

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Katsina State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Budget)
	Total Expenditure	454,308,862,113.96	48,711,769,827.90	48,711,769,827.90	10.7%	405,597,042,284.06
2	EXPENDITURES	123,011,629,133.02	21,873,674,864.76	21,873,674,864.76	17.8%	101,137,954,268.26
21	PERSONNEL COST	56,293,404,615.15	10,793,791,854.80	10,793,791,854.80	19.2%	45,499,612,760.35
2101	SALARY	34,595,309,133.51	8,176,455,461.72	8,176,455,461.72	23.6%	26,418,853,671.79
210101	SALARIES AND WAGES	34,595,309,133.51	8,176,455,461.72	8,176,455,461.72	23.6%	26,418,853,671.79
21010101	SALARY	27,506,013,847.94	7,684,267,008.36	7,684,267,008.36	27.9%	19,821,746,839.58
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,191,644,154.16	443,972,020.08	443,972,020.08	8.6%	4,747,672,134.08
21010104	WAGES OF ADHOC STAFF	275,360,352.00	40,620,500.00	40,620,500.00	14.8%	234,739,852.00
21010106	SALARY FOR NEW RECRUITMENT	1,581,682,779.41	3,995,933.28	3,995,933.28	0.3%	1,577,686,846.13
21010107	WAGES OF LOCUM DOCTORS	40,608,000.00	3,600,000.00	3,600,000.00	8.9%	37,008,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,785,863,863.34	283,503,059.00	283,503,059.00	7.5%	3,502,360,804.34
210201	ALLOWANCES	3,469,863,863.34	204,503,060.00	204,503,060.00	5.9%	3,265,360,803.34
21020104	FURNITURE ALLOWANCE	43,024,000.00	-	-	0.0%	43,024,000.00
21020108	SEVERANCE ALLOWANCE	50,000,000.00	45,004,000.00	45,004,000.00	90.0%	5,000,000.00
21020109	OTHER ALLOWANCES	13,028,400.00	2,080,000.00	2,080,000.00	16.0%	10,948,400.00
21020110	SECURITY ALLOWANCES	2,087,666,849.00	49,332,500.00	49,332,500.00	2.4%	2,038,334,349.00
21020111	FRIDAY IMAMS ALLOWANCES	5,000,000.00	1,714,000.00	1,714,000.00	34.3%	3,286,000.00
21020112	EARNED ACADEMIC ALLOWANCES	216,535,322.62	-	-	0.0%	216,535,322.62
21020113	FACILITATORS/INSTRUCTORS/TRAINERS ALLOWANCES	115,890,000.00	24,984,000.00	24,984,000.00	21.6%	90,906,000.00
21020114	STUDENTS ALLOWANCES	223,120,000.00	14,370,000.00	14,370,000.00	6.4%	208,750,000.00
21020115	INTERNSHIP ALLOWANCES	659,252,091.72	57,155,800.00	57,155,800.00	8.7%	602,096,291.72
21020116	PART TIME ALLOWANCES	56,347,200.00	9,862,760.00	9,862,760.00	17.5%	46,484,440.00
210202	SOCIAL CONTRIBUTIONS	316,000,000.00	78,999,999.00	78,999,999.00	25.0%	237,000,001.00
21020207	2.5% CRF CONTRIBUTION TO LGAs PENSION	316,000,000.00	78,999,999.00	78,999,999.00	25.0%	237,000,001.00
2103	SOCIAL BENEFITS	17,912,231,618.30	2,333,833,334.08	2,333,833,334.08	13.0%	15,578,408,284.22
210301	SOCIAL BENEFITS	17,912,231,618.30	2,333,833,334.08	2,333,833,334.08	13.0%	15,578,408,284.22
21030101	GRATUITY	9,862,231,618.30	376,309,403.97	376,309,403.97	3.8%	9,485,922,214.33
21030102	PENSION	8,000,000,000.00	1,957,523,930.11	1,957,523,930.11	24.5%	6,042,476,069.89
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	50,000,000.00	-	-	0.0%	50,000,000.00
22	OTHER RECURRENT COSTS	66,718,224,517.92	11,079,883,009.96	11,079,883,009.96	16.6%	55,638,341,507.96
2202	OVERHEAD COST	29,705,244,439.80	5,873,035,800.10	5,873,035,800.10	19.8%	23,832,208,639.70
220201	TRAVEL & TRANSPORT - GENERAL	3,050,655,169.00	823,799,082.54	823,799,082.54	27.0%	2,226,856,086.46
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	57,688,422.00	9,809,471.33	9,809,471.33	17.0%	47,878,950.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	325,568,700.00	78,632,550.91	78,632,550.91	24.2%	246,936,149.09
