



**KADUNA STATE**  
**MINISTRY OF FINANCE**

# C A R

Citizens' Accountability Report  
on the implementation of the

2020 Budget:  
**Budget of Renewal**



**Kaduna State Government**

**Citizens' Accountability Report**  
**on the implementation of the**  
**2020 Budget: *Budget of Renewal***

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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 (State Audit office) on behalf of the government (Kaduna State) to the citizens to ensure accountability of public funds. This report details the government’s performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2020 and reports on State budget revenue and expenditure for 2020.*

**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). A 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 budget.*

## Executive Summary

*The 2020 Budget of Kaduna State, the Budget of Renewal, was passed on the 3rd December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 2nd of July 2020. There was no supplementary budget in the year.*

*Aggregate CASH revenue performance was 82.1% of the budgeted N223.601 billion in the final budget this is equivalent to N39.991 billion shortfall. Federation Account Revenue outperformed expectation and stood at 130.4% whilst IGR and other related inflows exceed budgetary expectations and stood at 160.8% of budget. On the expenditure side, the actual total expenditure is about N26.295 billion (11.76 %) less than the budgeted amount which was N223.601 billion.*

*Capital Expenditure was impressive during the period under review and with performance 89.7%. Much of the capital expenditure in 2020 were fresh projects and programmes; some were also continuation of existing projects.*

*Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Kaduna Roads Agency (KADRA), Education and Health received the highest proportion of capital expenditure.*

*Citizens projects were largely implemented as planned.*

## Section 1 Budget Outturn

*The revenue(inflows) performance (outturn) which shows the aggregate revenue performance is about 82.1%; thus about 17.9% different from the anticipated revenue in the budget, this is equivalent to N39.99 billion naira. The critical causes of deviation include the budget financing target of N223.601billion for which only N183.6 (82.1%) billion was realized and it includes the opening balance budget of N23 billion and 100% of which was realized.*

*On the expenditure side, the actual total expenditure is about N26.295 billion (11.76 %) less than the budgeted amount which was N223.601 billion. Out of the total Capital expenditure budget of N146.112 billion, the actual capital expenditure was N131.036 billion. This indicates that capital expenditure witnessed an impressive performance which is circa 89.7%.*

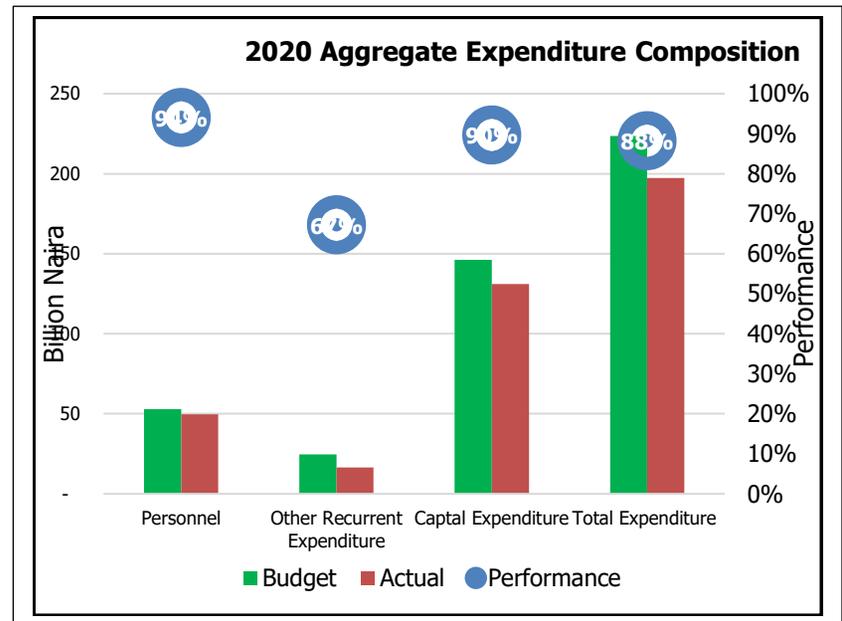
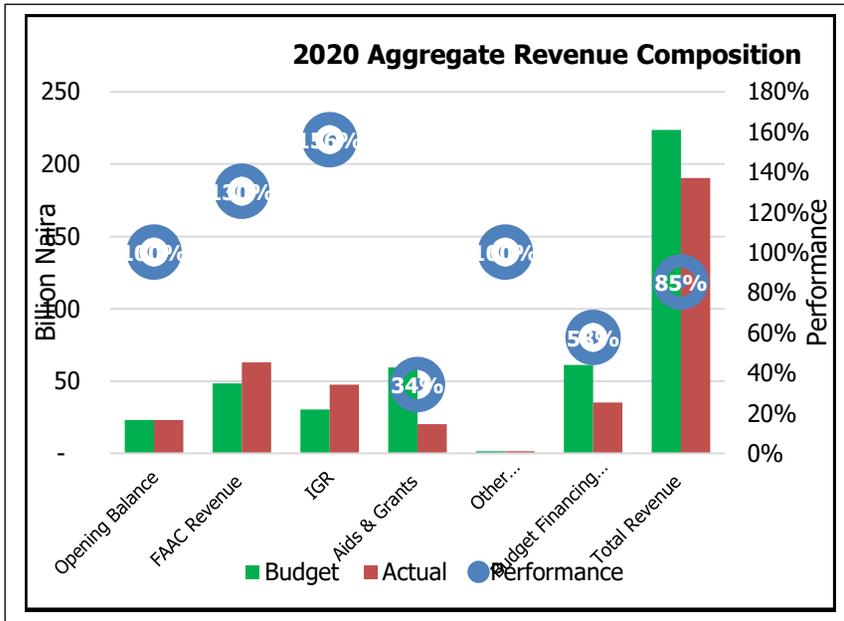
*It was observed that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was well within budget and averaging about 67.2% of the budgeted amounts.*

**Table 1 Budget Outturn**

Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	23,000,000,000	23,000,000,000	23,000,000,000	-	100.0%
FAAC Revenue	48,293,209,570	48,293,209,570	62,968,653,000	14,675,443,430	130.4%
IGR	30,420,625,392	30,420,625,392	47,488,846,238	17,068,220,846	156.1%
Aids & Grants	59,298,367,772	59,298,367,772	20,270,106,784	-39,028,260,988	34.2%
Other Revenue/Receipts	1,430,355,762	1,430,355,762	1,430,355,762	-	100.0%
Budget Financing (Loans)	61,159,159,751	61,159,159,751	35,170,246,491	-25,988,913,259	57.5%
<b>Total Revenue</b>	<b>223,601,718,247</b>	<b>223,601,718,247</b>	<b>190,328,208,276</b>	<b>-33,273,509,971</b>	<b>85.1%</b>
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	52,849,838,436	52,849,838,436	49,709,189,840	3,140,648,596	94.1%
Other Recurrent Expenditure	24,639,642,050	24,639,642,050	16,560,772,956	8,078,869,094	67.2%
Capital Expenditure	146,112,237,761	146,112,237,761	131,036,347,962	15,075,889,799	89.7%
<b>Total Expenditure</b>	<b>223,601,718,247</b>	<b>223,601,718,247</b>	<b>197,306,310,758</b>	<b>26,295,407,489</b>	<b>88.2%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

Figure 1 Budget Outturn Graphs



## Section 2 Revenue Outturn

*Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.*

*The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state.*

*The total IGR performance in the last completed fiscal year was 160.8%. This impressive performance has been the result of KDSG's aggressive IGR drive across major sectors of the Kaduna Economy. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 157.5% and 171.4% respectively.*

*The critical source of Tax Revenue for KADUNA state includes personal taxes which recorded 247% performance during the period under review. Two key components of the personal taxes are the PAYE and Direct Assessment and recorded high performances at 210% and 562% respectively. PAYE performance was high because it is generally deducted at source. As indicated in the Table 2 below, all the major sources of IGRs outperformed budgeted amounts.*

