.54 | 13,933,447.23 | 58.2% | 10,011,952.77 |
| 011200400100 | Assembly Service Commission | 227,000,000.00 | 227,000,000.00 | - | - | 0.0% | 227,000,000.00 |
| 01610000000 | Office of Secretary to State Governme | 3,635,512,726.07 | 3,697,961,000.00 | 1,397,309,089.06 | 2,660,862,592.90 | 72.0% | 1,037,098,407.10 |
| 016100100200 | Admin & General Services | 807,911,000.00 | 2,154,143,570.00 | 584,307,023.67 | 609,900,447.33 | 28.3% | 1,544,243,122.67 |
| 016100200100 | Research Evaluation & Political Affairs Direc | 2,827,601,726.07 | 1,543,817,430.00 | 813,002,065.38 | 2,050,962,145.56 | 132.9% | - 507,144,715.56 |
| 01230000000 | Min. of Information & internal Affairs | 4,098,368,782.30 | 9,078,672,654.70 | 488,203,028.19 | 3,578,416,068.53 | 39.4% | 5,500,256,586.17 |
| 012300100100 | Min. of Information & internal Affairs | 1,912,678,039.80 | 3,544,358,275.98 | 204,314,906.03 | 743,117,004.36 | 21.0% | 2,801,241,271.62 |
| 012300200100 | Abubakar Rimi Television Corporation | 746,515,000.00 | 736,765,000.00 | 29,808,678.55 | 116,534,839.47 | 15.8% | 620,230,160.53 |
| 012300300100 | Kano State Radio Corporation | 461,285,500.00 | 1,683,320,456.12 | 34,785,988.46 | 2,426,663,508.26 | 144.2% | - 743,343,052.14 |
| 012300400100 | Government Printing Press | 485,649,000.00 | 2,677,233,121.60 | 211,424,879.99 | 256,352,485.15 | 9.6% | 2,420,880,636.45 |
| 012300500100 | Triumph Publishing Company | 419,985,242.50 | 398,939,801.00 | 2,000,000.00 | 4,000,000.00 | 1.0% | 394,939,801.00 |
| 012300700100 | Kano State Censorship Board | 72,256,000.00 | 38,056,000.00 | 5,868,575.16 | 31,748,231.30 | 83.4% | 6,307,768.70 |
| 01250000000 | Office of the Head of Civil Service | 1,717,638,500.00 | 1,629,600,000.00 | 390,840,568.61 | 1,541,446,970.29 | 94.6% | 88,153,029.71 |
| 012500100100 | Office of the Head of Civil Service | 270,000,000.00 | 200,000,000.00 | 2,880,000.00 | 55,011,500.00 | 27.5% | 144,988,500.00 |
| 012500100200 | Establishment department | 1,398,654,000.00 | 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 | - | - 1,725,000.00 |
| 012500800100 | Pension Fund Trustees | 22,976,000.00 | 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 | 7,970,000.00 | 1,825,271.61 | 8,194,678.16 | 102.8% | - 224,678.16 |
| 01400000000 | Office of the Auditor General | 1,062,771,050.21 | 981,736,258.50 | 118,356,481.69 | 605,642,206.02 | 61.7% | 376,094,052.48 |
| 014000100100 | Office of the Auditor General (State) | 774,297,895.53 | 728,369,317.00 | 84,059,671.34 | 335,525,237.09 | 46.1% | 392,844,079.91 |
| 014000200100 | Local Government Audit | 228,473,154.68 | 212,366,941.50 | 34,296,810.35 | 260,116,968.93 | 122.5% | - 47,750,027.43 |
| 014000300100 | Audit Service Commission | 60,000,000.00 | 41,000,000.00 | - | 10,000,000.00 | 24.4% | 31,000,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 01470000000 | Civil Service Commission | 31,525,000.00 | 28,447,500.00 | 9,612,582.35 | 27,282,934.41 | 95.9% | 1,164,565.59 |
| 014700100100 | Civil Service Commission | 31,525,000.00 | 28,447,500.00 | 9,612,582.35 | 27,282,934.41 | 95.9% | 1,164,565.59 |
| 01480000000 | Kano State Ind. Elect. Comm. | 77,546,499.99 | 33,229,000.00 | 28,649,351.58 | 55,200,794.04 | 166.1% | - 21,971,794.04 |
| 014800100100 | Kano State Ind. Elect. Comm. | 77,546,499.99 | 33,229,000.00 | 28,649,351.58 | 55,200,794.04 | 166.1% | - 21,971,794.04 |
| 01690000000 | Ministry for Special Duties | 226,250,000.00 | 83,081,148.96 | 4,434,000.00 | 4,434,000.00 | 5.3% | 78,647,148.96 |
| 016900100100 | Ministry for Special Duties | 56,250,000.00 | 57,373,394.94 | 4,434,000.00 | 4,434,000.00 | 7.7% | 52,939,394.94 |
| 016900200100 | People with Need Commission (PWD) | 70,000,000.00 | 24,853,877.01 | - | - | 0.0% | 24,853,877.01 |
| 016900300100 | Disability Trust Fund (PWD) | 100,000,000.00 | 853,877.01 | - | - | 0.0% | 853,877.01 |
| 01770000000 | Ministry of Religious Affairs | 853,928,950.64 | 1,588,630,000.00 | 127,854,845.91 | 405,975,659.84 | 25.6% | 1,182,654,340.16 |
| 017700100200 | Kano State Zakkat Commission | 432,439,000.00 | 1,242,739,000.00 | 948,273.53 | 15,482,715.00 | 1.2% | 1,227,256,285.00 |
| 017700100300 | Kano State Hisbah Commission | 272,791,950.64 | 224,328,000.00 | 111,494,213.91 | 328,612,617.18 | 146.5% | - 104,284,617.18 |
| 017700100400 | Kano Sharia Commission | 87,698,000.00 | 75,963,000.00 | 15,412,358.47 | 61,880,327.65 | 81.5% | 14,082,672.35 |
| 017700100500 | Kano State Agency for Evacuation & Repatr | 61,000,000.00 | 45,600,000.00 | - | - | 0.0% | 45,600,000.00 |
| 02000000000 | Economic Sector | 105,744,926,032.81 | 174,595,604,795.51 | 35,717,465,458.90 | 62,518,846,276.39 | 35.8% | 112,076,758,519.12 |
| 02150000000 | Ministry of Agric. & Natural Resources | 20,950,361,739.88 | 21,009,046,650.42 | 1,173,786,299.64 | 2,742,704,421.25 | 13.1% | 18,266,342,229.17 |
| 021500100100 | Ministry of Agric. & Natural Resources | 7,784,089,458.55 | 7,813,879,542.80 | 883,226,283.78 | 1,356,570,539.84 | 17.4% | 6,457,309,002.96 |
| 021500300100 | LIVESTOCK TRAINIG INSTITUTE AND ENTR | 600,000.00 | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 021511400100 | KNARDA | 12,747,646,281.33 | 12,772,641,107.62 | 279,406,542.80 | 1,342,904,504.70 | 10.5% | 11,429,736,602.92 |
| 021511600100 | KASCO | 418,026,000.00 | 418,026,000.00 | 11,153,473.06 | 43,229,376.71 | 10.3% | 374,796,623.29 |
| 02200000000 | Ministry of Finance | 13,841,893,970.14 | 20,556,197,216.00 | 6,474,976,838.61 | 18,020,209,738.73 | 87.7% | 2,535,987,477.26 |
| 022000100100 | Ministry of Finance | 10,333,142,018.80 | 17,658,133,048.14 | 6,391,014,135.12 | 16,892,648,247.15 | 95.7% | 765,484,800.99 |
| 022000700100 | Office of the Accountant General | 55,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 022001300100 | Debt Management | 160,000,000.00 | 160,000,000.00 | - | - | 0.0% | 160,000,000.00 |
| 022000800100 | Kano State Internal Revenue Services | 3,279,691,951.34 | 2,408,993,218.52 | 83,962,703.48 | 1,127,561,491.58 | 46.8% | 1,281,431,726.94 |
| 022000900100 | Kano State Investment Promotion Agency | 14,060,000.00 | 274,070,949.34 | - | - | 0.0% | 274,070,949.34 |
| 02220000000 | Ministry of Commerce Ind. & Co-op. | 1,463,249,357.61 | 1,502,413,308.25 | 62,960,919.31 | 253,185,272.50 | 16.9% | 1,249,228,035.76 |
| 022200100100 | Ministry of Commerce Ind. & Co-op. | 472,545,694.84 | 561,895,694.84 | 51,500,834.30 | 205,453,225.49 | 36.6% | 356,442,469.35 |
| 022200200100 | Kantin Kwari Market | 189,000,000.00 | 151,300,000.00 | - | - | 0.0% | 151,300,000.00 |
| 022200300100 | Kano state Consumer Protection Agency | 542,060,000.00 | 489,983,240.00 | - | - | 0.0% | 489,983,240.00 |
| 022200400100 | Abubakar Rimi Market | 108,953,515.63 | 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 | 155,190,857.79 | 10,471,706.11 | 45,755,289.20 | 29.5% | 109,435,568.59 |
| 022200600100 | Cottage Trade and Street Hawking | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 02280000000 | Ministry for Science Technology & Inno | 2,308,388,814.45 | 2,389,761,814.45 | 15,259,089.36 | 480,160,511.46 | 20.1% | 1,909,601,302.99 |
| 022800100100 | Ministry for Science Technology & Innovati | 2,308,388,814.45 | 2,389,761,814.45 | 15,259,089.36 | 480,160,511.46 | 20.1% | 1,909,601,302.99 |
| 02340000000 | Ministry of Works & Housing | 31,524,958,028.85 | 83,447,713,941.93 | 26,261,082,083.92 | 35,584,024,169.71 | 42.6% | 47,863,689,772.23 |
| 023400100100 | Ministry of Works & Housing | 26,551,780,149.54 | 65,666,212,819.22 | 25,843,480,838.51 | 33,892,888,272.66 | 51.6% | 31,773,324,546.55 |
| 023400200100 | Housing Corporation | 2,142,839,062.50 | 2,440,589,062.50 | 71,392,449.90 | 73,852,215.52 | 3.0% | 2,366,736,846.97 |
| 023400400100 | Kano State Road Maintenance Agency (KAR | 1,458,369,398.35 | 3,963,166,533.86 | 36,785,868.31 | 69,851,285.11 | 1.8% | 3,893,315,248.75 |
| 023403900100 | Kano State Fire Service | 790,257,227.51 | 1,015,576,839.77 | 237,073,630.75 | 742,146,421.23 | 73.1% | 273,430,418.54 |
| 023405500100 | Kano Metropolitan Agency | 581,712,190.96 | 10,362,168,686.59 | 72,349,296.46 | 805,285,975.18 | 7.8% | 9,556,882,711.41 |
| 02360000000 | Ministry of Tourism & Culture | 622,060,245.07 | 693,950,657.07 | 86,821,726.44 | 328,570,437.60 | 47.3% | 365,380,219.47 |
| 023600100100 | Ministry of Tourism & Culture | 178,000,000.00 | 215,500,000.00 | 600,000.00 | 14,270,000.00 | 6.6% | 201,230,000.00 |
| 023600300100 | History & Culture Bureau | 239,698,960.47 | 267,058,960.47 | 47,383,112.67 | 173,224,449.32 | 64.9% | 93,834,511.15 |
| 023605400100 | Zoological & Wild Life Mgt. Agency | 204,361,284.61 | 211,391,696.61 | 38,838,613.77 | 141,075,988.28 | 66.7% | 70,315,708.32 |
| 02380000000 | Ministry of Planning & Budget | 6,157,343,084.86 | 7,347,940,872.42 | 124,032,190.62 | 193,444,348.24 | 2.6% | 7,154,496,524.18 |
| 023800100100 | Ministry of Planning & Budget | 6,157,343,084.86 | 7,347,940,872.42 | 124,032,190.62 | 193,444,348.24 | 2.6% | 7,154,496,524.18 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 02520000000 | Ministry of Water Resources | 15,070,776,149.74 | 15,824,983,403.04 | 710,690,840.14 | 1,529,856,744.72 | 9.7% | 14,295,126,658.33 |
| 025200100100 | Ministry of Water Resources | 6,523,828,059.82 | 7,120,428,059.82 | 657,110,418.52 | 1,054,455,858.23 | 14.8% | 6,065,972,201.60 |
| 025210100100 | Kano State Water Board | 8,328,770,449.92 | 8,503,827,703.22 | 53,580,421.62 | 475,400,886.49 | 5.6% | 8,028,426,816.73 |
| 025210600100 | WRECA | 218,177,640.00 | 200,727,640.00 | - | - | 0.0% | 200,727,640.00 |
| 02600000000 | Ministry of Land and Physical Planning | 1,842,294,577.86 | 6,707,374,776.01 | 110,844,805.32 | 1,171,894,507.38 | 17.5% | 5,535,480,268.63 |
| 026005700100 | Ministry of Land and Physical Planning | 392,676,011.78 | 286,856,209.93 | 75,751,855.69 | 322,261,339.47 | 112.3% | - 35,405,129.54 |
| 026005800100 | Kano State Urban Planning & Development | 1,449,618,566.08 | 6,420,518,566.08 | 35,092,949.63 | 849,633,167.91 | 13.2% | 5,570,885,398.17 |
| 02630000000 | Ministry of Rural & Community Development | 6,948,904,510.15 | 7,501,718,306.45 | 188,771,012.91 | 420,496,759.24 | 5.6% | 7,081,221,547.21 |
| 026300100100 | Ministry of Rural & Community Development | 831,844,806.71 | 834,145,960.12 | 21,646,094.04 | 94,476,831.54 | 11.3% | 739,669,128.58 |
| 026300200100 | RAMPS Directorate | 4,268,241,860.47 | 4,267,464,983.96 | - | 36,069,600.00 | 0.8% | 4,231,395,383.96 |
| 026300300100 | Rural Electrification Board | 341,467,887.59 | 690,173,467.30 | 88,572,137.64 | 167,519,038.84 | 24.3% | 522,654,428.46 |
| 026300700100 | RUWASA | 1,507,349,955.38 | 1,709,933,895.07 | 78,552,781.22 | 122,431,288.86 | 7.2% | 1,587,502,606.21 |
| 02560000000 | Ministry of Transport | 5,014,695,554.19 | 7,614,503,849.46 | 508,239,652.63 | 1,794,299,365.57 | 23.6% | 5,820,204,483.89 |
| 025600100100 | Ministry of Transport | 605,600,000.00 | 1,520,316,219.00 | 56,596,121.17 | 288,626,756.91 | 19.0% | 1,231,689,462.09 |
| 025600300100 | Kano State Transport Authority | 275,502,430.55 | 868,004,930.55 | 916,869.21 | 3,667,476.85 | 0.4% | 864,337,453.70 |
| 025600400100 | Kano State Road Transport Agency (KAROT) | 1,468,485,623.64 | 1,244,278,487.47 | 450,726,662.25 | 1,502,005,131.81 | 120.7% | - 257,726,644.35 |
| 025600500100 | Kano Metro Politant Area Transport Agency | 2,615,107,500.00 | 3,960,704,212.44 | - | - | 0.0% | 3,960,704,212.44 |
| 025600600100 | Kano State Permissible Weight and Weight | 50,000,000.00 | 21,200,000.00 | - | - | 0.0% | 21,200,000.00 |
| 03000000000 | Law and Justice Sector | 13,495,118,020.42 | 11,221,156,726.10 | 459,005,980.09 | 3,165,734,211.84 | 28.2% | 8,055,422,514.26 |
| 03180000000 | Judicial Service Commission | 12,460,509,020.42 | 10,438,315,424.25 | 361,674,682.13 | 2,722,336,452.35 | 26.1% | 7,715,978,971.90 |
| 031801100100 | Judicial Service Commission | 395,988,886.60 | 327,885,843.35 | 28,266,813.60 | 221,261,067.15 | 67.5% | 106,624,776.20 |
| 031805100100 | High Court of Justice | 5,645,728,707.65 | 4,665,598,930.56 | 144,747,827.55 | 1,746,435,221.27 | 37.4% | 2,919,163,709.29 |
| 031806100100 | Multi-Door Court House | 570,185,001.00 | 552,250,001.00 | 32,916,666.75 | 131,666,667.00 | 23.8% | 420,583,334.00 |
| 031805300100 | Sharia Court of Appeal | 5,848,606,425.17 | 4,892,580,649.34 | 155,743,374.23 | 622,973,496.94 | 12.7% | 4,269,607,152.40 |
| 03260000000 | Ministry of Justice | 1,034,609,000.00 | 782,841,301.85 | 97,331,297.96 | 443,397,759.49 | 56.6% | 339,443,542.36 |
| 032600100100 | Ministry of Justice | 714,335,000.00 | 459,467,083.33 | 88,234,873.00 | 403,054,457.29 | 87.7% | 56,412,626.04 |
| 032600200100 | Law Reform Commission | 188,274,000.00 | 91,674,149.80 | 9,096,424.97 | 40,343,302.20 | 44.0% | 51,330,847.60 |
| 032600300100 | Justice Sector Reform Team | 132,000,000.00 | 231,700,068.72 | - | - | 0.0% | 231,700,068.72 |
| 05000000000 | Social Services Sector | 116,393,128,509.61 | 127,672,774,615.27 | 23,499,969,280.83 | 64,950,901,679.02 | 50.9% | 62,721,872,936.25 |
| 05130000000 | Ministry of Youths and Sports | 3,106,136,437.51 | 3,221,362,644.37 | 175,517,992.95 | 586,323,349.03 | 18.2% | 2,635,039,295.34 |
| 051300100100 | Ministry of Youths and Sports | 1,321,090,000.01 | 1,253,450,000.00 | 47,608,000.00 | 47,608,000.00 | 3.8% | 1,205,842,000.00 |
| 051305100100 | Youth Development Directorate | 1,098,262,000.00 | 1,122,416,345.00 | 31,158,065.85 | 65,357,282.30 | 5.8% | 1,057,059,062.70 |
| 051305500100 | Kano State Sports Commission | 201,122,000.00 | 380,427,414.02 | 40,304,736.41 | 192,195,816.04 | 50.5% | 188,231,597.98 |
| 051305600100 | Kano Pillars Football Club | 485,662,437.50 | 465,068,885.35 | 56,447,190.69 | 281,162,250.69 | 60.5% | 183,906,634.66 |
| 05140000000 | Ministry of Women Affairs & Social Development | 1,126,127,371.20 | 1,832,192,477.72 | 51,289,815.03 | 164,322,964.18 | 9.0% | 1,667,869,513.54 |
| 051400100100 | Ministry of Women Affairs & Social Dev. | 1,126,127,371.20 | 1,832,192,477.72 | 51,289,815.03 | 164,322,964.18 | 9.0% | 1,667,869,513.54 |
| 05170000000 | Ministry of Education | 35,874,587,413.16 | 37,944,012,667.88 | 7,803,834,474.65 | 26,585,102,417.01 | 70.1% | 11,358,910,250.87 |
| 051700100100 | Ministry of Education | 11,478,149,113.92 | 13,326,583,702.92 | 955,221,168.59 | 2,575,504,794.60 | 19.3% | 10,751,078,908.32 |
| 051700300100 | SUBEB | 2,201,315,000.00 | 2,478,670,000.00 | 58,684,399.15 | 2,823,249,385.06 | 113.9% | - 344,579,385.06 |
| 051700400100 | Kano State Educational Development Supp | 32,500,000.00 | 37,025,000.00 | - | - | 0.0% | 37,025,000.00 |
| 051700800100 | Kano State library Board | 205,895,611.13 | 223,889,965.41 | 29,657,612.38 | 156,306,168.88 | 69.8% | 67,583,796.53 |
| 051701000100 | Agency for Mass Education | 824,294,203.20 | 1,044,101,337.80 | 117,206,688.10 | 329,148,067.77 | 31.5% | 714,953,270.03 |
| 051701500100 | Science & Technical Schools Board | 3,266,460,749.90 | 2,846,995,208.65 | 629,480,164.58 | 2,235,727,445.84 | 78.5% | 611,267,762.81 |
| 051701600100 | Kano State Private And Voluntary Inst Boar | 19,996,000.00 | 21,662,800.00 | - | - | 0.0% | 21,662,800.00 |
| 051702600100 | Senior Secondary Schools Mgt. Board | 17,805,278,469.41 | 17,775,998,500.00 | 5,998,513,850.37 | 18,433,895,963.38 | 103.7% | - 657,897,463.38 |
| 051702700100 | Kano State Islamic & Qur'anic School Board | 40,698,265.60 | 189,086,153.10 | 15,070,591.48 | 31,270,591.48 | 16.5% | 157,815,561.62 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 056900000000 | Ministry for Higher Education | 30,994,995,620.18 | 34,510,925,364.04 | 5,769,002,241.98 | 14,761,440,318.30 | 42.8% | 19,749,485,045.74 |
| 056900100100 | Ministry for Higher Education | 1,427,516,128.00 | 5,184,636,128.00 | 4,038,421.15 | 20,006,982.38 | 0.4% | 5,164,629,145.62 |
| 056900200100 | College of Education & Preliminary Studies | 2,516,574,801.00 | 2,441,824,801.00 | 463,841,513.99 | 1,129,396,047.65 | 46.3% | 1,312,428,753.35 |
| 056900300100 | RMK College of Basic & Remedial Studies T | 1,836,255,845.61 | 1,824,461,326.61 | 236,737,274.80 | 584,737,686.73 | 32.0% | 1,239,723,639.88 |
| 056901800100 | Kano State Polytechnic | 2,676,452,233.00 | 2,763,768,019.39 | 1,311,270,463.17 | 3,083,529,519.54 | 111.6% | - 319,761,500.15 |
| 056902100100 | Dangote University of Science & Technolog | 5,884,831,128.00 | 5,249,282,341.61 | 286,239,250.00 | 1,780,336,731.76 | 33.9% | 3,468,945,609.85 |
| 056902700100 | Informatics Institute | 115,221,500.00 | 117,341,500.00 | - | - | 0.0% | 117,341,500.00 |
| 056902800100 | Yusufu Maitama Sule University | 5,137,818,820.92 | 4,902,773,712.58 | 1,045,591,342.80 | 2,374,939,744.29 | 48.4% | 2,527,833,968.28 |
| 056902900100 | Aminu School of Islamic Legal Studies | 1,726,522,205.87 | 1,810,942,219.87 | 668,326,219.79 | 1,532,747,044.47 | 84.6% | 278,195,175.40 |
| 056903000100 | Audu Bako College of Agriculture Danbatta | 908,898,749.78 | 938,448,749.78 | 289,901,057.63 | 693,264,525.53 | 73.9% | 245,184,224.25 |
| 056903100100 | Sa'adatu Rimi University Kano | 5,852,140,975.00 | 5,849,767,200.00 | 1,448,304,056.43 | 3,525,879,730.80 | 60.3% | 2,323,887,469.20 |
| 056904800100 | Kano State Scholarship Board | 2,912,763,233.00 | 3,427,679,365.20 | 14,752,642.22 | 36,602,305.15 | 1.1% | 3,391,077,060.05 |
| 052100000000 | Ministry of Health | 40,270,151,119.09 | 40,987,738,805.13 | 9,251,732,918.80 | 21,138,843,807.91 | 51.6% | 19,848,894,997.22 |
| 052100100100 | Ministry of Health | 15,482,184,533.49 | 16,186,222,607.08 | 3,584,120,915.40 | 4,666,452,023.89 | 28.8% | 11,519,770,583.19 |
| 052100300100 | H.M.B. (HQ and Zones) | 13,934,477,670.59 | 13,432,831,800.00 | 5,536,320,992.23 | 15,049,623,886.75 | 112.0% | - 1,616,792,086.75 |
| 052100300200 | Muhammadu Abdullahi Wase Specialist Hos | 1,956,468,379.99 | 2,005,109,592.07 | - | 1,107,413,925.72 | 55.2% | 897,695,666.35 |
| 052100400100 | College of Nursing & Mid-Wifery Board | 18,301,700.00 | 51,593,818.59 | - | - | 0.0% | 51,593,818.59 |
| 052100400200 | School of Nursing Kano | 4,210,000.00 | 401,200.00 | - | - | 0.0% | 401,200.00 |