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	511,500,000.00	22,038,109.00	22,038,109.00	4.3%	489,461,891.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	775,398,047.00	-	-	0.0%	775,398,047.00
22020105	LOCAL TRAVEL & TRANSPORT: H.E.	920,000,000.00	420,877,771.30	420,877,771.30	45.7%	499,122,228.70
22020106	INTERNATIONAL TRAVEL & TRANSPORT: H.E.	450,000,000.00	288,566,780.00	288,566,780.00	64.1%	161,433,220.00
22020107	STUDENT EXCHANGE TRAVELLING EXPENSES	10,500,000.00	3,874,400.00	3,874,400.00	36.9%	6,625,600.00
220202	UTILITIES - GENERAL	1,178,228,120.00	148,137,841.87	148,137,841.87	12.6%	1,030,090,278.13
22020201	ELECTRICITY CHARGES	1,056,940,000.00	121,066,579.52	121,066,579.52	11.5%	935,873,420.48
22020202	TELEPHONE CHARGES	2,360,648.00	537,496.33	537,496.33	22.8%	1,823,151.67
22020203	INTERNET ACCESS CHARGES	19,010,472.00	3,885,266.02	3,885,266.02	20.4%	15,125,205.98
22020204	DSTV SUBSCRIPTION CHARGES	540,000.00	135,000.00	135,000.00	25.0%	405,000.00
22020205	WATER RATES	8,000,000.00	-	-	0.0%	8,000,000.00
22020206	SEWAGE CHARGES	54,000.00	13,500.00	13,500.00	25.0%	40,500.00
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	1,323,000.00	-	-	0.0%	1,323,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kano State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	437,338,312,787.93	48,133,473,712.65	48,133,473,712.65	11.0%	389,204,839,075.29
2	EXPENDITURES	437,338,312,787.93	48,133,473,712.65	48,133,473,712.65	11.0%	389,204,839,075.29
21	PERSONNEL COST	87,465,825,287.75	20,496,770,415.62	20,496,770,415.62	23.4%	66,969,054,872.13
2101	SALARY	47,927,768,442.77	13,521,801,511.26	13,521,801,511.26	28.2%	34,405,966,931.50
210101	SALARIES AND WAGES	47,927,768,442.77	13,521,801,511.26	13,521,801,511.26	28.2%	34,405,966,931.50
21010101	SALARY	42,335,668,442.77	12,331,244,766.84	12,331,244,766.84	29.1%	30,004,423,675.93
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,092,100,000.00	1,190,556,744.42	1,190,556,744.42	23.4%	3,901,543,255.58
21010104	CLEARANCE OF SALARY ARREARS	500,000,000.00	-	-	0.0%	500,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,071,719,844.98	6,958,512,532.99	6,958,512,532.99	19.3%	29,113,207,311.99
210201	ALLOWANCES	25,558,812,081.64	4,842,148,059.93	4,842,148,059.93	18.9%	20,716,664,021.70
21020103	HOUSING / RENT ALLOWANCES	4,237,179.00	-	-	0.0%	4,237,179.00
21020129	OTHER ALLOWANCES	25,554,574,902.64	4,842,148,059.93	4,842,148,059.93	18.9%	20,712,426,842.70
210202	SOCIAL CONTRIBUTIONS	10,512,907,763.35	2,116,364,473.05	2,116,364,473.05	20.1%	8,396,543,290.29
21020202	CONTRIBUTORY PENSION	10,512,907,763.35	2,116,364,473.05	2,116,364,473.05	20.1%	8,396,543,290.29
2103	SOCIAL BENEFITS	3,466,337,000.00	16,456,371.37	16,456,371.37	0.5%	3,449,880,628.63
210301	SOCIAL BENEFITS	3,466,337,000.00	16,456,371.37	16,456,371.37	0.5%	3,449,880,628.63
21030101	GRATUITY	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
21030102	PENSION	66,337,000.00	16,456,371.37	16,456,371.37	24.8%	49,880,628.63
21030106	SAVERANCE GRATUITY / FURNITURE ALLOWANCE	400,000,000.00	-	-	0.0%	400,000,000.00
22	OTHER RECURRENT COSTS	70,037,393,195.97	13,910,015,804.00	13,910,015,804.00	19.9%	56,127,377,391.97
2202	OVERHEAD COST	54,757,499,623.67	11,888,515,804.00	11,888,515,804.00	21.7%	42,868,983,819.67
