

Kaduna State Government



2023 Citizens' Accountability Report

Published: 16th April 2023

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (Office of the State Auditor General) on behalf of the government (Kaduna State) to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2023 and reports on state budget revenue and expenditure for the 2023 fiscal year.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

The originally approved Kaduna State 2023 “**Budget of Continuous Growth and Development**” was assented to by the Governor on the 29th of December 2022 with an approved size of **N376.4 billion**.

The total revenue performance by the state in 2023 was **N242.1 billion**, indicating an 64% performance of the budget amount, while the actual expenditure was **N229.6 billion**, representing 61% performance against the final budget.

The performance of ‘Other Recurrent Costs’ was 59%, personnel emoluments – 74% while capital expenditure recorded a 57% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2023 was 44% while 56% was spent on capital expenditure (mainly projects).

The Government prioritised the expenditure in key sectors including Education, Health, and Public Works as well as the completion of key projects. The huge spending on Education, Health and infrastructure reflects the priorities of the Government in educating the citizens, and nurturing healthy citizens while providing the relevant infrastructure that will aid development.

Item	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Performance (%)*
Revenue	376,456,634,925	376,456,634,925	242,153,009,351	64%
Expenditure	376,456,634,925	376,333,985,925	229,652,527,188	61%
Personnel	56,200,742,256	71,726,506,433	53,328,546,256	74%
Other Recurrent	79,283,688,644	80,934,517,622	47,751,321,730	59%
Capital	240,972,204,025	223,672,961,870	128,572,659,201	57%

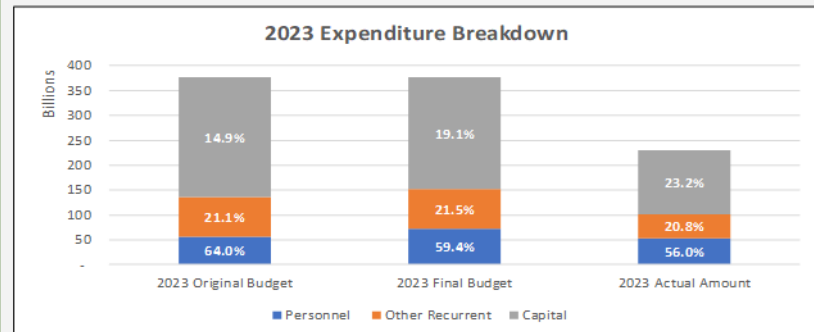
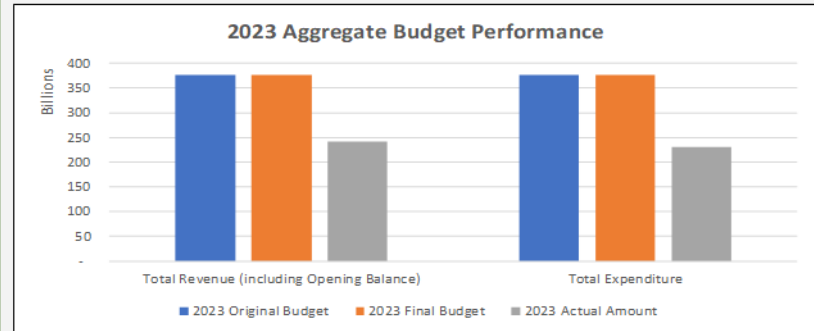


Figure 1 Summary of Revenue Performance














What are our sources for Financing the Budget?	What did we say we would collect in 2023?	How much did we actually collect in 2023?	How was our performance in 2023?	Did we collect more or less in 2023 compared to 2022?
Opening Balance 	N42.626 Billion	N7.733 Billion	18%	 -82%
Federation Account 	N94.122 Billion	N110.887 Billion	118%	 23%
Internal Revenue 	N89.277 Billion	N62.419 Billion	70%	 4%
Aids and Grants 	N56.59 Billion	N15.954 Billion	28%	 -60%
Loans 	N61.712 Billion	N26.679 Billion	43%	 768%
Other Sources 	N32.13 Billion	N18.481 Billion	58%	 -3%
Total Revenues	N376.457 Billion	N242.153 Billion	64%	 -5%

Figure 2 Summary of Expenditure Performance












What are we spending our Money on?	What did we say we would spend in 2023?	What did we actually spend in 2023?	How was our performance in 2023?	Did we spend more or less in 2023 compared to 2022?
Personnel 	N71.727 Billion	N53.329 Billion	74%	 -5%
Overheads 	N46.052 Billion	N19.687 Billion	43%	 131%
Debt Service 	N28.769 Billion	N27.499 Billion	96%	 60%
Other Recurrent 	N6.113 Billion	N0.566 Billion	9%	 -6%
Capital 	N223.673 Billion	N128.573 Billion	57%	 -22%
Total Expenditure	N376.334 Billion	N229.653 Billion	61%	 -10%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector











Recurrent Expenditure by Sector						
Sector	Agriculture	Business, Innovation and Technology	Education	Environment	Finance and Economic Planning	General Government Administration
						
Actual Budget	N0.823 Billion	N0.557 Billion	N32.63 Billion	N0.727 Billion	N59.447 Billion	N17.441 Billion
Actual	N0.707 Billion	N0.271 Billion	N23.893 Billion	N0.273 Billion	N43.711 Billion	N7.755 Billion
Perf.	86%	49%	73%	38%	74%	44%
Sector	Health	Infrastructure (including Water)	Law and Justice		Women, Youth and Sports	Other
						<i>Others</i>
Actual Budget	N18.016 Billion	N1.739 Billion	N4.084 Billion	N0 Billion	N3.476 Billion	N13.722 Billion
Actual	N12.932 Billion	N1.443 Billion	N2.632 Billion	N0 Billion	N0.444 Billion	N7.725 Billion
Perf.	72%	83%	64%		13%	56%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector





















Capital Expenditure by Sector						
Sector	Agriculture	Business, Innovation and Technology	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N1.05 Billion	N8.031 Billion	N71.482 Billion	N2.712 Billion	N28.108 Billion	N7.711 Billion
Actual	N0.625 Billion	N7.129 Billion	N33.322 Billion	N1.116 Billion	N21.567 Billion	N3.634 Billion
Perf.	60%	89%	47%	41%	77%	47%
Sector	Health	Infrastructure (including Water)	Law and Justice		Women, Youth and Sports	Other
						<i>Others</i>
Budget	N26.722 Billion	N37.189 Billion	N0.222 Billion	N0 Billion	N3.476 Billion	N36.971 Billion
Actual	N13.373 Billion	N20.441 Billion	N0.025 Billion	N0 Billion	N0.228 Billion	N27.112 Billion
Perf.	50%	55%	11%		7%	73%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Business, Innovation and Technology	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N1.873 Billion	N8.588 Billion	N104.112 Billion	N3.438 Billion	N87.555 Billion	N25.152 Billion
Actual	N1.332 Billion	N7.4 Billion	N57.216 Billion	N1.389 Billion	N65.278 Billion	N11.389 Billion
Perf.	71%	86%	55%	40%	75%	45%
Sector	Health	Infrastructure (including Water)	Law and Justice		Women, Youth and Sports	Other
						<i>Others</i>
Budget	N44.738 Billion	N38.928 Billion	N4.306 Billion	N0 Billion	N6.952 Billion	N50.693 Billion
Actual	N26.305 Billion	N21.884 Billion	N2.657 Billion	N0 Billion	N0.672 Billion	N34.837 Billion
Perf.	59%	56%	62%		10%	69%

Section 1 Budget Outturn

The total funds that accrued to Kaduna State for the 2023 financial year stood at **N242.15** billion out of the final approved estimate of **N376.45** billion representing **64%** performance. The total revenue consists of FAAC allocation and IGR amounting to **N110.8** billion and **N62.4** billion with the FAAC exceeding the original budget estimates of **N94.1** billion. This achievement in the State's FAAC receipts above the original budgetary estimates is attributed to increased allocation from the Federation Account following the removal of subsidy on PMS in mid-2023. However, capital receipts from Aids and Grants contributed **N15.9** billion which is equivalent to 28% relative to the final budget of **N56.58** billion.

Also, the total actual expenditure was **N229.65** billion (61%) which is less than the estimated budget of **N376.45** billion. The total expenditure is made up of actual capital expenditure of **N128.57** billion, which is equivalent to 57% as against the estimated figure of **N240.97** billion and actual recurrent expenditure (Personnel and overhead cost). The actual personnel cost stood at **N53.32** billion (74%) when compared with final approved estimate of **N71.72** billion, while other recurrent cost stood at **N20.25** billion (39%) as against final approved estimate of **N52.16** billion. The state's actual public debt charges was **N27.49** billion (96%) as against the final approved estimate of circa **N28.76** billion. See the Table 1 below the details of the State's Budget outturn:

Table 1 Budget Outturn

Overview of the Implementation of the Kaduna State 2023 Budget of Continuous Growth and Development							
Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Opening Balance	42,626,160,752.05	42,626,160,752.05	7,733,140,000.00	- 34,893,020,752.05	18%	42,540,402,289.64	-82%
Federation Account (FAAC) Revenues	94,121,837,998	94,121,837,998	110,887,155,576	16,765,317,578	118%	90,297,422,822	23%
Internally Generated Revenues	89,277,209,534	89,277,209,534	62,419,476,958	- 26,857,732,576	70%	59,981,906,610	4%
Aids and Grants	56,589,712,985	56,589,712,985	15,953,921,079	- 40,635,791,906	28%	40,280,833,613	-60%
Loans	61,712,182,999	61,712,182,999	26,678,579,668	- 35,033,603,331	43%	3,074,065,042	768%
Other Receipts	32,129,530,657	32,129,530,657	18,480,736,071	- 13,648,794,587	58%	18,992,840,160	-3%
Total Revenue (including Opening Balance)	376,456,634,925	376,456,634,925	242,153,009,351	- 134,303,625,574	64%	255,167,470,536	-5%
Expenditure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	56,200,742,256	71,726,506,433	53,328,546,257	- 18,397,960,176	74%	56,397,013,946	-5%
Public Debt Charges	35,463,220,865	28,769,043,994	27,498,805,603	- 1,270,238,391	96%	17,204,552,383	60%
Other Recurrent	43,820,467,779	52,165,473,627	20,252,516,127	- 31,912,957,500	39%	15,670,349,920	29%
Capital	240,972,204,025	223,672,961,870	128,572,659,201	- 95,100,302,669	57%	165,587,269,511	-22%
Total Expenditure	376,456,634,925	376,333,985,925	229,652,527,188	- 146,681,458,737	61%	254,859,185,761	-10%

* Variance and Performance measured against 2023 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting ‘what revenue Kaduna State government received from FAAC, and how those receipts compare with the budgeted amount. In 2023, while Kaduna State achieved over and above the desired receipt from Statutory Allocation, the same cannot be said about VAT. However, the state’s receipt from other federation account was by far higher than the approved budget estimate by 495%. The state received **N48.12** billion (156%) as statutory allocation, **N45.71** billion (76%) as VAT and **N17.05** billion for other federation receipts, amounting to an overall receipt of **N110.88** billion (118%) compared to approved final estimates of **N94.12** billion.

Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Statutory Allocation	30,756,738,526	30,756,738,526	48,123,693,368	17,366,954,842	156%	55,713,123,606	-14%
VAT	59,922,244,646	59,922,244,646	45,711,887,707	- 14,210,356,939	76%	34,584,299,216	32%
Other Federation Account	3,442,854,826	3,442,854,826	17,051,574,500	13,608,719,675	495%	-	
Total Federation Account Revenues	94,121,837,998	94,121,837,998	110,887,155,576	16,765,317,578	118%	90,297,422,822	23%

* Variance and Performance measured against 2023 Final Budget

FAAC Revenue - 2023 Original Budget

Category	Percentage
Statutory Allocation	33%
VAT	64%
Other Federation Account	3%

FAAC Revenue - 2023 Final Budget

Category	Percentage
Statutory Allocation	33%
VAT	64%
Other Federation Account	3%

FAAC Revenue - 2023 Actual Amount

Category	Percentage
Statutory Allocation	44%
VAT	41%
Other Federation Account	15%

Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **N35.48** billion while the total non-tax revenue budget was **N53.79** billion, making a total final approved IGR budget of **N89.27** billion. The actual tax revenue collected amounted to **N45.76** billion representing 129% of the budgeted amount, while **N16.65** billion was generated from non-tax revenue, equivalent to 31%. The low performance of non-tax revenue is connected to the policy on 30 - 50% reduction of school fees across all the State's tertiary institutions which has contributed to low collections of tuition fees in the State, hence the unusual underperformance of the 'Fees' revenue line item at **N7.15** billion or 31% against the budgeted amount of **N22.82** billion. Furthermore, the CBN currency swap policy, general election activities in the first and second quarter, the effect of subsidy removal, and FX reforms embarked upon by the monetary authorities, all significantly affected economic activities in the State.*

*The aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **N62.41** billion – a 70% performance when compared with the total budgeted IGR.*

*Kaduna State Internal Revenue Service generated the highest revenue of **N48.13** billion representing (126%) as against the final estimated budget of **N38.09** billion while Nuhu Bamalli Polytechnic, Zaria recorded the least of the top 10 with a collection of **N273.63** million against the final budget of **N1.17** billion representing 23%.*

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Tax Revenues	35,484,012,664	35,484,012,664	45,761,658,488	10,277,645,824	129%	33,513,905,746	37%
Tax Revenues - Personal	32,198,243,547	32,198,243,547	42,303,833,549	10,105,590,003	131%	31,517,744,384	34%
Tax Revenue - Other	3,285,769,117	3,285,769,117	3,457,824,938	172,055,821	105%	1,996,161,362	73%
Non-Tax Revenues	53,793,196,870	53,793,196,870	16,657,818,470	- 37,135,378,399	31%	26,468,000,864	-37%
Licenses	2,002,696,215	2,002,696,215	1,281,149,878	- 721,546,336	64%	1,496,675,404	-14%
Mining Rent	-	-	-	-	-	-	-
Fees	22,826,521,048	22,826,521,048	7,154,739,099	- 15,671,781,949	31%	5,985,147,545	20%
Fines	4,965,470,000	4,965,470,000	1,421,477,167	- 3,543,992,833	29%	531,433,477	167%
Sales	7,911,831,496	7,911,831,496	2,484,986,791	- 5,426,844,705	31%	3,216,511,772	-23%
Earnings	4,602,890,782	4,602,890,782	745,624,757	- 3,857,266,025	16%	742,562,864	0%
Rent On Government Buildings	4,435,801,454	4,435,801,454	90,069,528	- 4,345,731,926	2%	30,000	300132%
Rent on Land and Others	6,755,985,875	6,755,985,875	3,419,899,902	- 3,336,085,973	51%	3,972,923,186	-14%
Repayments	20,000,000	20,000,000	8,941,042	- 11,058,958	45%	63,832,545	-86%
Investment Income	-	-	-	-	-	-	-
Interest Earned	272,000,000	272,000,000	50,930,306	- 221,069,694	19%	10,458,884,071	-100%
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	89,277,209,534	89,277,209,534	62,419,476,958	- 26,857,732,576	70%	59,981,906,610	4%

* Variance and Performance measured against 2023 Final Budget

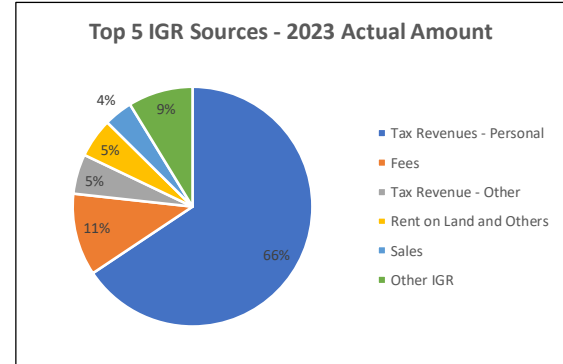
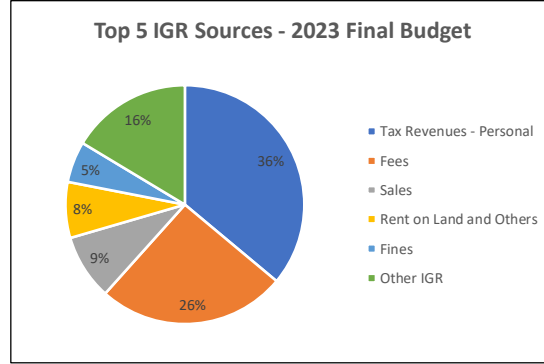
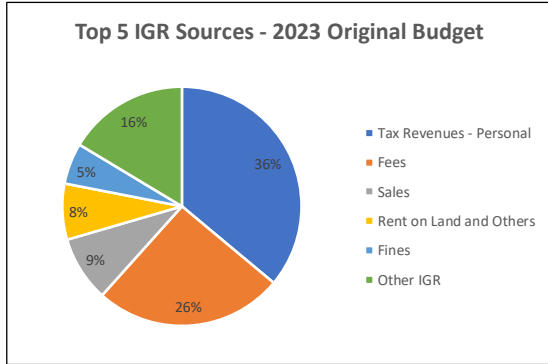
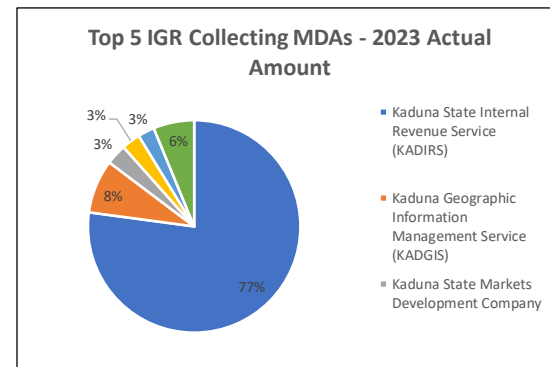
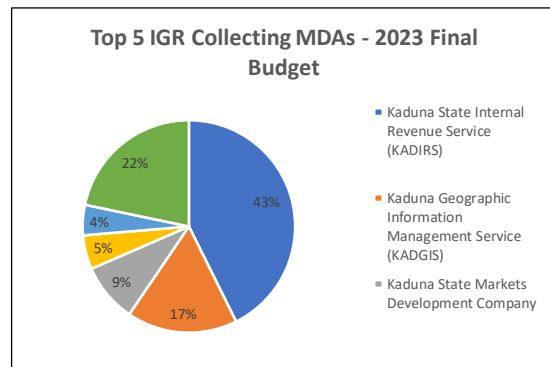
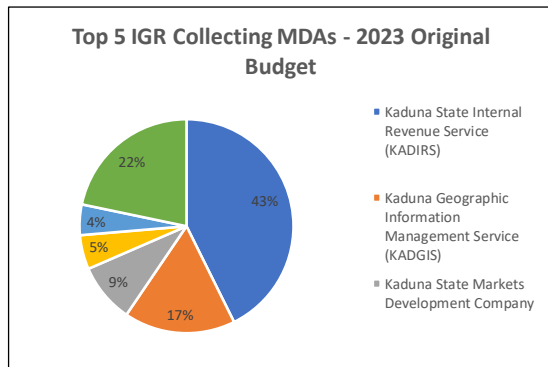


Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Kaduna State Internal Revenue Service (KADIRS)	38,092,412,605	38,092,412,605	48,138,970,064	10,046,557,459	126%	35,277,973,923	36%
Kaduna Geographic Information Management Service (KADGIS)	15,023,220,275	15,023,220,275	5,094,137,556	- 9,929,082,719	34%	5,054,948,916	1%
Kaduna State Markets Development Company	8,022,852,400	8,022,852,400	1,957,402,503	- 6,065,449,897	24%	2,639,442,265	-26%
Kaduna State Urban Planning and Development Authority	4,124,700,000	4,124,700,000	1,772,638,491	- 2,352,061,509	43%	2,068,139,799	-14%
Kaduna State University (KASU)	4,620,000,000	4,620,000,000	1,577,235,970	- 3,042,764,030	34%	981,369,861	61%
Kaduna State Environmental Protection Authority (KEPA)	858,000,000	858,000,000	926,207,908	68,207,908	108%	132,971,650	597%
Barau Dikko Teaching Hospital, Kaduna	1,102,081,749	1,102,081,749	747,397,419	- 354,684,330	68%	681,407,994	10%
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,120,000,000	1,120,000,000	508,179,750	- 611,820,250	45%	280,153,500	81%
Kaduna State College of Education, Gidan Waya (COE)	1,093,000,000	1,093,000,000	390,884,645	- 702,115,355	36%	914,164,383	-57%
Nuhu Bamalli Polytechnic, Zaria (NBPZ)	1,174,311,600	1,174,311,600	273,639,701	- 900,671,899	23%	1,489,967,250	-82%
Other Revenue Collecting Agencies	14,046,630,905	14,046,630,905	1,032,782,951	- 13,013,847,954	7%	10,461,367,069	-90%
Total Internally Generated Revenue	89,277,209,534	89,277,209,534	62,419,476,958	- 26,857,732,576	70%	59,981,906,610	4%

* Variance and Performance measured against 2023 Final Budget



Section 3 Expenditure Outturn

Table 5 below shows the expenditure outturn, which indicates a total sum of **N376.45** billion as the estimated budget for the year 2023 with actual spending of **N229.65** billion equivalent to 61%.

Accordingly, **N128.57** billion was spent on capital expenditure, equivalent to 57% as against the estimated **N240.97** billion. Whereas **N101.07** billion (Personnel **N53.32** and Other Recurrent **N47.75**) was spent on recurrent expenditure against the budget estimate of **N152.66** billion, equivalent to 66%.

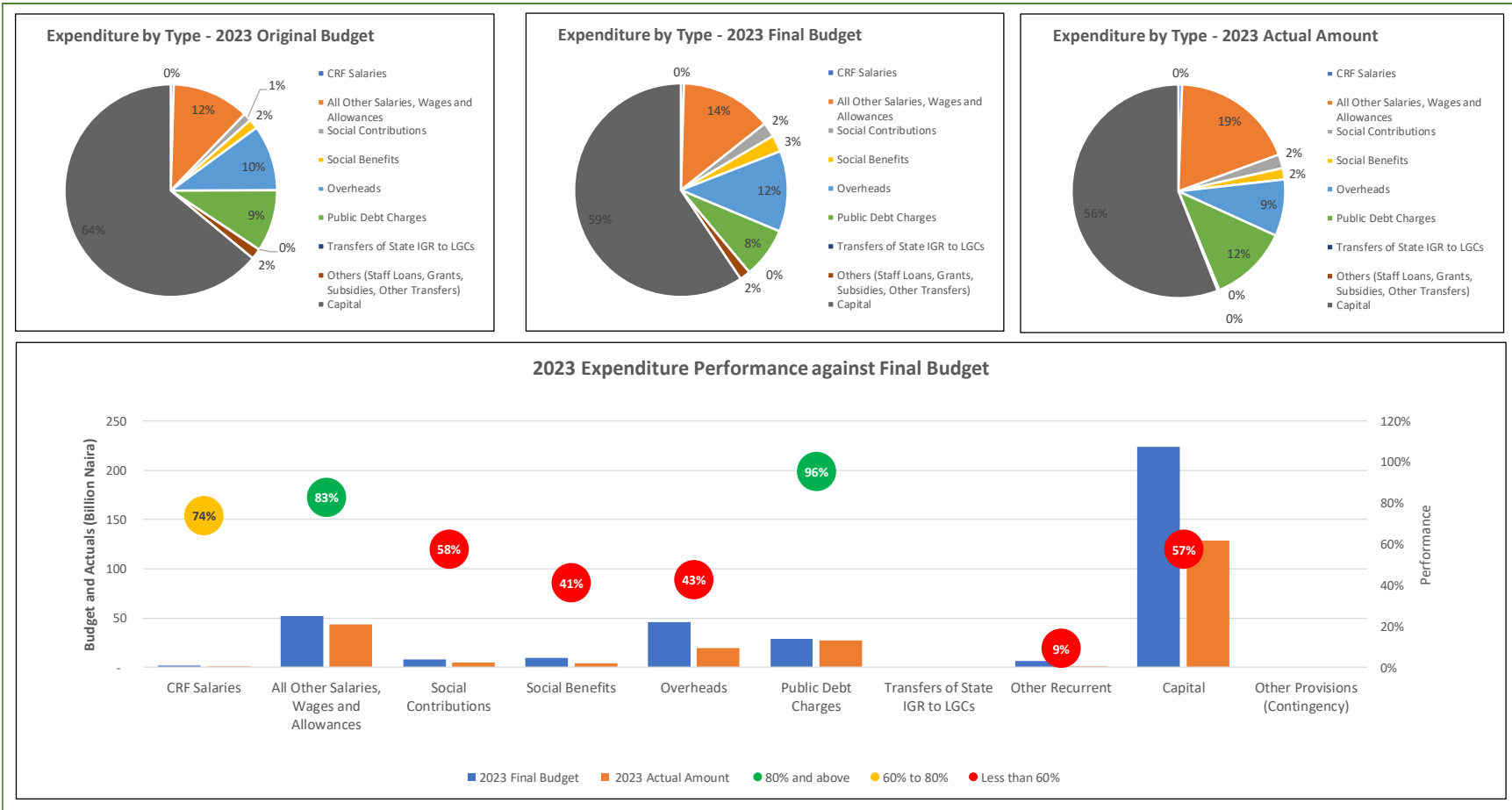
It should be noted that 35% of the total actual expenditure was incurred on recurrent expenditure while the remaining 65% was expended on capital expenditure. This is in line with the State government's policy of allocating a higher share of budgetary resources in the total expenditure outlay of Kaduna State in the ratio 60:40 in favour of capital expenditure.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	2022 Actual Amount	Growth in 2023
Personnel	56,200,742,256	71,726,506,433	53,328,546,256	18,397,960,177	74%	56,397,013,946	-5%
CRF Salaries	1,716,838,095	1,735,310,256	1,284,446,295	450,863,961	74%	-	
All Other Salaries, Wages and Allowances	44,282,450,365	52,175,565,511	43,327,321,130	8,848,244,381	83%	44,415,957,474	-2%
Social Contributions	4,660,000,000	8,327,088,435	4,811,711,660	3,515,376,775	58%	4,222,286,368	14%
Social Benefits	5,541,453,795	9,488,542,231	3,905,067,171	5,583,475,060	41%	7,758,770,104	-50%
Other Recurrent	79,283,688,644	80,934,517,622	47,751,321,730	33,183,195,892	59%	32,874,902,303	45%
Overheads	37,717,299,597	46,052,259,445	19,686,841,117	26,365,418,328	43%	15,065,596,258	31%
Public Debt Charges	35,463,220,865	28,769,043,994	27,498,805,603	1,270,238,391	96%	17,204,552,383	60%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	6,103,168,183	6,113,214,183	565,675,010	5,547,539,173	9%	604,753,662	-6%
Capital	240,972,204,025	223,672,961,870	128,572,659,201	95,100,302,669	57%	165,587,269,511	-22%
Total Expenditure	376,456,634,925	376,333,985,925	229,652,527,187	146,681,458,738	61%	254,859,185,761	-10%

* Variance and Performance measured against 2023 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

The Ministry of Human Services and Social Development had the highest queries on recurrent expenditure relating to overhead cost. The queries were for the sum of One Hundred and Seventy-Three Million, Nine Hundred and Eighteen Thousand, Five Hundred and Ninety-Two Naira (**N173,918,592.00**) only, paid for supplies for which the necessary particulars required to validate them were not attached.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

NIL

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

There was a total of 19 queries for transactions amounting to One Billion, Ninety-one Million, Three Hundred and Sixty thousand, One Hundred and Eighty-Nine, Seventy-Nine Kobo (**N1,091,360,189.79**) only, representing 15% of the expenditure payment of One Hundred and Seventy-Three Million, Nine Hundred and Eighteen Thousand, Five Hundred and Ninety-Two Naira (**N173,918,592.00**) only, issued to Ministry of Human Services and Social Development, among others.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES

Compliance with Kaduna Public Procurement Authority (KADPPA)

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Agriculture	1	Outstanding Payment Vouchers	471,599,371	-	
Min. of Human Services and Social Development	2	Non Attachment of Supporting Documents	173,918,592	-	
Ministry of Education	1	Outstanding Payment Vouchers	127,165,128	-	
Ministry of Health	3	Outstanding PVs and Non Attachment of supporting documents	68,695,286	-	
Others	3	-	12,116,735	-	
Total for All Audit Findings	19	-	1,091,360,190	-	

Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2023.