*Kaduna State Geographic Information System (KADGIS) which is the highest revenue generating institution of the state had a budget of N11.6 billion but achieved N16.64 billion, equivalent to 143.3%. Kaduna State Internal Revenue Service (KADIRS) also had a budget of N9.86 billion but achieved N15.35 billion equivalent to 155.7%. Strengthening the KADIRS remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the KADIRS are the Ministry of Finance which had a final budget in the tune of N2.26 billion while the actual realized was N3.55 billion, representing 156.6% outturn; and the Kaduna State University with a budget of N0.765 billion and N1.087 billion as actual; implying 142% performance.*

*Other than the performances of the MDAs described above, other MDAs with the highest level of outturn include Kaduna State Urban Planning and Development Authority (KASUPDA) 142.6%, Ministry of Environment and Natural Resources approximately 163.5% and Nuhu Bamalli Polytechnic, Zaria 127.6%, Kaduna State Schools Quality Assurance Board 154.4%, Kaduna State College of Education, Gidan Waya 169.5%, and Barau Dikko Teaching Hospital 229.9%.*

*This information is presented in Table 3 below.*

Kaduna State Government 2020 Citizens Accountability Report  
**Table 2 Revenue Outturn by Item**

<b>Internally Generated Revenue Performance</b>					
<b>By Item</b>					
<b>IGR Items</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Tax Revenue	23,138,354,252	23,138,354,252	36,434,626,613	13,296,272,361	157.5%
Personal Taxes:	7,941,149,567	7,941,149,567	19,615,420,027	11,674,270,460	247.0%
Personal Income Tax (PAYE)	6,724,211,619	6,724,211,619	14,123,761,872	7,399,550,253	210.0%
Personnal Income Tax (Direct Assessment Taxes)	916,937,948	916,937,948	5,153,240,255	4,236,302,307	562.0%
Penalty For Offences & Interest	300,000,000	300,000,000	338,417,900	38,417,900	112.8%
Other Personal Tax N.E.C	-	-	-	-	
Other Taxes:	15,197,204,685	15,197,204,685	16,819,206,586	1,622,001,901	110.7%
Sales Tax	2,582,867,447	2,582,867,447	2,776,052,900	193,185,453	107.5%
Lottery Tax/Licence	-	-	-	-	
Property Tax	6,887,646,527	6,887,646,527	7,345,624,785	457,978,258	106.6%
Capital Gain Taxes	3,143,823,263	3,143,823,263	3,298,569,225	154,745,962	104.9%
Withholding Tax	2,582,867,447	2,582,867,447	3,398,959,676	816,092,229	131.6%
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	7,282,271,140	7,282,271,140	12,484,575,600	5,202,304,460	171.4%
Licences General	1,407,784,132	1,407,784,132	3,147,107,367	1,739,323,235	223.6%
Fees – General	1,721,911,632	1,721,911,632	2,460,163,467	738,251,835	142.9%
Fines – General	-	-	-	-	
Sales – General	1,737,549,961	1,737,549,961	2,542,903,682	805,353,721	146.3%
Earnings – General	-	-	-	-	
Rent On Government Buildings – General	376,728,465	376,728,465	1,252,525,976	875,797,511	332.5%
Rent on Land and Others – General	-	-	-	-	
Repayments	-	-	-	-	
Investment Income	2,038,296,950	2,038,296,950	3,081,875,108	1,043,578,158	151.2%
Interest Earned	-	-	-	-	
Reimbursement	-	-	-	-	
Miscellaneous Income	-	-	-	-	
<b>Independent Revenue (IGR)</b>	<b>30,420,625,392</b>	<b>30,420,625,392</b>	<b>48,919,202,213</b>	<b>18,498,576,821</b>	<b>160.8%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Kaduna State Geographic Information Service (KADGIS)	11,612,864,125	11,612,864,125	16,644,751,449	5,031,887,324	143.3%
Kaduna State Internal Revenue Service (KADIRS)	9,861,158,213	9,861,158,213	15,350,122,890	5,488,964,677	155.7%
Ministry of Finance	2,267,286,710	2,267,286,710	3,550,961,078	1,283,674,368	156.6%
Kaduna State University (KASU)	765,855,671	765,855,671	1,087,699,865	321,844,194	142.0%
Kaduna State Urban Planning and Development Authority (KASUPDA)	750,000,000	750,000,000	1,069,612,486	319,612,486	142.6%
Ministry of Environment and Natural Resources	640,524,000	640,524,000	1,047,464,664	406,940,664	163.5%
Nuhu Bamalli Polytechnic, Zaria	559,105,190	559,105,190	713,213,796	154,108,606	127.6%
Kaduna State Schools Quality Assurance Board	323,680,000	323,680,000	499,723,707	176,043,707	154.4%
Kaduna State College of Education, Gidan Waya	317,768,590	317,768,590	538,527,324	220,758,734	169.5%
Barau Dikko Teaching Hospital	316,148,476	316,148,476	726,755,981	410,607,504	229.9%
Other Revenue Collecting Agencies	3,006,234,417	3,006,234,417	7,690,368,974	4,684,134,558	255.8%
<b>Independent Revenue (IGR)</b>	<b>30,420,625,392</b>	<b>30,420,625,392</b>	<b>48,919,202,213</b>	<b>18,498,576,821</b>	<b>160.8%</b>

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

## Section 3 Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification/subhead, and how much was actually spent. Broadly, capital expenditure got N146.112 billion 65.3% of the total budget size of N223.601 billion while recurrent expenditure was allocated N77.489 billion, equivalent to 34.7% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N194.229 billion was N131.036 billion representing 67.5% while actual recurrent spending was allotted the remaining N63.193 billion which is (32.5%) approximately. However, in terms of aggregate actual expenditure outturn, recurrent expenditure received about N14.296 billion less than the original budget of N77.489 billion. In a similar vein, capital expenditure received N15.075 billion less than the budgeted amount of N146.112 billion which represents 89.7% performance on budget.

The breakdown of actual recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N45.643 billion (23.1% actual share); followed by overheads which got N12.507 billion (6.3% actual share). Other recurrent charges include Social Contributions, Social Benefits, Grants and Subsidies and Transfers all accounted for an actual aggregate expenditure of N5.041 billion (less than 2.6% actual share). Public Debt Charges represents principal repayment on foreign loans.

