



KADUNA STATE GOVERNMENT

THIRD QUARTER 2017 BUDGET IMPLEMENTATION REPORT

by

Suleiman Abdu Kwari

Commissioner of Finance



OUTLINE:

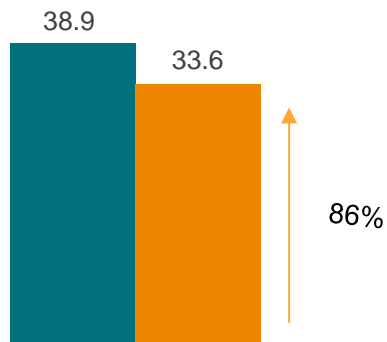
- Recap of 2016 Budget Performance
- 2017 Budget Summary
- Budget Pillars & Fundamental Metrics
- Key Implementation Strategies
- Revenue Performance Appraisal
- Expenditure Performance Appraisal
- Comparative Analysis Between Q1, Q2 and Q3 2017
- Comparative Analysis Between Y2016 and Y2017
- Forecast for Achieving 2017 CAPEX Budget Performance
- Conclusion/Recommendation(s)
- Annexures
 - Breakdown of MDAs Collected IGR Performance
 - Breakdown of MDAs Capital Expenditure Performance

Recap of 2016 Budget Performance

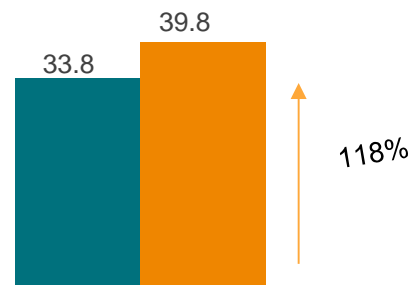
Revenue Analysis



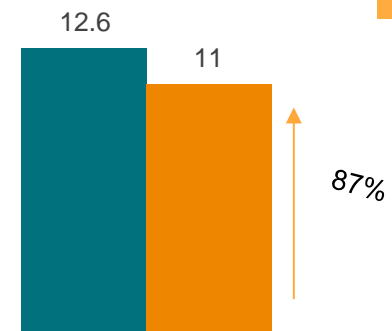
Opening Balance (N bn)



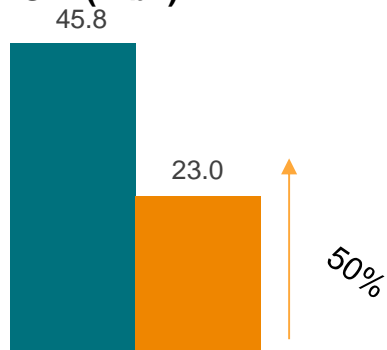
Statutory Allocations (N bn)



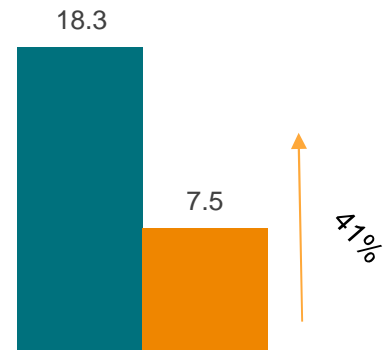
VAT (N bn)



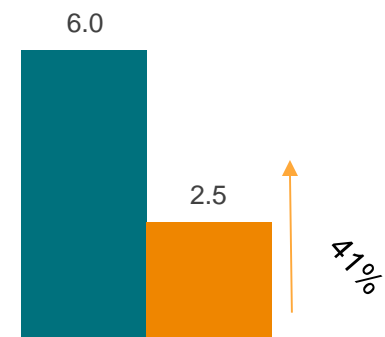
I.G.R (N bn)



Internal Loans (N bn)



External Loans (N bn)

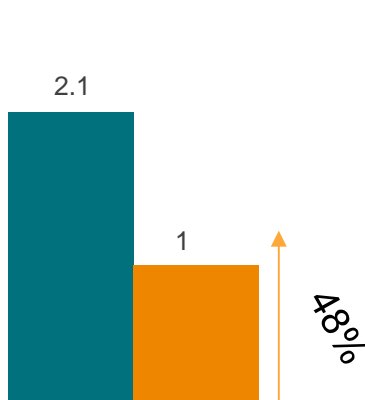


Recap of 2016 Budget Performance

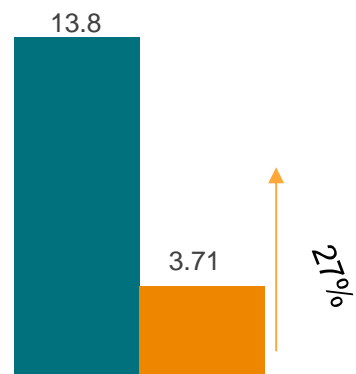
Revenue Analysis



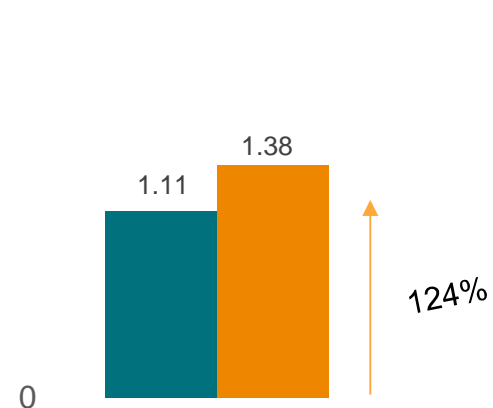
External Grants (N bn)



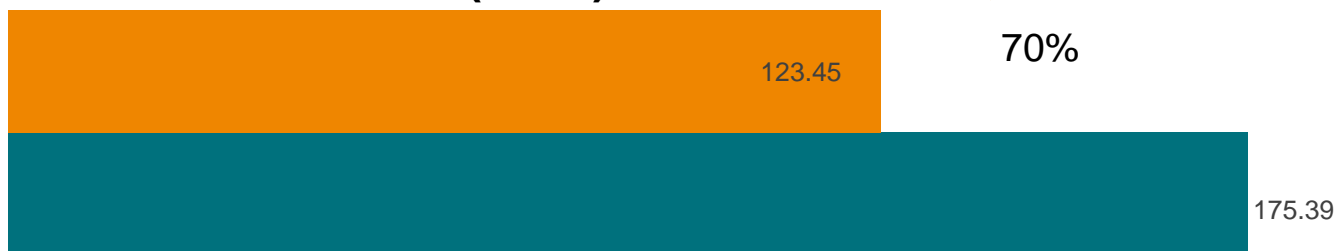
Internal Grants (N bn)



Other Revenue (N bn)



TOTAL REVENUE (N bn)

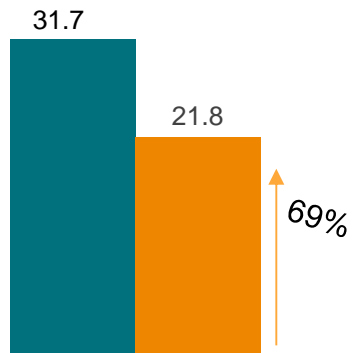


Recap of 2016 Budget Performance

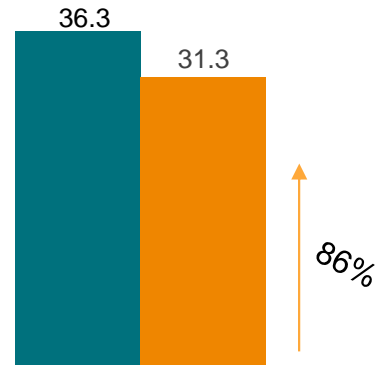
Expenditure Analysis



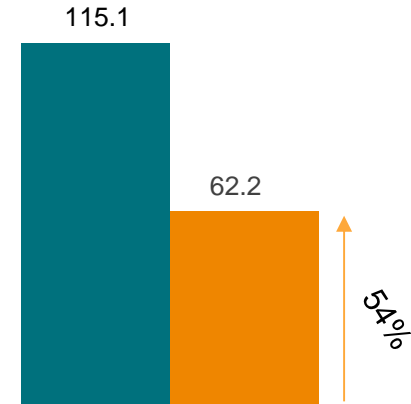
Personnel Costs (N bn)



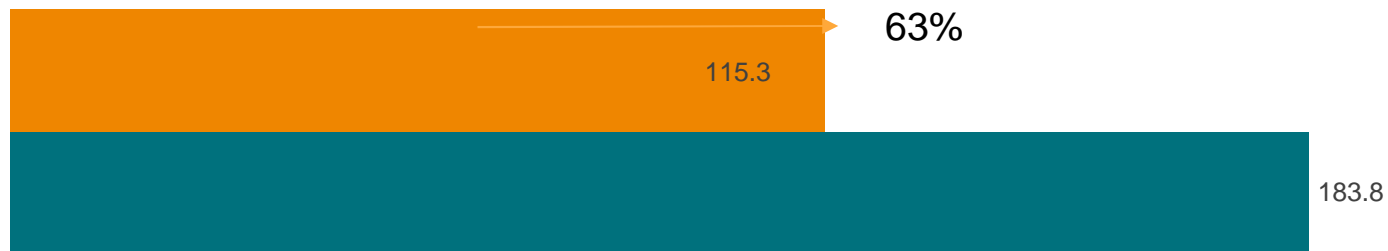
Overhead Costs (N bn)