| 052100400300 | School of Basic Mid Wifery Kano | 10,615,700.00 | 4,907,500.00 | - | - | 0.0% | 4,907,500.00 |
| 052100400400 | School of Basic Mid Wifery Dambatta | 5,550,000.00 | 23,576,590.00 | - | - | 0.0% | 23,576,590.00 |
| 052100400500 | School of Post Basic Mid Wifery Gezawa | 5,025,000.00 | 13,569,495.90 | - | - | 0.0% | 13,569,495.90 |
| 052100400600 | School of Nursing Madobi | 5,100,000.00 | 20,672,010.00 | - | - | 0.0% | 20,672,010.00 |
| 052100400700 | School of Post Basic Anesthesia | 4,415,000.00 | 21,276,325.00 | - | - | 0.0% | 21,276,325.00 |
| 052100400800 | School of Basic Mid Wifery Gwarzo | 9,915,700.00 | 23,819,300.90 | - | - | 0.0% | 23,819,300.90 |
| 052100700100 | Post Graduate School (College of Family M | 2,000,000.00 | - | - | - | - | - |
| 052101000100 | KANO STATE COLLEGE OF HEALTH SCIENC | 4,225,000.00 | 16,137,148.00 | - | - | 0.0% | 16,137,148.00 |
| 052102000100 | School of Hygiene | 5,250,000.00 | 5,865,700.00 | - | - | 0.0% | 5,865,700.00 |
| 052103000100 | School of Health Technology Bebeji | 4,025,000.00 | 5,200,000.00 | - | - | 0.0% | 5,200,000.00 |
| 052104000100 | School Health Technology Kano | 4,750,000.00 | 3,750,000.00 | - | - | 0.0% | 3,750,000.00 |
| 052100500100 | Primary Health Care Mgt. Board (PHCMB) | 4,378,417,920.42 | 4,386,947,524.42 | 131,291,011.16 | 308,353,971.54 | 7.0% | 4,078,593,552.88 |
| 052100600100 | State Agency for Control of Aids | 294,535,600.00 | 584,345,346.59 | - | - | 0.0% | 584,345,346.59 |
| 052100800100 | CONTRIBUTORY HEALTH MGT | 2,777,824,718.14 | 2,777,824,718.14 | - | - | 0.0% | 2,777,824,718.14 |
| 052100900100 | KHETFUND | 136,200,000.00 | 123,420,230.00 | - | - | 0.0% | 123,420,230.00 |
| 052101100100 | Private Health Institutions Management Ag | 60,150,000.00 | 128,813,501.99 | - | - | 0.0% | 128,813,501.99 |
| 052101300100 | Drugs Management & Consumable Supply A | 1,166,509,196.46 | 1,171,454,396.46 | - | 7,000,000.00 | 0.6% | 1,164,454,396.46 |
| 053500000000 | Ministry of Environment | 4,592,096,000.00 | 8,803,896,656.13 | 427,452,453.73 | 1,631,287,228.31 | 18.5% | 7,172,609,427.82 |
| 053500100100 | Ministry of Environment | 2,147,651,000.00 | 2,051,976,000.00 | 273,371,862.61 | 833,627,951.93 | 40.6% | 1,218,348,048.07 |
| 053500200100 | Refuse Management & Sanitation Board (R | - | - | 144,310,107.11 | 144,310,107.11 | - | - 144,310,107.11 |
| 053500300100 | Kano State Afforestation Project (KNAP) | 226,375,000.00 | 226,545,000.00 | 8,218,077.57 | 39,623,960.29 | 17.5% | 186,921,039.71 |
| 053500500100 | Kano State Sustainable Projects | 150,585,000.00 | 112,915,700.00 | 1,552,406.44 | 6,489,953.22 | 5.7% | 106,425,746.78 |
| 053500600100 | Kano Water Shed and Climate Change Man | 1,206,500,000.00 | 1,221,100,000.00 | - | - | 0.0% | 1,221,100,000.00 |
| 053500700100 | URBAN BEAUTIFICATION AND LANDSCAPIN | 860,985,000.00 | 5,191,359,956.13 | - | 607,235,255.76 | 11.7% | 4,584,124,700.37 |
| 055100000000 | Ministry for Local Government | 429,034,548.47 | 372,646,000.00 | 21,139,383.70 | 83,581,594.28 | 22.4% | 289,064,405.72 |
| 055100200100 | Ministry for Local Government | 313,483,548.47 | 334,070,000.00 | 20,514,174.00 | 81,131,982.62 | 24.3% | 252,938,017.38 |
| 055100300100 | Chieftancy Affairs | 4,851,000.00 | 2,376,000.00 | 625,209.70 | 2,449,611.66 | 103.1% | - 73,611.66 |
| 055100600100 | Kano Emirate Council | 2,500,000.00 | 25,000.00 | - | - | 0.0% | 25,000.00 |
| 055100700100 | Bichi Emirate Council | 2,500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 055100800100 | Gaya Emirate Council | 2,500,000.00 | 75,000.00 | - | - | 0.0% | 75,000.00 |
| 055100900100 | Karaye Emirate Council | 100,700,000.00 | 33,600,000.00 | - | - | 0.0% | 33,600,000.00 |
| 055100100100 | Rano Emirate Council | 2,500,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Personnel Expenditure | 72,980,158,656.60 | 76,980,158,656.60 | 29,838,256,267.42 | 79,347,894,211.60 | 103.1% | - 2,367,735,555.00 |
| 01000000000 | ADMINISTRATION SECTOR | 7,875,866,317.00 | 7,875,866,317.00 | 2,302,624,612.92 | 7,625,243,411.78 | 96.8% | 250,622,905.22 |
| 01100000000 | Government House | 2,309,604,000.00 | 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 | 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 | 21,215,000.00 | 8,956,387.55 | 24,885,011.73 | 117.3% | - 3,670,011.73 |
| 011100800100 | Kano State Emergency Relief & Rehabil | 120,550,000.00 | 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 | 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 | 37,867,000.00 | 13,813,901.54 | 42,102,288.09 | 111.2% | - 4,235,288.09 |
| 011101100100 | Public Complaint & Anti-Corruption Con | 98,098,000.00 | 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 | 20,006,000.00 | - | 5,001,500.00 | 25.0% | 15,004,500.00 |
| 011101400100 | Community Re-orientation Council | 27,723,000.00 | 27,723,000.00 | - | 6,930,750.00 | 25.0% | 20,792,250.00 |
| 011103700100 | Pilgrim Welfare Board | 48,182,000.00 | 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 | 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 | 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 Director | 1,821,071,000.00 | 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 | 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 | 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 | 13,571,000.00 | 3,556,464.54 | 13,733,447.23 | 101.2% | - 162,447.23 |
| 01610000000 | Office of Secretary to State Govern | 1,521,911,000.00 | 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 | 21,911,000.00 | 8,898,387.63 | 29,491,811.29 | 134.6% | - 7,580,811.29 |
| 016100200100 | Research Evaluation & Political Affairs | 1,500,000,000.00 | 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 Affa | 583,053,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 40,000,000.00 | - | 10,000,000.00 | 25.0% | 30,000,000.00 |
| 01470000000 | Civil Service Commission | 23,525,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 62,788,000.00 | 15,412,358.47 | 61,880,327.65 | 98.6% | 907,672.35 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 02000000000 | Economic Sector | 10,235,399,441.96 | 14,235,399,441.96 | 7,939,690,880.30 | 13,893,081,465.17 | 97.6% | 342,317,976.80 |
| 02150000000 | Ministry of Agric. & Natural Resou | 2,075,082,000.00 | 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 | 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 | 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 | 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 | 7,541,933,441.79 | 6,202,832,838.61 | 7,348,963,055.09 | 97.4% | 192,970,386.69 |
| 022000100100 | Ministry of Finance | 2,534,381,000.00 | 6,534,381,000.00 | 6,118,870,135.12 | 7,013,112,241.16 | 107.3% | - 478,731,241.16 |
| 022000800100 | Kano State Internal Revenue Services | 1,007,552,441.79 | 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-o | 256,829,357.61 | 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 | 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 | 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 | 50,230,147.15 | 10,471,706.11 | 45,755,289.20 | 91.1% | 4,474,857.95 |
| 02280000000 | Ministry for Science Technology & | 50,430,845.45 | 50,430,845.45 | 12,366,216.71 | 50,183,029.88 | 99.5% | 247,815.57 |
| 022800100100 | Ministry for Science Technology & Inno | 50,430,845.45 | 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 | 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 | 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 | 9,839,062.50 | - | 2,459,765.62 | 25.0% | 7,379,296.87 |
| 023400400100 | Kano State Road Maintenance Agency | 5,146,458.66 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 642,965,059.47 | 53,580,421.62 | 214,321,686.49 | 33.3% | 428,643,372.98 |
| 02600000000 | Ministry of Land and Physical Plan | 477,750,054.87 | 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 | 280,156,209.93 | 67,005,855.69 | 267,004,658.26 | 95.3% | 13,151,551.67 |
| 026005800100 | Kano State Urban Planning & Developn | 197,593,844.94 | 197,593,844.94 | 35,092,949.63 | 177,517,054.05 | 89.8% | 20,076,790.89 |
| 02630000000 | Ministry of Rural & Community De | 261,248,988.68 | 261,248,988.68 | 117,317,053.11 | 302,073,258.74 | 115.6% | - 40,824,270.06 |
| 026300100100 | Ministry of Rural & Community Develop | 102,085,490.71 | 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 | 112,963,542.59 | 88,572,137.64 | 167,519,038.84 | 148.3% | - 54,555,496.25 |
| 026300700100 | RUWASA | 46,199,955.38 | 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 | 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 | 11,002,430.55 | 916,869.21 | 3,667,476.85 | 33.3% | 7,334,953.70 |
| 025600400100 | Kano State Road Transport Agency (KA | 1,200,986,399.47 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 05000000000 | Social Services Sector | 50,234,945,588.67 | 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 | 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 | 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 | 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 | 332,795,000.00 | 56,447,190.69 | 266,737,250.69 | 80.2% | 66,057,749.31 |
| 05140000000 | Ministry of Women Affairs & Social Development | 143,667,000.00 | 143,667,000.00 | 37,037,315.03 | 142,478,364.18 | 99.2% | 1,188,635.82 |
| 051400100100 | Ministry of Women Affairs & Social Development | 143,667,000.00 | 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 | 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 | 331,716,000.00 | 83,230,065.86 | 320,032,227.87 | 96.5% | 11,683,772.13 |
| 051700300100 | SUBEB | 263,520,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 436,484,000.00 | 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 | 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 | 3,434,871,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 1,448,087,000.00 | 1,448,087,000.00 | - | 1,107,413,925.72 | 76.5% | 340,673,074.28 |
| 052100500100 | Primary Health Care Mgt. Board (PHCM) | 183,331,000.00 | 183,331,000.00 | 131,291,011.16 | 307,093,971.54 | 167.5% | - 123,762,971.54 |
| 052101300100 | Drugs Management & Consumable Supplies | 28,000,000.00 | 28,000,000.00 | - | 7,000,000.00 | 25.0% | 21,000,000.00 |
| 05350000000 | Ministry of Environment | 762,811,000.00 | 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 | 713,531,000.00 | 125,560,229.40 | 603,358,087.72 | 84.6% | 110,172,912.28 |
| 053500200100 | Refuse Management & Sanitation Board | - | - | 144,310,107.11 | 144,310,107.11 | - | - 144,310,107.11 |
| 053500300100 | Kano State Afforestation Project (KNAP) | 42,695,000.00 | 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 | 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 | 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 | 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 | 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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Overhead Expenditure | 27,045,305,691.82 | 39,002,635,171.84 | 11,641,297,881.08 | 24,281,200,085.83 | 62.3% | 14,721,435,086.01 |
| 01000000000 | ADMINISTRATION SECTOR | 14,733,825,438.28 | 17,920,937,933.16 | 5,723,828,384.51 | 12,782,295,134.98 | 71.3% | 5,138,642,798.18 |
| 01110000000 | Government House | 4,933,797,337.61 | 5,581,752,728.74 | 4,436,159,838.94 | 7,245,081,466.78 | 129.8% | - 1,663,328,738.04 |
| 011100100100 | Government House | 798,909,998.03 | 1,109,226,372.29 | 485,501,990.15 | 1,227,536,186.75 | 110.7% | - 118,309,814.46 |
| 011100100200 | Deputy Governor's Office | 676,365,420.00 | 534,134,895.00 | 80,876,400.00 | 304,838,525.50 | 57.1% | 229,296,369.50 |
| 011100800100 | Kano State Emergency Relief & Rehabilitation Board | 42,455,000.00 | 40,051,000.00 | 3,075,500.00 | 14,957,500.00 | 37.3% | 25,093,500.00 |
| 011100900100 | Guidance and Counselling Board | 13,800,000.00 | 13,098,000.00 | 15,717,000.00 | 28,177,000.00 | 215.1% | - 15,079,000.00 |
| 011101000100 | Public Procurement Bureau | 191,634,642.56 | 192,757,019.86 | 6,820,000.00 | 11,260,000.00 | 5.8% | 181,497,019.86 |
| 011101100100 | Public Complaint & Anti-Corruption Commission | 167,949,653.46 | 168,186,162.62 | - | 17,490,000.00 | 10.4% | 150,696,162.62 |
| 011101300100 | Council Affairs Directorate | 21,340,000.00 | 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 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011103700100 | Pilgrim Welfare Board | 257,975,400.00 | 333,889,950.81 | - | 106,442,475.41 | 31.9% | 227,447,475.41 |
| 011105700100 | Research & Documentation Directorate | 101,385,423.08 | 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 | 854,200,000.01 | 3,774,371,956.00 | 4,234,202,410.58 | 495.7% | - 3,380,002,410.57 |
| 011105900100 | Servicom Directorate | 29,265,000.00 | 29,265,000.00 | - | 300,000.00 | 1.0% | 28,965,000.00 |
| 011106000100 | Kano state Liaison Office - Abuja | 4,950,000.00 | 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 | 4,521,000.00 | - | 300,000.00 | 6.6% | 4,221,000.00 |
| 011106400100 | Kano State Bureau of Statistics | 122,200,000.00 | 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 | 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 | 1,901,714,851.52 | - | 1,092,458,925.76 | 57.4% | 809,255,925.76 |
| 011105500200 | Kano State Cooperate Security Directorate | 9,800,000.00 | 9,800,000.00 | - | - | 0.0% | 9,800,000.00 |
| 01120000000 | House of Assembly | 7,053,179,634.26 | 7,047,179,634.26 | 343,418,000.00 | 1,725,639,602.82 | 24.5% | 5,321,540,031.44 |
| 011200300100 | House of Assembly | 6,802,805,234.26 | 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 | 21,000,000.00 | - | - | 0.0% | 21,000,000.00 |
| 011200300300 | Office of RT Hon Deputy Speakers Office | 13,000,000.00 | 13,000,000.00 | - | - | 0.0% | 13,000,000.00 |
| 011200300400 | Office of the Majority Leader | 13,000,000.00 | 13,000,000.00 | - | - | 0.0% | 13,000,000.00 |
| 011200300500 | Office of the Minority Leader | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011200300600 | Public Account Committee | 16,374,400.00 | 10,374,400.00 | - | 200,000.00 | 1.9% | 10,174,400.00 |
| 011200400100 | Assembly Service Commission | 177,000,000.00 | 177,000,000.00 | - | - | 0.0% | 177,000,000.00 |
| 01610000000 | Office of Secretary to State Government | 1,430,472,301.27 | 75,200,000.00 | 624,947,295.57 | 931,027,707.96 | 1238.1% | - 855,827,707.96 |
| 016100100200 | Admin & General Services | 146,270,000.00 | 31,982,570.00 | 330,568,636.04 | 330,568,636.04 | 1033.6% | - 298,586,066.04 |
| 016100200100 | Research Evaluation & Political Affairs Directorate | 1,284,202,301.27 | 43,217,430.00 | 294,378,659.53 | 600,459,071.92 | 1389.4% | - 557,241,641.92 |
| 01230000000 | Min. of Information & internal Affairs | 697,088,481.30 | 5,082,453,979.70 | 311,989,250.00 | 2,792,565,890.76 | 54.9% | 2,289,888,088.94 |
| 012300100100 | Min. of Information & internal Affairs | 493,802,039.80 | 1,550,347,275.98 | 116,577,750.00 | 439,251,829.93 | 28.3% | 1,111,095,446.05 |
| 012300200100 | Abubakar Rimi Television Corporation | 17,325,000.00 | 7,575,000.00 | - | - | 0.0% | 7,575,000.00 |
| 012300300100 | Kano State Radio Corporation | 45,141,000.00 | 1,247,372,582.12 | - | 2,157,902,560.83 | 173.0% | - 910,529,978.71 |
| 012300400100 | Government Printing Press | 85,575,000.00 | 2,277,159,121.60 | 195,411,500.00 | 195,411,500.00 | 8.6% | 2,081,747,621.60 |
| 012300500100 | Triumph Publishing Company | 21,045,441.50 | - | - | - | - | - |
| 012300700100 | Kano State Censorship Board | 34,200,000.00 | - | - | - | - | - |
| 01250000000 | Office of the Head of Civil Service | 88,038,500.00 | - | 2,880,000.00 | 57,036,500.00 | - | - 57,036,500.00 |
| 012500100100 | Office of the Head of Civil Service | 70,000,000.00 | - | 2,880,000.00 | 55,011,500.00 | - | - 55,011,500.00 |
| 012500100400 | Salary and wages Directorate | 16,500,000.00 | - | - | 1,725,000.00 | - | - 1,725,000.00 |
| 012501000100 | Kano State Computer Centre | 1,538,500.00 | - | - | 300,000.00 | - | - 300,000.00 |
| 01400000000 | Office of the Auditor General | 122,332,733.21 | 41,297,941.50 | - | 13,189,000.00 | 31.9% | 28,108,941.50 |
| 014000100100 | Office of the Auditor General (State) | 72,728,578.53 | 26,800,000.00 | - | 13,189,000.00 | 49.2% | 13,611,000.00 |
| 014000200100 | Local Government Audit | 29,604,154.68 | 13,497,941.50 | - | - | 0.0% | 13,497,941.50 |
| 014000300100 | Audit Service Commission | 20,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------------|---|-------------------------|--------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 014700000000 | Civil Service Commission | 8,000,000.00 | 4,922,500.00 | - | - | 0.0% | 4,922,500.00 |
| 014700100100 | Civil Service Commission | 8,000,000.00 | 4,922,500.00 | - | - | 0.0% | 4,922,500.00 |
| 014800000000 | Kano State Ind. Elect. Comm. | 50,592,499.99 | 6,275,000.00 | - | 1,566,666.66 | 25.0% | 4,708,333.34 |
| 014800100100 | Kano State Ind. Elect. Comm. | 50,592,499.99 | 6,275,000.00 | - | 1,566,666.66 | 25.0% | 4,708,333.34 |
| 016900000000 | Ministry for Special Duties | 176,250,000.00 | 23,081,148.96 | 4,434,000.00 | 4,434,000.00 | 19.2% | 18,647,148.96 |
| 016900100100 | Ministry for Special Duties | 26,250,000.00 | 17,373,394.94 | 4,434,000.00 | 4,434,000.00 | 25.5% | 12,939,394.94 |
| 016900200100 | People with Need Commission (PWD) | 50,000,000.00 | 4,853,877.01 | - | - | 0.0% | 4,853,877.01 |
| 016900300100 | Disability Trust Fund (PWD) | 100,000,000.00 | 853,877.01 | - | - | 0.0% | 853,877.01 |
| 017700000000 | Ministry of Religious Affairs | 174,073,950.64 | 58,775,000.00 | - | 11,754,300.00 | 20.0% | 47,020,700.00 |
| 017700100200 | Kano State Zakkat Commission | 39,700,000.00 | - | - | 11,554,300.00 | - | 11,554,300.00 |
| 017700100300 | Kano State Hisbah Commission | 48,463,950.64 | - | - | 200,000.00 | - | 200,000.00 |
| 017700100400 | Kano Sharia Commission | 24,910,000.00 | 13,175,000.00 | - | - | 0.0% | 13,175,000.00 |
| 017700100500 | Kano State Agency for Evacuation & Repatriation of Str | 61,000,000.00 | 45,600,000.00 | - | - | 0.0% | 45,600,000.00 |