- *The State Statutory Allocation for the year exceeded the projected figure with the sum of **N17.36 billion**, mainly due to the removal of petrol subsidy. Additionally, other Federation Account Distribution surpasses the budgeted estimate by **N13.6 billion**. However, there was a deficit of **N14.2 billion in value-added tax compared with the projected figure.***
- *There was a decrease in Independent non-Tax Revenue by **N37.1 billion against the final budget**, because of effects of the CBN currency swap policy, political activities in relation to the general elections, inflation due to subsidy removal and monetary reforms.*
- *The total actual expenditure was **N229.65 billion** which represents 61% of the final budget of **N376.45 billion**. However, 35% of the total expenditure was on recurrent while the remaining 65% was on capital.*

The table below illustrates the breakdown of revenue and expenditure for the year 2023.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2022 Actual Amount	2023 Original Budget	2023 Budget Amendments	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	42,540,402,290	42,626,160,752	-	42,626,160,752	7,733,140,000	- 34,893,020,752	18%
Statutory Allocation	55,713,123,606	30,756,738,526	-	30,756,738,526	48,123,693,368	- 17,366,954,842	156%
VAT	34,584,299,216	59,922,244,646	-	59,922,244,646	45,711,887,707	- 14,210,356,939	76%
Other FAAC Receipts	-	3,442,854,826	-	3,442,854,826	17,051,574,500	13,608,719,675	495%
Tax Revenue	33,513,905,746	35,484,012,664	-	35,484,012,664	45,761,658,488	10,277,645,824	129%
Non-Tax Revenue	26,468,000,864	53,793,196,870	-	53,793,196,870	16,657,818,470	- 37,135,378,399	31%
Domestic Aids and Grants	22,780,717,282	35,626,645,456	- 0	35,626,645,456	6,390,485,445	- 29,236,160,011	18%
Foreign Aids and Grants	17,500,116,331	20,963,067,529	-	20,963,067,529	9,563,435,634	- 11,399,631,895	46%
Domestic Loans	-	-	-	-	-	-	-
Foreign Loans	3,074,065,042	61,712,182,999	-	61,712,182,999	26,678,579,668	- 35,033,603,331	43%
Other Receipts	18,992,840,160	32,129,530,657	-	32,129,530,657	18,480,736,071	- 13,648,794,587	58%
Total Revenue (including opening balance) (a)	255,167,470,536	376,456,634,925	- 0	376,456,634,925	242,153,009,351	- 134,303,625,574	64%
Expenditures							
CRF Salaries	-	1,716,838,095	18,472,160	1,735,310,256	1,284,446,295	450,863,961	74%
All Other Salaries, Wages and Allowances	44,415,957,474	44,282,450,365	7,893,115,146	52,175,565,511	43,327,321,130	8,848,244,381	83%
Social Contributions	4,222,286,368	4,660,000,000	3,667,088,435	8,327,088,435	4,811,711,660	3,515,376,775	58%
Overheads	15,065,596,258	37,717,299,597	8,334,959,848	46,052,259,445	19,686,841,117	26,365,418,328	43%
Public Debt Charges	17,204,552,383	35,463,220,865	- 6,694,176,870	28,769,043,994	27,498,805,603	1,270,238,391	96%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	604,753,662	6,103,168,183	10,046,000	6,113,214,183	565,675,010	5,547,539,173	9%
Capital	165,587,269,511	240,972,204,025	- 17,299,242,155	223,672,961,870	128,572,659,201	95,100,302,669	57%
Total Expenditure (including contingency) (b)	254,859,185,761	376,456,634,925	- 122,649,000	376,333,985,925	229,652,527,187	146,681,458,738	61%

* Variance and Performance measured against 2023 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2023	As at 31st December 2022	Change in Assets / Liabilities
Assets	4,392,107,986,000	4,176,819,190,000	215,288,796,000
Plants, Properties and Investments	4,145,523,451,000	4,071,955,992,000	73,567,459,000
Unclassified Assets	47,623,500,000	28,129,943,000	19,493,557,000
Securities	-	-	-
Investment Property	32,979,618,000	19,893,501,000	13,086,117,000
Cash and Cash Equivalents	14,624,228,000	7,733,140,000	6,891,088,000
Receivables	151,357,189,000	49,106,614,000	102,250,575,000
Inventories (Stocks)	-	-	-
Liabilities	103,909,563,000	137,488,764,000	- 33,579,201,000
Debt (Long and Short Term)	9,703,910,000	7,546,900,000	2,157,010,000
Payables and Other Liabilities	94,205,653,000	129,941,864,000	- 35,736,211,000

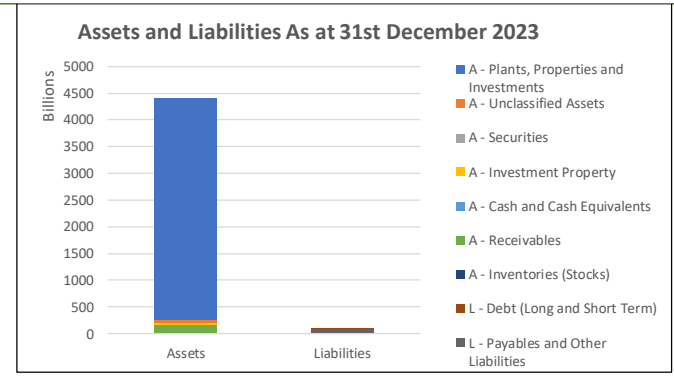
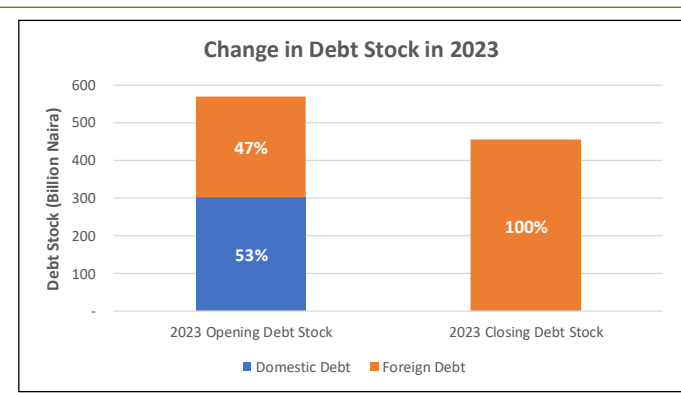


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2023 Opening Debt Stock	303,387,565,000	265,569,969,000	568,957,534,000
2023 New Loans Taken	-	26,678,579,668	26,678,579,668
2023 Principal Repayment	249,432	-	249,432
Adjustments (Positive means increase)	- 303,387,315,568	162,650,566,332	- 140,736,749,236
2023 Closing Debt Stock		454,899,115,000	454,899,115,000
Net Increase in Debt Stock		189,329,146,000	189,329,146,000
Cost of Servicing Debt			
Interest Payments in 2023	9,746,457,146	17,874,748,026	27,621,205,172
Approximate Interest Rate	6.4%	5.0%	5.4%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department, Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

Table 13 highlights the recurrent expenditure data of the existing main organization in Kaduna State. The actual expenditures including the aggregate figure from 'other MDA expenditure' was 67% against the final budget. Therefore, the level of performance stocked between the ranges of 10% to 86%. However, the share for each sector as a percentage of the budget and actual expenditure percentage share were fairly matched. Finance got the highest share of both estimated and actual amounts of 37.40% and 41.04% respectively, followed by the Education Sector with an estimate of 21.37% and an actual of 23.47%, while Sports Development got the lowest share of estimate and actual of 0.09% and 0.11% respectively.

Capital Expenditure

*Table 14 represents the capital expenditure of the top 20 main organisations. The capital expenditure performance shows that virtually all the sectors listed had actual capital expenditure less than their respective budget size. The Education Sector got the highest actual expenditure which is about **N33.32** billion equivalent to 25.92% of the total actual capital expenditure of **N128.57** billion, followed by the Public Works and Infrastructure Sector with **N20.44** billion, equivalent to 15.90%, while the Health Sector spent **N16.79** billion equivalent to 13.07%.*

Total Expenditure

*Table 15 indicates top highest spending sectors, the Finance Sector received the highest total actual expenditure which is about **N58.56** billion (25.43%) of the state's total actual expenditure of **N230.35** billion, followed by the Education Sector which got **N57.21** billion (24.84%). The Health Sector received **N26.30 billion** (11.42%) while the Sports Development sector got the least actual expenditure to the tune of **N246.46** million (0.11%). The performance shows that Finance, Metropolitan Authorities, Housing and Urban Development, Internal Security and Home Affairs, Planning and Budget, Judiciary, Agriculture and Office of the Head of Service incurred expenditure of between 61% and 80% respectively. All other sectors performed within the range of 7% to 59%.*

Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	19,351,780,676	26,625,308,994	13,345,774,106	13,279,534,888	50%	17%	13%
Economic Sector	59,937,806,558	65,163,387,774	47,748,180,949	17,415,206,825	73%	43%	47%
Law and Justice Sector	4,027,931,084	4,083,871,119	2,631,843,993	1,452,027,126	64%	3%	3%
Social Services Sector	50,882,199,832	55,496,146,084	37,756,964,143	17,739,181,941	68%	36%	37%
Total Expenditure	135,484,430,900	152,661,024,054	101,784,925,249	50,876,098,806	67%		