Capital Payments (N bn)



TOTAL EXPENDITURE (N bn)



2017 Budget Summary



	Y2016 Approved(Nbn)	Y2017 Approved(Nbn)	Y2018 Proposed(Nbn)
Opening Balance	38,851,356,689	15,300,000,000.00	10,000,000,000.00
Statutory Allocations	33,795,300,000	34,919,424,430.15	34,810,814,484.75
VAT	12,626,460,737	9,469,838,052.75	13,294,559,591.54
IGR	45,823,866,438	50,228,877,278.11	42,820,096,876.11
Internal Loans	18,250,000,000	6,650,315,000.00	820,420,000.00
External Loans	6,016,577,789	55,908,309,846.93	89,094,959,566.18
Internal Grants	13,779,798,471	35,308,883,903.15	9,563,299,057.61
External Grants	2,079,288,767	7,135,461,665.60	4,538,558,050.00
`Others	1,100,000,000		11,607,466,286.36
TOTAL	172,322,648,891	214,921,110,176.69	216,550,173,912.55
Personnel Costs	31,836,241,841	39,791,025,264.37	40,898,859,821.93
Overhead Costs	32,213,730,401	43,674,267,531.16	44,542,138,230.02
Capital Expenditure	108,272,676,649.57	131,455,817,381.15	131,109,175,860.60
TOTAL	172,322,648,891	214,921,110,176.69	216,550,173,912.55



2017 Budget Pillars & Fundamental Metrics

- The 2017- 2019 Multi-Year budget is hinged on the 2016 Zero-Based Budget principles and is tailored towards the actualization of our State Development Plan 2016-2020.
- The revenue estimates are based on \$39 benchmark for crude oil prices and expectations of vastly improved performance in Internally Generated Revenue (IGR).
- The 2017 Budget focuses on completing Y2016 projects, expanding investment in productive infrastructure, continuing to repress overheads and providing for a rise in personnel costs due to the establishment of new agencies.
- The 2017 Budget recognizes a high expectation of Capital Receipts to bridge the envisaged funding gap, i.e Internal and External Loans and Grants.

Kaduna State 2017 Budget termed “Budget of Jobs, Social Justice and Equity” was signed into Law on 13 December, 2016

The Revenue estimates are based on \$39 benchmark for crude oil prices

The 2017 Budget is based on Capital to Recurrent Expenditure ratio of 60%:40%



2017 Budget Key Implementation Strategies

- At the First Quarter 2017 Budget Performance Retreat, MDAs were directed to initiate their procurement processes (Tenders) between January to March and ensure complete CAPEX implementation before year end. This was to ensure that few or no projects are carried-over to 2018.
- In January 2017, the Ministry of Finance adopted a “Queueing System” of payment. This system ensures that Releases are cash-backed on a “first come basis”.
- In time of Liquidity crisis, payments are prioritized in line with the Kaduna State Development Plan 2016-2020 and the below Budget Adjustment Mechanism:

	Scenario 1	Scenario 2	Scenario 3
Oil Prices	Above \$39.00 (avg/mth)	Btw \$35- \$39.00 (avg/mth)	Below \$35 (avg/mth)
FAAC Allocation	Above N3.5bn	Btw 2.5- 3.1bn	Below 2.5bn/mth
IGR	Above N3bn/mth	Btw 1.5- 2.5bn/mth	Below 1bn/mth
Spending Pattern	Full Budget Implementation	80% Capital; 60% Overheads	60% Capital, 40% Overheads

Ministry of Finance

All MDAs were directed to begin their Capital procurement processes (Tender) in Q1 of Y2017 to ensure high CAPEX performance by Q4

Cash-backing of Releases were based on a “Queueing System”

During Liquidity crisis payments are prioritized in line with the KSDP and Budget Adjustment Mechanism