| 020000000000 | Economic Sector | 4,540,265,297.30 | 13,553,326,435.35 | 1,890,265,088.94 | 3,174,360,297.80 | 23.4% | 10,378,966,137.55 |
| 021500000000 | Ministry of Agric. & Natural Resources | 45,535,625.56 | 104,220,536.10 | 650,000.00 | 12,887,400.00 | 12.4% | 91,333,136.10 |
| 021500100100 | Ministry of Agric. & Natural Resources | 32,500,000.00 | 62,290,084.25 | 650,000.00 | 5,387,400.00 | 8.6% | 56,902,684.25 |
| 021500300100 | LIVESTOCK TRAINING INSTITUTE AND ENTR. BAGAUDA | 600,000.00 | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 021511400100 | KNARDA | 12,435,625.56 | 37,430,451.85 | - | 7,500,000.00 | 20.0% | 29,930,451.85 |
| 022000000000 | Ministry of Finance | 2,967,538,170.43 | 531,521,528.84 | 272,144,000.00 | 1,136,203,377.65 | 213.8% | - 604,681,848.81 |
| 022000100100 | Ministry of Finance | 942,693,420.36 | 116,009,802.77 | 272,144,000.00 | 344,492,700.00 | 297.0% | 228,482,897.23 |
| 022000800100 | Kano State Internal Revenue Services | 2,010,784,750.07 | 141,440,776.73 | - | 791,710,677.65 | 559.7% | 650,269,900.92 |
| 022000900100 | Kano State Investment Promotion Agency | 14,060,000.00 | 274,070,949.34 | - | - | 0.0% | 274,070,949.34 |
| 022200000000 | Ministry of Commerce Ind. & Co-op. | 138,160,000.00 | 177,323,950.64 | - | - | 0.0% | 177,323,950.64 |
| 022200100100 | Ministry of Commerce Ind. & Co-op. | 17,700,000.00 | 107,050,000.00 | - | - | 0.0% | 107,050,000.00 |
| 022200200100 | Kantin Kwari Market | 41,000,000.00 | 3,300,000.00 | - | - | 0.0% | 3,300,000.00 |
| 022200300100 | Kano state Consumer Protection Agency | 61,000,000.00 | 8,923,240.00 | - | - | 0.0% | 8,923,240.00 |
| 022200500100 | Tourism Management Board | 3,360,000.00 | 22,960,710.64 | - | - | 0.0% | 22,960,710.64 |
| 022200600100 | Cottage Trade and Street Hawking | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 022800000000 | Ministry for Science Technology & Innovation | 27,127,000.00 | 108,500,000.00 | - | - | 0.0% | 108,500,000.00 |
| 022800100100 | Ministry for Science Technology & Innovation | 27,127,000.00 | 108,500,000.00 | - | - | 0.0% | 108,500,000.00 |
| 023400000000 | Ministry of Works & Housing | 322,677,939.69 | 10,804,054,404.53 | 778,364,381.20 | 829,146,331.20 | 7.7% | 9,974,908,073.33 |
| 023400100100 | Ministry of Works & Housing | 79,725,000.00 | 58,778,221.44 | 671,464,660.46 | 704,464,660.46 | 1198.5% | 645,686,439.02 |
| 023400200100 | Housing Corporation | 13,000,000.00 | 10,750,000.00 | 71,392,449.90 | 71,392,449.90 | 664.1% | 60,642,449.90 |
| 023400400100 | Kano State Road Maintenance Agency (KARMA) | 183,222,939.69 | 688,020,075.20 | 35,507,270.84 | 53,289,220.84 | 7.7% | 634,730,854.36 |
| 023403900100 | Kano State Fire Service | 7,730,000.00 | 227,049,612.26 | - | - | 0.0% | 227,049,612.26 |
| 023405500100 | Kano Metropolitan Agency | 39,000,000.00 | 9,819,456,495.63 | - | - | 0.0% | 9,819,456,495.63 |
| 023600000000 | Ministry of Tourism & Culture | 23,069,588.00 | 94,960,000.00 | 600,000.00 | 19,585,000.00 | 20.6% | 75,375,000.00 |
| 023600100100 | Ministry of Tourism & Culture | 10,000,000.00 | 47,500,000.00 | 600,000.00 | 14,270,000.00 | 30.0% | 33,230,000.00 |
| 023600300100 | History & Culture Bureau | 3,500,000.00 | 30,860,000.00 | - | 5,315,000.00 | 17.2% | 25,545,000.00 |
| 023605400100 | Zoological & Wild Life Mgt. Agency | 9,569,588.00 | 16,600,000.00 | - | - | 0.0% | 16,600,000.00 |
| 023800000000 | Ministry of Planning & Budget | 331,741,417.06 | 16,517,054.50 | 100,689,955.64 | 121,856,555.64 | 737.8% | - 105,339,501.14 |
| 023800100100 | Ministry of Planning & Budget | 331,741,417.06 | 16,517,054.50 | 100,689,955.64 | 121,856,555.64 | 737.8% | 105,339,501.14 |
| 025200000000 | Ministry of Water Resources | 131,734,685.54 | 307,739,000.00 | 601,020,671.13 | 862,099,871.13 | 280.1% | - 554,360,871.13 |
| 025200100100 | Ministry of Water Resources | 13,650,000.00 | 10,250,000.00 | 601,020,671.13 | 601,020,671.13 | 5863.6% | 590,770,671.13 |
| 025210100100 | Kano State Water Board | 115,684,685.54 | 292,539,000.00 | - | 261,079,200.00 | 89.2% | 31,459,800.00 |
| 025210600100 | WRECA | 2,400,000.00 | 4,950,000.00 | - | - | 0.0% | 4,950,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|--|-------------------------|-------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 02600000000 | Ministry of Land and Physical Planning | 180,519,801.85 | 55,600,000.00 | 8,746,000.00 | 55,256,681.21 | 99.4% | 343,318.79 |
| 026005700100 | Ministry of Land and Physical Planning | 112,519,801.85 | 6,700,000.00 | 8,746,000.00 | 55,256,681.21 | 824.7% | - 48,556,681.21 |
| 026005800100 | Kano State Urban Planning & Development Authority | 68,000,000.00 | 48,900,000.00 | - | - | 0.0% | 48,900,000.00 |
| 02630000000 | Ministry of Rural & Community Development | 43,504,345.00 | 526,318,141.30 | 71,453,959.80 | 71,453,959.80 | 13.6% | 454,864,181.50 |
| 026300100100 | Ministry of Rural & Community Development | 30,650,000.00 | 32,951,153.41 | 3,800,000.00 | 3,800,000.00 | 11.5% | 29,151,153.41 |
| 026300200100 | RAMPS Directorate | 800,000.00 | 23,123.49 | - | - | 0.0% | 23,123.49 |
| 026300300100 | Rural Electrification Board | 6,004,345.00 | 284,709,924.71 | - | - | 0.0% | 284,709,924.71 |
| 026300700100 | RUWASA | 6,050,000.00 | 208,633,939.69 | 67,653,959.80 | 67,653,959.80 | 32.4% | 140,979,979.89 |
| 02560000000 | Ministry of Transport | 328,656,724.17 | 826,571,819.44 | 56,596,121.17 | 65,871,121.17 | 8.0% | 760,700,698.27 |
| 025600100100 | Ministry of Transport | 27,500,000.00 | 50,323,019.00 | 56,596,121.17 | 57,806,121.17 | 114.9% | - 7,483,102.17 |
| 025600300100 | Kano State Transport Authority | 24,500,000.00 | 7,002,500.00 | - | - | 0.0% | 7,002,500.00 |
| 025600400100 | Kano State Road Transport Agency (KAROTA) | 231,549,224.17 | 7,342,088.00 | - | 8,065,000.00 | 109.8% | - 722,912.00 |
| 025600500100 | Kano Metro Politant Area Transport Agency (KAMATA) | 15,107,500.00 | 760,704,212.44 | - | - | 0.0% | 760,704,212.44 |
| 025600600100 | Kano State Permissible Weight and Weight Bridges | 30,000,000.00 | 1,200,000.00 | - | - | 0.0% | 1,200,000.00 |
| 03000000000 | Law and Justice Sector | 2,524,984,777.09 | 251,023,482.77 | 4,096,906.38 | 676,036,748.11 | 269.3% | - 425,013,265.34 |
| 03180000000 | Judicial Service Commission | 2,107,389,777.09 | 85,196,180.92 | 4,096,906.38 | 589,342,935.35 | 691.7% | - 504,146,754.43 |
| 031801100100 | Judicial Service Commission | 85,950,000.00 | 17,846,956.75 | 4,096,906.38 | 8,193,812.76 | 45.9% | 9,653,143.99 |
| 031805100100 | High Court of Justice | 1,013,754,777.09 | 33,625,000.00 | - | 581,149,122.59 | 1728.3% | - 547,524,122.59 |
| 031806100100 | Multi-Door Court House | 25,185,000.00 | 7,250,000.00 | - | - | 0.0% | 7,250,000.00 |
| 031805300100 | Sharia Court of Appeal | 982,500,000.00 | 26,474,224.17 | - | - | 0.0% | 26,474,224.17 |
| 03260000000 | Ministry of Justice | 417,595,000.00 | 165,827,301.85 | - | 86,693,812.76 | 52.3% | 79,133,489.09 |
| 032600100100 | Ministry of Justice | 272,020,000.00 | 17,152,083.33 | - | 78,500,000.00 | 457.7% | - 61,347,916.67 |
| 032600200100 | Law Reform Commission | 133,575,000.00 | 36,975,149.80 | - | 8,193,812.76 | 22.2% | 28,781,337.04 |
| 032600300100 | Justice Sector Reform Team | 12,000,000.00 | 111,700,068.72 | - | - | 0.0% | 111,700,068.72 |
| 05000000000 | Social Services Sector | 5,246,230,179.15 | 7,277,347,320.56 | 4,023,107,501.25 | 7,648,507,904.94 | 105.1% | - 371,160,584.38 |
| 05130000000 | Ministry of Youths and Sports | 313,907,437.51 | 429,083,644.37 | 64,821,000.00 | 79,246,000.00 | 18.5% | 349,837,644.37 |
| 051300100100 | Ministry of Youths and Sports | 141,090,000.01 | 73,450,000.00 | 47,608,000.00 | 47,608,000.00 | 64.8% | 25,842,000.00 |
| 051305100100 | Youth Development Directorate | 15,700,000.00 | 39,804,345.00 | 17,213,000.00 | 17,213,000.00 | 43.2% | 22,591,345.00 |
| 051305500100 | Kano State Sports Commission | 34,250,000.00 | 213,555,414.02 | - | - | 0.0% | 213,555,414.02 |
| 051305600100 | Kano Pillars Football Club | 122,867,437.50 | 102,273,885.35 | - | 14,425,000.00 | 14.1% | 87,848,885.35 |
| 05140000000 | Ministry of Women Affairs & Social Dev. | 28,460,371.20 | 734,525,477.72 | 14,252,500.00 | 21,844,600.00 | 3.0% | 712,680,877.72 |
| 051400100100 | Ministry of Women Affairs & Social Dev. | 28,460,371.20 | 734,525,477.72 | 14,252,500.00 | 21,844,600.00 | 3.0% | 712,680,877.72 |
| 05170000000 | Ministry of Education | 2,013,934,332.79 | 1,838,359,587.51 | 592,118,318.00 | 3,751,839,795.76 | 204.1% | - 1,913,480,208.25 |
| 051700100100 | Ministry of Education | 1,317,065,411.00 | 920,500,000.00 | 585,918,318.00 | 1,209,669,782.00 | 131.4% | - 289,169,782.00 |
| 051700300100 | SUBEB | 130,000,000.00 | 407,355,000.00 | - | 2,524,870,013.76 | 619.8% | - 2,117,515,013.76 |
| 051700400100 | Kano State Educational Development Support | 32,500,000.00 | 37,025,000.00 | - | - | 0.0% | 37,025,000.00 |
| 051700800100 | Kano State library Board | 12,303,511.13 | 30,297,865.41 | - | 6,200,000.00 | 20.5% | 24,097,865.41 |
| 051701000100 | Agency for Mass Education | 1,885,000.00 | 221,692,134.60 | 6,200,000.00 | 9,300,000.00 | 4.2% | 212,392,134.60 |
| 051701500100 | Science & Technical Schools Board | 428,865,541.25 | 9,400,000.00 | - | - | 0.0% | 9,400,000.00 |
| 051701600100 | Kano State Private And Voluntary Inst Board | 4,633,200.00 | 6,300,000.00 | - | - | 0.0% | 6,300,000.00 |
| 051702600100 | Senior Secondary Schools Mgt. Board | 79,262,469.41 | 49,982,500.00 | - | 1,800,000.00 | 3.6% | 48,182,500.00 |
| 051702700100 | Kano State Islamic & Qur'anic School Board | 7,419,200.00 | 155,807,087.50 | - | - | 0.0% | 155,807,087.50 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|--|-------------------------|-------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 05690000000 | Ministry for Higher Education | 1,338,372,936.81 | 1,079,602,680.67 | 6,751,500.00 | 179,540,166.66 | 16.6% | 900,062,514.01 |
| 056900100100 | Ministry for Higher Education | 75,355,000.00 | 32,475,000.00 | - | 5,056,500.00 | 15.6% | 27,418,500.00 |
| 056900200100 | College of Education & Preliminary Studies | 87,925,000.00 | 13,175,000.00 | - | 21,090,000.00 | 160.1% | - 7,915,000.00 |
| 056900300100 | RMK College of Basic & Remedial Studies T/Wada | 23,346,519.00 | 11,552,000.00 | - | 14,934,000.00 | 129.3% | - 3,382,000.00 |
| 056901800100 | Kano State Polytechnic | 55,800,000.00 | 143,115,786.39 | - | - | 0.0% | 143,115,786.39 |
| 056902100100 | Dangote University of Science & Technology (Wudil) | 643,488,000.00 | 20,239,213.61 | - | 34,666,666.66 | 171.3% | - 14,427,453.05 |
| 056902700100 | Informatics Institute | 8,980,000.00 | 11,100,000.00 | - | - | 0.0% | 11,100,000.00 |
| 056902800100 | Yusufu Maitama Sule University | 335,943,656.81 | 96,898,548.47 | - | - | 0.0% | 96,898,548.47 |
| 056902900100 | Aminu School of Islamic Legal Studies | 17,384,986.00 | 101,805,000.00 | - | - | 0.0% | 101,805,000.00 |
| 056903000100 | Audu Bako College of Agriculture Danbatta | 20,475,000.00 | 50,025,000.00 | - | - | 0.0% | 50,025,000.00 |
| 056903100100 | Sa'adatu Rimi University Kano | 41,054,775.00 | 38,681,000.00 | - | 97,041,500.00 | 250.9% | - 58,360,500.00 |
| 056904800100 | Kano State Scholarship Board | 28,620,000.00 | 560,536,132.20 | 6,751,500.00 | 6,751,500.00 | 1.2% | 553,784,632.20 |
| 05210000000 | Ministry of Health | 1,178,376,552.37 | 1,337,185,274.16 | 3,197,352,550.04 | 3,368,767,478.31 | 251.9% | - 2,031,582,204.15 |
| 052100100100 | Ministry of Health | 295,154,401.79 | 452,413,511.13 | 3,197,352,550.04 | 3,311,550,144.99 | 732.0% | - 2,859,136,633.86 |
| 052100300100 | H.M.B. (HQ and Zones) | 506,505,670.59 | 4,859,800.00 | - | 55,957,333.32 | 1151.4% | - 51,097,533.32 |
| 052100300200 | Muhammadu Abdullahi Wase Specialist Hospital (Zone | 124,381,379.99 | 159,022,592.07 | - | - | 0.0% | 159,022,592.07 |
| 052100400100 | College of Nursing & Mid-Wifery Board | 18,301,700.00 | 51,593,818.59 | - | - | 0.0% | 51,593,818.59 |
| 052100400200 | School of Nursing Kano | 4,210,000.00 | 401,200.00 | - | - | 0.0% | 401,200.00 |
| 052100400300 | School of Basic Mid Wifery Kano | 10,615,700.00 | 4,907,500.00 | - | - | 0.0% | 4,907,500.00 |
| 052100400400 | School of Basic Mid Wifery Dambatta | 5,550,000.00 | 23,576,590.00 | - | - | 0.0% | 23,576,590.00 |
| 052100400500 | School of Post Basic Mid Wifery Gezawa | 5,025,000.00 | 13,569,495.90 | - | - | 0.0% | 13,569,495.90 |
| 052100400600 | School of Nursing Madobi | 5,100,000.00 | 20,672,010.00 | - | - | 0.0% | 20,672,010.00 |
| 052100400700 | School of Post Basic Anesthesia | 4,415,000.00 | 21,276,325.00 | - | - | 0.0% | 21,276,325.00 |
| 052100400800 | School of Basic Mid Wifery Gwarzo | 9,915,700.00 | 23,819,300.90 | - | - | 0.0% | 23,819,300.90 |
| 052101000100 | KANO STATE COLLEGE OF HEALTH SCIENCE & TECHN | 4,225,000.00 | 16,137,148.00 | - | - | 0.0% | 16,137,148.00 |
| 052102000100 | School of Hygiene | 5,250,000.00 | 5,865,700.00 | - | - | 0.0% | 5,865,700.00 |
| 052103000100 | School of Health Technology Bebeji | 4,025,000.00 | 5,200,000.00 | - | - | 0.0% | 5,200,000.00 |
| 052104000100 | School Health Technology Kano | 4,750,000.00 | 3,750,000.00 | - | - | 0.0% | 3,750,000.00 |
| 052100500100 | Primary Health Care Mgt. Board (PHCMB) | 93,600,000.00 | 102,129,604.00 | - | 1,260,000.00 | 1.2% | 100,869,604.00 |
| 052100600100 | State Agency for Control of Aids | 3,625,000.00 | 293,434,746.59 | - | - | 0.0% | 293,434,746.59 |
| 052100900100 | KHETFUND | 56,200,000.00 | 43,420,230.00 | - | - | 0.0% | 43,420,230.00 |
| 052101100100 | Private Health Institutions Management Agency | 5,000,000.00 | 73,663,501.99 | - | - | 0.0% | 73,663,501.99 |
| 052101300100 | Drugs Management & Consumable Supply Agency (Dru | 12,527,000.00 | 17,472,200.00 | - | - | 0.0% | 17,472,200.00 |
| 05350000000 | Ministry of Environment | 201,165,000.00 | 1,742,965,656.13 | 147,811,633.21 | 247,269,864.21 | 14.2% | 1,495,695,791.92 |
| 053500100100 | Ministry of Environment | 150,000,000.00 | 9,325,000.00 | 147,811,633.21 | 230,269,864.21 | 2469.4% | - 220,944,864.21 |
| 053500300100 | Kano State Afforestation Project (KNAP) | 3,680,000.00 | 3,850,000.00 | - | - | 0.0% | 3,850,000.00 |
| 053500500100 | Kano State Sustainable Projects | 4,000,000.00 | 6,330,700.00 | - | - | 0.0% | 6,330,700.00 |
| 053500600100 | Kano Water Shed and Climate Change Management Ag | 6,500,000.00 | 21,100,000.00 | - | - | 0.0% | 21,100,000.00 |
| 053500700100 | URBAN BEAUTIFICATION AND LANDSCAPING AGENCY | 36,985,000.00 | 1,702,359,956.13 | - | 17,000,000.00 | 1.0% | 1,685,359,956.13 |
| 05510000000 | Ministry for Local Government | 172,013,548.47 | 115,625,000.00 | - | - | 0.0% | 115,625,000.00 |
| 055100200100 | Ministry for Local Government | 58,813,548.47 | 79,400,000.00 | - | - | 0.0% | 79,400,000.00 |
| 055100300100 | Chieftancy Affairs | 2,500,000.00 | 25,000.00 | - | - | 0.0% | 25,000.00 |
| 055100600100 | Kano Emirate Council | 2,500,000.00 | 25,000.00 | - | - | 0.0% | 25,000.00 |
| 055100700100 | Bichi Emirate Council | 2,500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 055100800100 | Gaya Emirate Council | 2,500,000.00 | 75,000.00 | - | - | 0.0% | 75,000.00 |
| 055100900100 | Karaye Emirate Council | 100,700,000.00 | 33,600,000.00 | - | - | 0.0% | 33,600,000.00 |
| 055100100100 | Rano Emirate Council | 2,500,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Capital Expenditure | 158,228,250,056.23 | 231,705,586,668.72 | 26,468,179,568.75 | 38,740,574,860.58 | 16.7% | 192,965,011,808.14 |
| 01000000000 | ADMINISTRATION SECTOR | 7,304,257,301.00 | 9,414,892,301.00 | 244,840,000.00 | 861,691,750.00 | 9.2% | 8,553,200,551.00 |
| 01110000000 | Government House | 2,224,680,000.00 | 2,024,680,000.00 | - | 496,000,000.00 | 24.5% | 1,528,680,000.00 |
| 011100100200 | Deputy Governor's Office | 500,000,000.00 | 300,000,000.00 | - | 496,000,000.00 | 165.3% | -196,000,000.00 |
| 011100800100 | Kano State Emergency Relief & Rehabilitation Board | 326,680,000.00 | 326,680,000.00 | - | - | 0.0% | 326,680,000.00 |
| 011100900100 | Guidance and Counselling Board | 85,000,000.00 | 85,000,000.00 | - | - | 0.0% | 85,000,000.00 |
| 011101100100 | Public Complaint & Anti-Corruption Commission | 148,000,000.00 | 148,000,000.00 | - | - | 0.0% | 148,000,000.00 |
| 011101300100 | Council Affairs Directorate | 36,000,000.00 | 36,000,000.00 | - | - | 0.0% | 36,000,000.00 |
| 011101400100 | Community Re-orientation Council | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 011103700100 | Pilgrim Welfare Board | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 011105900100 | Servicom Directorate | 40,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 011106400100 | Kano State Bureau of Statistics | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 011105500100 | Special Services Directorate | 9,000,000.00 | 9,000,000.00 | - | - | 0.0% | 9,000,000.00 |
| 01120000000 | House of Assembly | 910,000,000.00 | 310,000,000.00 | - | - | 0.0% | 310,000,000.00 |
| 011200300100 | House of Assembly | 860,000,000.00 | 260,000,000.00 | - | - | 0.0% | 260,000,000.00 |
| 011200400100 | Assembly Service Commission | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 01610000000 | Office of Secretary to State Government | 620,000,000.00 | 2,100,000,000.00 | 244,840,000.00 | 244,840,000.00 | 11.7% | 1,855,160,000.00 |
| 016100100200 | Admin & General Services | 620,000,000.00 | 2,100,000,000.00 | 244,840,000.00 | 244,840,000.00 | 11.7% | 1,855,160,000.00 |
| 01230000000 | Min. of Information & Internal Affairs | 2,818,227,301.00 | 3,388,862,301.00 | - | 10,851,750.00 | 0.3% | 3,378,010,551.00 |
| 012300100100 | Min. of Information & Internal Affairs | 1,181,245,000.00 | 1,751,880,000.00 | - | - | 0.0% | 1,751,880,000.00 |
| 012300200100 | Abubakar Rimi Television Corporation | 612,800,000.00 | 612,800,000.00 | - | - | 0.0% | 612,800,000.00 |
| 012300300100 | Kano State Radio Corporation | 274,292,500.00 | 274,292,500.00 | - | - | 0.0% | 274,292,500.00 |
| 012300400100 | Government Printing Press | 340,000,000.00 | 340,000,000.00 | - | - | 0.0% | 340,000,000.00 |
| 012300500100 | Triumph Publishing Company | 390,939,801.00 | 390,939,801.00 | - | - | 0.0% | 390,939,801.00 |