* Variance and Performance measured against 2023 Final Budget

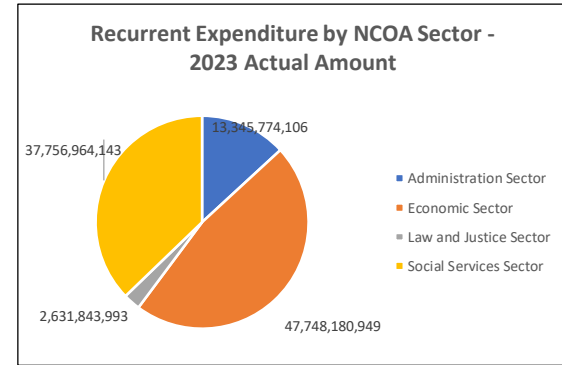
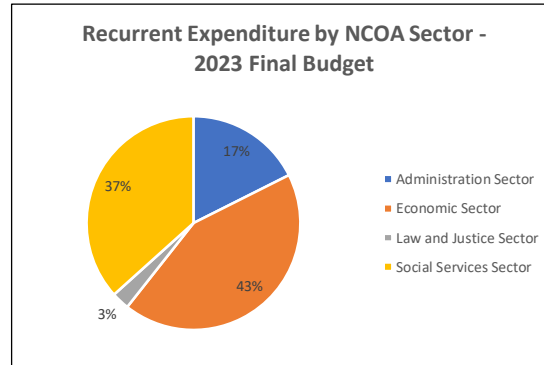
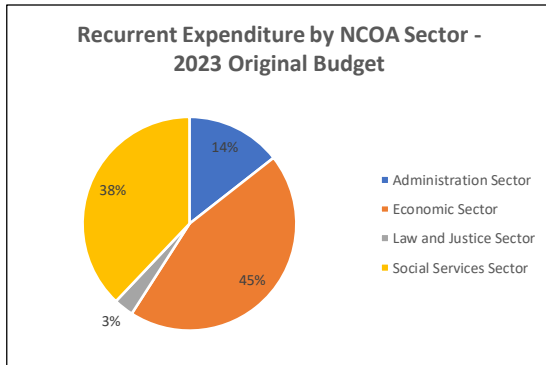


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	13,116,266,300	11,954,266,300	6,537,241,363	5,417,024,937	55%	5%	5%
Economic Sector	79,478,238,218	84,584,163,964	56,846,226,851	27,737,937,113	67%	38%	44%
Law and Justice Sector	3,660,365,407	221,925,407	25,161,047	196,764,360	11%	0%	0%
Social Services Sector	126,112,850,178	107,308,122,277	49,228,408,570	58,079,713,707	46%	48%	38%
Total Expenditure	240,972,204,025	223,672,961,870	128,572,659,201	95,100,302,669	57%		

* Variance and Performance measured against 2023 Final Budget

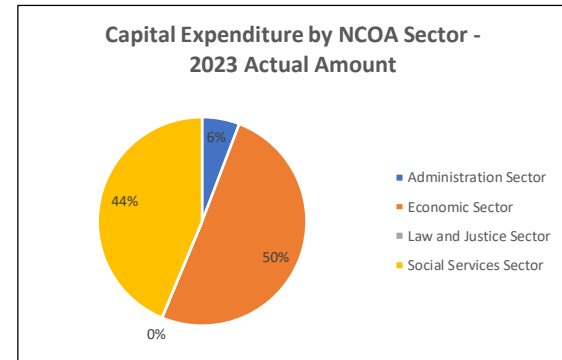
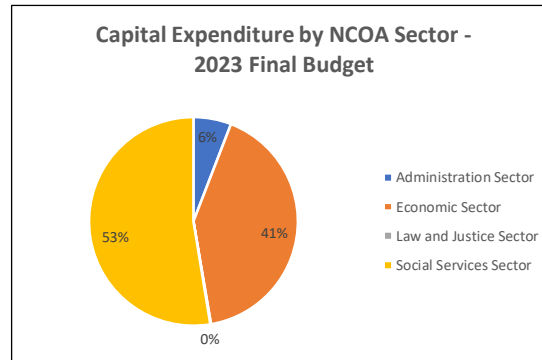
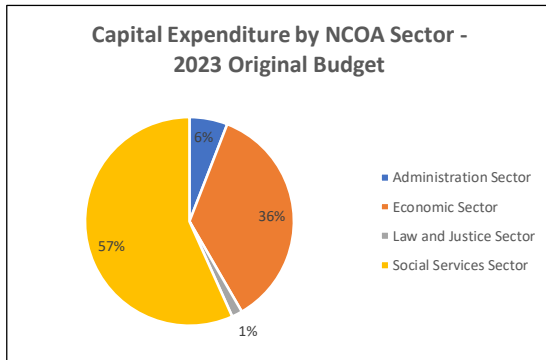


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	32,468,046,976	38,579,575,294	19,883,015,469	18,696,559,825	52%	10%	9%
Economic Sector	139,416,044,775	149,747,551,738	104,594,407,800	45,153,143,938	70%	40%	45%
Law and Justice Sector	7,688,296,491	4,305,796,526	2,657,005,040	1,648,791,486	62%	1%	1%
Social Services Sector	176,995,050,010	162,804,268,361	86,985,372,713	75,818,895,648	53%	43%	38%
Total Expenditure	376,456,634,925	376,333,985,925	230,357,584,450	145,976,401,474	61%		

* Variance and Performance measured against 2023 Final Budget

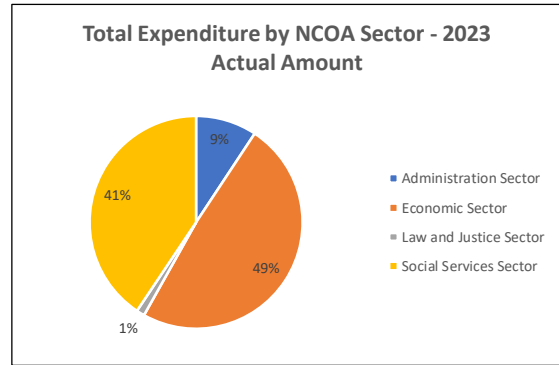
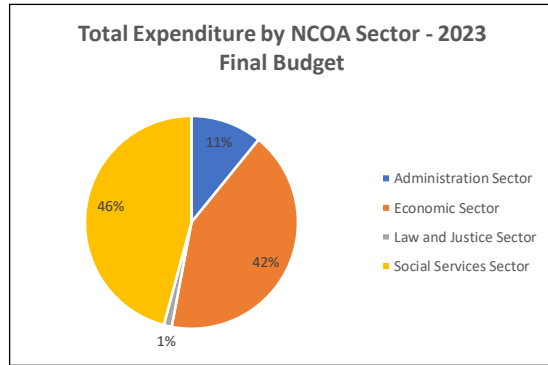
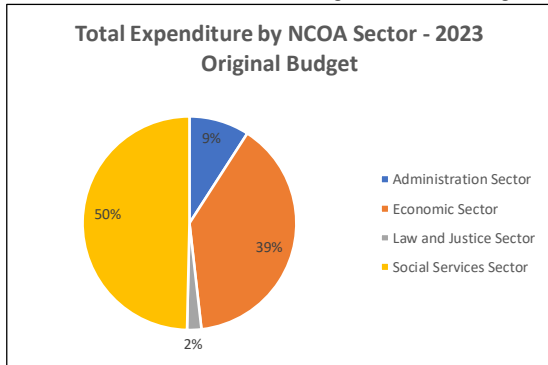


Table 13 Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Finance	52,801,187,532	57,097,663,930	41,770,584,285	15,327,079,645	73%	37.40%	41.04%
Ministry of Education	28,994,063,565	32,629,901,602	23,893,072,402	8,736,829,200	73%	21.37%	23.47%
Ministry of Health	17,360,291,002	18,015,890,033	12,931,791,275	5,084,098,759	72%	11.80%	12.71%
Ministry of Public Works and Infrastructure	1,698,696,199	1,739,275,907	1,442,808,055	296,467,852	83%	1.14%	1.42%
Metropolitan Authorities	1,284,712,750	1,292,310,083	302,162,059	990,148,025	23%	0.85%	0.30%
Ministry of Housing and Urban Development	2,522,129,065	2,549,784,642	1,577,878,489	971,906,153	62%	1.67%	1.55%
Ministry of Internal Security and Home Affairs	4,335,261,688	7,894,413,856	5,119,992,108	2,774,421,748	65%	5.17%	5.03%
Ministry of Business, Innovation and Technology	556,802,091	556,802,091	270,601,347	286,200,743	49%	0.36%	0.27%
Planning and Budget Commission	1,580,471,610	2,349,810,931	1,940,191,501	409,619,430	83%	1.54%	1.91%
Governor's Office	3,586,744,063	7,200,805,972	4,149,856,918	3,050,949,055	58%	4.72%	4.08%
State Assembly	6,975,683,161	6,976,965,782	1,738,328,320	5,238,637,462	25%	4.57%	1.71%
Judiciary	3,419,000,692	3,441,820,716	2,426,045,690	1,015,775,027	70%	2.25%	2.38%
Secretary to the State Government	3,116,017,703	2,996,317,703	1,669,414,430	1,326,903,273	56%	1.96%	1.64%
Ministry for Local Government Affairs	631,269,659	647,911,828	215,174,151	432,737,676	33%	0.42%	0.21%
Ministry of Environment and Natural Resources	437,211,005	726,560,826	272,970,415	453,590,410	38%	0.48%	0.27%
Ministry of Agriculture	737,775,259	822,649,738	706,990,100	115,659,638	86%	0.54%	0.69%
Office of the Head of Service	197,989,102	266,467,683	197,393,873	69,073,810	74%	0.17%	0.19%
Ministry of Human Services and Social Development	3,339,412,851	3,339,412,851	335,706,858	3,003,705,993	10%	2.19%	0.33%
Ministry of Sports Development	119,951,749	136,468,943	108,249,041	28,219,903	79%	0.09%	0.11%
Ministry of Justice	608,930,392	642,050,402	205,798,303	436,252,099	32%	0.42%	0.20%
Other Main Orgs	1,180,829,762	1,337,738,533	509,915,628	827,822,905	38%	0.88%	0.50%
Total Expenditure	135,484,430,900	152,661,024,054	101,784,925,249	50,876,098,806	67%		