220201	TRAVEL & TRANSPORT - GENERAL	5,281,901,309.92	2,159,485,790.00	2,159,485,790.00	40.9%	3,122,415,519.92
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,292,009,622.10	387,203,930.00	387,203,930.00	30.0%	904,805,692.10
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,421,040,379.13	758,904,999.00	758,904,999.00	53.4%	662,135,380.13
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,232,185,390.20	599,250,861.00	599,250,861.00	26.8%	1,632,934,529.20
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	336,665,918.49	414,126,000.00	414,126,000.00	123.0%	77,460,081.51
220202	UTILITIES - GENERAL	1,911,434,854.82	45,264,205.00	45,264,205.00	2.4%	1,866,170,649.82
22020201	ELECTRICITY CHARGES	839,650,267.07	40,305,609.00	40,305,609.00	4.8%	799,344,658.07

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kwara State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	292,741,292,132.30	44,484,816,886.17	44,484,816,886.17	15.2%	248,256,475,246.13
2	EXPENDITURES	292,741,292,132.30	44,484,816,886.17	44,484,816,886.17	15.2%	248,256,475,246.13
21	PERSONNEL COST	50,997,629,672.00	11,978,742,037.00	11,978,742,037.00	23.5%	39,018,887,635.00
2101	SALARY	36,897,225,026.00	9,015,170,052.00	9,015,170,052.00	24.4%	27,882,054,974.00
210101	SALARIES AND WAGES	36,897,225,026.00	9,015,170,052.00	9,015,170,052.00	24.4%	27,882,054,974.00
21010101	SALARY	21,933,946,543.00	5,746,939,496.00	5,746,939,496.00	26.2%	16,187,007,047.00
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	685,451,002.00	215,406,515.00	215,406,515.00	31.4%	470,044,487.00
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	14,207,827,481.00	3,052,824,041.00	3,052,824,041.00	21.5%	11,155,003,440.00
21010105	SALARIES FOR PARASTATALS BOARD MEMBERS	70,000,000.00	-	-	0.0%	70,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,676,853,202.00	58,996,200.00	58,996,200.00	3.5%	1,617,857,002.00
210201	ALLOWANCES	884,705,651.00	23,251,410.00	23,251,410.00	2.6%	861,454,241.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	884,705,651.00	23,251,410.00	23,251,410.00	2.6%	861,454,241.00
210202	SOCIAL CONTRIBUTIONS	792,147,551.00	35,744,790.00	35,744,790.00	4.5%	756,402,761.00
21020201	NHS CONTRIBUTION	626,000,000.00	-	-	0.0%	626,000,000.00
21020202	CONTRIBUTORY PENSION	166,147,551.00	35,744,790.00	35,744,790.00	21.5%	130,402,761.00
2103	SOCIAL BENEFITS	12,423,551,444.00	2,904,575,785.00	2,904,575,785.00	23.4%	9,518,975,659.00
210301	SOCIAL BENEFITS	12,423,551,444.00	2,904,575,785.00	2,904,575,785.00	23.4%	9,518,975,659.00
21030101	GRATUITY	1,587,729,020.00	300,000,000.00	300,000,000.00	18.9%	1,287,729,020.00
21030102	PENSION	10,835,822,424.00	2,604,575,785.00	2,604,575,785.00	24.0%	8,231,246,639.00
22	OTHER RECURRENT COSTS	62,838,573,779.18	12,357,891,652.17	12,357,891,652.17	19.7%	50,480,682,127.01
2202	OVERHEAD COST	45,614,713,946.23	8,942,843,480.00	8,942,843,480.00	19.6%	36,671,870,466.23
220201	TRAVEL & TRANSPORT - GENERAL	3,223,803,369.00	921,470,326.00	921,470,326.00	28.6%	2,302,333,043.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	941,531,170.00	195,299,901.00	195,299,901.00	20.7%	746,231,269.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	141,258,000.00	1,699,700.00	1,699,700.00	1.2%	139,558,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	-	-	0.0%	100,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,041,014,199.00	724,470,725.00	724,470,725.00	35.5%	1,316,543,474.00