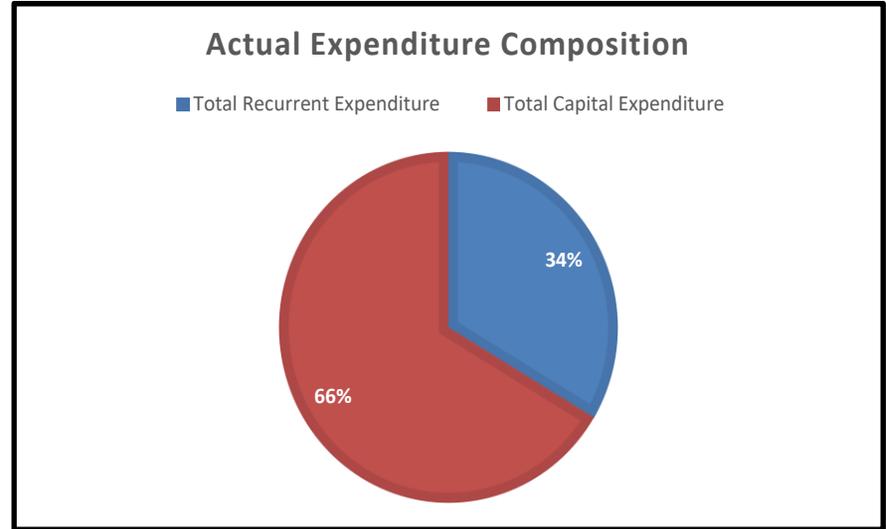
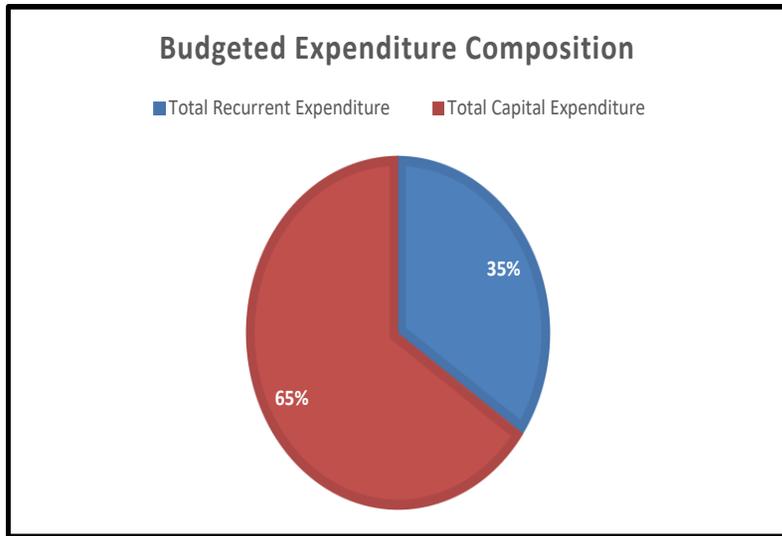
Clearly, Salaries, Wages, Social Contribution, Social Benefits, Overheads, Grants and Subsidies and Transfers all fall within and below budgeted amounts due to the strict fiscal discipline of the current administration.

**Table 4 Expenditure Outturn**

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	48,501,666,309	21.7%	45,643,933,506	23.1%	2,857,732,804	94.1%
Social Contribution	2,029,146,992	0.9%	1,841,904,178	0.9%	187,242,814	90.8%
Social Benefits	2,319,025,134	1.0%	2,223,352,156	1.1%	95,672,978	95.9%
Overheads	19,041,469,924	8.5%	12,507,501,268	6.3%	6,533,968,655	65.7%
Grants and Subsidies	2,898,781,418	1.3%	676,647,745	0.3%	2,222,133,673	23.3%
Public Debt Charges	1,250,000,000	0.6%	3,076,623,844	1.6%	- 1,826,623,844	246.1%
Transfers	1,449,390,709	0.6%	300,000,099	0.2%	1,149,390,610	20.7%
<b>Total Recurrent Expenditure</b>	<b>77,489,480,486</b>	<b>34.7%</b>	<b>66,269,962,796</b>	<b>33.6%</b>	<b>11,219,517,690</b>	<b>85.5%</b>
Total Capital Expenditure	146,112,237,761	65.3%	131,036,347,962	66.4%	15,075,889,799	89.7%
<b>Total Expenditure</b>	<b>223,601,718,247</b>	<b>100.0%</b>	<b>197,306,310,758</b>	<b>100.0%</b>	<b>26,295,407,489</b>	<b>88.2%</b>

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 2 Expenditure Composition Budget and Actual**



## 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, audited financial statement, finding from the audit as contained in the audited financial statement.*

### **A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

Irregular Salary Payments in the Ministry of Science and Technology to the tune of N8,173,849

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

Overpayment of N489,235 to a Contractor

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

No findings

### **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**

No bank guarantees were issued or outstanding during the FY 2020.

### **I: PERFORMANCE GUARANTEES**

No performance guarantees were issued or outstanding during the FY 2020.

### **J: ADHERENCE TO PROCUREMENT PROCEDURES**

All procurement procedures were duly observed during the FY 2020.

**Table 5 Top Ten Audit Queries**

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
StateWide	1	Non Recognition and Measurement of Pre-IPSAS Period Tangible Assets	Unquantified	None	
Ministry of Science & Technoloav	1	Irregular Salary Payments	8,173,849	8,173,849	100.0%
Ministry of Chieftancy Affairs	1	Overpayment of Contract to a Contractor	489,235	489,235	100.0%
Ministry of Justice	1	Unvouched Expenditure	34,820,917	34,820,917	100.0%
Ministry of Finance	1	Unearned Salaries	18,727,871	18,727,871	100.0%
Poverty Alleviation	1	Loan Default	43,000,000	43,000,000	100.0%
Bureau of Interfaith	2	Misclassification of codes	9,850,000	9,850,000	100.0%
<b>Total Number of Queries</b>	<b>8</b>		<b>115,061,872</b>	<b>115,061,872</b>	<b>100.0%</b>

## Section 5 Audited Financial Statements

*This section outlines a breakdown on 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 tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:*

- *Statutory Allocation and VAT exceeded budgeted amounts with 133.2% and 123.9% respectively.*
- *Domestic grants however performed, perhaps due to the general downturn in economic activities occasioned by the Covid19 Pandemic.*
- *The drawdown of foreign loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Generally, expenditure was kept within and below budget due to strict fiscal discipline.*
- *The State still recorded deficit from operating activities at the end of 2020.*
- *Total cash reserves (cash and cash equivalents) as at the end of 2020 stood at N14.298 million.*

Kaduna State Government 2020 Citizens Accountability Report

**Table 6 Statement of Income and Expenditure**

Statement of Income and Expenditure							
Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	16,583,662,322	23,000,000,000	-	23,000,000,000.00	23,000,000,000	-	100.0%
Statutory Allocation	49,293,687,000	33,526,617,261	-	33,526,617,261.26	44,670,588,000	11,143,970,738.74	133.2%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	16,866,419,000	14,766,592,309	-	14,766,592,309.00	18,298,065,000	3,531,472,691.00	123.9%
Other Federation Account Distributions	-	-	-	-	-	-	-
Independent Tax Revenue	25,931,251,000	7,641,150,000	-	7,641,150,000.00	26,277,002,000	18,635,852,000.00	343.9%
Independent Non-Tax Revenue	18,030,581,000	22,779,475,392	-	22,779,475,391.96	21,211,844,238	- 1,567,631,153.95	93.1%
Foreign Grants	4,729,166,329	6,238,232,924	-	6,238,232,923.81	3,132,430,491	- 3,105,802,432.68	50.2%
Domestic Grants	8,766,026,042	53,060,134,848	-	53,060,134,848.35	17,137,676,293	- 35,922,458,555.05	32.3%
Foreign Loans	3,867,795,335	60,659,159,751	-	60,659,159,750.54	35,170,246,491	- 25,488,913,259.34	58.0%
Domestic Loans	-	500,000,000	-	500,000,000.00	-	- 500,000,000.00	0.0%
Other Revenues	18,559,731,972	1,430,355,762	-	1,430,355,761.99	1,430,355,762	-	100.0%
Transfer from other Government Entities	-	-	-	-	-	-	-
<b>Total Revenue (a)</b>	<b>162,628,320,000.09</b>	<b>223,601,718,246.91</b>	<b>-</b>	<b>223,601,718,246.91</b>	<b>190,328,208,275.63</b>	<b>- 33,273,509,971.28</b>	<b>85.1%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	34,019,534,000.00	47,339,496,603.48	-	47,339,496,603.48	45,199,037,505.57	2,140,459,097.91	95.5%
CRF Charges (Salary)	223,629,000.00	1,162,169,706.00	-	1,162,169,706.00	444,896,000.00	717,273,706.00	38.3%
Social Contributions	-	2,029,146,992.37	-	2,029,146,992.37	1,841,904,178.11	187,242,814.26	90.8%
Social Benefits	8,621,470,000.00	2,319,025,134.14	-	2,319,025,134.14	2,223,352,156.00	95,672,978.14	95.9%
Overheads	38,018,323,000.00	19,041,469,923.72	-	19,041,469,923.72	12,507,501,268.40	6,533,968,655.32	65.7%
Grants & Contributions	1,793,459,090.00	2,898,781,417.67	-	2,898,781,417.67	676,647,745.00	2,222,133,672.67	23.3%
Public Debt Charges	3,124,946,000.00	1,250,000,000.00	-	1,250,000,000.00	3,076,623,843.83	- 1,826,623,843.83	246.1%
Transfers	-	1,449,390,708.84	-	1,449,390,708.84	300,000,099.00	1,149,390,609.84	20.7%
Capital Expenditure	148,572,055,000.00	146,112,237,760.69	-	146,112,237,760.69	131,036,347,962	15,075,889,798.56	89.7%
<b>Total Expenditure (b)</b>	<b>234,373,416,090.00</b>	<b>223,601,718,246.91</b>	<b>-</b>	<b>223,601,718,246.91</b>	<b>197,306,310,758.04</b>	<b>26,295,407,488.87</b>	<b>88.2%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>- 71,745,096,089.91</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,978,102,482.41</b>	<b>- 59,568,917,460.15</b>	
Gains/Loss on Disposal of Asset	-	-	-	-	-	-	-
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	-	-	-
Total Non-Operating Revenue/(Expenses)	-	-	-	-	-	-	-
Surplus/(Deficit) from Ordinary Activities	-	-	-	-	-	-	-
Net Surplus/ (Deficit) for the Period	<b>- 71,745,096,089.91</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,978,102,482.41</b>	<b>- 59,568,917,460.15</b>	

\* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget. Negative variance for expenditure items means actuals were above budget.

**Table 7 Statement of Changes in Net Assets**

<b>Statement of Changes in Net Assets</b>			
<b>Item</b>	<b>Accumulated Surplus</b>	<b>Available for sale Reserve</b>	<b>Total reserve</b>
Opening Balance as at 1 January 2020	179,356,040,000	3,832,467,000	183,188,507,000.00
Actuarial Gains/(Losses)	-	-	-
Change in Fair Value Available-for -sale Financial Assets	-	1,021,791,000	1,021,791,000.00
Surplus/(Deficit) for the period	49,313,995,000	-	49,313,995,000.00
Adjustment to beginning balance	- 6,961,865,000	-	- 6,961,865,000.00
Balance as at 31 December 2020	221,708,170,000.00	2,810,676,000.00	224,518,846,000.00

## Section 6 Top Sectoral Allocation

*Tables 8, 9 and 10 outline the financial information of top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.*

**Recurrent Expenditure** - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were below and within budgeted amounts for the period ending 2020. The level of performance is 81.6% across all the MDAs. Education got the highest share of 17.1%, followed by Health 9.5% (please see others in the schedule below).

**Capital Expenditure** – Table 9 presents capital expenditure of top MDAs. The sectoral capital expenditure performance shows that all MDA's performance ranged between 86% and 95% and none exceeded the appropriated amounts. As indicated in the table 9, Kaduna Roads Agency (KADRA) got the highest actual expenditure which is about N16.152 billion or 12.3% of the total capital expenditure (N131.06 billion). Education received N12.202 billion, equivalent to 9.3% while Health received N10.744 billion, equivalent to 8.2%. State Universal Basic Education (SUBEB) outperformed all other MDAs in percentage terms with a performance of 94.7% with N9.268 billion in actual expenditure. This was closely followed by Ministry of Housing and Urban Development with a percentage performance of 94.6% with N5.991 billion in actual expenditure. Other MDAs (other than the 10 top MDAs) had an aggregate performance of 86.3% and with N39.917 billion in actual expenditure.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs, Ministry of Education received the highest total actual expenditure which is about N23.276 billion (12% of the total actual expenditure of N194.229 billion), followed by Ministry of Health which received about N16.998 billion (8.8%), followed by Kaduna Roads Agency (KADRA) which received about N16.56 billion (8.5%) of the total actual expenditure N194.229 billion. The performance shows that none of the MDAs had any extra budgetary expenditure due to effective public finance measure and strict budgetary discipline of the administration.

**Table 8 Top Ten Recurrent Expenditure Sectors / MDAs**

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Education	13,234,393,837	11,073,757,154	2,160,636,682	83.7%	17.1%	17.5%
Ministry of Health	7,325,420,022	6,253,695,075	1,071,724,947	85.4%	9.5%	9.9%
Kaduna State University (KASU)	5,329,958,975	4,283,929,566	1,046,029,410	80.4%	6.9%	6.8%
State Primary Health Care Development Agency	3,714,511,882	3,125,658,030	588,853,852	84.1%	4.8%	4.9%
Secretary to the State Government	2,706,751,685	2,254,207,185	452,544,500	83.3%	3.5%	3.6%
Barau Dikko Teaching Hospital, Kaduna	2,611,497,273	2,143,703,895	467,793,378	82.1%	3.4%	3.4%
Kaduna State Legislature	2,489,413,852	2,100,041,566	389,372,285	84.4%	3.2%	3.3%
College of Education, Gidan Waya	1,594,820,601	1,348,177,581	246,643,020	84.5%	2.1%	2.1%
Nuhu Bamalli Polytechnic, Zaria	1,509,058,618	1,235,112,424	273,946,194	81.8%	1.9%	2.0%
Kaduna State Internal Revenue Service (KADIRS)	1,279,568,811	1,048,675,666	230,893,146	82.0%	1.7%	1.7%
Other MDA Expenditure	35,694,084,931	28,326,380,811	7,367,704,120	79.4%	46.1%	44.8%
<b>Total (Except Other MDA Expenditure)</b>	<b>41,795,395,556</b>	<b>34,866,958,141</b>	<b>6,928,437,414</b>	<b>83.4%</b>	<b>53.9%</b>	<b>55.2%</b>
<b>Total Budgeted Expenditure</b>	<b>77,489,480,486</b>	<b>63,193,338,952</b>	<b>14,296,141,534</b>	<b>81.6%</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Table 9 Top Ten Capital Expenditure Sectors / MDAs**

Top Ten Capital Allocation by MDAs						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Kaduna Roads Agency (KADRA)	18,488,686,688	16,152,238,452	2,336,448,236	87.4%	12.7%	12.3%
Ministry of Education	13,511,375,751	12,202,429,011	1,308,946,739	90.3%	9.2%	9.3%
Ministry of Health	11,442,794,089	10,744,892,897	697,901,192	93.9%	7.8%	8.2%
Kaduna State University (KASU)	10,252,505,525	9,568,031,866	684,473,658	93.3%	7.0%	7.3%
Ministry of Public Works and Infrastructure	10,201,265,807	9,179,944,593	1,021,321,215	90.0%	7.0%	7.0%
State Universal Basic Education Board (SUBEB)	9,787,926,396	9,268,738,105	519,188,291	94.7%	6.7%	7.1%
Kaduna State Primary Health Care Development Agency	7,991,522,004	7,509,758,428	481,763,575	94.0%	5.5%	5.7%
Kaduna State Power Supply Company (KAPSCO)	6,988,873,016	6,111,762,108	877,110,908	87.4%	4.8%	4.7%
Ministry of Housing and Urban Development	6,333,580,629	5,991,342,635	342,237,994	94.6%	4.3%	4.6%
Kaduna State Market Development and Management Commission	4,882,637,604	4,390,084,419	492,553,185	89.9%	3.3%	3.4%
Other MDA Expenditure	46,231,070,251	39,917,125,448	6,313,944,803	86.3%	31.6%	30.5%
<b>Total (Except Other MDA Expenditure)</b>	<b>99,881,167,509</b>	<b>91,119,222,514</b>	<b>8,761,944,996</b>	<b>91.2%</b>	<b>68.4%</b>	<b>69.5%</b>
<b>Total Budgeted Expenditure</b>	<b>146,112,237,761</b>	<b>131,036,347,962</b>	<b>15,075,889,799</b>	<b>89.7%</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Table 10 Top Ten Total Expenditure Sectors / MDAs**