Table 14 Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Finance	17,396,194,744	22,064,463,736	16,798,970,556	5,265,493,180	76%	9.86%	13.07%
Ministry of Education	76,427,348,751	71,482,488,079	33,322,438,858	38,160,049,221	47%	31.96%	25.92%
Ministry of Health	41,731,761,674	26,721,654,507	13,372,984,777	13,348,669,730	50%	11.95%	10.40%
Ministry of Public Works and Infrastructure	47,300,923,066	37,188,579,821	20,441,407,455	16,747,172,366	55%	16.63%	15.90%
Metropolitan Authorities	18,604,483,923	19,604,483,923	15,935,621,370	3,668,862,552	81%	8.76%	12.39%
Ministry of Housing and Urban Development	6,389,719,951	10,189,719,951	7,083,782,542	3,105,937,409	70%	4.56%	5.51%
Ministry of Internal Security and Home Affairs	4,181,038,861	4,181,038,861	2,898,143,131	1,282,895,730	69%	1.87%	2.25%
Ministry of Business, Innovation and Technology	1,230,825,052	8,030,825,052	7,129,063,118	901,761,934	89%	3.59%	5.54%
Planning and Budget Commission	6,393,215,861	6,043,215,861	4,767,889,241	1,275,326,620	79%	2.70%	3.71%
Governor's Office	2,446,042,710	1,946,042,710	471,848,402	1,474,194,308	24%	0.87%	0.37%
State Assembly	4,566,738,374	4,266,738,374	2,712,952,938	1,553,785,436	64%	1.91%	2.11%
Judiciary	3,565,238,313	126,798,313	-	126,798,313	0%	0.06%	0.00%
Secretary to the State Government	1,060,300,000	760,300,000	37,183,960	723,116,040	5%	0.34%	0.03%
Ministry for Local Government Affairs	3,616,496,042	2,916,496,042	1,189,373,703	1,727,122,339	41%	1.30%	0.93%
Ministry of Environment and Natural Resources	2,761,591,797	2,711,831,735	1,115,759,765	1,596,071,970	41%	1.21%	0.87%
Ministry of Agriculture	750,417,544	1,050,417,544	625,113,940	425,303,604	60%	0.47%	0.49%
Office of the Head of Service	800,000,000	738,000,000	411,663,932	326,336,069	56%	0.33%	0.32%
Ministry of Human Services and Social Development	689,090,106	2,689,090,106	89,639,224	2,599,450,882	3%	1.20%	0.07%
Ministry of Sports Development	886,561,808	786,561,808	138,212,244	648,349,564	18%	0.35%	0.11%
Ministry of Justice	95,127,094	95,127,094	25,161,047	69,966,047	26%	0.04%	0.02%
Other Main Orgs	79,088,355	79,088,355	5,449,000	73,639,355	7%	0.04%	0.00%
Total Expenditure	240,972,204,025	223,672,961,870	128,572,659,201	95,100,302,669	57%		

Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Finance	70,197,382,275	79,162,127,666	58,569,554,841	20,592,572,825	74%	21.04%	25.43%
Ministry of Education	105,421,412,317	104,112,389,682	57,215,511,260	46,896,878,421	55%	27.66%	24.84%
Ministry of Health	59,092,052,676	44,737,544,540	26,304,776,052	18,432,768,489	59%	11.89%	11.42%
Ministry of Public Works and Infrastructure	48,999,619,266	38,927,855,729	21,884,215,511	17,043,640,218	56%	10.34%	9.50%
Metropolitan Authorities	19,889,196,672	20,896,794,006	16,237,783,429	4,659,010,577	78%	5.55%	7.05%
Ministry of Housing and Urban Development	8,911,849,015	12,739,504,593	8,661,661,031	4,077,843,562	68%	3.39%	3.76%
Ministry of Internal Security and Home Affairs	8,516,300,549	12,075,452,717	8,018,135,239	4,057,317,478	66%	3.21%	3.48%
Ministry of Business, Innovation and Technology	1,787,627,142	8,587,627,142	7,399,664,465	1,187,962,677	86%	2.28%	3.21%
Planning and Budget Commission	7,973,687,471	8,393,026,792	6,708,080,742	1,684,946,050	80%	2.23%	2.91%
Governor's Office	6,032,786,773	9,146,848,682	4,621,705,320	4,525,143,362	51%	2.43%	2.01%
State Assembly	11,542,421,535	11,243,704,156	4,451,281,258	6,792,422,898	40%	2.99%	1.93%
Judiciary	6,984,239,005	3,568,619,030	2,426,045,690	1,142,573,340	68%	0.95%	1.05%
Secretary to the State Government	4,176,317,703	3,756,617,703	1,706,598,391	2,050,019,313	45%	1.00%	0.74%
Ministry for Local Government Affairs	4,247,765,701	3,564,407,870	1,404,547,854	2,159,860,016	39%	0.95%	0.61%
Ministry of Environment and Natural Resources	3,198,802,802	3,438,392,560	1,388,730,180	2,049,662,380	40%	0.91%	0.60%
Ministry of Agriculture	1,488,192,803	1,873,067,282	1,332,104,040	540,963,242	71%	0.50%	0.58%
Office of the Head of Service	997,989,102	1,004,467,683	609,057,804	395,409,879	61%	0.27%	0.26%
Ministry of Human Services and Social Development	4,028,502,957	6,028,502,957	425,346,082	5,603,156,875	7%	1.60%	0.18%
Ministry of Sports Development	1,006,513,557	923,030,752	246,461,285	676,569,467	27%	0.25%	0.11%
Ministry of Justice	704,057,486	737,177,496	230,959,350	506,218,146	31%	0.20%	0.10%
Other Main Orgs	1,259,918,116	1,416,826,887	515,364,628	901,462,259	36%	0.38%	0.22%
Total Expenditure	376,456,634,925	376,333,985,925	230,357,584,450	145,976,401,474	61%		

Section 7 Top Value Capital Projects

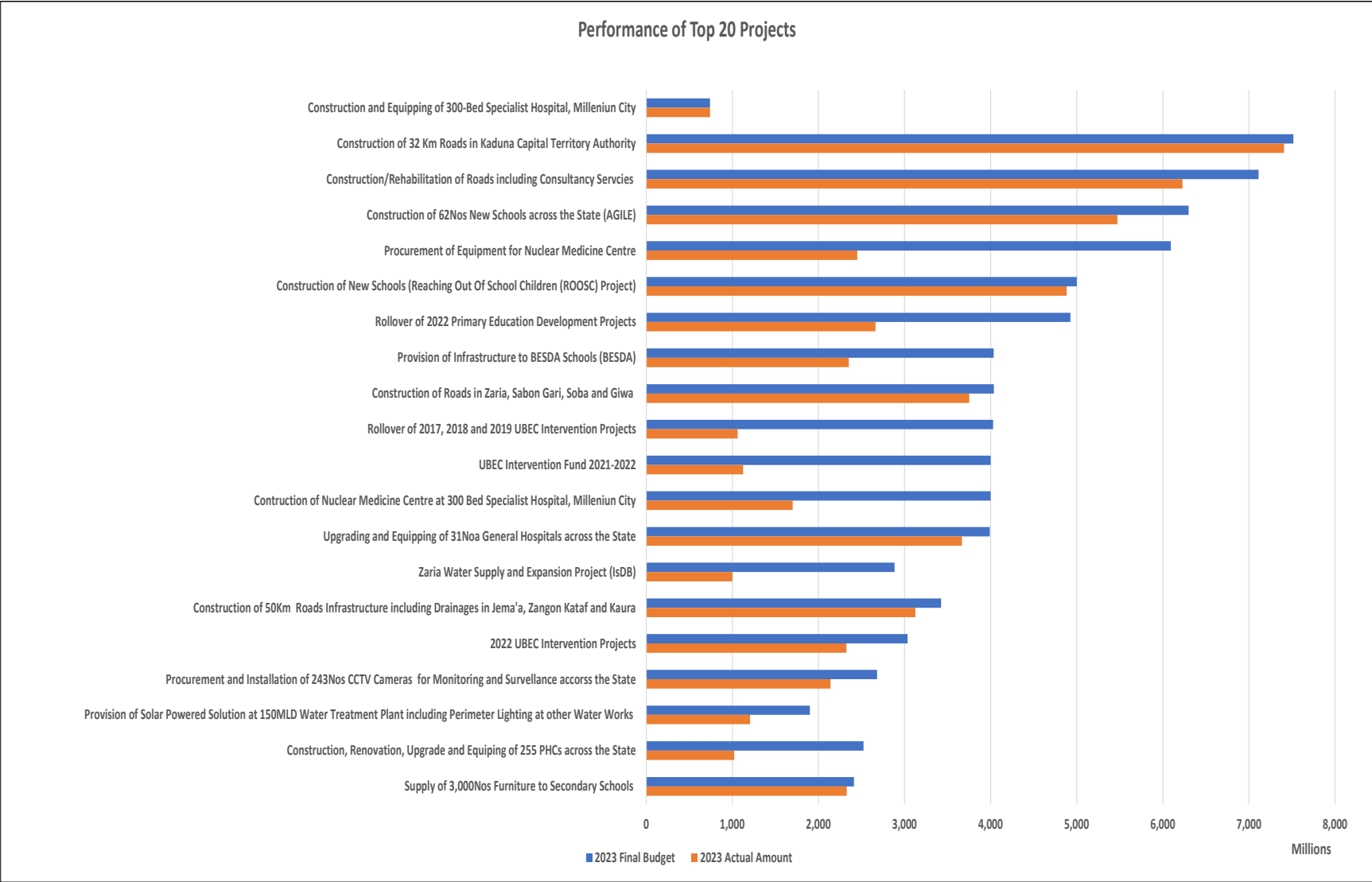
*This section outlines information on the largest 20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget. The total budgeted amount of the top 20 capital projects was **N95.63 billion**, out of which of **N56.64 billion** has been expended.*

The table shows some top value projects implemented in the 2023 fiscal year at various stages. Out of the 20 projects listed, 19 are still ongoing, while 1 was (Supply of 3,000Nos Furniture to Secondary Schools) was completed.