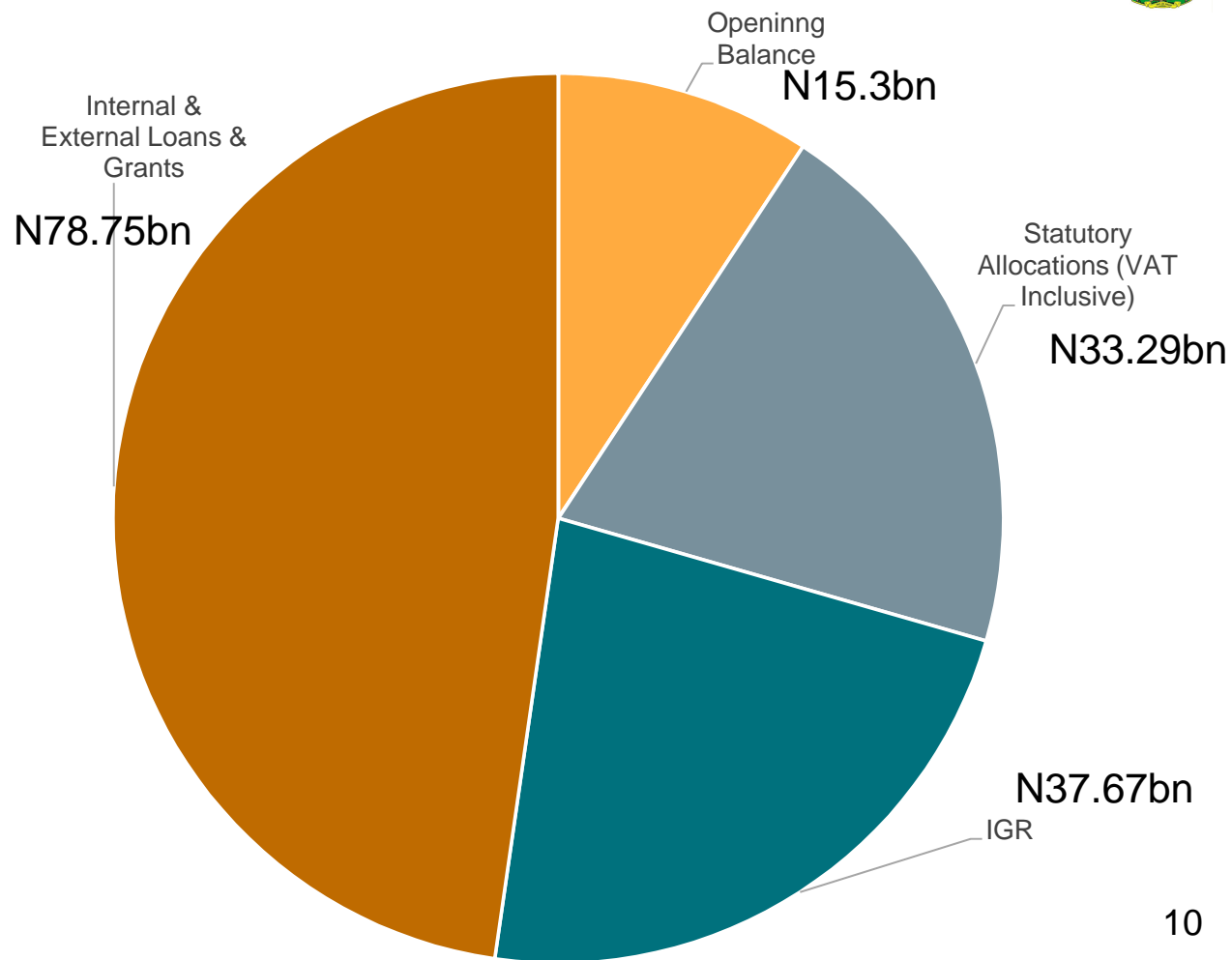


Revenue Performance



2017 Budget

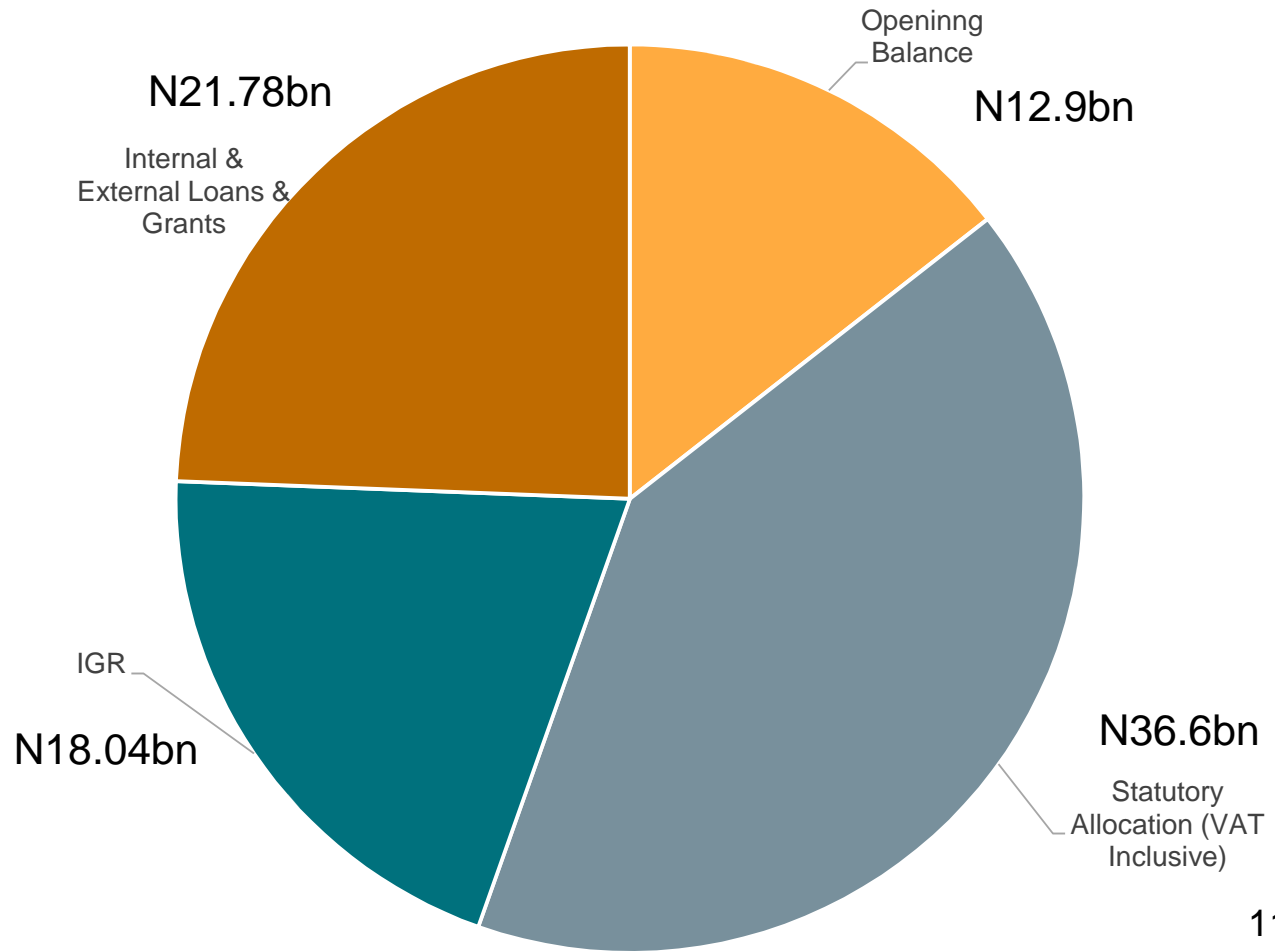
Q3 Revenue (Target)





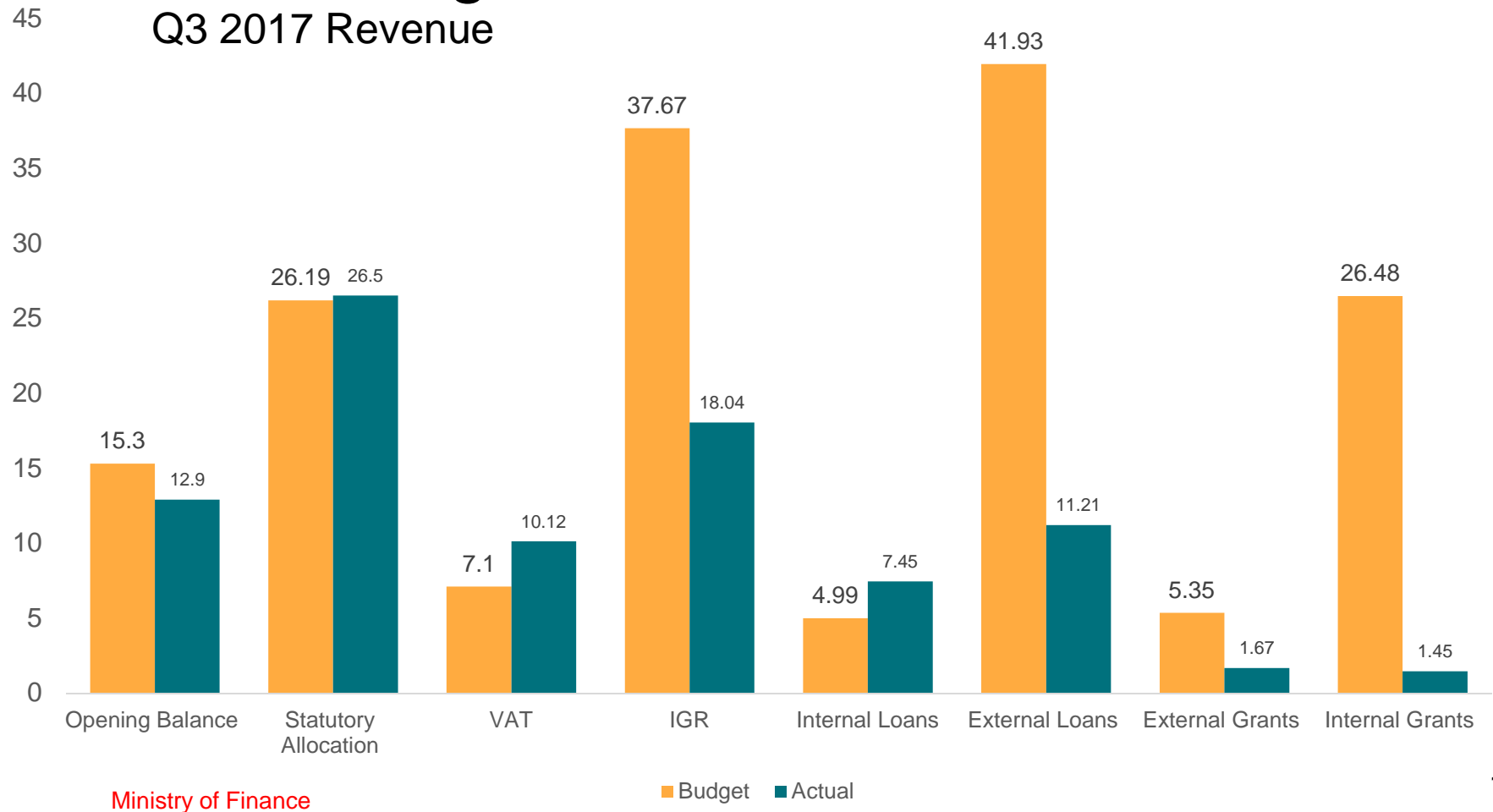
2017 Budget

Q3 Revenue (Actual)



2017 Budget

Q3 2017 Revenue





2017 Budget

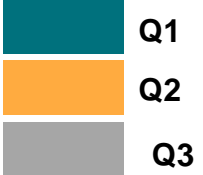
Revenue Performance (N bn)

S/N	DETAIL	ANNUAL BUDGET	JAN. - SEPT. BUDGET	JAN. - SEPT. ACTUAL	JAN. - SEPT. VARIANCE	JAN. - SEPT. PERFORMANCE	ANNUAL PERFORMANCE
1	OPENING BALANCE	15,300,000,000.00	15,300,000,000.00	12,899,959,893.00	(2,400,040,107.00)	84.31%	84.31%
2	STATUTORY	34,919,424,430.15	26,189,568,322.61	26,504,492,749.33	314,924,426.72	101.20%	75.90%
3	VAT	9,469,838,052.75	7,102,378,539.56	10,116,637,804.33	3,014,259,264.77	142.44%	106.83%
4	I.G.R	50,228,877,278.11	37,671,657,958.58	18,037,518,761.75	(19,634,139,196.83)	47.88%	35.91%
5	INTERNAL LOANS	6,650,315,000.00	4,987,736,250.00	7,455,000,000.00	2,467,263,750.00	149.47%	112.10%
6	EXTERNAL LOANS	55,908,309,846.93	41,931,232,385.20	11,209,853,367.93	(30,721,379,017.27)	26.73%	20.05%
7	EXTERNAL GRANTS	7,135,461,665.60	5,351,596,249.20	1,667,615,926.90	(3,683,980,322.30)	31.16%	23.37%
8	INTERNAL GRANTS	35,308,883,903.15	26,481,662,927.36	1,455,710,740.38	(25,025,952,186.98)	5.50%	4.12%
	TOTAL	214,921,110,176.68	165,015,832,632.51	89,346,789,243.62	(75,669,043,388.89)	54.14%	41.57%

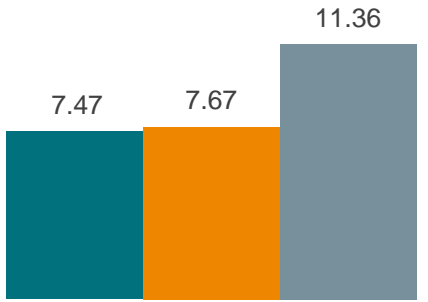
Ministry of Finance

2017 Budget Performance Review

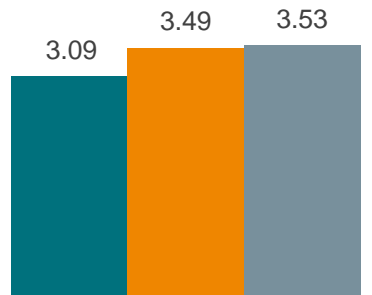
Quarterly Revenue Performance Trend



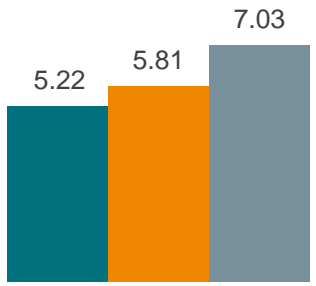
Statutory Allocations (N bn)