| 012300700100 | Kano State Censorship Board | 18,950,000.00 | 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 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 012500100100 | Office of the Head of Civil Service | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 01400000000 | Office of the Auditor General | 92,500,000.00 | 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 | 62,500,000.00 | - | - | 0.0% | 62,500,000.00 |
| 014000200100 | Local Government Audit | 30,000,000.00 | 30,000,000.00 | - | 110,000,000.00 | 366.7% | -80,000,000.00 |
| 01690000000 | Ministry for Special Duties | 50,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 016900100100 | Ministry for Special Duties | 30,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 016900200100 | People with Need Commission (PWD) | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 01770000000 | Ministry of Religious Affairs | 388,850,000.00 | 1,238,850,000.00 | - | - | 0.0% | 1,238,850,000.00 |
| 017700100200 | Kano State Zakkat Commission | 388,850,000.00 | 1,238,850,000.00 | - | - | 0.0% | 1,238,850,000.00 |
| 02000000000 | Economic Sector | 83,688,354,079.08 | 145,794,276,727.32 | 25,887,509,489.66 | 35,916,361,207.43 | 24.6% | 109,877,915,519.89 |
| 02150000000 | Ministry of Agric. & Natural Resources | 18,829,744,114.32 | 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 | 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 | 11,334,435,655.77 | - | - | 0.0% | 11,334,435,655.77 |
| 021511600100 | KASCO | 375,000,000.00 | 375,000,000.00 | - | - | 0.0% | 375,000,000.00 |
| 02200000000 | Ministry of Finance | 475,000,000.00 | 11,475,000,000.00 | - | - | 0.0% | 11,475,000,000.00 |
| 022000100100 | Ministry of Finance | - | 11,000,000,000.00 | - | - | 0.0% | 11,000,000,000.00 |
| 022000700100 | Office of the Accountant General | 55,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 022001300100 | Debt Management | 160,000,000.00 | 160,000,000.00 | - | - | 0.0% | 160,000,000.00 |
| 022000800100 | Kano State Internal Revenue Services | 260,000,000.00 | 260,000,000.00 | - | - | 0.0% | 260,000,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 022200000000 | Ministry of Commerce Ind. & Co-op. | 1,068,260,000.00 | 1,068,260,000.00 | - | - | 0.0% | 1,068,260,000.00 |
| 022200100100 | Ministry of Commerce Ind. & Co-op. | 252,200,000.00 | 252,200,000.00 | - | - | 0.0% | 252,200,000.00 |
| 022200200100 | Kantin Kwari Market | 148,000,000.00 | 148,000,000.00 | - | - | 0.0% | 148,000,000.00 |
| 022200300100 | Kano state Consumer Protection Agency | 481,060,000.00 | 481,060,000.00 | - | - | 0.0% | 481,060,000.00 |
| 022200400100 | Abubakar Rimi Market | 105,000,000.00 | 105,000,000.00 | - | - | 0.0% | 105,000,000.00 |
| 022200500100 | Tourism Management Board | 82,000,000.00 | 82,000,000.00 | - | - | 0.0% | 82,000,000.00 |
| 022800000000 | Ministry for Science Technology & Innovation | 2,230,830,969.00 | 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 | 2,230,830,969.00 | 2,892,872.65 | 429,977,481.58 | 19.3% | 1,800,853,487.42 |
| 023400000000 | Ministry of Works & Housing | 29,915,659,465.19 | 71,357,038,913.43 | 25,125,219,911.63 | 33,460,726,847.85 | 46.9% | 37,896,312,065.58 |
| 023400100100 | Ministry of Works & Housing | 25,874,947,274.23 | 65,010,326,722.47 | 25,052,870,615.17 | 32,643,998,872.67 | 50.2% | 32,366,327,849.80 |
| 023400200100 | Housing Corporation | 2,120,000,000.00 | 2,420,000,000.00 | - | - | 0.0% | 2,420,000,000.00 |
| 023400400100 | Kano State Road Maintenance Agency (KARMA) | 1,270,000,000.00 | 3,270,000,000.00 | - | 11,442,000.00 | 0.3% | 3,258,558,000.00 |
| 023403900100 | Kano State Fire Service | 108,000,000.00 | 114,000,000.00 | - | - | 0.0% | 114,000,000.00 |
| 023405500100 | Kano Metropolitan Agency | 542,712,190.96 | 542,712,190.96 | 72,349,296.46 | 805,285,975.18 | 148.4% | - 262,573,784.22 |
| 023600000000 | Ministry of Tourism & Culture | 370,890,175.00 | 370,890,175.00 | - | 23,814,500.00 | 6.4% | 347,075,675.00 |
| 023600100100 | Ministry of Tourism & Culture | 168,000,000.00 | 168,000,000.00 | - | - | 0.0% | 168,000,000.00 |
| 023600300100 | History & Culture Bureau | 147,890,175.00 | 147,890,175.00 | - | 23,814,500.00 | 16.1% | 124,075,675.00 |
| 023605400100 | Zoological & Wild Life Mgt. Agency | 55,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 023800000000 | Ministry of Planning & Budget | 5,352,742,174.22 | 7,275,392,174.22 | - | - | 0.0% | 7,275,392,174.22 |
| 023800100100 | Ministry of Planning & Budget | 5,352,742,174.22 | 7,275,392,174.22 | - | - | 0.0% | 7,275,392,174.22 |
| 025200000000 | Ministry of Water Resources | 14,143,001,283.75 | 14,723,001,283.75 | 27,916,705.38 | 320,456,087.70 | 2.2% | 14,402,545,196.05 |
| 025200100100 | Ministry of Water Resources | 6,360,400,000.00 | 6,960,400,000.00 | 27,916,705.38 | 320,456,087.70 | 4.6% | 6,639,943,912.30 |
| 025210100100 | Kano State Water Board | 7,566,823,643.75 | 7,566,823,643.75 | - | - | 0.0% | 7,566,823,643.75 |
| 025210600100 | WRECA | 215,777,640.00 | 195,777,640.00 | - | - | 0.0% | 195,777,640.00 |
| 026000000000 | Ministry of Land and Physical Planning | 1,184,024,721.14 | 6,174,024,721.14 | - | 672,116,113.86 | 10.9% | 5,501,908,607.28 |
| 026005800100 | Kano State Urban Planning & Development Authority | 1,184,024,721.14 | 6,174,024,721.14 | - | 672,116,113.86 | 10.9% | 5,501,908,607.28 |
| 026300000000 | Ministry of Rural & Community Development | 6,644,151,176.47 | 6,714,151,176.47 | - | 46,969,540.70 | 0.7% | 6,667,181,635.77 |
| 026300100100 | Ministry of Rural & Community Development | 699,109,316.00 | 699,109,316.00 | - | - | 0.0% | 699,109,316.00 |
| 026300200100 | RAMPS Directorate | 4,267,441,860.47 | 4,267,441,860.47 | - | 36,069,600.00 | 0.8% | 4,231,372,260.47 |
| 026300300100 | Rural Electrification Board | 222,500,000.00 | 292,500,000.00 | - | - | 0.0% | 292,500,000.00 |
| 026300700100 | RUWASA | 1,455,100,000.00 | 1,455,100,000.00 | - | 10,899,940.70 | 0.7% | 1,444,200,059.30 |
| 025600000000 | Ministry of Transport | 3,474,050,000.00 | 5,575,943,200.00 | - | 230,820,635.74 | 4.1% | 5,345,122,564.26 |
| 025600100100 | Ministry of Transport | 578,100,000.00 | 1,469,993,200.00 | - | 230,820,635.74 | 15.7% | 1,239,172,564.26 |
| 025600300100 | Kano State Transport Authority | 240,000,000.00 | 850,000,000.00 | - | - | 0.0% | 850,000,000.00 |
| 025600400100 | Kano State Road Transport Agency (KAROTA) | 35,950,000.00 | 35,950,000.00 | - | - | 0.0% | 35,950,000.00 |
| 025600500100 | Kano Metro Politant Area Transport Agency (KAMATA) | 2,600,000,000.00 | 3,200,000,000.00 | - | - | 0.0% | 3,200,000,000.00 |
| 025600600100 | Kano State Permissible Weight and Weight Bridges | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 030000000000 | Law and Justice Sector | 6,336,185,934.36 | 6,336,185,934.36 | - | 100,000,000.00 | 1.6% | 6,236,185,934.36 |
| 031800000000 | Judicial Service Commission | 6,062,185,934.36 | 6,062,185,934.36 | - | 100,000,000.00 | 1.6% | 5,962,185,934.36 |
| 031801100100 | Judicial Service Commission | 20,000,000.00 | 20,000,000.00 | - | 100,000,000.00 | 500.0% | - 80,000,000.00 |
| 031805100100 | High Court of Justice | 2,895,000,000.00 | 2,895,000,000.00 | - | - | 0.0% | 2,895,000,000.00 |
| 031806100100 | Multi-Door Court House | 150,000,000.00 | 150,000,000.00 | - | - | 0.0% | 150,000,000.00 |
| 031805300100 | Sharia Court of Appeal | 2,997,185,934.36 | 2,997,185,934.36 | - | - | 0.0% | 2,997,185,934.36 |
| 032600000000 | Ministry of Justice | 274,000,000.00 | 274,000,000.00 | - | - | 0.0% | 274,000,000.00 |
| 032600100100 | Ministry of Justice | 130,000,000.00 | 130,000,000.00 | - | - | 0.0% | 130,000,000.00 |
| 032600200100 | Law Reform Commission | 24,000,000.00 | 24,000,000.00 | - | - | 0.0% | 24,000,000.00 |
| 032600300100 | Justice Sector Reform Team | 120,000,000.00 | 120,000,000.00 | - | - | 0.0% | 120,000,000.00 |

| Code | Administrative Unit | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|--|--------------------------|--------------------------|-----------------------|---------------------------------------|--|--------------------------------|
| 05000000000 | Social Services Sector | 60,899,452,741.79 | 70,160,231,706.04 | 335,830,079.09 | 1,862,521,903.15 | 2.7% | 68,297,709,802.89 |
| 05130000000 | Ministry of Youths and Sports | 2,262,000,000.00 | 2,262,000,000.00 | - | - | 0.0% | 2,262,000,000.00 |
| 051300100100 | Ministry of Youths and Sports | 1,180,000,000.00 | 1,180,000,000.00 | - | - | 0.0% | 1,180,000,000.00 |
| 051305100100 | Youth Development Directorate | 1,040,000,000.00 | 1,040,000,000.00 | - | - | 0.0% | 1,040,000,000.00 |
| 051305500100 | Kano State Sports Commission | 12,000,000.00 | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 |
| 051305600100 | Kano Pillars Football Club | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 05140000000 | Ministry of Women Affairs & Social Dev. | 954,000,000.00 | 954,000,000.00 | - | - | 0.0% | 954,000,000.00 |
| 051400100100 | Ministry of Women Affairs & Social Dev. | 954,000,000.00 | 954,000,000.00 | - | - | 0.0% | 954,000,000.00 |
| 05170000000 | Ministry of Education | 14,648,470,080.37 | 16,893,470,080.37 | 286,072,784.73 | 1,091,978,328.89 | 6.5% | 15,801,491,751.48 |
| 051700100100 | Ministry of Education | 9,829,367,702.92 | 12,074,367,702.92 | 286,072,784.73 | 1,045,802,784.73 | 8.7% | 11,028,564,918.19 |
| 051700300100 | SUBEB | 1,807,795,000.00 | 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 | 31,247,100.00 | - | - | 0.0% | 31,247,100.00 |
| 051701000100 | Agency for Mass Education | 547,916,203.20 | 547,916,203.20 | - | - | 0.0% | 547,916,203.20 |
| 051701500100 | Science & Technical Schools Board | 692,102,208.65 | 692,102,208.65 | - | - | 0.0% | 692,102,208.65 |
| 051701600100 | Kano State Private And Voluntary Inst Board | 15,362,800.00 | 15,362,800.00 | - | - | 0.0% | 15,362,800.00 |
| 051702600100 | Senior Secondary Schools Mgt. Board | 1,713,000,000.00 | 1,713,000,000.00 | - | - | 0.0% | 1,713,000,000.00 |
| 051702700100 | Kano State Islamic & Qur'anic School Board | 11,679,065.60 | 11,679,065.60 | - | - | 0.0% | 11,679,065.60 |
| 05690000000 | Ministry for Higher Education | 15,468,969,767.92 | 19,255,969,767.92 | - | - | 0.0% | 19,255,969,767.92 |
| 056900100100 | Ministry for Higher Education | 1,337,472,128.00 | 5,137,472,128.00 | - | - | 0.0% | 5,137,472,128.00 |
| 056900200100 | College of Education & Preliminary Studies | 1,595,835,801.00 | 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 | 1,376,425,326.61 | - | - | 0.0% | 1,376,425,326.61 |
| 056901800100 | Kano State Polytechnic | 369,808,233.00 | 369,808,233.00 | - | - | 0.0% | 369,808,233.00 |
| 056902100100 | Dangote University of Science & Technology (Wudil) | 1,793,972,128.00 | 1,793,972,128.00 | - | - | 0.0% | 1,793,972,128.00 |
| 056902700100 | Informatics Institute | 106,241,500.00 | 106,241,500.00 | - | - | 0.0% | 106,241,500.00 |
| 056902800100 | Yusufu Maitama Sule University | 1,699,130,248.66 | 1,703,130,248.66 | - | - | 0.0% | 1,703,130,248.66 |
| 056902900100 | Aminu School of Islamic Legal Studies | 701,454,219.87 | 701,454,219.87 | - | - | 0.0% | 701,454,219.87 |
| 056903000100 | Audu Bako College of Agriculture Danbatta | 369,035,749.78 | 369,035,749.78 | - | - | 0.0% | 369,035,749.78 |
| 056903100100 | Sa'adatu Rimi University Kano | 3,264,985,200.00 | 3,264,985,200.00 | - | - | 0.0% | 3,264,985,200.00 |
| 056904800100 | Kano State Scholarship Board | 2,854,609,233.00 | 2,837,609,233.00 | - | - | 0.0% | 2,837,609,233.00 |
| 05210000000 | Ministry of Health | 23,761,892,893.50 | 24,320,671,857.75 | 49,757,294.36 | 180,308,318.50 | 0.7% | 24,140,363,539.25 |
| 052100100100 | Ministry of Health | 14,014,538,458.48 | 14,561,317,422.73 | 49,757,294.36 | 180,308,318.50 | 1.2% | 14,381,009,104.23 |
| 052100300100 | H.M.B. (HQ and Zones) | 930,000,000.00 | 930,000,000.00 | - | - | 0.0% | 930,000,000.00 |
| 052100300200 | Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWS) | 384,000,000.00 | 398,000,000.00 | - | - | 0.0% | 398,000,000.00 |
| 052100700100 | Post Graduate School (College of Family Medicine) | 2,000,000.00 | - | - | - | - | - |
| 052100500100 | Primary Health Care Mgt. Board (PHCMB) | 4,101,486,920.42 | 4,101,486,920.42 | - | - | 0.0% | 4,101,486,920.42 |
| 052100600100 | State Agency for Control of Aids | 290,910,600.00 | 290,910,600.00 | - | - | 0.0% | 290,910,600.00 |
| 052100800100 | CONTRIBUTORY HEALTH MGT | 2,777,824,718.14 | 2,777,824,718.14 | - | - | 0.0% | 2,777,824,718.14 |
| 052100900100 | KHETFUND | 80,000,000.00 | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |
| 052101100100 | Private Health Institutions Management Agency | 55,150,000.00 | 55,150,000.00 | - | - | 0.0% | 55,150,000.00 |
| 052101300100 | Drugs Management & Consumable Supply Agency (Drugs Man) | 1,125,982,196.46 | 1,125,982,196.46 | - | - | 0.0% | 1,125,982,196.46 |
| 05350000000 | Ministry of Environment | 3,628,120,000.00 | 6,298,120,000.00 | - | 590,235,255.76 | 9.4% | 5,707,884,744.24 |
| 053500100100 | Ministry of Environment | 1,284,120,000.00 | 1,329,120,000.00 | - | - | 0.0% | 1,329,120,000.00 |
| 053500300100 | Kano State Afforestation Project (KNAP) | 180,000,000.00 | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 053500500100 | Kano State Sustainable Projects | 140,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 053500600100 | Kano Water Shed and Climate Change Management Agency (K) | 1,200,000,000.00 | 1,200,000,000.00 | - | - | 0.0% | 1,200,000,000.00 |
| 053500700100 | URBAN BEAUTIFICATION AND LANDSCAPING AGENCY | 824,000,000.00 | 3,489,000,000.00 | - | 590,235,255.76 | 16.9% | 2,898,764,744.24 |
| 05510000000 | Ministry for Local Government | 176,000,000.00 | 176,000,000.00 | - | - | 0.0% | 176,000,000.00 |
| 055100200100 | Ministry for Local Government | 176,000,000.00 | 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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|--------------------|---|-------------------------|-------------------------|---------------------|---------------------------------------|--|--------------------------------|
| | Total Other Expenditure | 9,944,016,595.35 | 2,700,885,520.96 | - | 11,105,704,092.66 | 411.2% | - 8,404,818,571.70 |
| 01000000000 | ADMINISTRATION SECTOR | 2,650,609,380.89 | 1,688,033,330.09 | - | 1,570,660,786.67 | 93.0% | 117,372,543.42 |
| 01110000000 | Government House | 197,790,248.07 | 197,790,248.07 | - | 354,399,120.00 | 179.2% | - 156,608,871.93 |
| 011100100100 | Government House | 149,756,626.10 | 149,756,626.10 | - | 319,399,120.00 | 213.3% | - 169,642,493.90 |
| 011101000100 | Public Procurement Bureau | 6,944,941.46 | 6,944,941.46 | - | - | 0.0% | 6,944,941.46 |
| 011103700100 | Pilgrim Welfare Board | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 011105700100 | Research & Documentation Directorate | 10,320,076.92 | 10,320,076.92 | - | 10,000,000.00 | 96.9% | 320,076.92 |
| 011105600100 | Special Duties Directorate | 29,268,603.59 | 29,268,603.59 | - | 25,000,000.00 | 85.4% | 4,268,603.59 |
| 01120000000 | House of Assembly | 2,389,689,708.02 | 1,465,089,708.02 | - | 1,084,455,166.67 | 74.0% | 380,634,541.35 |
| 011200300100 | House of Assembly | 2,389,689,708.02 | 1,465,089,708.02 | - | 1,084,455,166.67 | 74.0% | 380,634,541.35 |
| 01610000000 | Office of Secretary to State Government | 63,129,424.80 | 850,000.00 | - | 5,000,000.00 | 588.2% | - 4,150,000.00 |
| 016100100200 | Admin & General Services | 19,730,000.00 | 250,000.00 | - | 5,000,000.00 | 2000.0% | - 4,750,000.00 |
| 016100200100 | Research Evaluation & Political Affairs Directorate | 43,399,424.80 | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 01230000000 | Min. of Information & Internal Affairs | - | 24,303,374.00 | - | 126,806,500.00 | 521.8% | - 102,503,126.00 |
| 012300100100 | Min. of Information & Internal Affairs | - | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 012300300100 | Kano State Radio Corporation | - | 19,803,374.00 | - | 126,806,500.00 | 640.3% | - 107,003,126.00 |
| 02000000000 | Economic Sector | 7,280,907,214.46 | 1,012,602,190.87 | - | 9,535,043,305.99 | 941.6% | - 8,522,441,115.12 |
| 02200000000 | Ministry of Finance | 6,857,422,357.92 | 1,007,742,245.37 | - | 9,535,043,305.99 | 946.2% | - 8,527,301,060.62 |
| 022000100100 | Ministry of Finance | 6,856,067,598.44 | 7,742,245.37 | - | 9,535,043,305.99 | 123156.0% | - 9,527,301,060.62 |
| 022000800100 | Kano State Internal Revenue Services | 1,354,759.48 | 1,000,000,000.00 | - | - | 0.0% | 1,000,000,000.00 |
| 02380000000 | Ministry of Planning & Budget | 420,187,795.38 | 3,359,945.50 | - | - | 0.0% | 3,359,945.50 |
| 023800100100 | Ministry of Planning & Budget | 420,187,795.38 | 3,359,945.50 | - | - | 0.0% | 3,359,945.50 |
| 02520000000 | Ministry of Water Resources | 3,297,061.16 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 025210100100 | Kano State Water Board | 3,297,061.16 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 05000000000 | Social Services Sector | 12,500,000.00 | 250,000.00 | - | - | 0.0% | 250,000.00 |
| 05130000000 | Ministry of Youths and Sports | - | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 051305100100 | Youth Development Directorate | - | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 05690000000 | Ministry for Higher Education | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 056902100100 | Dangote University of Science & Technology (Wudil) | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Expenditure | 268,197,731,000.00 | 350,389,266,018.12 | 67,947,733,717.25 | 153,475,373,250.67 | 43.8% | 196,913,892,767.45 |
| 2 | EXPENDITURES | 268,197,731,000.00 | 350,389,266,018.12 | 67,947,733,717.25 | 153,475,373,250.67 | 43.8% | 196,913,892,767.45 |
| 21 | PERSONNEL COST | 72,980,158,656.60 | 76,980,158,656.60 | 29,838,256,267.42 | 79,347,894,211.60 | 103.1% | - 2,367,735,555.00 |
| 2101 | SALARY | 48,093,455,494.35 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 6,783,979,000.00 | 6,000,000,000.00 | 6,695,994,750.00 | 98.7% | 87,984,250.00 |