220202	UTILITIES - GENERAL	1,203,127,510.00	364,180,510.00	364,180,510.00	30.3%	838,947,000.00
22020201	ELECTRICITY CHARGES	838,328,779.00	215,931,470.00	215,931,470.00	25.8%	622,397,309.00
22020202	TELEPHONE CHARGES	17,224,000.00	3,006,952.00	3,006,952.00	17.5%	14,217,048.00
22020203	INTERNET ACCESS CHARGES	270,358,228.00	126,221,510.00	126,221,510.00	46.7%	144,136,718.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	42,629,557.00	5,756,160.00	5,756,160.00	13.5%	36,873,397.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kano State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	437,338,312,787.93	48,133,473,712.65	48,133,473,712.65	11.0%	389,204,839,075.29
2	EXPENDITURES	437,338,312,787.93	48,133,473,712.65	48,133,473,712.65	11.0%	389,204,839,075.29
21	PERSONNEL COST	87,465,825,287.75	20,496,770,415.62	20,496,770,415.62	23.4%	66,969,054,872.13
2101	SALARY	47,927,768,442.77	13,521,801,511.26	13,521,801,511.26	28.2%	34,405,966,931.50
210101	SALARIES AND WAGES	47,927,768,442.77	13,521,801,511.26	13,521,801,511.26	28.2%	34,405,966,931.50
21010101	SALARY	42,335,668,442.77	12,331,244,766.84	12,331,244,766.84	29.1%	30,004,423,675.93
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,092,100,000.00	1,190,556,744.42	1,190,556,744.42	23.4%	3,901,543,255.58
21010104	CLEARANCE OF SALARY ARREARS	500,000,000.00	-	-	0.0%	500,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,071,719,844.98	6,958,512,532.99	6,958,512,532.99	19.3%	29,113,207,311.99
210201	ALLOWANCES	25,558,812,081.64	4,842,148,059.93	4,842,148,059.93	18.9%	20,716,664,021.70
21020103	HOUSING / RENT ALLOWANCES	4,237,179.00	-	-	0.0%	4,237,179.00
21020129	OTHER ALLOWANCES	25,554,574,902.64	4,842,148,059.93	4,842,148,059.93	18.9%	20,712,426,842.70
210202	SOCIAL CONTRIBUTIONS	10,512,907,763.35	2,116,364,473.05	2,116,364,473.05	20.1%	8,396,543,290.29
21020202	CONTRIBUTORY PENSION	10,512,907,763.35	2,116,364,473.05	2,116,364,473.05	20.1%	8,396,543,290.29
2103	SOCIAL BENEFITS	3,466,337,000.00	16,456,371.37	16,456,371.37	0.5%	3,449,880,628.63
210301	SOCIAL BENEFITS	3,466,337,000.00	16,456,371.37	16,456,371.37	0.5%	3,449,880,628.63
21030101	GRATUITY	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
21030102	PENSION	66,337,000.00	16,456,371.37	16,456,371.37	24.8%	49,880,628.63
21030106	SAVERANCE GRATUITY / FURNITURE ALLOWANCE	400,000,000.00	-	-	0.0%	400,000,000.00
22	OTHER RECURRENT COSTS	70,037,393,195.97	13,910,015,804.00	13,910,015,804.00	19.9%	56,127,377,391.97
2202	OVERHEAD COST	54,757,499,623.67	11,888,515,804.00	11,888,515,804.00	21.7%	42,868,983,819.67
220201	TRAVEL & TRANSPORT - GENERAL	5,281,901,309.92	2,159,485,790.00	2,159,485,790.00	40.9%	3,122,415,519.92
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,292,009,622.10	387,203,930.00	387,203,930.00	30.0%	904,805,692.10
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,421,040,379.13	758,904,999.00	758,904,999.00	53.4%	662,135,380.13
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,232,185,390.20	599,250,861.00	599,250,861.00	26.8%	1,632,934,529.20
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	336,665,918.49	414,126,000.00	414,126,000.00	123.0%	- 77,460,081.51
220202	UTILITIES - GENERAL	1,911,434,854.82	45,264,205.00	45,264,205.00	2.4%	1,866,170,649.82
22020201	ELECTRICITY CHARGES	839,650,267.07	40,305,609.00	40,305,609.00	4.8%	799,344,658.07