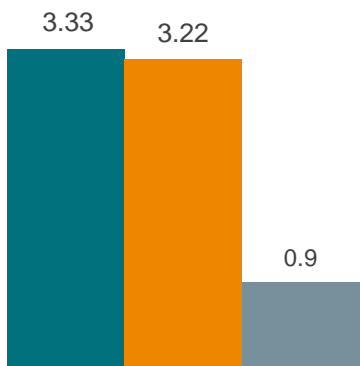
VAT (N bn)



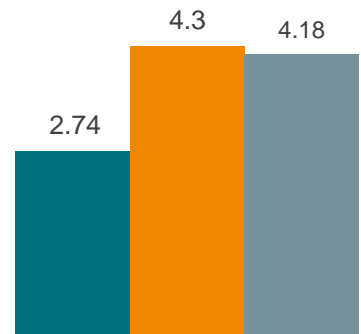
I.G.R (N bn)



Internal Loans (N bn)



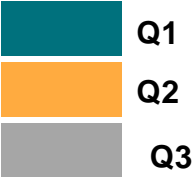
External Loans (N bn)



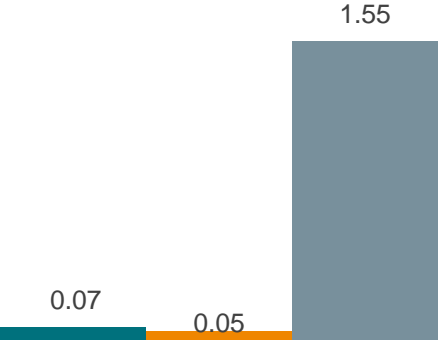
Ministry of Finance

2016 Budget Performance Review

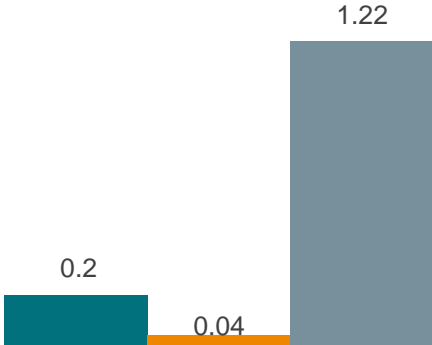
Revenue Analysis



External Grants (N bn)



Internal Grants (N bn)



Q1 -Q3 TOTAL ACTUAL REVENUE (N bn)





Expenditure Performance

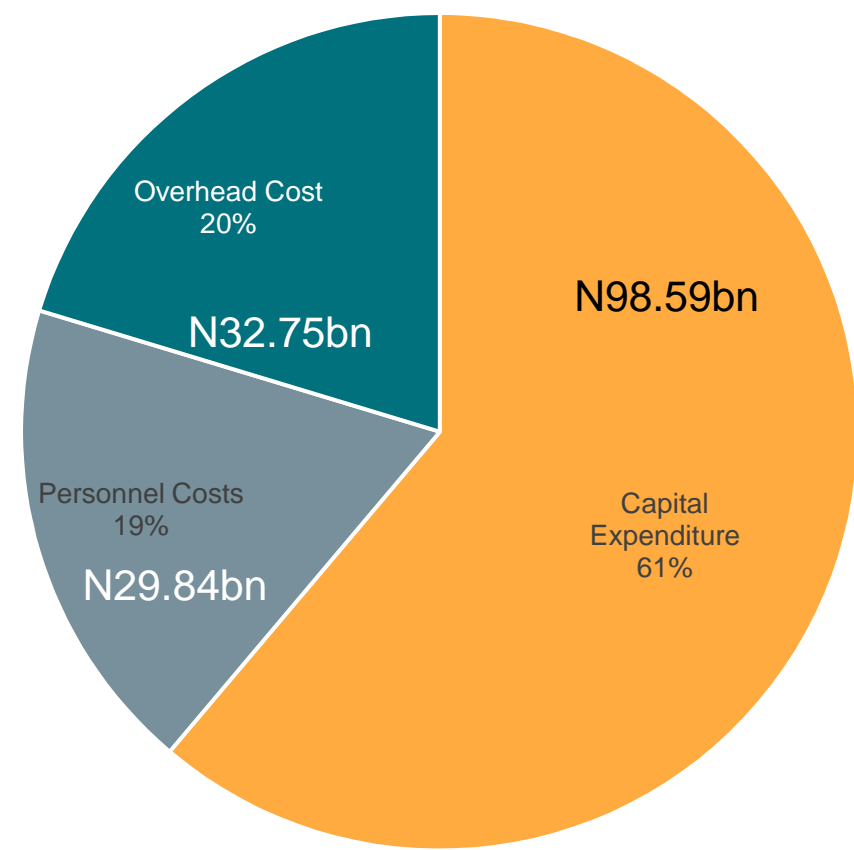


2017 Budget

Q3 Expenditure (Target)

Recurrent
Expenditure
N62.59bn

Expenditure



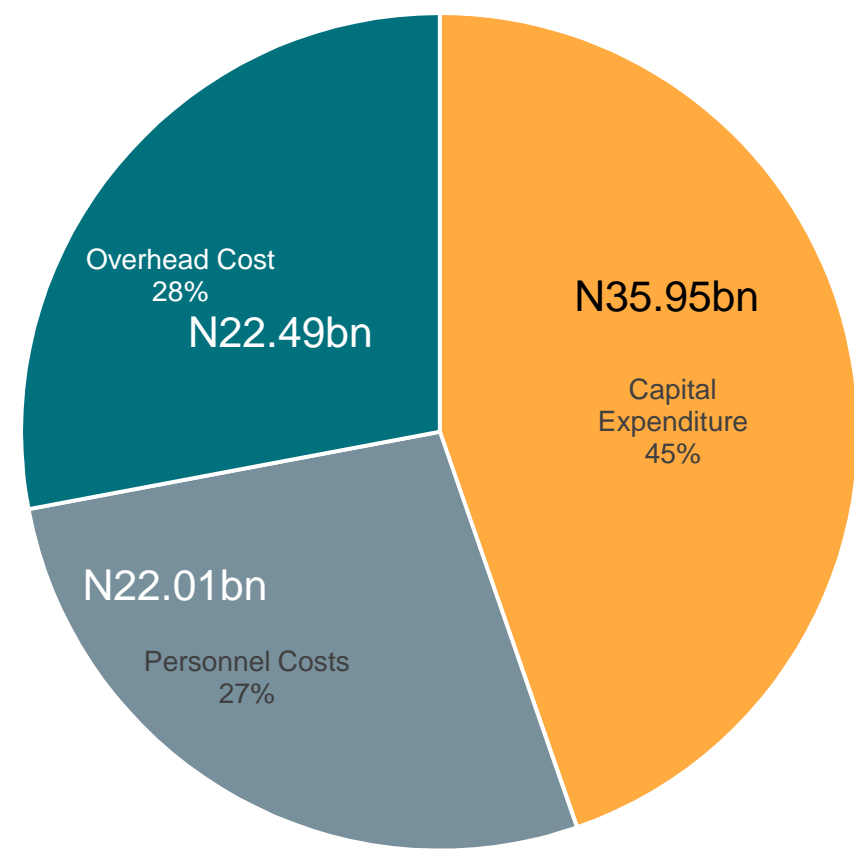


2017 Budget

Q3 Expenditure (Actual)