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Education	26,745,769,587	23,276,186,165	3,469,583,422	87.0%	12.0%	12.0%
Ministry of Health	18,768,214,111	16,998,587,972	1,769,626,139	90.6%	8.4%	8.8%
Kaduna Roads Agency (KADRA)	18,581,004,517	16,560,160,672	2,020,843,845	89.1%	8.3%	8.5%
Kaduna State University (KASU)	15,582,464,500	13,851,961,432	1,730,503,068	88.9%	7.0%	7.1%
Kaduna State Primary Health Care Development Agency	11,706,033,886	10,150,011,611	1,556,022,275	86.7%	5.2%	5.2%
Ministry of Public Works and Infrastructure	10,590,588,347	9,517,317,848	1,073,270,499	89.9%	4.7%	4.9%
State Universal Basic Education Board (SUBEB)	9,968,550,335	9,718,738,105	249,812,230	97.5%	4.5%	5.0%
Kaduna State Power Supply Company (KAPSCO)	7,002,331,508	6,213,666,722	788,664,785	88.7%	3.1%	3.2%
Ministry of Housing and Urban Development	6,387,944,321	6,251,342,635	136,601,686	97.9%	2.9%	3.2%
Kaduna State Market Development and Management Company	4,500,000,000	4,373,036,295	126,963,705	97.2%	2.0%	2.3%
Other MDA Expenditure	93,768,817,134	77,318,677,456	16,450,139,678	82.5%	41.9%	39.8%
<b>Total (Except Other MDA Expenditure)</b>	<b>129,832,901,113</b>	<b>116,911,009,458</b>	<b>12,921,891,655</b>	<b>90.0%</b>	<b>58.1%</b>	<b>60.2%</b>
<b>Total Budgeted Expenditure</b>	<b>223,601,718,247</b>	<b>194,229,686,914</b>	<b>29,372,031,333</b>	<b>86.9%</b>		

