

**July, 2023**

Kaduna State Government

Budget Performance Report, 2023 QUARTER 2

Contents

[1 Summary of Performance 2](#_Toc141371142)

[1.A Introduction 2](#_Toc141371143)

[1.B Revenue Performance 2](#_Toc141371144)

[1.C Recurrent Expenditure Performance 2](#_Toc141371145)

[1.D Capital Expenditure Performance 2](#_Toc141371146)

[1.E Conclusions 3](#_Toc141371147)

[2 Budget Reports 4](#_Toc141371148)

[2.A Summary 4](#_Toc141371149)

[2.B Revenue by Administrative Classification 5](#_Toc141371150)

[2.C Revenue by Economic Classification 7](#_Toc141371151)

[2.D Expenditure by Administrative Classification 11](#_Toc141371152)

[2.E Expenditure by Economic Classification 22](#_Toc141371153)

[2.F Expenditure by Function 28](#_Toc141371154)

[2.G Q2 Budget Performance Metrics 37](#_Toc141371155)

**List of Reports**

[Table 1: Budget Summary 4](#_Toc141283742)

[Table 2: Total Revenue by Administrative Classification 5](#_Toc141283743)

[Table 3: Total Revenue by Economic Classification 7](#_Toc141283744)

[Table 4: Total Expenditure by Administrative Classification 11](#_Toc141283745)

[Table 5: Personnel Expenditure by Administrative Classification 14](#_Toc141283746)

[Table 6: Overhead Expenditure by Administrative Classification 16](#_Toc141283747)

[Table 7: Capital Expenditure by Administrative Classification 19](#_Toc141283748)

[Table 8: Other Expenditure by Administrative Classification 21](#_Toc141283749)

[Table 9: Total Expenditure by Economic Classification 22](#_Toc141283750)

[Table 10: Total Expenditure by Function 28](#_Toc141283751)

[Table 11: Personnel Expenditure by Function 30](#_Toc141283752)

[Table 12: Overhead Expenditure by Function 32](#_Toc141283753)

[Table 13: Capital Expenditure by Function 34](#_Toc141283754)

[Table 14: Other Expenditure by Function 36](#_Toc141283755)

# Summary of Performance

## Introduction

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

This 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 Q1, 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 Q1 report is assessed against the 2023 Revised budget. The core economic classifications refer to:

* Personnel – Economic Sub-Account Type 21
* Overheads - Economic Account Class 2202
* Capital - Economic Sub-Account Type 23
* Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Office of the Account General with support of the Planning and Budget Commission and published on the Kaduna State website.

## Revenue Performance

The State received the sum of **N37,351,502,404.98** as recurrent revenue during the **second quarter** of 2023 which brought Year-to-Date (YTD) revenue performance to N78,438,935,650.96 or 42.8% of budget. The revenue in Q2 is broken down as N25,872,321,327.93 and N11,479,181,077.05 for Statutory Revenue (including V.A.T, Share of Electronic Money Transfer Levy, Share of FOREX Equalisation and Share of Solid Minerals), and Internally Generated Revenue (IGR), respectively. The lower-than-expected performance on some major IGR items can be attributed to the general sluggish take-off of the economy from the beginning of the year, and the fact that most of the administrative and operational arrangements for collections of revenues have not been concluded due to the political activities and transition between Q1 – Q2. However, we expect better performance in these revenue lines in Q3 – Q4, 2023.

Inflows from Capital Receipts during the quarter amounted to the sum of **N34,713,159,085.56** a significant improvement from the N5,373,469,750.40 recorded in Q1. However, total CDF receipts for FY2023 stand at N40,086,628,835.96 96 or 26.6% of the N150,431,426,641.02 budgeted. In view of this development, the new administration in the State has committed to perusing both internal and external outstanding CDF receipts to ensure better performance in the second half of 2023. Hence, high level meetings led by the Governor and familiarisation visits with the individual partners have already begun.

## Recurrent Expenditure Performance

Total Recurrent Expenditure for the quarter amounted to **N25,803,953,854.46**, contributing to total YTD recurrent spending of N52,581,801,641.86 or 38.8% performance. Personnel Cost in the quarter under review amounted to N26,595,738,345.97, while other recurrent costs were in the sum of N25,986,063,295.89. It is instructive to note that Overhead costs to most of the MDAs were not paid in Q2.

## Capital Expenditure Performance

Capital Expenditure was **N55,963,612,183.77** for the quarter making a total of N72,950,915,413.44 YTD capital spending, and this represents a performance of 30.3% of the N240,972,204,025.08 capital budget. The main reason for the relatively low performance overall in the first half of the year is attributed to the absence of a State Executive Council due the political transition for the most part of the quarter under review.

## Conclusions

From the foregoing, actual Total Revenue YTD Revenue for Kaduna State as at Q2 2023 was in the sum of **N137,151,725,238.97** while the actual Total Expenditure amounted to **N125,532,717,055.30**, representing respective half year budget performances of **36.4%** and **33.3%** against revised budget.

# Budget Reports

## Summary

Table : Budget Summary



## Revenue by Administrative Classification

Table : Total Revenue by Administrative Classification





## Revenue by Economic Classification

Table : Total Revenue by Economic Classification









## Expenditure by Administrative Classification

Table : Total Expenditure by Administrative Classification







Table : Personnel Expenditure by Administrative Classification





Table : Overhead Expenditure by Administrative Classification







Table : Capital Expenditure by Administrative Classification





Table : Other Expenditure by Administrative Classification



## Expenditure by Economic Classification

Table : Total Expenditure by Economic Classification













## Expenditure by Function

Table : Total Expenditure by Function





Table : Personnel Expenditure by Function





Table : Overhead Expenditure by Function





Table : Capital Expenditure by Function





Table : Other Expenditure by Function



## Q2 Budget Performance Metrics