Recurrent
Expenditure
N44.5bn

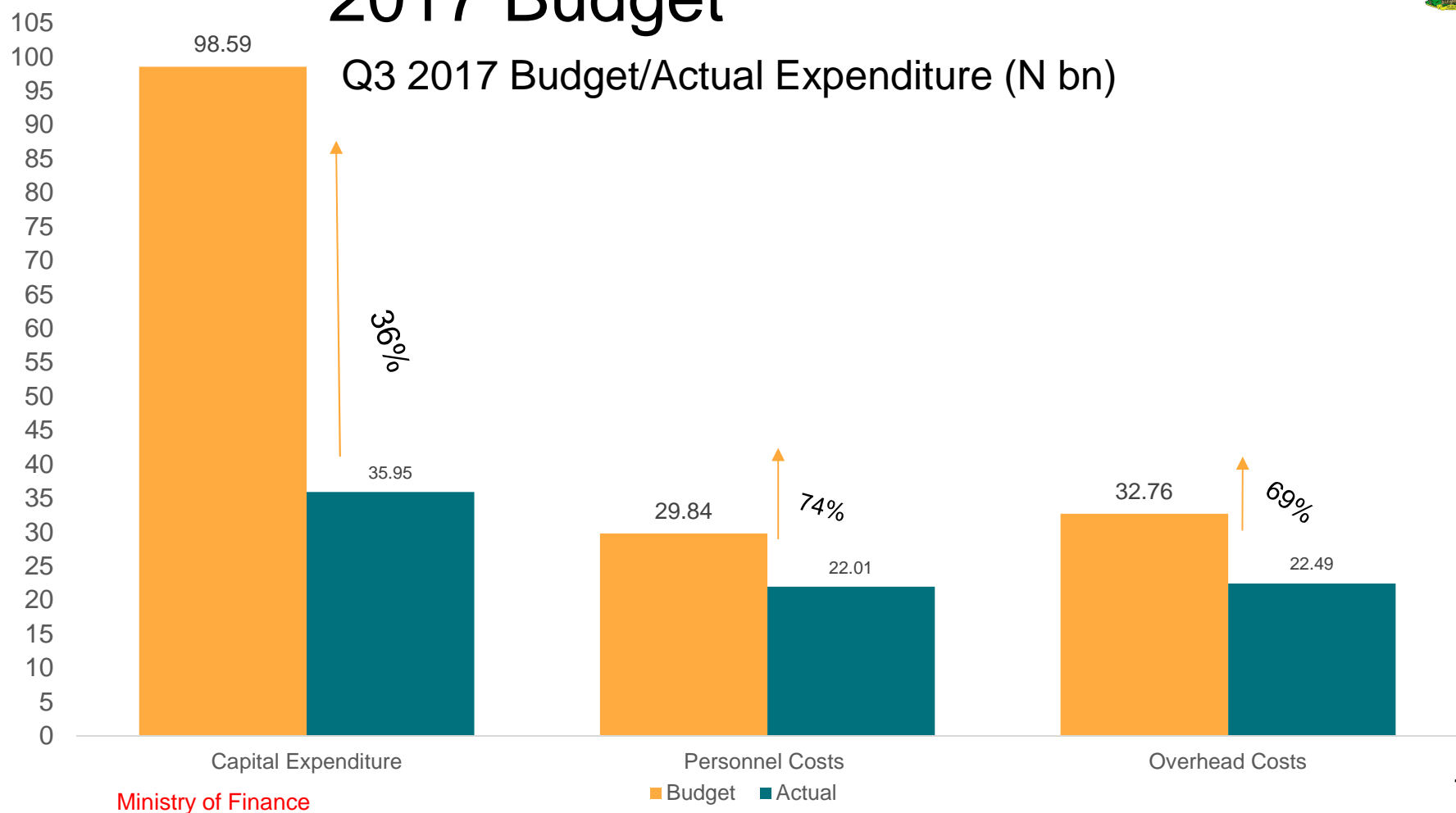
Expenditure





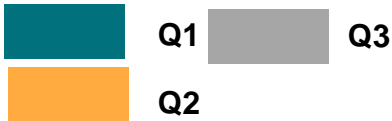
2017 Budget

Q3 2017 Budget/Actual Expenditure (N bn)

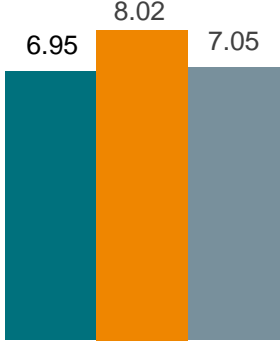


2016 Budget Performance Review

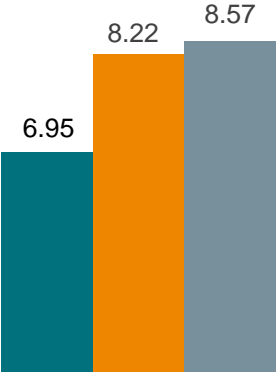
Quarterly Expenditure Trend



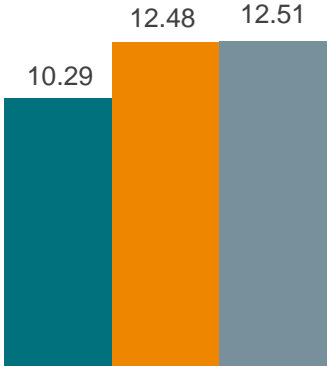
Personnel Costs (N bn)



Overhead Costs (N bn)



Capital Payments (N bn)



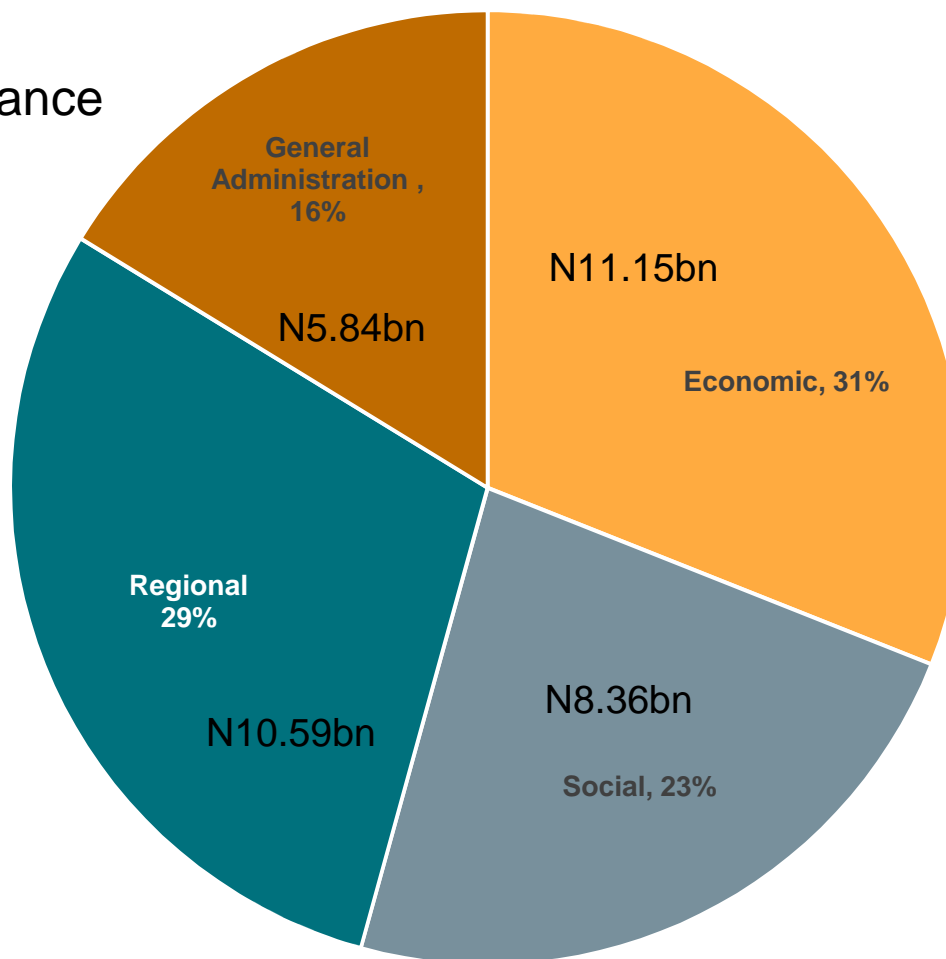
TOTAL EXPENDITURE (N bn)





2017 Budget

Capital Expenditure Performance by Sectors



2017 Budget

Expenditure Performance



S/N	DETAIL	ANNUAL BUDGET	JAN. - SEPT. BUDGET	JAN. - SEPT. ACTUAL	JAN. - SEPT. VARIANCE	JAN. - SEPT. PERFORMANCE	ANNUAL PERFORMANCE
1	PERSONNEL COST	39,791,025,264.37	29,843,268,948.28	22,013,164,339.02	(7,830,104,609.26)	73.76%	55.32%
2	OVERHEAD COST	43,674,267,531.16	32,755,700,648.37	22,486,420,450.67	(10,269,280,197.70)	68.65%	51.49%
3	CAPITAL PAYMENT	131,455,817,381.15	98,591,863,035.86	35,945,630,020.44	(62,646,233,015.42)	36.46%	27.34%
	TOTAL	214,921,110,176.68	161,190,832,632.51	80,445,214,810.13	(80,745,617,822.38)	49.91%	37.43%

NOTE: OVERHEAD COST Comprises all MDA O/Heads, Monthly Standing orders, Recurrent Releases and Pensions