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction and Equipping of 300-Bed Specialist Hospital, Milleniun City	15,230,950,000	740,842,833	740,842,833	0	100%	Chikun	Ongoing
Construction of 32 Km Roads in Kaduna Capital Territory Authority	6,516,966,000	7,516,966,000	7,406,767,648	110,198,352	99%	Kaduna North	Ongoing
Construction/Rehabilitation of Roads including Consultancy Servcies	6,512,328,274	7,112,328,274	6,228,455,880	883,872,395	88%	State Wide	Ongoing
Construction of 62Nos New Schools across the State (AGILE)	6,300,000,000	6,300,000,000	5,471,928,402	828,071,598	87%	State Wide	Ongoing
Procurement of Equipment for Nuclear Medicine Centre	6,092,380,000	6,092,380,000	2,451,489,197	3,640,890,803	40%	State Wide	Ongoing
Construction of New Schools (Reaching Out Of School Children (ROOSC) Project)	5,000,000,000	5,000,000,000	4,882,612,410	117,387,590	98%	State Wide	Ongoing
Rollover of 2022 Primary Education Development Projects	4,926,276,677	4,926,276,677	2,662,798,027	2,263,478,650	54%	State Wide	Ongoing
Provision of Infrastructure to BESDA Schools (BESDA)	4,336,000,000	4,036,000,000	2,351,633,833	1,684,366,167	58%	State Wide	Ongoing
Construction of Roads in Zaria, Sabon Gari, Soba and Giwa	4,236,585,300	4,036,585,300	3,751,926,607	284,658,693	93%	State Wide	Ongoing
Rollover of 2017, 2018 and 2019 UBEC Intervention Projects	4,028,627,476	4,028,627,476	1,060,437,944	2,968,189,532	26%	State Wide	Ongoing
UBEC Intervention Fund 2021-2022	4,000,000,000	4,000,000,000	1,124,365,624	2,875,634,376	28%	State Wide	Ongoing
Contruction of Nuclear Medicine Centre at 300 Bed Specialist Hospital, Milleniun City	4,000,000,000	4,000,000,000	1,700,000,000	2,300,000,000	43%	Chikun	Ongoing
Upgrading and Equipping of 31Noa General Hospitals across the State	3,989,541,600	3,989,541,600	3,666,798,117	322,743,483	92%	State Wide	Ongoing
Zaria Water Supply and Expansion Project (IsDB)	3,785,980,000	2,883,233,312	1,000,000,000	1,883,233,312	35%	Zaria	Ongoing
Construction of 50Km Roads Infrastructure including Drainages in Jema'a, Zangon Kataf and Kaura	3,423,566,000	3,423,566,000	3,124,974,868	298,591,132	91%	State Wide	Ongoing
2022 UBEC Intervention Projects	3,034,784,170	3,034,784,170	2,324,354,194	710,429,976	77%	State Wide	Ongoing
Procurement and Installation of 243Nos CCTV Cameras for Monitoring and Surveillance accross the State	2,680,645,490	2,680,645,490	2,141,224,261	539,421,229	80%	State Wide	Ongoing
Provision of Solar Powered Solution at 150MLD Water Treatment Plant including Perimeter Lighting at other Water Works	2,600,000,000	1,900,000,000	1,205,846,565	694,153,435	63%	Zaria	Ongoing
Construction, Renovation, Upgrade and Equiping of 255 PHCs across the State	2,523,528,337	2,523,528,337	1,020,766,028	1,502,762,309	40%	State Wide	Ongoing
Supply of 3,000Nos Furniture to Secondary Schools	2,412,613,930	2,412,613,930	2,327,718,374	84,895,556	96%	State Wide	Complete
Others Capital Expenditure	145,341,430,771	143,035,042,471	71,927,718,389	71,107,324,082	50%		
Total Capital Expenditure	240,972,204,025	223,672,961,870	128,572,659,201	95,100,302,669	57%		

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

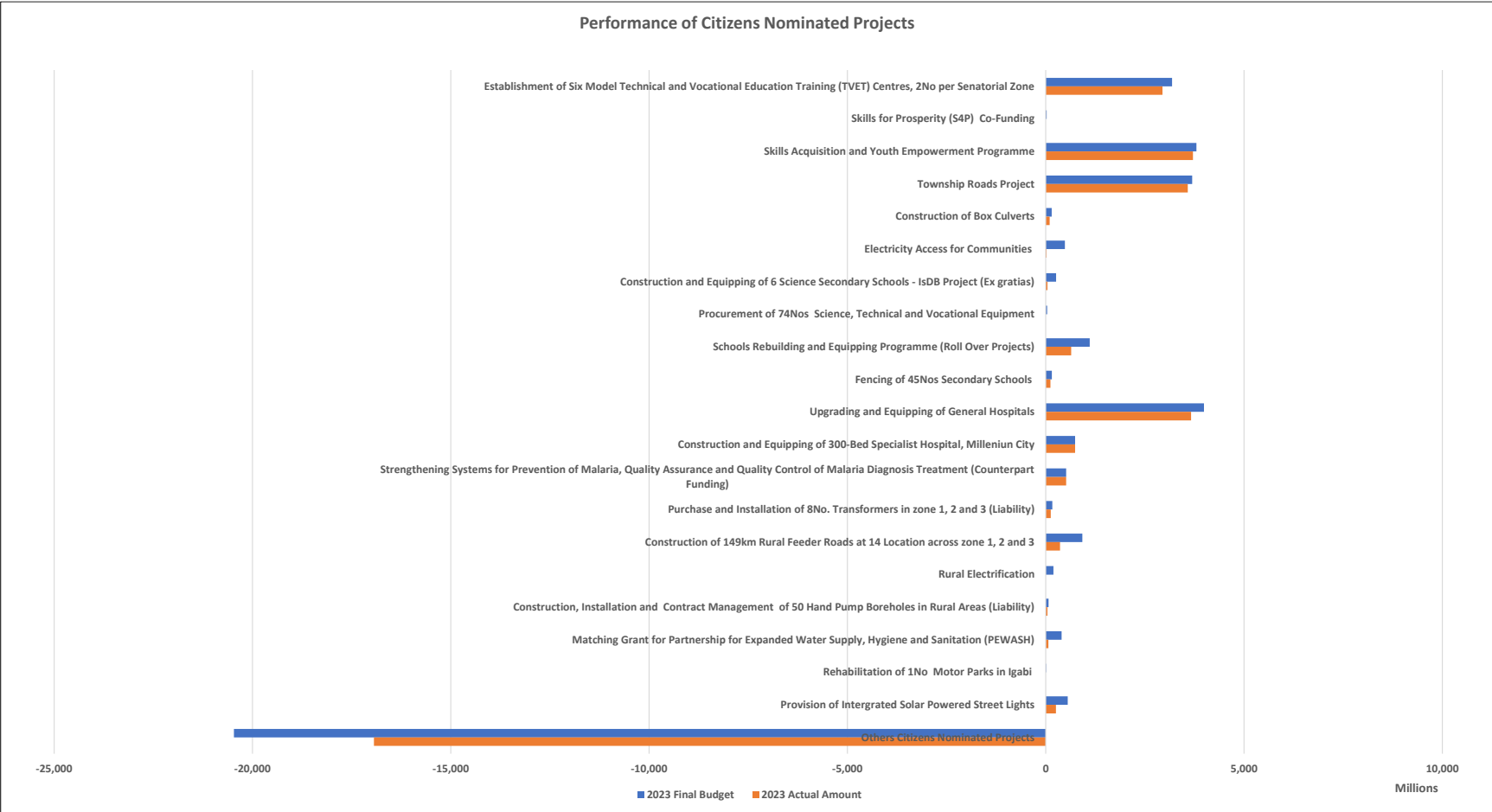
20 citizens' nominated projects were sampled and presented in Table 17 below, including skills acquisition and youth empowerment programme, the construction of roads and box culverts in LGAs, electricity access for communities, fencing of secondary schools, upgrading and equipping of general hospitals, and construction/Installation of hand pump boreholes in rural areas, among others. Virtually of out of the 20 sampled are ongoing projects, while one project is yet to start.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Establishment of Six Model Technical and Vocational Education Training (TVET) Centres, 2No per Senatorial Zone	200,000,000	3,186,161,500	2,945,128,353	241,033,147	92%	State Wide	Ongoing
Skills for Prosperity (S4P) Co-Funding	11,424,000	25,262,500	-	25,262,500	0%	State Wide	Ongoing
Skills Acquisition and Youth Empowerment Programme	-	3,800,000,000	3,713,509,209	86,490,791	98%	State Wide	Ongoing
Township Roads Project	2,356,179,905	3,694,309,328	3,581,057,545	113,251,782	97%	State Wide	Ongoing
Construction of Box Culverts	150,000,000	150,000,000	100,000,000	50,000,000	67%	State Wide	Ongoing
Electricity Access for Communities	784,050,000	484,050,000	18,990,585	465,059,415	4%	State Wide	Ongoing
Construction and Equipping of 6 Science Secondary Schools - IsDB Project (Ex gratias)	261,826,247	261,826,247	44,639,426	217,186,821	17%	State Wide	Ongoing
Procurement of 74Nos Science, Technical and Vocational Equipment	35,850,050	35,850,050	-	35,850,050	0%	State Wide	Ongoing
Schools Rebuilding and Equipping Programme (Roll Over Projects)	1,077,973,310	1,108,738,184	640,974,845	467,763,339	58%	State Wide	Ongoing
Fencing of 45Nos Secondary Schools	154,985,815	154,985,815	116,941,054	38,044,761	75%	State Wide	Ongoing
Upgrading and Equipping of General Hospitals	3,989,541,600	3,989,541,600	3,666,798,117	322,743,483	92%	State Wide	Ongoing
Construction and Equipping of 300-Bed Specialist Hospital, Millenium City	15,230,950,000	740,842,833	740,842,833	0	100%	Chikun	Ongoing
Strengthening Systems for Prevention of Malaria, Quality Assurance and Quality Control of Malaria Diagnosis Treatment (Counterpart Funding)	513,697,500	513,697,500	513,697,500	-	100%	State Wide	Ongoing
Purchase and Installation of 8No. Transformers in zone 1, 2 and 3 (Liability)	167,984,117	167,984,117	126,099,681	41,884,436	75%	State Wide	Ongoing
Construction of 149km Rural Feeder Roads at 14 Location across zone 1, 2 and 3	925,000,000	925,000,000	358,575,354	566,424,646	39%	State Wide	Ongoing
Rural Electrification	192,547,529	192,547,529	-	192,547,529	0%	State Wide	Ongoing
Construction, Installation and Contract Management of 50 Hand Pump Boreholes in Rural Areas (Liability)	70,234,208	70,234,208	44,852,384	25,381,824	64%	State Wide	Ongoing
Matching Grant for Partnership for Expanded Water Supply, Hygiene and Sanitation (PEWASH)	600,000,000	400,000,000	69,245,480	330,754,520	17%	State Wide	Ongoing
Rehabilitation of 1No Motor Parks in Igabi	12,000,000	12,000,000	-	12,000,000	0%	Igabi	Not Yet Started
Provision of Intergrated Solar Powered Street Lights	554,600,000	554,600,000	257,331,409	297,268,591	46%	State Wide	Ongoing
Others Citizens Nominated Projects	- 27,288,844,281	- 20,467,631,411	- 16,938,683,776	- 3,528,947,635	83%		
Total Value of Citizens Nominated Projects	-	-	-	-			