| 210301 | SOCIAL BENEFITS | 2,783,979,000.00 | 6,783,979,000.00 | 6,000,000,000.00 | 6,695,994,750.00 | 98.7% | 87,984,250.00 |
| 21030101 | GRATUITY | 2,000,000,000.00 | 6,000,000,000.00 | 6,000,000,000.00 | 6,500,000,000.00 | 108.3% | - 500,000,000.00 |
| 21030106 | SAVERANCE GRATUITY / FURNITURE ALLOWANCE | 783,979,000.00 | 783,979,000.00 | - | 195,994,750.00 | 25.0% | 587,984,250.00 |
| 22 | OTHER RECURRENT COSTS | 36,989,322,287.17 | 41,703,520,692.80 | 11,641,297,881.08 | 35,386,904,178.49 | 84.9% | 6,316,616,514.31 |
| 2202 | OVERHEAD COST | 27,045,305,691.82 | 39,002,635,171.84 | 11,641,297,881.08 | 24,281,200,085.83 | 62.3% | 14,721,435,086.01 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 2,900,796,879.97 | 7,375,259,006.03 | - | 991,340,955.38 | 13.4% | 6,383,918,050.65 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 640,932,494.23 | 722,252,369.69 | - | 185,491,520.00 | 25.7% | 536,760,849.69 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 615,605,144.98 | 634,584,626.88 | - | 318,728,863.22 | 50.2% | 315,855,763.66 |
| 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 1,450,538,364.70 | 2,334,153,025.43 | - | 335,664,987.53 | 14.4% | 1,998,488,037.90 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 193,720,876.06 | 3,684,268,984.03 | - | 151,455,584.62 | 4.1% | 3,532,813,399.41 |
| 220202 | UTILITIES - GENERAL | 720,432,094.40 | 6,400,394,973.65 | - | 145,714,491.95 | 2.3% | 6,254,680,481.70 |
| 22020201 | ELECTRICITY CHARGES | 236,190,924.86 | 613,357,296.83 | - | 5,128,900.00 | 0.8% | 608,228,396.83 |
| 22020202 | TELEPHONE CHARGES | 167,919,244.71 | 4,898,342,112.10 | - | 22,270,000.00 | 0.5% | 4,876,072,112.10 |
| 22020203 | INTERNET ACCESS CHARGES | 115,447,344.60 | 288,340,846.94 | - | 5,800,000.00 | 2.0% | 282,540,846.94 |
| 22020204 | SATELLITE BROADCASTING ACCESS CHARGES | 35,442,967.57 | 224,635,312.60 | - | 3,470,000.00 | 1.5% | 221,165,312.60 |
| 22020205 | WATER RATES | 33,366,807.11 | 95,680,077.54 | - | - | 0.0% | 95,680,077.54 |
| 22020206 | SEWERAGE CHARGES | 26,179,708.24 | 39,433,131.32 | - | - | 0.0% | 39,433,131.32 |
| 22020207 | LEASED COMMUNICATION LINES(S) | 251,666.67 | 5,275,000.00 | - | - | 0.0% | 5,275,000.00 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 5,520,000.00 | 10,041,894.50 | - | - | 0.0% | 10,041,894.50 |
| 22020209 | OTHER UTILITIES | 100,113,430.64 | 225,289,301.82 | - | 109,045,591.95 | 48.4% | 116,243,709.87 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|--|-------------------------|-------------------------|---------------------|---------------------------------------|--|--------------------------------|
| 220203 | MATERIALS & SUPPLIES - GENERAL | 2,515,401,320.37 | 1,905,897,945.10 | - | 1,014,108,735.81 | 53.2% | 891,789,209.29 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 425,099,915.12 | 425,159,210.25 | - | 88,062,696.33 | 20.7% | 337,096,513.92 |
| 22020302 | BOOKS | 164,355,807.02 | 157,850,907.22 | - | 31,250,000.00 | 19.8% | 126,600,907.22 |
| 22020303 | NEWSPAPERS | 14,935,083.07 | 84,749,952.43 | - | - | 0.0% | 84,749,952.43 |
| 22020304 | MAGAZINES & PERIODICALS | 25,332,660.28 | 41,738,438.69 | - | - | 0.0% | 41,738,438.69 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 143,635,710.61 | 111,668,169.77 | - | 12,600,000.00 | 11.3% | 99,068,169.77 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 192,818,636.57 | 98,197,024.43 | - | 36,216,587.59 | 36.9% | 61,980,436.84 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 48,516,876.25 | 108,035,204.81 | - | 26,053,069.00 | 24.1% | 81,982,135.81 |
| 22020308 | FIELD & CAMPING MATERIALS SUPPLIES | 27,491,566.46 | 94,523,254.66 | - | - | 0.0% | 94,523,254.66 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 222,485,186.75 | 223,676,245.29 | - | 52,414,747.60 | 23.4% | 171,261,497.69 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 98,802,423.50 | 42,865,025.19 | - | 6,000,000.00 | 14.0% | 36,865,025.19 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 114,745,073.46 | 211,352,442.75 | - | 30,523,000.00 | 14.4% | 180,829,442.75 |
| 22020312 | Sanitary Materials | 33,862,574.12 | 136,400,199.49 | - | - | 0.0% | 136,400,199.49 |
| 22020313 | Water treatment chemicals(abattoir) | 1,646,993.71 | 18,327,961.54 | - | - | 0.0% | 18,327,961.54 |
| 22020314 | Examination Materials | 864,838,911.00 | 60,969,813.85 | - | 709,035,295.29 | 1162.9% | - 648,065,481.44 |
| 22020316 | Other Material and Supplies | 136,833,902.46 | 90,384,094.73 | - | 21,953,340.00 | 24.3% | 68,430,754.73 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 2,033,991,570.16 | 4,681,514,194.38 | - | 706,900,908.22 | 15.1% | 3,974,613,286.17 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP | 439,334,732.26 | 634,787,040.56 | - | 118,439,000.00 | 18.7% | 516,348,040.56 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 143,080,139.87 | 637,675,168.45 | - | 1,100,000.00 | 0.2% | 636,575,168.45 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QT | 220,950,844.97 | 1,731,112,325.96 | - | 10,000,000.00 | 0.6% | 1,721,112,325.96 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 174,927,054.32 | 1,135,356,072.32 | - | - | 0.0% | 1,135,356,072.32 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 235,642,010.06 | 102,289,581.98 | - | 261,079,200.00 | 255.2% | - 158,789,618.03 |
| 22020406 | OTHER MAINTENANCE SERVICES | 496,102,308.02 | 117,853,901.34 | - | 67,602,500.00 | 57.4% | 50,251,401.34 |
| 22020407 | MAINTENANCE OF AIRCRAFTS | 122,500.00 | 62,500.00 | - | - | 0.0% | 62,500.00 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 2,000,000.00 | 1,625,400.00 | - | - | 0.0% | 1,625,400.00 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENTS | 2,617,653.85 | 6,128,000.00 | - | - | 0.0% | 6,128,000.00 |
| 22020413 | MINOR ROAD MAINTENANCE | 200,000.00 | 1,818,225.00 | - | - | 0.0% | 1,818,225.00 |
| 22020416 | MAINTENANCE OF PARKS AND GARDEN | 2,550,000.00 | 2,095,000.00 | - | - | 0.0% | 2,095,000.00 |
| 22020417 | Maintenance of Other Infrastructure | 316,464,326.82 | 310,710,978.78 | - | 248,680,208.22 | 80.0% | 62,030,770.57 |
| 220205 | TRAINING - GENERAL | 875,598,150.75 | 594,348,071.01 | - | 320,675,020.00 | 54.0% | 273,673,051.01 |
| 22020501 | LOCAL TRAINING | 811,430,285.87 | 553,984,072.29 | - | 318,925,020.00 | 57.6% | 235,059,052.29 |
| 22020502 | INTERNATIONAL TRAINING | 64,167,864.88 | 40,363,998.72 | - | 1,750,000.00 | 4.3% | 38,613,998.72 |
| 220206 | OTHER SERVICES - GENERAL | 3,010,753,228.77 | 2,934,881,119.13 | - | 2,054,024,463.93 | 70.0% | 880,856,655.20 |
| 22020601 | SECURITY SERVICES | 253,320,414.90 | 251,612,427.52 | - | 189,976,340.92 | 75.5% | 61,636,086.60 |
| 22020602 | OFFICE RENT | 36,619,799.26 | 223,072,207.66 | - | 6,550,880.00 | 2.9% | 216,521,327.66 |
| 22020603 | RESIDENTIAL RENT | 80,062,422.46 | 61,980,000.00 | - | 28,233,250.00 | 45.6% | 33,746,750.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 2,604,626,927.78 | 2,341,705,343.00 | - | 1,829,263,993.01 | 78.1% | 512,441,349.99 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 36,123,664.37 | 56,511,140.95 | - | - | 0.0% | 56,511,140.95 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENE | 3,489,987,100.14 | 5,514,555,069.07 | - | 557,865,917.16 | 10.1% | 4,956,689,151.91 |
| 22020701 | FINANCIAL CONSULTING | 64,751,099.18 | 71,100,501.13 | - | - | 0.0% | 71,100,501.13 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 59,546,602.96 | 93,243,145.73 | - | - | 0.0% | 93,243,145.73 |
| 22020703 | LEGAL SERVICES | 158,061,373.78 | 58,928,227.80 | - | 92,088,231.00 | 156.3% | - 33,160,003.20 |
| 22020704 | ENGINEERING SERVICES | 8,812,640.76 | 47,242,708.62 | - | - | 0.0% | 47,242,708.62 |
| 22020705 | ARCHITECTURAL SERVICES | 4,851,501.80 | 40,642,501.80 | - | - | 0.0% | 40,642,501.80 |
| 22020706 | SURVEYING SERVICES | 15,084,187.82 | 10,753,387.82 | - | - | 0.0% | 10,753,387.82 |
| 22020708 | MEDICAL CONSULTING | 112,117,600.00 | 12,337,709.82 | - | - | 0.0% | 12,337,709.82 |
| 22020709 | Audit Consultancy | 12,763,883.63 | 2,352,583,054.71 | - | - | 0.0% | 2,352,583,054.71 |
| 22020710 | Research And Documentations | 15,306,538.46 | 1,150,000.00 | - | - | 0.0% | 1,150,000.00 |
| 22020711 | Supervision And Management Fees | 799,819,544.20 | 820,233,711.69 | - | 271,893,343.08 | 33.1% | 548,340,368.61 |
| 22020712 | Other Financial Consulting | 2,238,872,127.55 | 2,006,340,119.96 | - | 193,884,343.08 | 9.7% | 1,812,455,776.88 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|--------------------------|-------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 220208 | FUEL & LUBRICANTS - GENERAL | 1,336,904,315.88 | 803,225,285.08 | - | 219,693,906.71 | 27.4% | 583,531,378.37 |
| 22020801 | MOTOR VEHICLE FUEL COST | 350,789,615.64 | 329,379,240.17 | - | 98,026,446.59 | 29.8% | 231,352,793.58 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 89,023,848.15 | 58,808,855.98 | - | 1,000,000.00 | 1.7% | 57,808,855.98 |
| 22020803 | PLANT / GENERATOR FUEL COST | 890,411,354.10 | 395,040,378.66 | - | 87,990,960.12 | 22.3% | 307,049,418.54 |
| 22020806 | COOKING GAS/FUEL COST | 6,679,498.00 | 19,996,810.26 | - | 32,676,500.00 | 163.4% | - 12,679,689.74 |
| 220209 | FINANCIAL CHARGES - GENERAL | 65,629,139.59 | 44,507,322.77 | - | - | 0.0% | 44,507,322.77 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 19,229,740.74 | 32,712,598.12 | - | - | 0.0% | 32,712,598.12 |
| 22020902 | INSURANCE PREMIUM | 44,481,856.70 | 7,877,182.50 | - | - | 0.0% | 7,877,182.50 |
| 22020903 | OTHER CRF BANK CHARGES | 1,917,542.15 | 3,917,542.15 | - | - | 0.0% | 3,917,542.15 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,095,811,891.79 | 8,748,052,185.62 | 11,641,297,881.08 | 18,270,875,686.68 | 208.9% | - 9,522,823,501.06 |
| 22021001 | REFRESHMENT & MEALS | 220,061,929.66 | 734,776,755.51 | - | 1,350,000.00 | 0.2% | 733,426,755.51 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 482,590,706.14 | 873,589,485.91 | - | 169,522,630.20 | 19.4% | 704,066,855.71 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 510,538,069.95 | 1,479,430,618.69 | - | 410,200,273.08 | 27.7% | 1,069,230,345.61 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 184,964,071.73 | 59,752,952.68 | - | 216,271,115.14 | 361.9% | - 156,518,162.46 |
| 22021006 | POSTAGES & COURIER SERVICES | 51,709,177.94 | 95,467,240.24 | - | 24,650,000.00 | 25.8% | 70,817,240.24 |
| 22021007 | WELFARE PACKAGES | 866,821,733.34 | 542,364,954.94 | - | 88,232,000.00 | 16.3% | 454,132,954.94 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 139,874,958.57 | 42,222,024.31 | - | - | 0.0% | 42,222,024.31 |
| 22021009 | SPORTING ACTIVITIES | 57,267,068.54 | 86,373,863.32 | - | 27,656,266.66 | 32.0% | 58,717,596.66 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 37,994,426.28 | 2,508,561.13 | - | - | 0.0% | 2,508,561.13 |
| 22021011 | OTHER MISCELLANEOUS | 4,872,952,003.95 | 4,545,600,865.29 | 11,641,297,881.08 | 16,291,647,281.75 | 358.4% | - 11,746,046,416.46 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 677,317,245.37 | 6,985,000.00 | - | 76,845,302.59 | 1100.1% | - 69,860,302.59 |
| 22021020 | FOREIGN SCHOLARSHIP SCHEME | 20,000,000.00 | - | - | - | - | - |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 109,927,800.00 | 1,442,576.92 | - | 107,742,872.95 | 7468.8% | - 106,300,296.03 |
| 22021022 | HOSPITALITY EXPENSES | 150,633,330.50 | 139,050,000.00 | - | 89,390,666.67 | 64.3% | 49,659,333.33 |
| 22021023 | FINAL ACCOUNT PRODUCTION | 153,569,369.83 | 128,671,610.74 | - | - | 0.0% | 128,671,610.74 |
| 22021024 | BUDGET FORMULATION | 159,000,000.00 | 1,250,000.00 | - | 21,166,600.00 | 1693.3% | - 19,916,600.00 |
| 22021030 | INTERNALLY GENERATED REVENUE COST OF COLLECTI | 400,590,000.00 | 5,710,450.63 | - | 25,000,000.00 | 437.8% | - 19,289,549.37 |
| 22021031 | TECHNICAL ADVISERS COMMISSION | 1,000,000,000.00 | 2,855,225.32 | - | 721,200,677.65 | 25259.0% | - 718,345,452.33 |
| 2203 | LOANS AND ADVANCES | 2,584,773,988.30 | 1,473,389,708.02 | - | 1,084,455,166.67 | 73.6% | 388,934,541.35 |
| 220301 | STAFF LOANS & ADVANCES | 2,584,773,988.30 | 1,473,389,708.02 | - | 1,084,455,166.67 | 73.6% | 388,934,541.35 |
| 22030101 | MOTOR CYCLE ADVANCES | 14,891,410.13 | 5,077,513.36 | - | - | 0.0% | 5,077,513.36 |
| 22030102 | BICYCLE ADVANCES | 102,576,354.29 | 7,874,326.92 | - | - | 0.0% | 7,874,326.92 |
| 22030104 | CORRESPONDENCE ADVANCES | 83,168,356.14 | 900,000.00 | - | - | 0.0% | 900,000.00 |
| 22030106 | MOTOR VEHICLE ADVANCE | 180,549,716.00 | 180,549,716.00 | - | 89,390,666.67 | 49.5% | 91,159,049.33 |
| 22030107 | FURNISHING ADVANCES | 2,203,588,151.74 | 1,278,988,151.74 | - | 995,064,500.00 | 77.8% | 283,923,651.74 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 692,918,239.55 | 216,111,758.77 | - | 486,205,620.00 | 225.0% | - 270,093,861.23 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 692,918,239.55 | 216,111,758.77 | - | 486,205,620.00 | 225.0% | - 270,093,861.23 |
| 22040101 | GRANT TO OTHER STATE GOVERNMENTS - CURRENT | - | 5,000,000.00 | - | 25,000,000.00 | 500.0% | - 20,000,000.00 |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 62,036,337.33 | 11,520,076.92 | - | 10,000,000.00 | 86.8% | 1,520,076.92 |
| 22040104 | GRANT TO LOCAL GOVERNMENTS - CAPITAL | 29,268,603.59 | 29,268,603.59 | - | 25,000,000.00 | 85.4% | 4,268,603.59 |
| 22040105 | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRE | 419,626,672.53 | 8,313,078.16 | - | - | 0.0% | 8,313,078.16 |
| 22040106 | GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOs | 169,486,626.10 | 161,810,000.10 | - | 426,205,620.00 | 263.4% | - 264,395,619.90 |
| 2205 | SUBSIDIES GENERAL | 11,524,190.91 | 1,003,291,808.80 | - | - | 0.0% | 1,003,291,808.80 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 11,524,190.91 | 1,003,291,808.80 | - | - | 0.0% | 1,003,291,808.80 |
| 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES | 11,524,190.91 | 1,003,291,808.80 | - | - | 0.0% | 1,003,291,808.80 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 2206 | PUBLIC DEBT CHARGES | 6,654,800,176.59 | 3,200,000.00 | - | 9,535,043,305.99 | 297970.1% | - 9,531,843,305.99 |
| 220601 | FOREIGN INTEREST / DISCOUNT | 1,829,703,835.18 | 1,100,000.00 | - | 1,732,511,990.72 | 157501.1% | - 1,731,411,990.72 |
| 22060102 | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROW | 1,829,703,835.18 | 1,100,000.00 | - | 1,732,511,990.72 | 157501.1% | - 1,731,411,990.72 |
| 220602 | DOMESTIC INTEREST / DISCOUNT | 4,825,096,341.41 | 2,100,000.00 | - | 7,802,531,315.27 | 371549.1% | - 7,800,431,315.27 |
| 22060201 | DOMESTIC INTEREST / DISCOUNT - TREASURY BILL | - | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORRO | 4,825,096,341.41 | 1,600,000.00 | - | 7,802,531,315.27 | 487658.2% | - 7,800,931,315.27 |
| 2207 | TRANSFER TO FUND RECURRENT EXPENDITURE-I | - | 4,892,245.37 | - | - | 0.0% | 4,892,245.37 |
| 220701 | TRANSFER TO FUND RECURRENT EXPENDITURE-I | - | 4,892,245.37 | - | - | 0.0% | 4,892,245.37 |
| 22070101 | PAYMENT FROM CRF TO FUND MDA RECURRENT EXPEN | - | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 22070103 | TRANSFER TO SINKING FUND | - | 4,842,245.37 | - | - | 0.0% | 4,842,245.37 |
| 23 | CAPITAL EXPENDITURE | 158,228,250,056.23 | 231,705,586,668.72 | 26,468,179,568.75 | 38,740,574,860.58 | 16.7% | 192,965,011,808.14 |
| 2301 | FIXED ASSETS PURCHASED | 27,947,414,753.49 | 36,129,307,953.49 | 85,000,000.00 | 2,413,830,967.38 | 6.7% | 33,715,476,986.12 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 27,947,414,753.49 | 36,129,307,953.49 | 85,000,000.00 | 2,413,830,967.38 | 6.7% | 33,715,476,986.12 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 997,827,028.57 | 997,827,028.57 | - | 23,800,412.63 | 2.4% | 974,026,615.94 |
| 23010102 | PURCHASE OF OFFICE BUILDINGS | 480,453,163.25 | 480,453,163.25 | - | 117,904,820.48 | 24.5% | 362,548,342.77 |
| 23010103 | PURCHASE OF RESIDENTIAL BUILDINGS | 259,786,782.00 | 259,786,782.00 | - | - | 0.0% | 259,786,782.00 |
| 23010104 | PURCHASE MOTOR CYCLES | 222,503,349.95 | 237,503,349.95 | - | - | 0.0% | 237,503,349.95 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 3,491,625,815.61 | 4,741,625,815.61 | - | 726,153,191.06 | 15.3% | 4,015,472,624.55 |
| 23010106 | PURCHASE OF VANS | 53,000,000.00 | 53,000,000.00 | - | - | 0.0% | 53,000,000.00 |
| 23010107 | PURCHASE OF TRUCKS | 423,297,692.84 | 423,297,692.84 | - | 17,586,357.26 | 4.2% | 405,711,335.58 |
| 23010108 | PURCHASE OF BUSES | 2,958,562,500.00 | 3,958,562,500.00 | - | 28,757,448.17 | 0.7% | 3,929,805,051.83 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 3,068,826,482.14 | 5,410,719,682.14 | - | 100,329,458.00 | 1.9% | 5,310,390,224.14 |
| 23010113 | PURCHASE OF COMPUTERS | 3,839,419,999.97 | 3,839,419,999.97 | - | - | 0.0% | 3,839,419,999.97 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 194,340,000.00 | 194,340,000.00 | - | - | 0.0% | 194,340,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 46,037,067.00 | 46,037,067.00 | - | - | 0.0% | 46,037,067.00 |
| 23010116 | PURCHASE OF TYPEWRITERS | 150,000.00 | 150,000.00 | - | - | 0.0% | 150,000.00 |
| 23010117 | PURCHASE OF SHREDDING MACHINES | 13,300,477.38 | 13,300,477.38 | - | - | 0.0% | 13,300,477.38 |
| 23010118 | PURCHASE OF SCANNERS | 21,015,203.00 | 21,015,203.00 | - | - | 0.0% | 21,015,203.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 1,181,212,569.55 | 1,181,212,569.55 | - | 624,439,009.30 | 52.9% | 556,773,560.26 |
| 23010120 | PURCHASE OFCANTEEN / KITCHEN EQUIPMENT | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 4,146,447,673.60 | 4,246,447,673.60 | - | 496,000,000.00 | 11.7% | 3,750,447,673.60 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 9,402,734.00 | 19,402,734.00 | - | - | 0.0% | 19,402,734.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 379,159,915.71 | 379,159,915.71 | - | 4,000,000.00 | 1.1% | 375,159,915.71 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 94,000,000.00 | 94,000,000.00 | - | - | 0.0% | 94,000,000.00 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 36,789,047.08 | 36,789,047.08 | - | - | 0.0% | 36,789,047.08 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 1,249,329,049.55 | 1,257,329,049.55 | - | - | 0.0% | 1,257,329,049.55 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 316,400,000.00 | 3,796,400,000.00 | 85,000,000.00 | 85,000,000.00 | 2.2% | 3,711,400,000.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 650,700,000.00 | 650,700,000.00 | - | - | 0.0% | 650,700,000.00 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 329,571,877.14 | 329,571,877.14 | - | - | 0.0% | 329,571,877.14 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 81,847,525.00 | 81,847,525.00 | - | - | 0.0% | 81,847,525.00 |