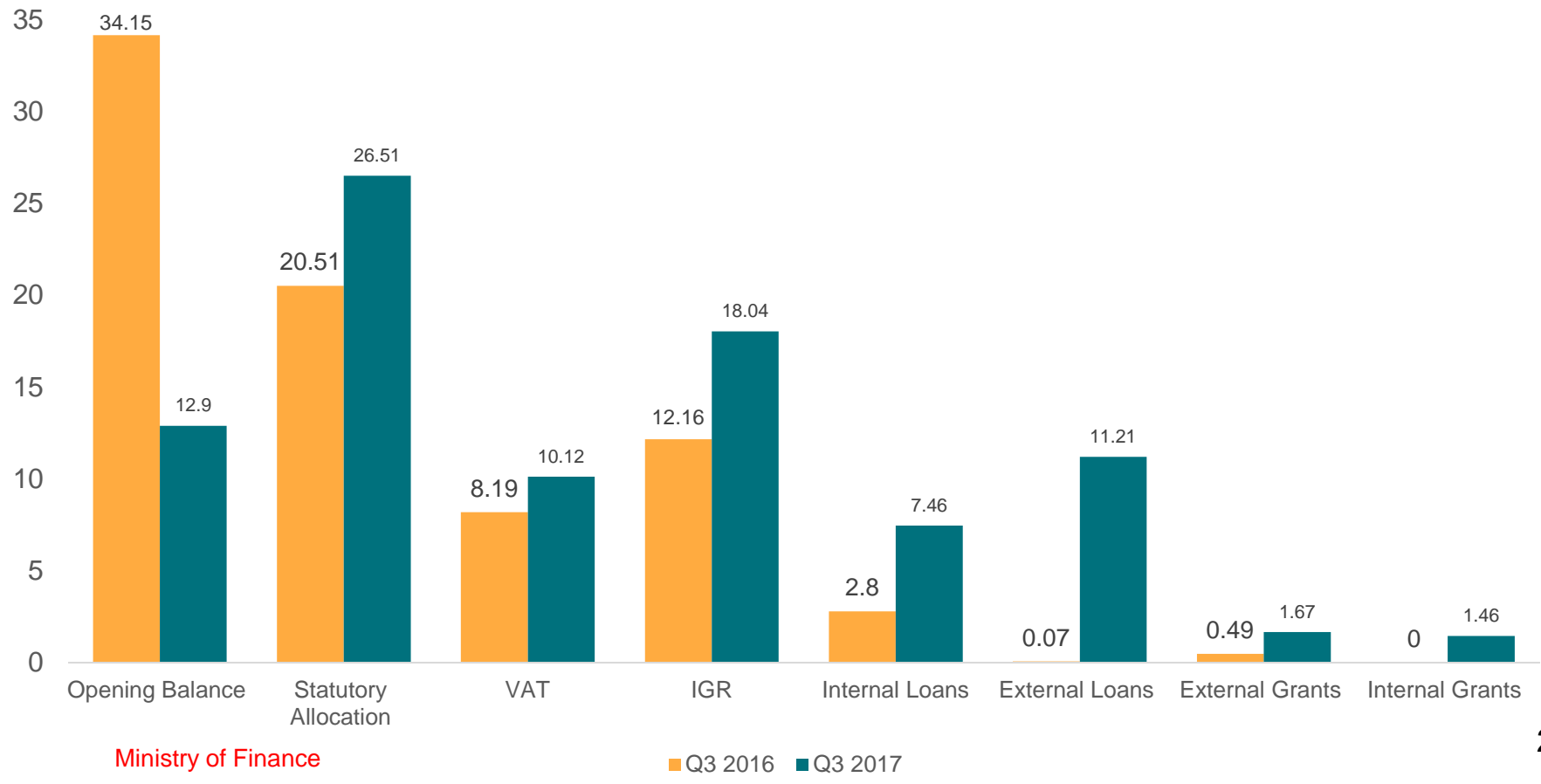


Year on Year Performance Review



YoY Budget Performance

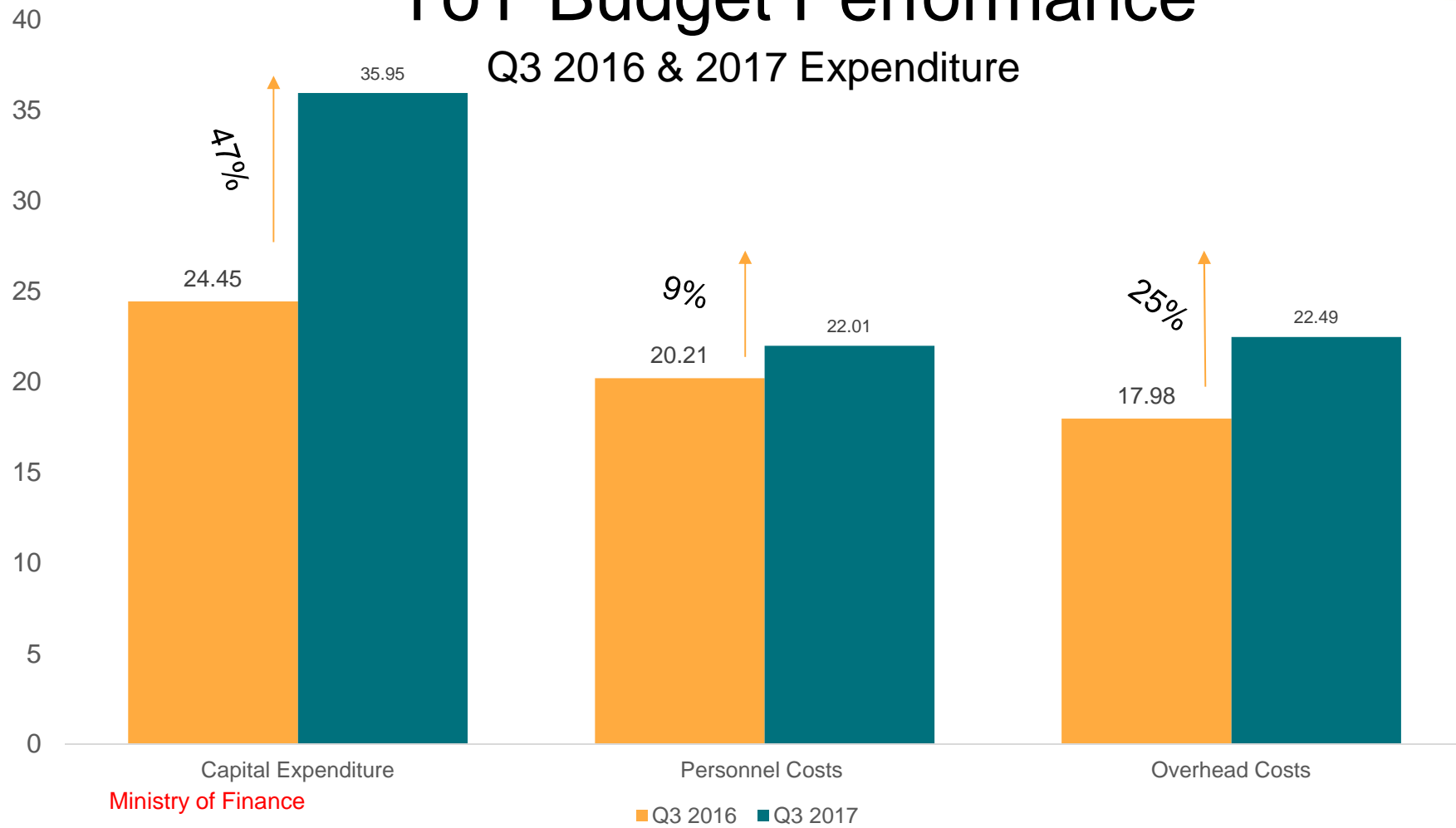
Q3 2016 & 2017 Revenue





YoY Budget Performance

Q3 2016 & 2017 Expenditure





Conclusion and Recommendations

Conclusion

- The overall performance of the Kaduna State 2017 Budget for the period Jan. – Sept. 2017 is modest. The ongoing IGR efforts is yielding result and this has translated into a growth of 48% compared to Y2016, though this is supplemented by the current Sale of Govt. Houses.
- The State has made some savings in Personnel & Overhead cost which have been plough back into Capital Expenditures. Though, present CAPEX is higher than Q3 Y2016 by 47%, the State would need to spend an additional N35bn to achieve Y2016 CAPEX Budget Performance of 54%. (refer to slide 27 for complete analysis)

Recommendations

- We need to increase our IGR efforts by ensuring full implementation, enforcement & compliance in taxes.
- Payment of counterpart funds needs to be made a priority (First Line Charge) to enable us access Aids and Grants.
- The State would need to explore other sources of funding to bridge the financing gap and achieve better performance in CAPEX before the end of Y2017. (refer to slide 27 for analysis)



Annexures

2017 Budget

MDAs IGR Performance



S/N	Ministries, Department and Agencies	Annual Budget	Jan - Sept. Budget	Jan - Sept. Actual	Jan - Sept. Performance	Annual Performance
1	Kaduna State Geographic Information Service (KADGIS)	5,470,364,125.00	4,102,773,093.75	1,150,955,078.28	28.05%	21.04%
2	Kaduna State Urban Planning and Development Agency	500,250,000.00	375,187,500.00	399,885,060.74	106.58%	79.94%
3	Kaduna State Media Corporation.	99,500,001.00	74,625,000.75	50,809,221.00	68.09%	51.06%
4	Government Printing Department	35,000,000.00	26,250,000.00	3,609,019.05	13.75%	10.31%
5	Ministry of Rural & Comm. Development	52,070,000.00	39,052,500.00	1,912,500.00	4.90%	3.67%
6	State Emergency Mangement Agency	42,712,216.00	32,034,162.00	7,035,900.00	21.96%	16.47%
7	High Court of Justice	19,600,000.00	14,700,000.00	8,532,177.00	58.04%	43.53%
8	Sharia Court of Appeal	8,500,000.00	6,375,000.00	10,171,025.00	159.55%	119.66%
9	Customary Court of Appeal	6,750,000.00	5,062,500.00	6,480,200.00	128.00%	96.00%
10	Ministry of Agriculture and Forestry	46,982,100.00	35,236,575.00	33,866,150.00	96.11%	72.08%
11	Kaduna State Agricultural Development Project	27,300,000.00	20,475,000.00	-	0.00%	0.00%
12	Kaduna State Forest Management Project	8,200,000.00	6,150,000.00	3,608,430.00	58.67%	44.01%
13	Ministry of Commerce, Industry and Tourism	118,000,001.00	88,500,000.75	19,801,764.84	22.37%	16.78%
14	Ministry of Education, science and Technology	671,408,510.00	503,556,382.50	313,085,064.39	62.17%	46.63%
15	Kaduna State University	713,104,400.00	534,828,300.00	381,106,240.00	71.26%	53.44%
16	Nuhu Bamali Polytechnic Zaria	674,120,000.00	505,590,000.00	453,142,819.99	89.63%	67.22%
17	College of Education Gidan Waya	342,481,300.00	256,860,975.00	88,060,962.50	34.28%	25.71%
18	Agency For Mass Literacy	845,000.00	633,750.00	904,975.00	142.80%	107.10%
19	Kaduna State Library Board	200,002.00	150,001.50	147,200.00	98.13%	73.60%
20	Kaduna State Scholarship Board	300,000.00	225,000.00	315,900.00	140.40%	105.30%
21	Private Schools Board	338,155,339.00	253,616,504.25	38,105,250.00	15.02%	11.27%
22	Capital school, Kaduna	53,829,500.00	40,372,125.00	28,332,590.00	70.18%	52.63%
23	Barewa College, Zaria	25,000,000.00	18,750,000.00	6,193,950.00	33.03%	24.78%