* Variance and Performance measured against 2023 Final Budget

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects that address Gender, Equality and Social Inclusion (GESI) issues and the actual expenditure from the implementation of the fiscal year budget.

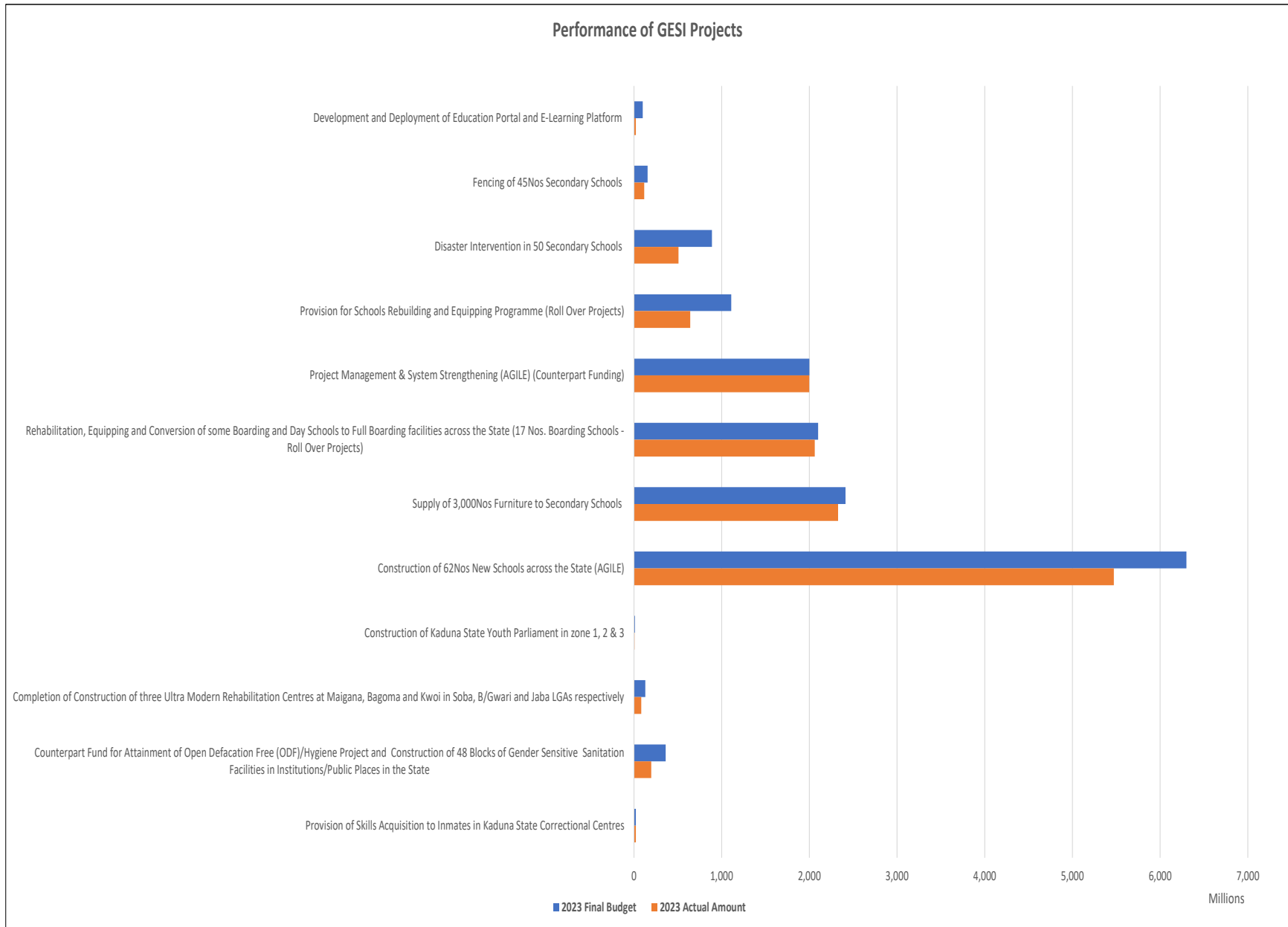
Kaduna State Government in its 2023 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 12 projects identified as reflecting 'Gender, Equity and Social Inclusion', two were completed in 2023, with three at advanced stages of completion, while five are ongoing.

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2023 Original Budget	2023 Final Budget	2023 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Development and Deployment of Education Portal and E-Learning Platform	100,000,000	100,000,000	20,743,020	79,256,980	21%	Ministry of Education	Ongoing
Fencing of 45Nos Secondary Schools	154,985,815	154,985,815	116,941,054	38,044,761	75%	Ministry of Education	Ongoing
Disaster Intervention in 50 Secondary Schools	888,590,723	888,590,723	507,535,334	381,055,389	57%	Ministry of Education	Ongoing
Provision for Schools Rebuilding and Equipping Programme (Roll Over Projects)	1,077,973,310	1,108,738,184	640,974,845	467,763,339	58%	Ministry of Education	Ongoing
Project Management & System Strengthening (AGILE) (Counterpart Funding)	2,000,000,000	2,000,000,000	1,998,700,500	1,299,500	100%	Ministry of Education	Complete
Rehabilitation, Equipping and Conversion of some Boarding and Day Schools to Full Boarding facilities across the State (17 Nos. Boarding Schools - Roll Over Projects)	2,099,480,980	2,099,480,980	2,060,467,852	39,013,128	98%	Ministry of Education	Ongoing
Supply of 3,000Nos Furniture to Secondary Schools	2,412,613,930	2,412,613,930	2,327,718,374	84,895,556	96%	Ministry of Education	Ongoing
Construction of 62Nos New Schools across the State (AGILE)	6,300,000,000	6,300,000,000	5,471,928,402	828,071,598	87%	Ministry of Education	Ongoing
Construction of Kaduna State Youth Parliament in zone 1, 2 & 3	10,875,000	10,875,000	6,353,635	4,521,365	58%	Ministry of Human Services	Ongoing
Completion of Construction of three Ultra Modern Rehabilitation Centres at Maigana, Bagoma and Kwoi in Soba, B/Gwari and Jaba LGAs respectively	128,645,356	128,645,356	82,085,589	46,559,768	64%	Kaduna State Disability Aff	Ongoing
Counterpart Fund for Attainment of Open Defecation Free (ODF)/Hygiene Project and Construction of 48 Blocks of Gender Sensitive Sanitation Facilities in Institutions/Public Places in the State	361,227,629	361,227,629	196,422,735	164,804,895	54%	Rural Water Supply and Sa	Ongoing
Provision of Skills Acquisition to Inmates in Kaduna State Correctional Centres	21,562,500	21,562,500	21,562,500	-	100%	Ministry of Justice	Complete
Total Value of GESI Projects	-	-	-	-			

* Variance and Performance measured against 2023 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Public Consultations with Citizens Presenting the Annual Financial Statements

*The Kaduna State Audited Annual Financial Statements were made available on the State Government Website, specifically at this link address: www.kdsg.gov.ng as published on **xx xxxxxx 2024**.*

*A town hall meeting/Audit Forum was conducted on **xx xxxxxx 2024** to present the Financial Statements. Accordingly, the details of the events were published in two national daily newspapers and the contributions of citizens were minuted and made available online.*