| 23010134 | PURCHASE OF DIVING EQUIPMENT | 15,000,000.00 | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 23010139 | PURCHASE OF OTHER FIXED ASSETS | 3,381,408,800.14 | 3,358,408,800.14 | - | 189,860,270.48 | 5.7% | 3,168,548,529.66 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|--------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 2302 | CONSTRUCTION / PROVISION | 78,159,367,071.27 | 106,971,746,519.51 | 10,448,118,472.83 | 16,914,537,204.67 | 15.8% | 90,057,209,314.84 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS | 78,159,367,071.27 | 106,971,746,519.51 | 10,448,118,472.83 | 16,914,537,204.67 | 15.8% | 90,057,209,314.84 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 4,606,408,022.89 | 4,647,408,022.89 | 4,317,248.45 | 425,137,375.10 | 9.1% | 4,222,270,647.79 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDING | 3,479,667,438.56 | 3,524,667,438.56 | - | - | 0.0% | 3,524,667,438.56 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 871,247,318.55 | 921,247,318.55 | - | - | 0.0% | 921,247,318.55 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 142,250,000.00 | 142,250,000.00 | - | - | 0.0% | 142,250,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 5,373,439,487.50 | 6,051,439,487.50 | 27,916,705.38 | 320,456,087.70 | 5.3% | 5,730,983,399.80 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH | 3,156,851,663.38 | 2,636,851,663.38 | 24,878,647.18 | 31,711,956.94 | 1.2% | 2,605,139,706.44 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 2,924,080,426.17 | 3,502,080,426.17 | - | 1,539,639,123.02 | 44.0% | 1,962,441,303.15 |
| 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATION | 23,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 346,000,000.00 | 346,000,000.00 | - | - | 0.0% | 346,000,000.00 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 135,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 10,606,000,000.00 | 10,606,000,000.00 | - | - | 0.0% | 10,606,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS/CULVERTS | 20,012,849,573.86 | 34,551,998,666.29 | 81,857,833.26 | 3,457,982,891.71 | 10.0% | 31,094,015,774.58 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 616,085,611.89 | 616,085,611.89 | - | - | 0.0% | 616,085,611.89 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 4,102,370,319.25 | 4,185,370,319.25 | - | 128,876,347.41 | 3.1% | 4,056,493,971.84 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 333,107,038.04 | 288,000,000.00 | - | - | 0.0% | 288,000,000.00 |
| 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAY | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 150,000,000.00 | 150,000,000.00 | - | 309,152,657.00 | 206.1% | - 159,152,657.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 177,000,000.00 | 177,000,000.00 | - | - | 0.0% | 177,000,000.00 |
| 23020126 | CONSTRUCTION/PROVISION OF CEMETERIES | 16,000,000.00 | 16,000,000.00 | - | - | 0.0% | 16,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 385,454,790.87 | 605,454,790.87 | - | - | 0.0% | 605,454,790.87 |
| 23020128 | OTHER CONSTRUCTION | 7,460,000,000.00 | 20,611,337,393.85 | 10,309,148,038.56 | 10,701,580,765.79 | 51.9% | 9,909,756,628.06 |
| 23020129 | PROVISION OF HEALTH PROGRAMME / ACTIVITIES | 5,222,637,234.42 | 5,232,637,234.42 | - | - | 0.0% | 5,232,637,234.42 |
| 23020130 | PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES | 7,909,918,145.89 | 7,909,918,145.89 | - | - | 0.0% | 7,909,918,145.89 |
| 2303 | REHABILITATION / REPAIRS | 20,355,736,212.42 | 38,690,515,176.67 | 14,729,896,791.36 | 17,130,011,728.62 | 44.3% | 21,560,503,448.05 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - | 20,355,736,212.42 | 38,690,515,176.67 | 14,729,896,791.36 | 17,130,011,728.62 | 44.3% | 21,560,503,448.05 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 777,860,637.00 | 802,860,637.00 | - | 75,243,140.09 | 9.4% | 727,617,496.91 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 2,300,175,643.75 | 2,320,175,643.75 | - | - | 0.0% | 2,320,175,643.75 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 12,000,000.00 | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 758,498,262.79 | 758,498,262.79 | - | 10,899,940.70 | 1.4% | 747,598,322.09 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE | 4,790,262,484.00 | 5,027,041,448.25 | - | 82,938,582.76 | 1.6% | 4,944,102,865.49 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 1,032,817,821.93 | 997,817,821.93 | 11,452,324.51 | 1,027,814,114.39 | 103.0% | - 29,996,292.46 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 5,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 803,644,600.00 | 803,644,600.00 | - | - | 0.0% | 803,644,600.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS/CULVERTS | 6,218,168,868.80 | 21,926,168,868.80 | 72,349,296.46 | 119,860,896.46 | 0.5% | 21,806,307,972.34 |
| 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 78,000,000.00 | 60,000,000.00 | - | 294,056,000.00 | 490.1% | - 234,056,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 2,811,267,174.15 | 3,311,267,174.15 | 2,105,630,041.67 | 2,816,834,891.67 | 85.1% | 494,432,282.48 |
| 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 31,000,000.00 | 31,000,000.00 | - | - | 0.0% | 31,000,000.00 |
| 23030125 | REHABILITATION/REPAIRS- POWER GENERATING PLANT | 139,540,720.00 | 1,879,540,720.00 | 236,566,868.48 | 398,465,902.31 | 21.2% | 1,481,074,817.69 |
| 23030126 | REHABILITATION/REPAIRS OF CEMETERIES | 10,000,000.00 | 10,000,000.00 | 9,639,962,068.02 | 9,639,962,068.02 | 96399.6% | - 9,629,962,068.02 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 527,500,000.00 | 590,500,000.00 | 2,663,936,192.22 | 2,663,936,192.22 | 451.1% | - 2,073,436,192.22 |

| Code | Economic | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 2304 | PRESERVATION OF THE ENVIRONMENT | 833,704,594.16 | 803,704,594.16 | - | 98,219,985.29 | 12.2% | 705,484,608.87 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERA | 833,704,594.16 | 803,704,594.16 | - | 98,219,985.29 | 12.2% | 705,484,608.87 |
| 23040101 | TREE PLANTING | 244,084,594.16 | 214,084,594.16 | - | 98,219,985.29 | 45.9% | 115,864,608.87 |
| 23040102 | EROSION & FLOOD CONTROL | 480,000,000.00 | 480,000,000.00 | - | - | 0.0% | 480,000,000.00 |
| 23040103 | WILDLIFE CONSERVATION | 43,000,000.00 | 43,000,000.00 | - | - | 0.0% | 43,000,000.00 |
| 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 46,620,000.00 | 46,620,000.00 | - | - | 0.0% | 46,620,000.00 |
| 23040105 | WATER POLLUTION PREVENTION & CONTROL | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 30,932,027,424.89 | 49,110,312,424.89 | 1,205,164,304.56 | 2,183,974,974.63 | 4.4% | 46,926,337,450.26 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 30,932,027,424.89 | 49,110,312,424.89 | 1,205,164,304.56 | 2,183,974,974.63 | 4.4% | 46,926,337,450.26 |
| 23050101 | RESEARCH AND DEVELOPMENT | 13,921,236,314.90 | 14,506,871,314.90 | 218,291,291.02 | 527,471,079.47 | 3.6% | 13,979,400,235.43 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 577,000,000.00 | 607,000,000.00 | - | - | 0.0% | 607,000,000.00 |
| 23050103 | MONITORING AND EVALUATION | 5,767,327,467.85 | 5,767,327,467.85 | 184,718,647.18 | 225,497,778.80 | 3.9% | 5,541,829,689.05 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 426,468,750.00 | 426,468,750.00 | - | 1,851,750.00 | 0.4% | 424,617,000.00 |
| 23050107 | MARGIN FOR INCREASES IN COSTS | 726,468,907.13 | 726,468,907.13 | - | - | 0.0% | 726,468,907.13 |
| 23050128 | OTHER NON-TANGIBLE ASSETS | 9,513,525,985.01 | 27,076,175,985.01 | 802,154,366.36 | 1,429,154,366.36 | 5.3% | 25,647,021,618.65 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|--------------------------------------|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Expenditure | 268,197,731,000.00 | 350,389,266,018.12 | 67,947,733,717.25 | 153,475,373,250.67 | 43.8% | 196,913,892,767.45 |
| 701 | General Public Service | 46,786,635,978.49 | 60,517,966,707.56 | 7,978,467,772.59 | 32,818,135,275.82 | 54.2% | 27,699,831,431.74 |
| 7011 | Executive & Legislative O | 20,405,755,284.05 | 17,191,327,869.75 | 1,827,436,790.87 | 9,741,332,211.57 | 56.7% | 7,449,995,658.19 |
| 70111 | Executive Organ and Legislat | 14,810,817,740.28 | 13,208,963,980.45 | 1,313,643,394.24 | 7,298,514,446.58 | 55.3% | 5,910,449,533.87 |
| 70112 | Financial and Fiscal Affairs | 5,594,937,543.77 | 3,982,363,889.30 | 513,793,396.63 | 2,442,817,764.98 | 61.3% | 1,539,546,124.32 |
| 7013 | General Services | 18,523,563,653.86 | 42,171,818,622.53 | 6,105,904,035.37 | 12,877,272,025.52 | 30.5% | 29,294,546,597.01 |
| 70131 | General Personnel Services | 1,402,687,000.00 | 2,038,192,413.34 | 266,310,138.05 | 1,621,982,983.22 | 79.6% | 416,209,430.12 |
| 70132 | Overall Planning and Statistic | 5,996,701,432.22 | 7,187,329,219.78 | 117,657,458.85 | 188,928,453.31 | 2.6% | 6,998,400,766.47 |
| 70133 | Other General Services | 11,124,175,221.64 | 32,946,296,989.41 | 5,721,936,438.47 | 11,066,360,589.00 | 33.6% | 21,879,936,400.42 |
| 7014 | Basic Research | 307,469,423.08 | 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 | 307,469,423.08 | 17,300,721.71 | 120,177,365.64 | 39.1% | 187,292,057.44 |
| 7016 | General Public Services N | 624,012,499.99 | 643,112,111.69 | 27,826,224.64 | 504,310,367.10 | 78.4% | 138,801,744.59 |
| 70161 | General Public Services N.E.C | 624,012,499.99 | 643,112,111.69 | 27,826,224.64 | 504,310,367.10 | 78.4% | 138,801,744.59 |
| 7017 | Public Debt Transactions | 6,814,800,176.59 | 163,200,000.00 | - | 9,535,043,305.99 | 5842.6% | - 9,371,843,305.99 |
| 70171 | Public Debt Transactions | 6,814,800,176.59 | 163,200,000.00 | - | 9,535,043,305.99 | 5842.6% | - 9,371,843,305.99 |
| 7018 | Transfer of a General Cha | 111,034,940.92 | 41,038,680.51 | - | 40,000,000.00 | 97.5% | 1,038,680.51 |
| 70181 | Transfer of a General Charact | 111,034,940.92 | 41,038,680.51 | - | 40,000,000.00 | 97.5% | 1,038,680.51 |
| 703 | Public Order and Safety | 13,418,974,910.86 | 11,370,333,228.80 | 554,666,137.90 | 3,454,867,075.86 | 30.4% | 7,915,466,152.94 |
| 7032 | Fire Protection Services | 718,444,450.87 | 943,764,063.13 | 180,108,299.13 | 667,227,895.46 | 70.7% | 276,536,167.67 |
| 70321 | Fire Protection Services | 718,444,450.87 | 943,764,063.13 | 180,108,299.13 | 667,227,895.46 | 70.7% | 276,536,167.67 |
| 7033 | Justice & Law Courts | 12,700,530,459.99 | 10,426,569,165.67 | 374,557,838.77 | 2,787,639,180.40 | 26.7% | 7,638,929,985.27 |
| 70331 | Justice & Law Courts | 12,700,530,459.99 | 10,426,569,165.67 | 374,557,838.77 | 2,787,639,180.40 | 26.7% | 7,638,929,985.27 |
| 704 | Economic Affairs | 56,224,221,816.53 | 107,368,362,724.24 | 26,658,185,398.37 | 39,161,130,867.20 | 36.5% | 68,207,231,857.04 |
| 7041 | General Economic, Comm | 988,021,534.90 | 1,026,094,774.90 | 32,483,665.64 | 179,990,016.85 | 17.5% | 846,104,758.06 |
| 70411 | General Economic and Comm | 988,021,534.90 | 1,026,094,774.90 | 32,483,665.64 | 179,990,016.85 | 17.5% | 846,104,758.06 |
| 7042 | Agriculture, Forestry, Fish | 20,921,908,739.88 | 20,980,763,650.42 | 992,770,016.30 | 2,529,387,020.64 | 12.1% | 18,451,376,629.78 |
| 70421 | Agriculture | 20,700,928,739.88 | 20,759,613,650.42 | 987,907,978.20 | 2,494,467,849.81 | 12.0% | 18,265,145,800.61 |
| 70422 | Forestry | 220,980,000.00 | 221,150,000.00 | 4,862,038.10 | 34,919,170.83 | 15.8% | 186,230,829.17 |
| 7043 | Fuel and Energy | 307,027,193.87 | 655,732,773.58 | 80,168,088.24 | 155,504,816.01 | 23.7% | 500,227,957.58 |
| 70435 | Electricity | 307,027,193.87 | 655,732,773.58 | 80,168,088.24 | 155,504,816.01 | 23.7% | 500,227,957.58 |
| 7045 | Transport | 32,799,319,912.06 | 72,043,074,515.12 | 25,520,002,399.37 | 34,924,699,037.22 | 48.5% | 37,118,375,477.90 |
| 70451 | Road Transport | 32,799,319,912.06 | 72,043,074,515.12 | 25,520,002,399.37 | 34,924,699,037.22 | 48.5% | 37,118,375,477.90 |
| 7047 | Other Industries | 1,192,844,435.81 | 12,627,607,010.22 | 32,761,228.82 | 1,371,549,976.49 | 10.9% | 11,256,057,033.72 |
| 70471 | Distributive Trade, Storage a | 297,953,515.63 | 260,253,515.63 | 988,378.91 | 1,976,757.81 | 0.8% | 258,276,757.81 |
| 70473 | Tourism | 316,073,920.19 | 342,705,042.83 | 31,772,849.91 | 163,324,429.63 | 47.7% | 179,380,613.20 |
| 70474 | Multipurpose Development P | 578,817,000.00 | 12,024,648,451.76 | - | 1,206,248,789.05 | 10.0% | 10,818,399,662.71 |
| 7049 | Economic Affairs N. E. C | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 70491 | Economic Affairs N. E. C | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 705 | Environmental Protection | 3,430,071,000.00 | 3,313,409,880.77 | 361,209,054.03 | 937,236,440.13 | 28.3% | 2,376,173,440.64 |
| 7051 | Waste Management | 2,073,782,000.00 | 1,978,107,000.00 | 360,146,767.11 | 901,935,606.43 | 45.6% | 1,076,171,393.57 |
| 70511 | Waste Management | 2,073,782,000.00 | 1,978,107,000.00 | 360,146,767.11 | 901,935,606.43 | 45.6% | 1,076,171,393.57 |
| 7056 | Environmental Protection | 1,356,289,000.00 | 1,335,302,880.77 | 1,062,286.92 | 35,300,833.70 | 2.6% | 1,300,002,047.07 |
| 70561 | Environmental Protection N.E | 1,356,289,000.00 | 1,335,302,880.77 | 1,062,286.92 | 35,300,833.70 | 2.6% | 1,300,002,047.07 |

| Code | Function | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 706 | Housing and Community | 23,939,333,453.39 | 35,379,450,989.81 | 1,541,083,179.60 | 2,585,981,256.96 | 7.3% | 32,793,469,732.85 |
| 7061 | Housing Development | 2,340,339,062.50 | 13,305,785,613.55 | 757,791,354.97 | 828,325,277.97 | 6.2% | 12,477,460,335.57 |
| 70611 | Housing Development | 2,340,339,062.50 | 13,305,785,613.55 | 757,791,354.97 | 828,325,277.97 | 6.2% | 12,477,460,335.57 |
| 7062 | Community Development | 5,086,996,847.36 | 5,088,521,124.26 | 13,447,910.78 | 119,075,793.32 | 2.3% | 4,969,445,330.94 |
| 70621 | Community Development | 5,086,996,847.36 | 5,088,521,124.26 | 13,447,910.78 | 119,075,793.32 | 2.3% | 4,969,445,330.94 |
| 7063 | Water Supply | 16,511,997,543.53 | 16,985,144,252.00 | 769,843,913.85 | 1,638,580,185.66 | 9.6% | 15,346,564,066.34 |
| 70631 | Water Supply | 16,511,997,543.53 | 16,985,144,252.00 | 769,843,913.85 | 1,638,580,185.66 | 9.6% | 15,346,564,066.34 |
| 707 | Health | 38,739,592,019.09 | 38,803,139,752.50 | 7,764,690,599.97 | 19,295,007,489.08 | 49.7% | 19,508,132,263.42 |
| 7071 | Medical Products, Appliar | 1,164,509,196.46 | 1,169,454,396.46 | - | 6,500,000.00 | 0.6% | 1,162,954,396.46 |
| 70711 | Pharmaceutical Products | 1,164,509,196.46 | 1,169,454,396.46 | - | 6,500,000.00 | 0.6% | 1,162,954,396.46 |
| 7072 | Outpatient Services | 28,140,692,204.08 | 27,794,715,442.83 | 5,911,930,683.51 | 16,135,861,507.87 | 58.1% | 11,658,853,934.96 |
| 70721 | General Medical Services | 28,140,692,204.08 | 27,794,715,442.83 | 5,911,930,683.51 | 16,135,861,507.87 | 58.1% | 11,658,853,934.96 |
| 7073 | Hospital Services | 1,806,168,379.99 | 1,855,834,592.07 | - | 1,097,817,592.38 | 59.2% | 758,016,999.69 |
| 70731 | General Hospital Services | - | 1,025,000.00 | - | 27,978,666.66 | 2729.6% | - 26,953,666.66 |
| 70732 | Specialized Hospital Services | 1,806,168,379.99 | 1,854,809,592.07 | - | 1,069,838,925.72 | 57.7% | 784,970,666.35 |
| 7074 | Public Health Services | - | 940,000.00 | 1,744,010,481.84 | 1,774,542,493.84 | 188781.1% | - 1,773,602,493.84 |
| 70741 | Public Health Services | - | 940,000.00 | 1,744,010,481.84 | 1,774,542,493.84 | 188781.1% | - 1,773,602,493.84 |
| 7076 | Health N. E. C | 7,628,222,238.56 | 7,982,195,321.14 | 108,749,434.62 | 280,285,895.00 | 3.5% | 7,701,909,426.14 |
| 70761 | Health N. E. C | 7,628,222,238.56 | 7,982,195,321.14 | 108,749,434.62 | 280,285,895.00 | 3.5% | 7,701,909,426.14 |
| 708 | Recreation, Culture and R | 5,650,526,648.84 | 9,167,131,148.80 | 606,624,504.78 | 2,296,284,350.98 | 25.0% | 6,870,846,797.82 |
| 7081 | Recreational and Sportin | - | 5,450,000.00 | - | 22,760,600.00 | 417.6% | - 17,310,600.00 |
| 70811 | Recreational and Sporting Se | - | 5,450,000.00 | - | 22,760,600.00 | 417.6% | - 17,310,600.00 |
| 7082 | Cultural Services | 401,191,250.30 | 466,051,250.30 | 36,026,462.89 | 171,410,871.99 | 36.8% | 294,640,378.31 |
| 70821 | Cultural Services | 401,191,250.30 | 466,051,250.30 | 36,026,462.89 | 171,410,871.99 | 36.8% | 294,640,378.31 |
| 7083 | Broadcasting and Publish | 4,031,159,782.30 | 7,292,339,607.18 | 430,951,774.47 | 1,465,199,003.98 | 20.1% | 5,827,140,603.20 |
| 70831 | Broadcasting and Publishing | 4,031,159,782.30 | 7,292,339,607.18 | 430,951,774.47 | 1,465,199,003.98 | 20.1% | 5,827,140,603.20 |
| 7084 | Religious and Other Comr | 826,693,400.00 | 923,619,138.22 | 5,898,671.14 | 225,806,406.26 | 24.4% | 697,812,731.96 |
| 70841 | Religious and Other Commun | 826,693,400.00 | 923,619,138.22 | 5,898,671.14 | 225,806,406.26 | 24.4% | 697,812,731.96 |
| 7085 | R&D Recreation, Culture | 391,482,216.24 | 479,671,153.10 | 133,747,596.29 | 411,107,468.76 | 85.7% | 68,563,684.34 |
| 70851 | R&D Recreation, Culture and | 391,482,216.24 | 479,671,153.10 | 133,747,596.29 | 411,107,468.76 | 85.7% | 68,563,684.34 |
| 709 | Education | 65,086,052,573.09 | 64,773,061,672.55 | 10,887,967,445.30 | 38,231,244,356.76 | 59.0% | 26,541,817,315.78 |
| 7091 | Pre-Primary and Primary | 1,893,600,307.14 | 2,179,455,307.14 | 38,072,046.10 | 2,778,315,650.48 | 127.5% | - 598,860,343.34 |
| 70912 | Primary Education | 1,893,600,307.14 | 2,179,455,307.14 | 38,072,046.10 | 2,778,315,650.48 | 127.5% | - 598,860,343.34 |
| 7092 | Secondary Education | 23,393,193,273.17 | 23,426,483,894.71 | 4,816,409,918.88 | 18,363,293,918.85 | 78.4% | 5,063,189,975.86 |