Ministry of Finance

2017 Budget

MDAs IGR Performance



S/N	Ministries, Department and Agencies	Annual Budget	Jan - Sept. Budget	Jan - Sept. Actual	Jan - Sept. Performance	Annual Performance
24	Alhuda-huda College, Zaria	8,700,000.00	6,525,000.00	214,400.00	3.29%	2.46%
25	Sardauna Memorial College Kaduna	2,000,000.00	1,500,000.00	284,850.00	18.99%	14.24%
26	Government College, Kaduna	5,500,000.00	4,125,000.00	1,191,250.00	28.88%	21.66%
27	Queen Amina College, Kaduna	22,000,000.00	16,500,000.00	1,148,056.00	6.96%	5.22%
28	Govt. Sec. School Kagoro	2,500,000.00	1,875,000.00	116,000.00	6.19%	4.64%
29	Government Secondary School, Fadan Kaje	6,528,000.00	4,896,000.00	666,600.00	13.62%	10.21%
30	Rimi College, Kaduna	1,500,000.00	1,125,000.00	296,489.00	26.35%	19.77%
31	Govt.Girls College, Zonkwa	12,200,000.00	9,150,000.00	27,500.00	0.30%	0.23%
32	Government Science Secondary School, Kufena, Zaria	10,500,000.00	7,875,000.00	611,950.00	7.77%	5.83%
33	Government Girls Secondary School, Soba	16,799,400.00	12,599,550.00	5,560,400.00	44.13%	33.10%
34	Government Girls Secondary School, Kwoi	23,482,000.00	17,611,500.00	4,398,950.00	24.98%	18.73%
35	Government Science Secondary School, Ikara	8,273,400.00	6,205,050.00	1,686,150.00	27.17%	20.38%
36	Government Science Secondary School, Birnin/ Gwari	12,200,000.00	9,150,000.00	215,700.00	2.36%	1.77%
37	Government College, Kagoro	13,400,000.00	10,050,000.00	3,396,000.00	33.79%	25.34%
38	Ministry of Enviroment & Natural Resources	708,800,000.00	531,600,000.00	300,000.00	0.06%	0.04%
39	Kaduna Enviromental Protection Agency (KEPA)	34,615,280.00	25,961,460.00	44,193,230.90	170.23%	127.67%
40	Ministry of Finance	11,729,922,796.50	8,797,442,097.38	3,835,473,559.99	43.60%	32.70%
41	Kaduna State Internal Revenue Service	26,119,969,915.79	19,589,977,436.84	9,753,988,985.63	49.79%	37.34%
42	Ministry of Health & Human Services	636,675,299.07	477,506,474.30	87,780,399.17	18.38%	13.79%
43	Shehu Idris College of Health Sciences and Technology, Makarfi	248,633,408.00	186,475,056.00	75,924,147.50	40.72%	30.54%
44	College Of Nursing and Midwifery, Kafanchan	42,822,227.50	32,116,670.63	1,657,213.00	5.16%	3.87%
45	Collage of Midwifery, Kaduna	25,155,000.00	18,866,250.00	13,443,500.00	71.26%	53.44%
46	Ministry of Justice	4,400,000.00	3,300,000.00	2,471,180.00	74.88%	56.16%

Ministry of Finance

2017 Budget

MDAs IGR Performance



S/N	Ministries, Department and Agencies	Annual Budget	Jan - Sept. Budget	Jan - Sept. Actual	Jan - Sept. Performance	Annual Performance
47	Office of The Auditor Gen. (State)	1,500,000.00	1,125,000.00	287,518.79	25.56%	19.17%
48	Office of The Auditor Gen. (LGA)	450,000.00	337,500.00	85,000.00	25.19%	18.89%
49	Ministry of Water Resources	2,700,001.00	2,025,000.75	4,125,223.90	203.71%	152.79%
50	Rural Water Supply and Sanitation Agency (RUWASSA)	4,658,063.50	3,493,547.63	3,002,258.00	85.94%	64.45%
51	Ministry of Women Affairs and Social Development	16,900,000.00	12,675,000.00	1,499,000.00	11.83%	8.87%
52	Ministry of Works, Housing & Transport	22,401,584.00	16,801,188.00	7,407,335.00	44.09%	33.07%
53	Kaduna State Road Authority (KADRA)	15,000,000.00	11,250,000.00	3,451,700.00	30.68%	23.01%
54	Kaduna State Enviromental Traffic and Law Enforcement Agency	600,900,000.00	450,675,000.00	135,358,127.89	30.03%	22.53%
55	Ministry of Youth, Sports and Culture	39,121,957.75	29,341,468.31	11,226,009.74	38.26%	28.69%
56	Christian Pilgrims Welfare Board	280,000.00	210,000.00	296,000.00	140.95%	105.71%
57	Muslim Pilgrims Welfare Board	39,592,000.00	29,694,000.00	152,574,868.92	513.82%	385.37%
58	Kaduna State Public Service Institute	6,264,700.00	4,698,525.00	5,051,500.00	107.51%	80.63%
59	Local Govt. Services Commission	9,109,751.00	6,832,313.25	360,000.00	5.27%	3.95%
60	State Independent Electoral Commission (SIECOM)	518,750,000.00	389,062,500.00	1,820,000.00	0.47%	0.35%
61	Public Procurement Authority			75,883,100.00		
62	Market Development Company			162,697,007.00		
63	Kaduna State Development Property Company			101,574,498.05		
64	Kaduna State Water Corperation			498,248,176.97		
65	Science and Tech. Schools Mgt. Board			9,133,640.00		
66	Kaduna State Transport Authority			11,977,600.00		
67	Kaduna State Finance and Investment Company			10,352,208.51		
	Total IGR	50,228,877,278.11	37,671,657,958.58	18,037,518,761.75	47.88%	35.91%

2017 Budget



MDAs Capital Expenditure Performance

Programme Segment	Ministries, Department and Agencies	Annual Budget	Q1 - Q3 Budget	Q1 - Q3 Actual	Variance	Q1 - Q3 Performance	Annual Performance
Sub-Sector: Economic							
ADMINISTRATIVE	Ministry of Agriculture and Forestry	3,114,712,411.71	2,336,034,308.78	730,918,917.79	(2,383,793,493.92)	31.29%	23.47%
	Forest Management Project	446,620,900.00	334,965,675.00	-	(446,620,900.00)	0.00%	0.00%
	Kaduna State Agricultural Dev. Project (KADP)	1,103,718,534.00	827,788,900.50	1,805,982,078.40	702,263,544.40	218.17%	163.63%
	Ministry of Commerce, Industry and Tourism	1,060,474,425.00	795,355,818.75	413,087,990.31	(647,386,434.69)	51.94%	38.95%
	Ministry of Rural & Community Development	3,954,100,000.00	2,965,575,000.00	81,509,393.47	(3,872,590,606.53)	2.75%	2.06%
	Kaduna Power Supply Company (KAPSCO)	3,125,353,000.00	2,344,014,750.00	-	(3,125,353,000.00)	0.00%	0.00%
	Ministry of Works, Housing and Transport	24,064,226,308.64	18,048,169,731.48	8,003,872,072.70	(16,060,354,235.94)	44.35%	33.26%
	Kaduna State Public Works Agency (KAPWA)	445,681,513.71	334,261,135.28	111,420,378.42	(334,261,135.29)	33.33%	25.00%
	Industrial and Micro- Credit Board	491,062,923.00	368,297,192.25	-	(491,062,923.00)	0.00%	0.00%
	Economic	37,805,950,016.06	28,354,462,512.05	11,146,790,831.09	(26,659,159,184.97)	39.31%	29.48%
Sub-Sector: Social							
EDUCATION	Ministry of Education, Science & Technology	39,565,861,745.93	29,674,396,309.45	5,707,813,481.05	(23,966,582,828.40)	19.23%	14.43%
	Kaduna State University (KASU)	2,468,501,307.40	1,851,375,980.55	348,883,715.00	(1,502,492,265.55)	18.84%	14.13%
	College of Education, Gidan Waya	548,912,345.02	411,684,258.77	4,791,578.40	(406,892,680.37)	1.16%	0.87%
	Library Board	284,300,000.00	213,225,000.00	-	(213,225,000.00)	0.00%	0.00%
	Agency for Mass Literacy	-	-	-	-	-	0.00%
	Kaduna State Scholarship Board	1,499,999.93	1,124,999.95	-	(1,124,999.95)	0.00%	0.00%
	Private Schools Board	-	-	-	-	-	0.00%
	Quality Assurance Board	1,406,000.00	1,054,500.00	1,879,680.00	825,180.00	178.25%	133.69%
	State Universal Basic Education Board (SUBEB)	1,725,853,231.74	1,294,389,923.81	1,102,027,025.02	(192,362,898.79)	85.14%	63.85%
	Nuhu Bamalli Polytechnic, Zaria	251,000,000.00	188,250,000.00	-	(188,250,000.00)	0.00%	0.00%
	Total for Education	44,847,334,630.02	33,635,500,972.52	7,165,395,479.47	(26,470,105,493.05)	21.30%	15.98%