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph**

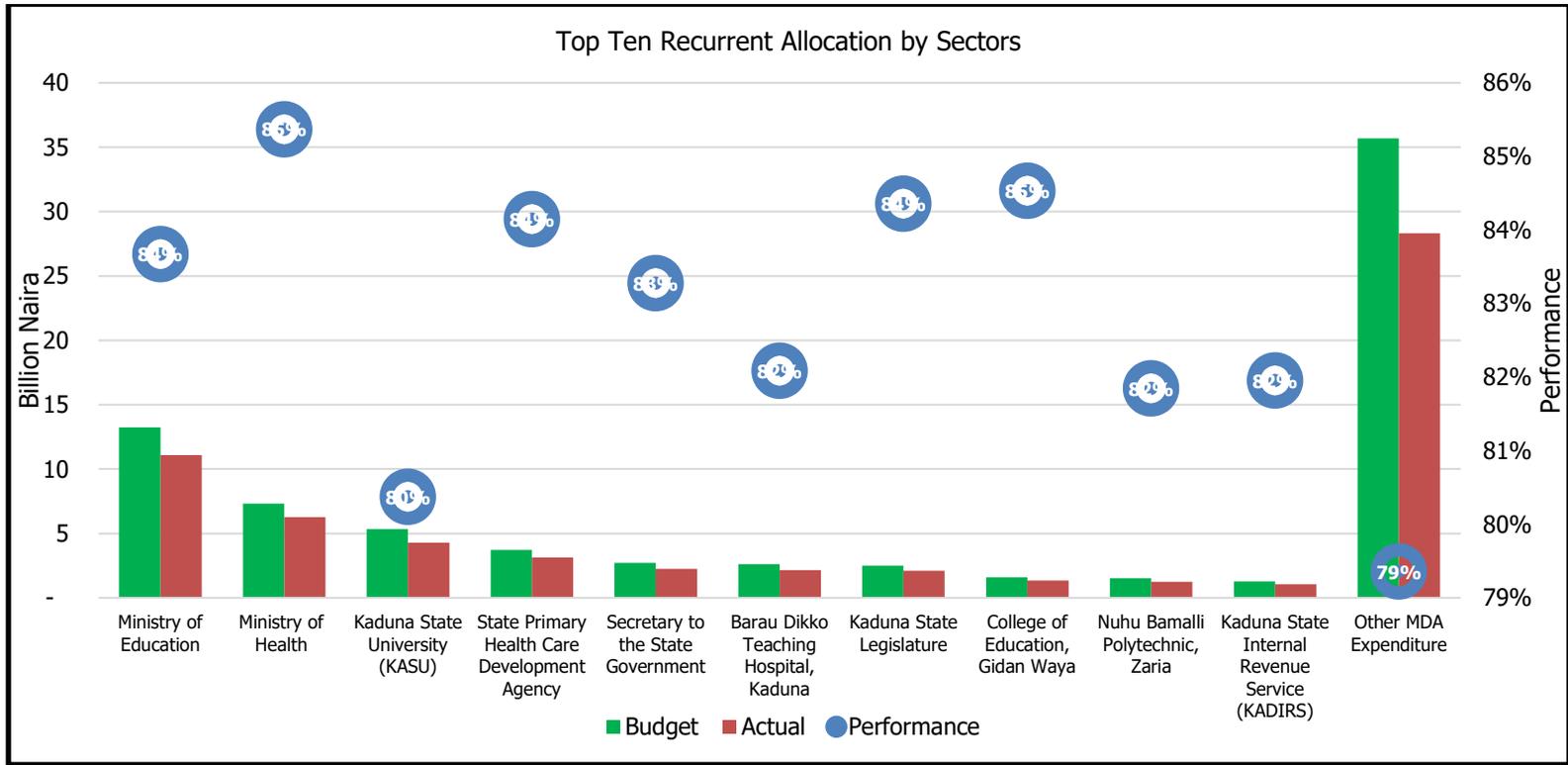


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

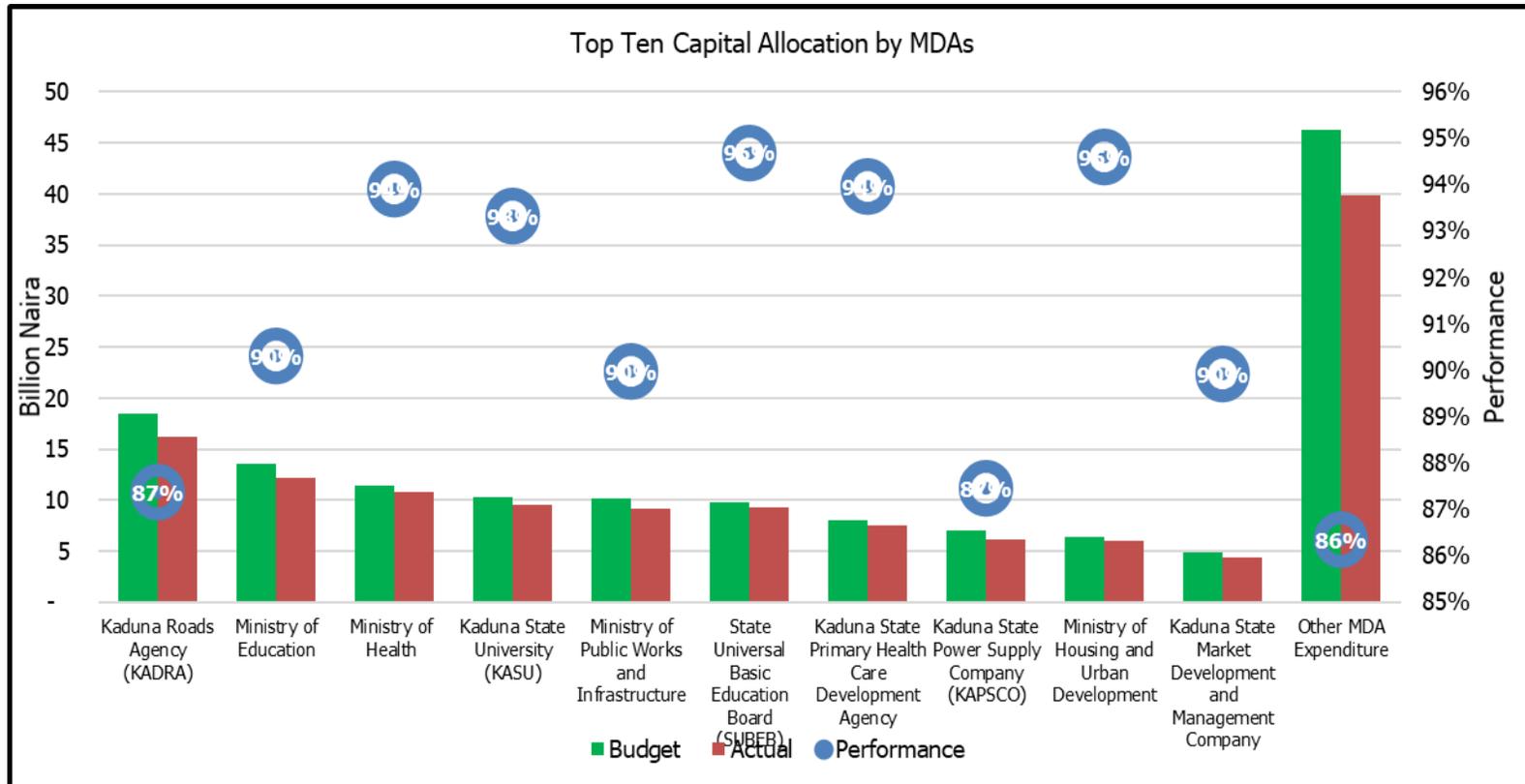
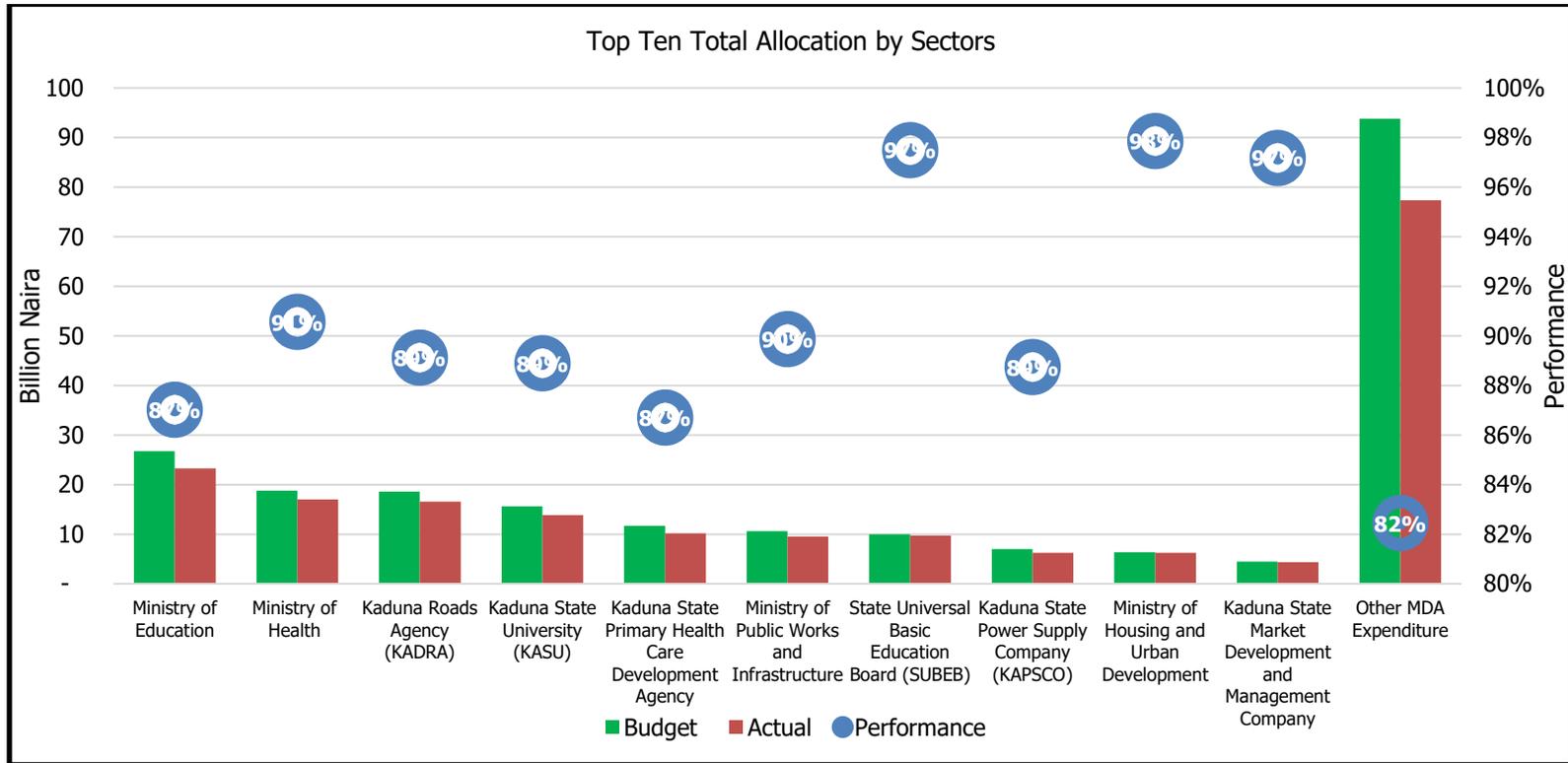


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



## Section 7 Top Value Capital Projects

*This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.*

*A major policy thrust for the year 2020 is Urban Renewal with the following components: Roads, Mass Transit, Housing & Improved Land Use, Streetlights, Parks & Recreational Centers, Markets & Neighborhood Centers, and Waste Management.*

*Kaduna Renewal sought to transform into opportunity the challenges that existed in delivering urban infrastructure. It is an accelerated, coordinated, integrated and sustainable urban renewal project that will position the State as a choice place to work, live and play. Along with ongoing social sector investments in education and healthcare, concrete upgrades in housing, transportation, energy systems and other infrastructure would create jobs, improve the welfare of our people, and enhance economic activity.*

*The roads component of Kaduna Renewal was aimed at opening up the city and at connecting communities. It is meant to create alternative roads and reduce travel time, from north to south, and east to west. This is expected to have a multiplier effect on housing, business and social development. It is also expected to promote integration across communities and enhance unity.*