| 70921 | Junior Secondary | 225,929,692.86 | 225,929,692.86 | - | 22,375,131.53 | 9.9% | 203,554,561.33 |
| 70922 | Senior Secondary | 23,167,263,580.31 | 23,200,554,201.85 | 4,816,409,918.88 | 18,340,918,787.32 | 79.1% | 4,859,635,414.53 |
| 7094 | Tertiary Education | 25,253,780,809.18 | 24,609,135,409.22 | 4,991,226,645.40 | 13,575,216,860.06 | 55.2% | 11,033,918,549.15 |
| 70941 | First Stage of Tertiary Educat | 14,180,452,425.92 | 14,319,085,134.30 | 2,629,440,711.22 | 6,848,936,873.77 | 47.8% | 7,470,148,260.53 |
| 70942 | Second Stage of Tertiary Edu | 11,073,328,383.26 | 10,290,050,274.92 | 2,361,785,934.18 | 6,726,279,986.30 | 65.4% | 3,563,770,288.62 |
| 7095 | Education Not Definable b | 791,384,203.20 | 1,011,191,337.80 | 87,403,450.20 | 291,117,329.86 | 28.8% | 720,074,007.94 |
| 70951 | Education Not Definable by L | 791,384,203.20 | 1,011,191,337.80 | 87,403,450.20 | 291,117,329.86 | 28.8% | 720,074,007.94 |
| 7097 | R&D Education | 185,345,611.13 | 213,339,965.41 | 15,820,532.68 | 142,451,589.18 | 66.8% | 70,888,376.23 |
| 70971 | R&D Education | 185,345,611.13 | 213,339,965.41 | 15,820,532.68 | 142,451,589.18 | 66.8% | 70,888,376.23 |
| 7098 | Education N. E. C | 13,568,748,369.27 | 13,333,455,758.27 | 939,034,852.04 | 3,080,849,008.33 | 23.1% | 10,252,606,749.94 |
| 70981 | Education N. E. C | 13,568,748,369.27 | 13,333,455,758.27 | 939,034,852.04 | 3,080,849,008.33 | 23.1% | 10,252,606,749.94 |

| Code | Function | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|----------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 710 | Social Protection | 14,922,322,599.72 | 19,696,409,913.10 | 11,594,839,624.70 | 14,695,486,137.87 | 74.6% | 5,000,923,775.22 |
| 7102 | Old Age | 9,777,672,791.01 | 13,777,672,791.01 | 11,378,247,267.23 | 13,836,518,047.44 | 100.4% | - 58,845,256.44 |
| 71021 | Old Age | 9,777,672,791.01 | 13,777,672,791.01 | 11,378,247,267.23 | 13,836,518,047.44 | 100.4% | - 58,845,256.44 |
| 7105 | Unemployment | 3,081,394,437.51 | 3,191,170,644.37 | 159,711,025.22 | 564,330,881.30 | 17.7% | 2,626,839,763.07 |
| 71051 | Unemployment | 3,081,394,437.51 | 3,191,170,644.37 | 159,711,025.22 | 564,330,881.30 | 17.7% | 2,626,839,763.07 |
| 7107 | Social Exclusion N. E. C | 416,956,000.00 | 392,256,000.00 | 654,873.79 | 3,514,265.26 | 0.9% | 388,741,734.74 |
| 71071 | Social Exclusion N. E. C | 416,956,000.00 | 392,256,000.00 | 654,873.79 | 3,514,265.26 | 0.9% | 388,741,734.74 |
| 7109 | Social Protection N. E. C | 1,646,299,371.20 | 2,335,310,477.72 | 56,226,458.46 | 291,122,943.87 | 12.5% | 2,044,187,533.85 |
| 71091 | Social Protection N. E. C | 1,646,299,371.20 | 2,335,310,477.72 | 56,226,458.46 | 291,122,943.87 | 12.5% | 2,044,187,533.85 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Personnel | 72,980,158,656.60 | 76,980,158,656.60 | 29,838,256,267.42 | 79,347,894,211.60 | 103.1% | -2,367,735,555.00 |
| 701 | General Public Service | 8,163,723,813.83 | 8,163,723,813.83 | 1,870,934,885.98 | 7,208,829,360.06 | 88.3% | 954,894,453.77 |
| 7011 | Executive & Legislative Org | 3,972,804,768.27 | 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 Legislativ | 1,947,210,740.65 | 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 | 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 | 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 | 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 | 43,987,045.56 | 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 | 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 | 23,884,000.00 | 4,670,721.71 | 24,725,915.64 | 103.5% | - 841,915.64 |
| 70141 | Basic Research | 23,884,000.00 | 23,884,000.00 | 4,670,721.71 | 24,725,915.64 | 103.5% | - 841,915.64 |
| 7016 | General Public Services N.E | 53,420,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 3,923,849,205.57 | 796,015,635.80 | 4,101,156,700.88 | 104.5% | - 177,307,495.32 |
| 7041 | General Economic, Commer | 176,061,534.90 | 176,061,534.90 | 32,483,665.64 | 179,790,016.85 | 102.1% | - 3,728,481.94 |
| 70411 | General Economic and Commer | 176,061,534.90 | 176,061,534.90 | 32,483,665.64 | 179,790,016.85 | 102.1% | - 3,728,481.94 |
| 7042 | Agriculture, Forestry, Fishi | 1,862,949,000.00 | 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 | 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 | 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 | 98,522,848.87 | 80,168,088.24 | 155,504,816.01 | 157.8% | - 56,981,967.13 |
| 70435 | Electricity | 98,522,848.87 | 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 | 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 | 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 | 170,097,847.81 | 32,761,228.82 | 165,301,187.44 | 97.2% | 4,796,660.37 |
| 70471 | Distributive Trade, Storage and | 3,953,515.63 | 3,953,515.63 | 988,378.91 | 1,976,757.81 | 50.0% | 1,976,757.81 |
| 70473 | Tourism | 166,144,332.19 | 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 | 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 | 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 | 639,662,000.00 | 212,335,133.90 | 671,665,742.22 | 105.0% | - 32,003,742.22 |
| 7056 | Environmental Protection N | 5,789,000.00 | 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 | 5,789,000.00 | 1,062,286.92 | 5,800,833.70 | 100.2% | - 11,833.70 |
| 706 | Housing and Community Ar | 871,649,246.47 | 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 | 9,839,062.50 | - | 2,459,765.62 | 25.0% | 7,379,296.87 |
| 70611 | Housing Development | 9,839,062.50 | 9,839,062.50 | - | 2,459,765.62 | 25.0% | 7,379,296.87 |
| 7062 | Community Development | 88,995,670.89 | 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 | 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 | 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 | 772,814,513.08 | 73,252,577.54 | 355,246,326.33 | 46.0% | 417,568,186.75 |

| Code | Function | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| 7063 | Water Supply | 772,814,513.08 | 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 | 772,814,513.08 | 73,252,577.54 | 355,246,326.33 | 46.0% | 417,568,186.75 |
| 707 | Health | 13,882,705,673.22 | 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 | 26,000,000.00 | 26,000,000.00 | - | 6,500,000.00 | 25.0% | 19,500,000.00 |
| 70711 | Pharmaceutical Products | 26,000,000.00 | 26,000,000.00 | - | 6,500,000.00 | 25.0% | 19,500,000.00 |
| 7072 | Outpatient Services | 12,394,493,673.22 | 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 | 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 | 1,297,787,000.00 | - | 1,069,838,925.72 | 82.4% | 227,948,074.28 |
| 70732 | Specialized Hospital Services | 1,297,787,000.00 | 1,297,787,000.00 | - | 1,069,838,925.72 | 82.4% | 227,948,074.28 |
| 7076 | Health N. E. C | 164,425,000.00 | 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 | 164,425,000.00 | 108,749,434.62 | 279,825,895.00 | 170.2% | - 115,400,895.00 |
| 708 | Recreation, Culture and Religio | 928,873,075.30 | 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 | 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 | 71,801,075.30 | 35,426,462.89 | 128,011,371.99 | 178.3% | - 56,210,296.69 |
| 7083 | Broadcasting and Publishing Se | 515,844,000.00 | 515,844,000.00 | 118,962,524.47 | 574,138,424.05 | 111.3% | - 58,294,424.05 |
| 70831 | Broadcasting and Publishing Service | 515,844,000.00 | 515,844,000.00 | 118,962,524.47 | 574,138,424.05 | 111.3% | - 58,294,424.05 |
| 7084 | Religious and Other Community | 42,218,000.00 | 42,218,000.00 | 5,898,671.14 | 40,883,880.85 | 96.8% | 1,334,119.15 |
| 70841 | Religious and Other Community Ser | 42,218,000.00 | 42,218,000.00 | 5,898,671.14 | 40,883,880.85 | 96.8% | 1,334,119.15 |
| 7085 | R&D Recreation, Culture and Re | 299,010,000.00 | 299,010,000.00 | 133,747,596.29 | 410,907,468.76 | 137.4% | - 111,897,468.76 |
| 70851 | R&D Recreation, Culture and Religio | 299,010,000.00 | 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 | 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 Educa | 231,735,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 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 Lev | 241,583,000.00 | 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 | 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 | 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 | 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 | 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 | 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 | 14,520,269,791.01 | 11,512,690,624.70 | 14,551,438,037.87 | 100.2% | - 31,168,246.87 |
| 7102 | Old Age | 9,777,672,791.01 | 13,777,672,791.01 | 11,378,247,267.23 | 13,836,518,047.44 | 100.4% | - 58,845,256.44 |
| 71021 | Old Age | 9,777,672,791.01 | 13,777,672,791.01 | 11,378,247,267.23 | 13,836,518,047.44 | 100.4% | - 58,845,256.44 |
| 7105 | Unemployment | 505,487,000.00 | 505,487,000.00 | 94,890,025.22 | 485,084,881.30 | 96.0% | 20,402,118.70 |
| 71051 | Unemployment | 505,487,000.00 | 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 | 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 | 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 | 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 | 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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Overhead Expenditure | 27,045,305,691.82 | 39,002,635,171.84 | 11,641,297,881.08 | 24,281,200,085.83 | 62.3% | 14,721,435,086.01 |
| 701 | General Public Service | 17,214,045,544.15 | 14,098,896,322.20 | 5,790,343,590.15 | 12,737,342,796.19 | 90.3% | 1,361,553,526.01 |
| 7011 | Executive & Legislative Organ, Financi | 11,820,185,757.78 | 9,510,621,443.83 | 1,216,432,390.15 | 5,047,259,693.13 | 53.1% | 4,463,361,750.70 |
| 70111 | Executive Organ and Legislative Organs | 8,852,647,587.35 | 8,965,793,827.52 | 944,288,390.15 | 3,875,248,832.81 | 43.2% | 5,090,544,994.71 |
| 70112 | Financial and Fiscal Affairs | 2,967,538,170.43 | 544,827,616.31 | 272,144,000.00 | 1,172,010,860.32 | 215.1% | - 627,183,244.01 |
| 7013 | General Services | 5,109,681,863.30 | 4,291,412,543.60 | 4,561,281,200.00 | 7,199,748,786.40 | 167.8% | - 2,908,336,242.80 |
| 70131 | General Personnel Services | 115,765,000.00 | 748,770,413.34 | 2,880,000.00 | 325,701,932.50 | 43.5% | 423,068,480.84 |
| 70132 | Overall Planning and Statistical Services | 331,741,417.06 | 16,547,054.50 | 100,689,955.64 | 125,886,555.64 | 760.8% | - 109,339,501.14 |
| 70133 | Other General Services | 4,662,175,446.24 | 3,526,095,075.76 | 4,457,711,244.36 | 6,748,160,298.26 | 191.4% | - 3,222,065,222.50 |
| 7014 | Basic Research | 223,585,423.08 | 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 | 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 | 73,276,911.69 | - | 394,882,866.66 | 538.9% | - 321,605,954.97 |
| 70161 | General Public Services N.E.C | 60,592,499.99 | 73,276,911.69 | - | 394,882,866.66 | 538.9% | - 321,605,954.97 |
| 703 | Public Order and Safety | 2,532,714,777.09 | 478,073,095.03 | 4,096,906.38 | 676,036,748.11 | 141.4% | - 197,963,653.08 |
| 7032 | Fire Protection Services | 7,730,000.00 | 227,049,612.26 | - | - | 0.0% | 227,049,612.26 |
| 70321 | Fire Protection Services | 7,730,000.00 | 227,049,612.26 | - | - | 0.0% | 227,049,612.26 |
| 7033 | Justice & Law Courts | 2,524,984,777.09 | 251,023,482.77 | 4,096,906.38 | 676,036,748.11 | 269.3% | - 425,013,265.34 |
| 70331 | Justice & Law Courts | 2,524,984,777.09 | 251,023,482.77 | 4,096,906.38 | 676,036,748.11 | 269.3% | - 425,013,265.34 |
| 704 | Economic Affairs | 813,039,222.42 | 13,655,509,115.59 | 707,621,931.30 | 854,681,281.30 | 6.3% | 12,800,827,834.29 |
| 7041 | General Economic, Commercial and La | 78,700,000.00 | 116,773,240.00 | - | 200,000.00 | 0.2% | 116,573,240.00 |
| 70411 | General Economic and Commercial Affairs | 78,700,000.00 | 116,773,240.00 | - | 200,000.00 | 0.2% | 116,573,240.00 |
| 7042 | Agriculture, Forestry, Fishing and Hun | 49,215,625.56 | 108,070,536.10 | 650,000.00 | 12,887,400.00 | 11.9% | 95,183,136.10 |
| 70421 | Agriculture | 45,535,625.56 | 104,220,536.10 | 650,000.00 | 12,887,400.00 | 12.4% | 91,333,136.10 |
| 70422 | Forestry | 3,680,000.00 | 3,850,000.00 | - | - | 0.0% | 3,850,000.00 |
| 7043 | Fuel and Energy | 6,004,345.00 | 284,709,924.71 | - | - | 0.0% | 284,709,924.71 |
| 70435 | Electricity | 6,004,345.00 | 284,709,924.71 | - | - | 0.0% | 284,709,924.71 |
| 7045 | Transport | 534,104,663.86 | 1,546,188,252.38 | 706,971,931.30 | 824,593,881.30 | 53.3% | 721,594,371.08 |
| 70451 | Road Transport | 534,104,663.86 | 1,546,188,252.38 | 706,971,931.30 | 824,593,881.30 | 53.3% | 721,594,371.08 |
| 7047 | Other Industries | 129,914,588.00 | 11,564,677,162.40 | - | 17,000,000.00 | 0.1% | 11,547,677,162.40 |
| 70471 | Distributive Trade, Storage and Warehousing | 41,000,000.00 | 3,300,000.00 | - | - | 0.0% | 3,300,000.00 |
| 70473 | Tourism | 12,929,588.00 | 39,560,710.64 | - | - | 0.0% | 39,560,710.64 |
| 70474 | Multipurpose Development Projects | 75,985,000.00 | 11,521,816,451.76 | - | 17,000,000.00 | 0.1% | 11,504,816,451.76 |
| 7049 | Economic Affairs N. E. C | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 70491 | Economic Affairs N. E. C | 15,100,000.00 | 35,090,000.00 | - | - | 0.0% | 35,090,000.00 |
| 705 | Environmental Protection | 160,500,000.00 | 38,838,880.77 | 147,811,633.21 | 259,769,864.21 | 668.8% | - 220,930,983.44 |
| 7051 | Waste Management | 150,000,000.00 | 9,325,000.00 | 147,811,633.21 | 230,269,864.21 | 2469.4% | - 220,944,864.21 |
| 70511 | Waste Management | 150,000,000.00 | 9,325,000.00 | 147,811,633.21 | 230,269,864.21 | 2469.4% | - 220,944,864.21 |
| 7056 | Environmental Protection N.E.C. | 10,500,000.00 | 29,513,880.77 | - | 29,500,000.00 | 100.0% | 13,880.77 |
| 70561 | Environmental Protection N.E.C. | 10,500,000.00 | 29,513,880.77 | - | 29,500,000.00 | 100.0% | 13,880.77 |

| Code | Function | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|--------------------------------|
| 706 | Housing and Community Amenities | 239,734,685.54 | 631,047,649.42 | 800,463,202.00 | 1,116,976,402.00 | 177.0% | - 485,928,752.58 |
| 7061 | Housing Development | 70,500,000.00 | 65,344,917.35 | 127,988,571.07 | 161,198,571.07 | 246.7% | - 95,853,653.72 |
| 70611 | Housing Development | 70,500,000.00 | 65,344,917.35 | 127,988,571.07 | 161,198,571.07 | 246.7% | - 95,853,653.72 |
| 7062 | Community Development | 31,450,000.00 | 32,974,276.90 | 3,800,000.00 | 3,800,000.00 | 11.5% | 29,174,276.90 |
| 70621 | Community Development | 31,450,000.00 | 32,974,276.90 | 3,800,000.00 | 3,800,000.00 | 11.5% | 29,174,276.90 |
| 7063 | Water Supply | 137,784,685.54 | 532,728,455.17 | 668,674,630.93 | 951,977,830.93 | 178.7% | - 419,249,375.76 |
| 70631 | Water Supply | 137,784,685.54 | 532,728,455.17 | 668,674,630.93 | 951,977,830.93 | 178.7% | - 419,249,375.76 |
| 707 | Health | 1,096,993,452.37 | 1,146,541,185.78 | 3,197,352,550.04 | 3,373,767,478.31 | 294.3% | - 2,227,226,292.53 |
| 7071 | Medical Products, Appliances and Equip | 12,527,000.00 | 17,472,200.00 | - | - | 0.0% | 17,472,200.00 |
| 70711 | Pharmaceutical Products | 12,527,000.00 | 17,472,200.00 | - | - | 0.0% | 17,472,200.00 |
| 7072 | Outpatient Services | 801,660,072.38 | 455,683,311.13 | 1,453,342,068.20 | 1,570,786,317.81 | 344.7% | - 1,115,103,006.68 |
| 70721 | General Medical Services | 801,660,072.38 | 455,683,311.13 | 1,453,342,068.20 | 1,570,786,317.81 | 344.7% | - 1,115,103,006.68 |
| 7073 | Hospital Services | 124,381,379.99 | 160,047,592.07 | - | 27,978,666.66 | 17.5% | 132,068,925.41 |
| 70731 | General Hospital Services | - | 1,025,000.00 | - | 27,978,666.66 | 2729.6% | - 26,953,666.66 |
| 70732 | Specialized Hospital Services | 124,381,379.99 | 159,022,592.07 | - | - | 0.0% | 159,022,592.07 |
| 7074 | Public Health Services | - | 940,000.00 | 1,744,010,481.84 | 1,774,542,493.84 | 188781.1% | - 1,773,602,493.84 |
| 70741 | Public Health Services | - | 940,000.00 | 1,744,010,481.84 | 1,774,542,493.84 | 188781.1% | - 1,773,602,493.84 |
| 7076 | Health N. E. C | 158,425,000.00 | 512,398,082.58 | - | 460,000.00 | 0.1% | 511,938,082.58 |
| 70761 | Health N. E. C | 158,425,000.00 | 512,398,082.58 | - | 460,000.00 | 0.1% | 511,938,082.58 |
| 708 | Recreation, Culture and Religion | 1,064,357,031.94 | 4,576,461,531.90 | 312,589,250.00 | 1,107,676,955.34 | 24.2% | 3,468,784,576.57 |
| 7081 | Recreational and Sporting Services | - | 5,450,000.00 | - | 22,760,600.00 | 417.6% | - 17,310,600.00 |
| 70811 | Recreational and Sporting Services | - | 5,450,000.00 | - | 22,760,600.00 | 417.6% | - 17,310,600.00 |
| 7082 | Cultural Services | 13,500,000.00 | 78,360,000.00 | 600,000.00 | 19,585,000.00 | 25.0% | 58,775,000.00 |
| 70821 | Cultural Services | 13,500,000.00 | 78,360,000.00 | 600,000.00 | 19,585,000.00 | 25.0% | 58,775,000.00 |
| 7083 | Broadcasting and Publishing Services | 697,088,481.30 | 3,953,768,306.18 | 311,989,250.00 | 880,208,829.93 | 22.3% | 3,073,559,476.25 |
| 70831 | Broadcasting and Publishing Services | 697,088,481.30 | 3,953,768,306.18 | 311,989,250.00 | 880,208,829.93 | 22.3% | 3,073,559,476.25 |
| 7084 | Religious and Other Community Serv | 272,975,400.00 | 369,901,138.22 | - | 184,922,525.41 | 50.0% | 184,978,612.82 |
| 70841 | Religious and Other Community Services | 272,975,400.00 | 369,901,138.22 | - | 184,922,525.41 | 50.0% | 184,978,612.82 |
| 7085 | R&D Recreation, Culture and Religion | 80,793,150.64 | 168,982,087.50 | - | 200,000.00 | 0.1% | 168,782,087.50 |
| 70851 | R&D Recreation, Culture and Religion | 80,793,150.64 | 168,982,087.50 | - | 200,000.00 | 0.1% | 168,782,087.50 |
| 709 | Education | 3,453,398,169.60 | 3,132,707,269.06 | 598,869,818.00 | 4,010,900,460.38 | 128.0% | - 878,193,191.32 |
| 7091 | Pre-Primary and Primary Education | 130,000,000.00 | 415,855,000.00 | - | 2,530,870,013.76 | 608.6% | - 2,115,015,013.76 |
| 70912 | Primary Education | 130,000,000.00 | 415,855,000.00 | - | 2,530,870,013.76 | 608.6% | - 2,115,015,013.76 |
| 7092 | Secondary Education | 612,103,010.66 | 652,393,632.20 | 6,751,500.00 | 13,608,000.00 | 2.1% | 638,785,632.20 |
| 70922 | Senior Secondary | 612,103,010.66 | 652,393,632.20 | 6,751,500.00 | 13,608,000.00 | 2.1% | 638,785,632.20 |