2017 Budget



MDAs Capital Expenditure Performance

Programme Segment	Ministries, Department and Agencies	Annual Budget	Q1 - Q3 Budget	Q1 - Q3 Actual	Variance	Q1 - Q3 Performance	Annual Performance
HEALTH	Ministry of Health & Human Services	4,158,739,067.29	3,119,054,300.47	606,554,243.63	(2,512,500,056.84)	19.45%	14.59%
	Shehu Idris College of Health Science & Technology	186,996,322.35	140,247,241.76	26,265,959.18	(113,981,282.58)	18.73%	14.05%
	Kaduna State College of Nursing & Midwifery Kafanchan	179,617,114.03	134,712,835.52	12,274,737.65	(122,438,097.87)	9.11%	6.83%
	Colleges of Midwifery ,Kaduna	118,159,300.00	88,619,475.00	25,151,604.38	(63,467,870.62)	28.38%	21.29%
	Primary Health Care Agency	4,276,152,007.13	3,207,114,005.35	331,815,862.58	(2,875,298,142.77)	10.35%	7.76%
	Drugs & Medical Supplies Management Agency	1,161,320,461.00	870,990,345.75	57,037,056.89	(813,953,288.86)	6.55%	4.91%
	Kaduna State Aids Control Agency (KADSACA)	409,400,000.00	307,050,000.00	45,543,350.00	(261,506,650.00)	14.83%	11.12%
	Total for Health	10,490,384,271.80	7,867,788,203.85	1,104,642,814.31	(6,763,145,389.54)	14.04%	10.53%
SOCIAL DEV.	Min of Youth, Sports and Culture	604,628,000.00	453,471,000.00	67,694,313.77	(385,776,686.23)	14.93%	11.20%
	Ministry of Women Affairs & Social Development	440,040,000.00	330,030,000.00	23,649,282.40	(306,380,717.60)	7.17%	5.37%
	Rehabilitation Board	1,259,000,000.00	944,250,000.00	-	(944,250,000.00)	0.00%	0.00%
	Total for Social Development	2,303,668,000.00	1,727,751,000.00	91,343,596.17	(1,636,407,403.83)	5.29%	3.97%
	Social	57,641,386,901.82	43,231,040,176.37	8,361,381,889.95	(34,869,658,286.42)	19.34%	14.51%

Ministry of Finance

2017 Budget

MDAs Capital Expenditure Performance



Programme Segment	Ministries, Department and Agencies	Annual Budget	Q1 - Q3 Budget	Q1 - Q3 Actual	Variance	Q1 - Q3 Performance	Annual Performance
	Sub-Sector: Regional			4,626,970,843.64			
	Ministry of Environment & Natural Resources	4,274,251,002.00	3,205,688,251.50	1,411,387,827.57	(1,794,300,423.93)	44.03%	33.02%
	Kaduna Environment Protection Agency (KEPA)	307,267,529.00	230,450,646.75	27,528,000.00	(202,922,646.75)	11.95%	8.96%
	Ministry of Water Resources	7,737,722,955.73	5,803,292,216.80	9,151,431,473.67	3,348,139,256.87	157.69%	118.27%
	Rural Water Supply & Sanitation Agency	865,159,856.80	648,869,892.60	6,500,000.00	(642,369,892.60)	1.00%	0.75%
	Regional	13,184,401,343.53	9,888,301,007.65	10,596,847,301.24	708,546,293.59	107.17%	80.37%
	Sub-Sector: General Administration						
EXECUTIVE	Kaduna Geographic Information Service	3,924,454,735.42	2,943,341,051.57	1,425,026,329.22	(1,518,314,722.35)	48.42%	36.31%
	Kaduna State Urban Planning Dev. Authority (KASUPDA)	460,000,000.00	345,000,000.00	194,821,600.12	(150,178,399.88)	56.47%	42.35%
	Department of Information & Public Affairs	-	-	-	-	-	-
	Kaduna State Media Corporation (KSMC)	1,789,781,578.00	1,342,336,183.50	57,645,000.00	(1,284,691,183.50)	4.29%	3.22%
	Government Printing Department	-	-	-	-	-	-
	Kaduna State Traffic & Environmental Law Enforcement Authority (KASTELEA)	407,409,500.00	305,557,125.00	67,568,751.70	(237,988,373.30)	22.11%	16.58%
	Office of the Secretary to the State Government	2,627,641,006.07	1,970,730,754.55	250,000,000.00	(1,720,730,754.55)	12.69%	9.51%
	Office of the Head of Service	-	-	-	-	-	-
	Kaduna State Public Service Institution (KAPSI)	87,775,000.00	65,831,250.00	29,102,931.11	(36,728,318.89)	44.21%	33.16%
	Ministry for Local Government	347,990,064.25	260,992,548.19	-	(260,992,548.19)	0.00%	0.00%
	Ministry of Finance	4,800,802,500.00	3,600,601,875.00	1,524,757,232.41	(2,075,844,642.59)	42.35%	31.76%
	Kaduna State Internal Revenue Service	506,000,000.00	379,500,000.00	-	(379,500,000.00)	0.00%	0.00%
	State Independent Electoral Commission	1,013,002,200.00	759,751,650.00	-	(759,751,650.00)	0.00%	0.00%
	State Emergency Management Agency (SEMA)	92,550,002.00	69,412,501.50	-	(69,412,501.50)	0.00%	0.00%
	Local Government Service Commission	21,103,000.00	15,827,250.00	-	(15,827,250.00)	0.00%	0.00%
	Kaduna Facilities Management Agency (KADFAMA)	1,349,311,500.00	1,011,983,625.00	499,012,695.82	(512,970,929.18)	49.31%	36.98%
	Public Procurement Authority (Due Process)	238,878,802.00	179,159,101.50	59,719,700.00	(119,439,401.50)	33.33%	25.00%
	Bureau of Public Service Reform	67,376,400.00	50,532,300.00	4,046,473.00	(46,485,827.00)	8.01%	6.01%
	Kaduna State Investment Promotion Agency	119,000,000.00	89,250,000.00	-	(89,250,000.00)	0.00%	0.00%
	Bureau of State Pension	71,865,000.00	53,898,750.00	4,800,000.00	(49,098,750.00)	8.91%	6.68%
	Total for Executive	17,924,941,287.74	13,443,705,965.81	4,116,500,713.38	(9,327,205,252.43)	30.62%	22.97%

Ministry of Finance

2017 Budget



MDAs Capital Expenditure Performance

Programme Segment	Ministries, Department and Agencies	Annual Budget	Q1 - Q3 Budget	Q1 - Q3 Actual	Variance	Q1 - Q3 Performance	Annual Performance
GOVERNANCE	Ministry of Budget and Planning	2,508,386,000.00	1,881,289,500.00	1,655,942,374.78	(225,347,125.22)	88.02%	66.02%
	Bureau of Statistic	706,587,002.00	529,940,251.50	42,115,000.00	(487,825,251.50)	7.95%	5.96%
	Total for Governance	3,214,973,002.00	2,411,229,751.50	1,698,057,374.78	(713,172,376.72)	70.42%	52.82%
LAW AND JUSTICE	Ministry of Justice	247,835,850.00	185,876,887.50	26,051,910.00	(159,824,977.50)	14.02%	10.51%
	Hight Court of Justice	328,322,750.00	246,242,062.50	-	(246,242,062.50)	0.00%	0.00%
	Customary Court of Appeal	263,724,000.00	197,793,000.00	-	(197,793,000.00)	0.00%	0.00%
	Sharia Court of Appeal	236,409,500.00	177,307,125.00	-	(177,307,125.00)	0.00%	0.00%
	Judicial Service Commission	149,552,000.00	112,164,000.00	-	(112,164,000.00)	0.00%	0.00%
	Total for Law and Justice	1,225,844,100.00	919,383,075.00	26,051,910.00	(893,331,165.00)	2.83%	2.13%
LEGISLATURE	Kaduna State Legislature	458,320,730.00	343,740,547.50	-	(343,740,547.50)	0.00%	0.00%
	Total for Legislature	458,320,730.00	343,740,547.50	-	(343,740,547.50)	0.00%	0.00%
	General Admin.	22,824,079,119.74	17,118,059,339.81	5,840,609,998.16	(16,983,469,121.58)	34.12%	25.59%
	GRAND TOTAL	131,455,817,381.15	98,591,863,035.86	35,945,630,020.44	(95,510,187,360.71)	36.46%	27.34%



Thank You