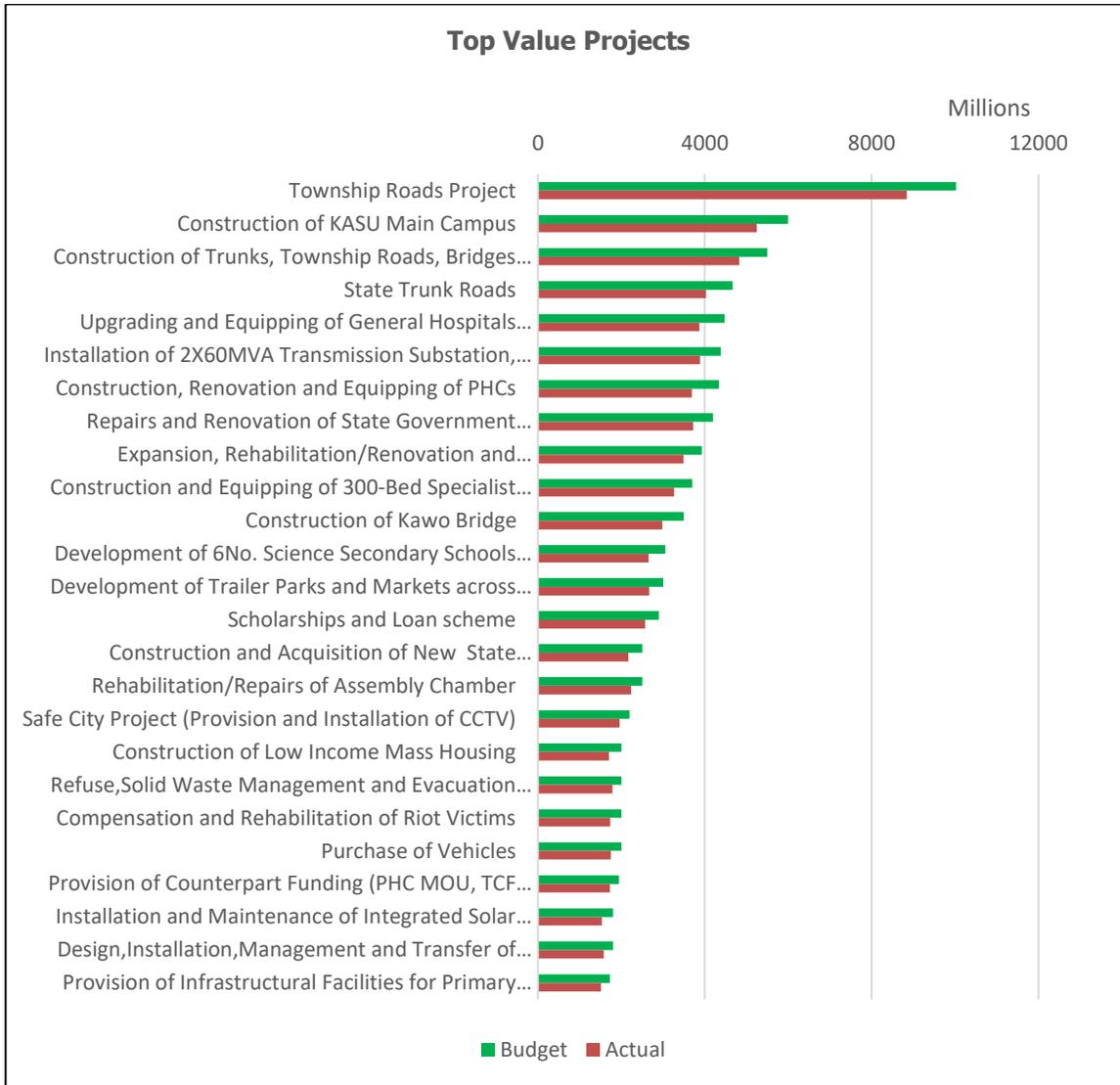
*Kaduna Renewal began with the construction of seven new roads, spanning 23.4km, within Kaduna metropolis. All the roads selected were based on the Max Lock Masterplan for Kaduna city. Fourteen existing roads was to be dualized or upgraded.*

Kaduna State Government 2020 Citizens Accountability Report  
**Table 11 Top Value Contracts**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Township Roads Project	State wide	01060101000135	Kaduna Roads Agency (KA	10,022,466,264	8,844,377,326	1,178,088,937	88.2%	Ongoing
Construction of KASU Main Campus	Kaduna Campuses	01050101001568	Kaduna State University (KA	6,000,000,000	5,247,225,029	752,774,971	87.5%	Ongoing
Construction of Trunks, Township Roads, Bridges and Co	State wide	01061101001541	Ministry of Public Works and	5,500,518,199	4,822,072,493	678,445,706	87.7%	Ongoing
State Trunk Roads	State wide	01060101000134	Kaduna Roads Agency (KA	4,665,231,322	4,027,586,914	637,644,408	86.3%	Ongoing
Upgrading and Equipping of General Hospitals across the	State wide	01040101000505	Ministry of Health	4,477,110,000	3,867,728,805	609,381,195	86.4%	Ongoing
Installation of 2X60MVA Transmission Substation, Street	State wide	01140202005157	Kaduna State Power Supply	4,386,300,000	3,884,674,155	501,625,845	88.6%	Ongoing
Construction, Renovation and Equipping of PHCs	State wide	05040101000665	Kaduna State Primary Health	4,339,386,638	3,691,276,729	648,109,909	85.1%	Ongoing
Repairs and Renovation of State Government Buildings	State wide	01060101001435	Kaduna State Facilities Man	4,200,000,000	3,716,971,798	483,028,202	88.5%	Ongoing
Expansion, Rehabilitation/Renovation and Equipping of 15	State wide	01050101001558	Ministry of Education	3,928,250,000	3,486,190,439	442,059,561	88.7%	Ongoing
Construction and Equipping of 300-Bed Specialist Hospital	New millennium City	01040101000517	Ministry of Health	3,700,000,000	3,265,678,251	434,321,749	88.3%	Ongoing
Construction of Kawa Bridge	Kawa	01170202005062	Kaduna Roads Agency (KA	3,500,000,000	2,982,301,794	517,698,206	85.2%	Ongoing
Development of 6(No.) Science Secondary Schools (ISDB)	State wide	03050101000148	Ministry of Education	3,053,120,199	2,653,300,382	399,819,817	86.9%	Ongoing
Development of Trailer Parks and Markets across the Sta	State wide	01060101001550	Kaduna State Market Devel	3,000,000,000	2,669,041,469	330,958,531	89.0%	Ongoing
Scholarships and Loan scheme	State wide	01020101001143	Kaduna State Scholarship B	2,900,000,000	2,570,450,034	329,549,966	88.6%	Ongoing
Construction and Acquisition of New State Government A	State wide	01060101000141	Ministry of Housing and Urb	2,500,000,000	2,167,956,659	332,043,341	86.7%	Ongoing
Rehabilitation/Repairs of Assembly Chamber	Kaduna Town	01130101005220	Kaduna State Legislature	2,500,000,000	2,235,624,614	264,375,386	89.4%	Ongoing
Safe City Project (Provision and Installation of CCTV)	State wide	05130101000959	Ministry of Internal Security	2,200,000,000	1,958,190,318	241,809,682	89.0%	Ongoing
Construction of Low Income Mass Housing	Rigasa & Ang Tanko	01130101005141	Ministry of Housing and Urb	2,000,000,000	1,705,173,791	294,826,209	85.3%	Ongoing
Refuse/Solid Waste Management and Evacuation Exercis	State wide	05090007680101	Ministry of Environment and	2,000,000,000	1,787,359,212	212,640,788	89.4%	Ongoing
Compensation and Rehabilitation of Riot Victims	State wide	05130101001700	Riot Damage, Rehabilitation	2,000,000,000	1,733,489,718	266,510,282	86.7%	Ongoing
Purchase of Vehicles	State wide	01050101005082	Ministry of Finance	2,000,000,000	1,748,287,895	251,712,105	87.4%	Ongoing
Provision of Counterpart Funding (PHC, MOU, TCF, MOU)	State wide	01040101001425	Kaduna State Primary Health	1,946,197,630	1,722,943,727	223,253,903	88.5%	Ongoing
Installation and Maintenance of Integrated Solar Powered Street Lights	State wide	01140102001722	Ministry of Public Works and	1,800,000,000	1,534,430,175	265,569,825	85.2%	Ongoing
Design, Installation, Management and Transfer of KADGIS	Kaduna Town	05090401001212	Kaduna Geographic Informa	1,800,000,000	1,579,055,543	220,944,457	87.7%	Ongoing
Provision of Infrastructural Facilities for Primary Schools	State wide	01050101001594	State Universal Basic Educa	1,730,050,963	1,507,843,572	222,207,391	87.2%	Ongoing

\* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

**Figure 6 Largest Projects Graph**



## Section 8 Citizen-Nominated Projects - Implementation Status Report

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

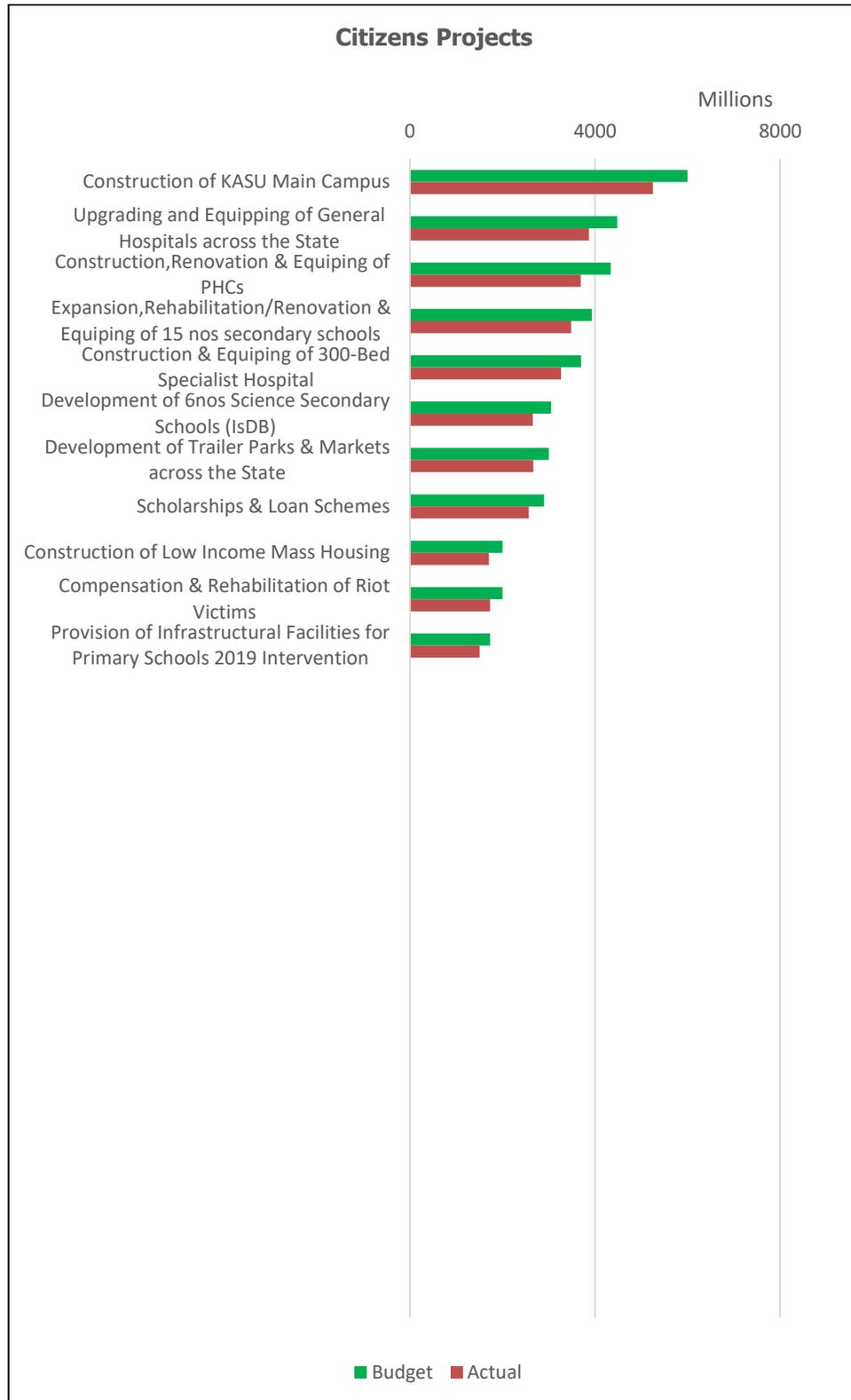
*About eleven citizens nominated projects were included in the 2020 Budget – those being the Construction of Kaduna State University Main Campus, Upgrading and Equipping of General Hospitals across the State, Construction, Renovation & Equipping of PHCs, Expansion, Rehabilitation/Renovation & Equipping of 15 nos secondary schools, Construction & Equipping of 300-Bed Specialist Hospital, Development of 6nos Science Secondary Schools (IsDB), Development of Trailer Parks & Markets across the State, Scholarships & Loan Schemes, Construction of Low Income Mass Housing, Compensation & Rehabilitation of Riot Victims, Provision of Infrastructural Facilities for Primary Schools 2019 Intervention.*

*Majority of these project have reached advanced stage of completion.*

**Table 12 Citizens Nominated Projects**

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of KASU Main Campus	Kaduna Campus	01050101001568	Ministry of Education	6,000,000,000	5,247,225,029	752,774,971	87.5%	Ongoing
Upgrading and Equipping of General Hospitals across the State	State wide	01040101000505	Ministry of Health	4,477,110,000	3,867,728,805	609,381,195	86.4%	Ongoing
Construction, Renovation & Equipping of PHCs	State wide	05040101000665	Kaduna State Primary Health	4,339,386,638	3,691,276,729	648,109,909	85.1%	Ongoing
Expansion, Rehabilitation/Renovation & Equipping of 15 nos secondary schools	State wide	01050101001558	Ministry of Education	3,928,250,000	3,486,190,439	442,059,561	88.7%	Ongoing
Construction & Equipping of 300-Bed Specialist Hospital	New Millennium City	01040101000517	Ministry of Health	3,700,000,000	3,265,678,251	434,321,749	88.3%	Ongoing
Development of 6nos Science Secondary Schools (IsDB)	State wide	03050101000148	Ministry of Education	3,053,120,199	2,653,300,382	399,819,817	86.9%	Ongoing
Development of Trailer Parks & Markets across the State	State wide	01060101001550	Kaduna State Market Develo	3,000,000,000	2,669,041,469	330,958,531	89.0%	Ongoing
Scholarships & Loan Schemes	State wide	01020101001143	Kaduna State Scholarship B	2,900,000,000	2,570,450,034	329,549,966	88.6%	Ongoing
Construction of Low Income Mass Housing	Rigasa & Ung. Tanko	011301010005141	Ministry of Housing and Urb	2,000,000,000	1,705,173,791	294,826,209	85.3%	Ongoing
Compensation & Rehabilitation of Riot Victims	State wide	05130101001700	Riot Damage, Rehabilitation	2,000,000,000	1,733,489,718	266,510,282	86.7%	Ongoing
Provision of Infrastructural Facilities for Primary Schools 2019 Intervention	State wide	01050101001594	State Universal Basic Educa	1,730,050,963	1,507,843,572	222,207,391	87.2%	Ongoing

**Figure 7 Citizens Nominated Projects Graph**



## Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*The FY 2020 Audited Annual Financial Statements for Kaduna State, prepared on accrual basis IPSAS, can be found on the State Government Website, at the following specific address: [kds.gov.ng](http://kds.gov.ng) & [pbc.kdgov.ng](http://pbc.kdgov.ng)*

*Kaduna State Government published the Audited Annual Financial Statements on the 17th June, 2021. Subsequently, two town hall consultations were held on the 9th and 10th September, 2021 to present the Financial Statements. The events were also broadcast via Zoom with the details for the physical and virtual events having been advertised in two daily national newspapers New Nigeria & Leadership & New Nigeria Newspapers on 13th & 14th September, 2021 respectively.*

*Citizens comments were noted and minutes of the meetings are also available at the above web address.*