| 7094 | Tertiary Education | 1,315,781,036.81 | 681,435,636.85 | - | 168,182,166.66 | 24.7% | 513,253,470.19 |
| 70941 | First Stage of Tertiary Education | 280,549,380.00 | 417,182,088.38 | - | 133,065,500.00 | 31.9% | 284,116,588.38 |
| 70942 | Second Stage of Tertiary Education | 1,035,231,656.81 | 264,253,548.47 | - | 35,116,666.66 | 13.3% | 229,136,881.81 |
| 7095 | Education Not Definable by Level | 1,885,000.00 | 221,692,134.60 | 6,200,000.00 | 9,300,000.00 | 4.2% | 212,392,134.60 |
| 70951 | Education Not Definable by Level | 1,885,000.00 | 221,692,134.60 | 6,200,000.00 | 9,300,000.00 | 4.2% | 212,392,134.60 |
| 7097 | R&D Education | 12,303,511.13 | 40,297,865.41 | - | 11,320,000.00 | 28.1% | 28,977,865.41 |
| 70971 | R&D Education | 12,303,511.13 | 40,297,865.41 | - | 11,320,000.00 | 28.1% | 28,977,865.41 |
| 7098 | Education N. E. C | 1,381,325,611.00 | 1,121,033,000.00 | 585,918,318.00 | 1,277,620,279.96 | 114.0% | - 156,587,279.96 |
| 70981 | Education N. E. C | 1,381,325,611.00 | 1,121,033,000.00 | 585,918,318.00 | 1,277,620,279.96 | 114.0% | - 156,587,279.96 |
| 710 | Social Protection | 470,522,808.71 | 1,244,560,122.09 | 82,149,000.00 | 144,048,100.00 | 11.6% | 1,100,512,022.09 |
| 7105 | Unemployment | 313,907,437.51 | 423,633,644.37 | 64,821,000.00 | 79,246,000.00 | 18.7% | 344,387,644.37 |
| 71051 | Unemployment | 313,907,437.51 | 423,633,644.37 | 64,821,000.00 | 79,246,000.00 | 18.7% | 344,387,644.37 |
| 7107 | Social Exclusion N. E. C | 24,700,000.00 | - | - | - | - | - |
| 71071 | Social Exclusion N. E. C | 24,700,000.00 | - | - | - | - | - |
| 7109 | Social Protection N. E. C | 131,915,371.20 | 820,926,477.72 | 17,328,000.00 | 64,802,100.00 | 7.9% | 756,124,377.72 |
| 71091 | Social Protection N. E. C | 131,915,371.20 | 820,926,477.72 | 17,328,000.00 | 64,802,100.00 | 7.9% | 756,124,377.72 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Capital Expenditure | 158,228,250,056.23 | 231,705,586,668.72 | 26,468,179,568.75 | 38,740,574,860.58 | 16.7% | 192,965,011,808.14 |
| 701 | General Public Service | 11,482,147,086.32 | 35,562,211,050.57 | 317,189,296.46 | 1,766,259,026.91 | 5.0% | 33,795,952,023.66 |
| 7011 | Executive & Legislative Organ, Financ | 1,873,500,000.00 | 1,073,500,000.00 | - | 706,000,000.00 | 65.8% | 367,500,000.00 |
| 70111 | Executive Organ and Legislative Organs | 1,466,000,000.00 | 666,000,000.00 | - | 596,000,000.00 | 89.5% | 70,000,000.00 |
| 70112 | Financial and Fiscal Affairs | 407,500,000.00 | 407,500,000.00 | - | 110,000,000.00 | 27.0% | 297,500,000.00 |
| 7013 | General Services | 8,878,647,086.32 | 33,758,711,050.57 | 317,189,296.46 | 1,060,259,026.91 | 3.1% | 32,698,452,023.66 |
| 70131 | General Personnel Services | 40,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 70132 | Overall Planning and Statistical Services | 5,200,785,174.22 | 7,123,435,174.22 | - | - | 0.0% | 7,123,435,174.22 |
| 70133 | Other General Services | 3,637,861,912.10 | 26,595,275,876.35 | 317,189,296.46 | 1,060,259,026.91 | 4.0% | 25,535,016,849.44 |
| 7014 | Basic Research | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 70141 | Basic Research | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 7016 | General Public Services N.E.C | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 70161 | General Public Services N.E.C | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 7017 | Public Debt Transactions | 160,000,000.00 | 160,000,000.00 | - | - | 0.0% | 160,000,000.00 |
| 70171 | Public Debt Transactions | 160,000,000.00 | 160,000,000.00 | - | - | 0.0% | 160,000,000.00 |
| 703 | Public Order and Safety | 6,424,185,934.36 | 6,430,185,934.36 | - | - | 0.0% | 6,430,185,934.36 |
| 7032 | Fire Protection Services | 108,000,000.00 | 114,000,000.00 | - | - | 0.0% | 114,000,000.00 |
| 70321 | Fire Protection Services | 108,000,000.00 | 114,000,000.00 | - | - | 0.0% | 114,000,000.00 |
| 7033 | Justice & Law Courts | 6,316,185,934.36 | 6,316,185,934.36 | - | - | 0.0% | 6,316,185,934.36 |
| 70331 | Justice & Law Courts | 6,316,185,934.36 | 6,316,185,934.36 | - | - | 0.0% | 6,316,185,934.36 |
| 704 | Economic Affairs | 51,487,333,388.55 | 89,789,004,403.09 | 25,154,547,831.27 | 34,205,292,885.02 | 38.1% | 55,583,711,518.07 |
| 7041 | General Economic, Commercial and La | 733,260,000.00 | 733,260,000.00 | - | - | 0.0% | 733,260,000.00 |
| 70411 | General Economic and Commercial Affairs | 733,260,000.00 | 733,260,000.00 | - | - | 0.0% | 733,260,000.00 |
| 7042 | Agriculture, Forestry, Fishing and Hun | 19,009,744,114.32 | 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 | 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 | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 7043 | Fuel and Energy | 202,500,000.00 | 272,500,000.00 | - | - | 0.0% | 272,500,000.00 |
| 70435 | Electricity | 202,500,000.00 | 272,500,000.00 | - | - | 0.0% | 272,500,000.00 |
| 7045 | Transport | 30,648,997,274.23 | 68,880,668,288.77 | 24,423,067,831.27 | 32,284,564,095.97 | 46.9% | 36,596,104,192.80 |
| 70451 | Road Transport | 30,648,997,274.23 | 68,880,668,288.77 | 24,423,067,831.27 | 32,284,564,095.97 | 46.9% | 36,596,104,192.80 |
| 7047 | Other Industries | 892,832,000.00 | 892,832,000.00 | - | 1,189,248,789.05 | 133.2% | - 296,416,789.05 |
| 70471 | Distributive Trade, Storage and Warehouse | 253,000,000.00 | 253,000,000.00 | - | - | 0.0% | 253,000,000.00 |
| 70473 | Tourism | 137,000,000.00 | 137,000,000.00 | - | - | 0.0% | 137,000,000.00 |
| 70474 | Multipurpose Development Projects | 502,832,000.00 | 502,832,000.00 | - | 1,189,248,789.05 | 236.5% | - 686,416,789.05 |
| 705 | Environmental Protection | 2,624,120,000.00 | 2,629,120,000.00 | - | - | 0.0% | 2,629,120,000.00 |
| 7051 | Waste Management | 1,284,120,000.00 | 1,329,120,000.00 | - | - | 0.0% | 1,329,120,000.00 |
| 70511 | Waste Management | 1,284,120,000.00 | 1,329,120,000.00 | - | - | 0.0% | 1,329,120,000.00 |
| 7056 | Environmental Protection N.E.C. | 1,340,000,000.00 | 1,300,000,000.00 | - | - | 0.0% | 1,300,000,000.00 |
| 70561 | Environmental Protection N.E.C. | 1,340,000,000.00 | 1,300,000,000.00 | - | - | 0.0% | 1,300,000,000.00 |

| Code | Function | 2023 Original Budget | 2023 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|---|--------------------------|--------------------------|-----------------------|---------------------------------------|--|--------------------------------|
| 706 | Housing and Community Amenities | 22,824,652,460.22 | 33,875,254,093.92 | 657,719,489.28 | 1,032,092,569.68 | 3.0% | 32,843,161,524.24 |
| 7061 | Housing Development | 2,260,000,000.00 | 13,230,601,633.70 | 629,802,783.90 | 664,666,941.28 | 5.0% | 12,565,934,692.42 |
| 70611 | Housing Development | 2,260,000,000.00 | 13,230,601,633.70 | 629,802,783.90 | 664,666,941.28 | 5.0% | 12,565,934,692.42 |
| 7062 | Community Development | 4,966,551,176.47 | 4,966,551,176.47 | - | 36,069,600.00 | 0.7% | 4,930,481,576.47 |
| 70621 | Community Development | 4,966,551,176.47 | 4,966,551,176.47 | - | 36,069,600.00 | 0.7% | 4,930,481,576.47 |
| 7063 | Water Supply | 15,598,101,283.75 | 15,678,101,283.75 | 27,916,705.38 | 331,356,028.40 | 2.1% | 15,346,745,255.35 |
| 70631 | Water Supply | 15,598,101,283.75 | 15,678,101,283.75 | 27,916,705.38 | 331,356,028.40 | 2.1% | 15,346,745,255.35 |
| 707 | Health | 23,759,892,893.50 | 23,773,892,893.50 | 49,757,294.36 | 180,308,318.50 | 0.8% | 23,593,584,575.00 |
| 7071 | Medical Products, Appliances and Equ | 1,125,982,196.46 | 1,125,982,196.46 | - | - | 0.0% | 1,125,982,196.46 |
| 70711 | Pharmaceutical Products | 1,125,982,196.46 | 1,125,982,196.46 | - | - | 0.0% | 1,125,982,196.46 |
| 7072 | Outpatient Services | 14,944,538,458.48 | 14,944,538,458.48 | 49,757,294.36 | 180,308,318.50 | 1.2% | 14,764,230,139.98 |
| 70721 | General Medical Services | 14,944,538,458.48 | 14,944,538,458.48 | 49,757,294.36 | 180,308,318.50 | 1.2% | 14,764,230,139.98 |
| 7073 | Hospital Services | 384,000,000.00 | 398,000,000.00 | - | - | 0.0% | 398,000,000.00 |
| 70732 | Specialized Hospital Services | 384,000,000.00 | 398,000,000.00 | - | - | 0.0% | 398,000,000.00 |
| 7076 | Health N. E. C | 7,305,372,238.56 | 7,305,372,238.56 | - | - | 0.0% | 7,305,372,238.56 |
| 70761 | Health N. E. C | 7,305,372,238.56 | 7,305,372,238.56 | - | - | 0.0% | 7,305,372,238.56 |
| 708 | Recreation, Culture and Religion | 3,655,796,541.60 | 3,655,796,541.60 | - | 34,666,250.00 | 0.9% | 3,621,130,291.60 |
| 7082 | Cultural Services | 315,890,175.00 | 315,890,175.00 | - | 23,814,500.00 | 7.5% | 292,075,675.00 |
| 70821 | Cultural Services | 315,890,175.00 | 315,890,175.00 | - | 23,814,500.00 | 7.5% | 292,075,675.00 |
| 7083 | Broadcasting and Publishing Services | 2,818,227,301.00 | 2,818,227,301.00 | - | 10,851,750.00 | 0.4% | 2,807,375,551.00 |
| 70831 | Broadcasting and Publishing Services | 2,818,227,301.00 | 2,818,227,301.00 | - | 10,851,750.00 | 0.4% | 2,807,375,551.00 |
| 7084 | Religious and Other Community Serv | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 70841 | Religious and Other Community Services | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 7085 | R&D Recreation, Culture and Religion | 11,679,065.60 | 11,679,065.60 | - | - | 0.0% | 11,679,065.60 |
| 70851 | R&D Recreation, Culture and Religion | 11,679,065.60 | 11,679,065.60 | - | - | 0.0% | 11,679,065.60 |
| 709 | Education | 32,038,591,751.69 | 32,058,591,751.69 | 288,965,657.38 | 1,521,955,810.47 | 4.7% | 30,536,635,941.22 |
| 7091 | Pre-Primary and Primary Education | 1,531,865,307.14 | 1,531,865,307.14 | - | 23,800,412.63 | 1.6% | 1,508,064,894.51 |
| 70912 | Primary Education | 1,531,865,307.14 | 1,531,865,307.14 | - | 23,800,412.63 | 1.6% | 1,508,064,894.51 |
| 7092 | Secondary Education | 6,798,113,262.51 | 6,791,113,262.51 | - | 22,375,131.53 | 0.3% | 6,768,738,130.98 |
| 70921 | Junior Secondary | 225,929,692.86 | 225,929,692.86 | - | 22,375,131.53 | 9.9% | 203,554,561.33 |
| 70922 | Senior Secondary | 6,572,183,569.65 | 6,565,183,569.65 | - | - | 0.0% | 6,565,183,569.65 |
| 7094 | Tertiary Education | 11,278,888,406.92 | 11,280,888,406.92 | - | - | 0.0% | 11,280,888,406.92 |
| 70941 | First Stage of Tertiary Education | 9,115,108,045.92 | 9,117,108,045.92 | - | - | 0.0% | 9,117,108,045.92 |
| 70942 | Second Stage of Tertiary Education | 2,163,780,361.00 | 2,163,780,361.00 | - | - | 0.0% | 2,163,780,361.00 |
| 7095 | Education Not Definable by Level | 547,916,203.20 | 547,916,203.20 | - | - | 0.0% | 547,916,203.20 |
| 70951 | Education Not Definable by Level | 547,916,203.20 | 547,916,203.20 | - | - | 0.0% | 547,916,203.20 |
| 7097 | R&D Education | 31,247,100.00 | 31,247,100.00 | - | - | 0.0% | 31,247,100.00 |
| 70971 | R&D Education | 31,247,100.00 | 31,247,100.00 | - | - | 0.0% | 31,247,100.00 |
| 7098 | Education N. E. C | 11,850,561,471.92 | 11,875,561,471.92 | 288,965,657.38 | 1,475,780,266.31 | 12.4% | 10,399,781,205.61 |
| 70981 | Education N. E. C | 11,850,561,471.92 | 11,875,561,471.92 | 288,965,657.38 | 1,475,780,266.31 | 12.4% | 10,399,781,205.61 |
| 710 | Social Protection | 3,931,530,000.00 | 3,931,530,000.00 | - | - | 0.0% | 3,931,530,000.00 |
| 7105 | Unemployment | 2,262,000,000.00 | 2,262,000,000.00 | - | - | 0.0% | 2,262,000,000.00 |
| 71051 | Unemployment | 2,262,000,000.00 | 2,262,000,000.00 | - | - | 0.0% | 2,262,000,000.00 |
| 7107 | Social Exclusion N. E. C | 388,850,000.00 | 388,850,000.00 | - | - | 0.0% | 388,850,000.00 |
| 71071 | Social Exclusion N. E. C | 388,850,000.00 | 388,850,000.00 | - | - | 0.0% | 388,850,000.00 |
| 7109 | Social Protection N. E. C | 1,280,680,000.00 | 1,280,680,000.00 | - | - | 0.0% | 1,280,680,000.00 |
| 71091 | Social Protection N. E. C | 1,280,680,000.00 | 1,280,680,000.00 | - | - | 0.0% | 1,280,680,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|-------------|---|-------------------------|-------------------------|---------------------|---------------------------------------|--|--------------------------------|
| | Total Other Expenditure | 9,944,016,595.35 | 2,700,885,520.96 | - | 11,105,704,092.66 | 411.2% | - 8,404,818,571.70 |
| 701 | General Public Service | 9,926,719,534.19 | 2,693,135,520.96 | - | 11,105,704,092.66 | 412.4% | - 8,412,568,571.70 |
| 7011 | Executive & Legislative Organ, Financial | 2,739,264,758.00 | 2,634,401,657.65 | - | 1,477,904,286.67 | 56.1% | 1,156,497,370.98 |
| 70111 | Executive Organ and Legislative Organs | 2,544,959,412.28 | 1,629,959,412.28 | - | 1,477,904,286.67 | 90.7% | 152,055,125.61 |
| 70112 | Financial and Fiscal Affairs | 194,305,345.72 | 1,004,442,245.37 | - | - | 0.0% | 1,004,442,245.37 |
| 7013 | General Services | 421,619,658.68 | 8,079,982.80 | - | 2,756,500.00 | 34.1% | 5,323,482.80 |
| 70131 | General Personnel Services | - | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 70132 | Overall Planning and Statistical Services | 420,187,795.38 | 3,359,945.50 | - | - | 0.0% | 3,359,945.50 |
| 70133 | Other General Services | 1,431,863.30 | 2,220,037.30 | - | 2,756,500.00 | 124.2% | - 536,462.70 |
| 7016 | General Public Services N.E.C | - | 6,415,200.00 | - | 50,000,000.00 | 779.4% | - 43,584,800.00 |
| 70161 | General Public Services N.E.C | - | 6,415,200.00 | - | 50,000,000.00 | 779.4% | - 43,584,800.00 |
| 7017 | Public Debt Transactions | 6,654,800,176.59 | 3,200,000.00 | - | 9,535,043,305.99 | 297970.1% | - 9,531,843,305.99 |
| 70171 | Public Debt Transactions | 6,654,800,176.59 | 3,200,000.00 | - | 9,535,043,305.99 | 297970.1% | - 9,531,843,305.99 |
| 7018 | Transfer of a General Character between | 111,034,940.92 | 41,038,680.51 | - | 40,000,000.00 | 97.5% | 1,038,680.51 |
| 70181 | Transfer of a General Character between Diff | 111,034,940.92 | 41,038,680.51 | - | 40,000,000.00 | 97.5% | 1,038,680.51 |
| 706 | Housing and Community Amenities | 3,297,061.16 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 7063 | Water Supply | 3,297,061.16 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 70631 | Water Supply | 3,297,061.16 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 708 | Recreation, Culture and Religion | 1,500,000.00 | 6,000,000.00 | - | - | 0.0% | 6,000,000.00 |
| 7083 | Broadcasting and Publishing Services | - | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 70831 | Broadcasting and Publishing Services | - | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 7084 | Religious and Other Community Service | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 70841 | Religious and Other Community Services | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 709 | Education | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 7094 | Tertiary Education | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 70942 | Second Stage of Tertiary Education | 12,500,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 710 | Social Protection | - | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 7105 | Unemployment | - | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 71051 | Unemployment | - | 50,000.00 | - | - | 0.0% | 50,000.00 |

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 Final Budget | 2023 Q4 Performance | 2023 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2023 Final Budget | Balance (against Final Budget) |
|------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|--------------------------------|
| | Total Capital Expenditure with Programme Coding | 157,265,793,972.87 | 230,743,130,585.36 | 26,436,064,917.83 | 38,708,460,209.66 | 16.8% | 192,034,670,375.70 |
| 01 | Economic Empowerment Through Agriculture (General) | 18,904,744,114.32 | 29,904,744,114.32 | 731,480,000.00 | 731,480,000.00 | 2.4% | 29,173,264,114.32 |
| 02 | Societal Re-orientation (General) | 2,142,925,000.00 | 2,713,560,000.00 | - | 100,000,000.00 | 3.7% | 2,613,560,000.00 |
| 03 | Poverty Alleviation | - | - | - | - | | - |
| 04 | Improvement to Human Health (General) | 22,803,892,893.50 | 24,458,713,912.14 | 49,757,294.36 | 180,308,318.50 | 0.7% | 24,278,405,593.64 |
| 0401 | Health General | 22,222,198,893.50 | 23,907,019,912.14 | 49,757,294.36 | 173,475,008.74 | 0.7% | 23,733,544,903.40 |
| 0402 | Female Health | 581,694,000.00 | 551,694,000.00 | - | 6,833,309.76 | 1.2% | 544,860,690.24 |
| 05 | Enhancing Skills and Knowledge (General) | 29,932,703,317.29 | 36,284,703,317.29 | 70,674,366.36 | 1,303,664,519.45 | 3.6% | 34,981,038,797.84 |
| 0501 | Education General | 29,452,486,276.34 | 35,184,486,276.34 | 70,674,366.36 | 1,303,664,519.45 | 3.7% | 33,880,821,756.89 |
| 0502 | Girls Education | 480,217,040.95 | 1,100,217,040.95 | - | - | 0.0% | 1,100,217,040.95 |
| 06 | Housing and Urban Development (General) | 10,078,525,516.03 | 43,712,863,147.92 | 9,714,980,615.92 | 12,611,929,030.64 | 28.9% | 31,100,934,117.28 |
| 07 | Gender (General) | - | - | - | - | | - |
| 08 | Youth (General) | 3,202,917,850.00 | 3,197,917,850.00 | 2,663,936,192.22 | 2,663,936,192.22 | 83.3% | 533,981,657.78 |
| 09 | Environmental Improvement (General) | 2,703,120,000.00 | 2,708,120,000.00 | - | 294,056,000.00 | 10.9% | 2,414,064,000.00 |
| 10 | Water Resources and Rural Development | 15,443,432,959.75 | 16,043,432,959.75 | - | 303,439,323.02 | 1.9% | 15,739,993,636.73 |
| 11 | Information Communication and Technology (General) | 1,636,982,301.00 | 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 | 312,200,000.00 | - | - | 0.0% | 312,200,000.00 |
| 13 | Reform of Government and Governance (General) | 16,078,247,031.18 | 19,766,897,031.18 | 244,840,000.00 | 1,103,671,853.76 | 5.6% | 18,663,225,177.42 |
| 14 | Power (General) | 222,500,000.00 | 292,500,000.00 | - | - | 0.0% | 292,500,000.00 |
| 15 | Rail (General) | - | - | - | - | | - |
| 16 | Water Ways (General) | 265,777,640.00 | 245,777,640.00 | - | - | 0.0% | 245,777,640.00 |
| 17 | Road (General) | 28,054,253,216.98 | 44,211,146,178.94 | 12,641,839,156.11 | 18,582,646,604.25 | 42.0% | 25,628,499,574.69 |
| 18 | Airways (General) | - | - | - | - | | - |
| 19 | COVID-19 | 5,333,572,132.82 | 5,103,572,132.82 | 318,557,292.86 | 822,476,617.82 | 16.1% | 4,281,095,515.00 |
| 20 | CLIMATE CHANGE | 150,000,000.00 | 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)

