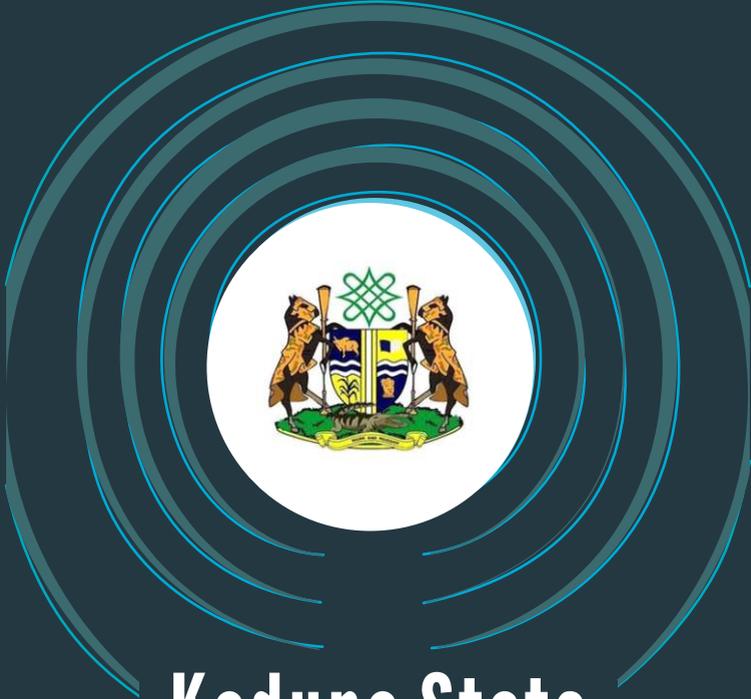




KADUNA STATE GOVERNMENT



Kaduna State Budget 2020

BUDGET OF RENEWAL

Introduction

What is a Budget?

A budget shows what the government expects to collect as revenue, what grants it expects to receive, how much it expects to save or borrow, and what the government plans to spend on.

A budget is a document that contains details about how the government plans to spend our communal wealth – the taxpayers' money. Federal, state and local governments all have a budget document which is called an Appropriation Act.

In a democracy, every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services.

What is a Citizens Budget?

A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure to a comprehensive

report. Citizens Budgets should also be accessible by the general public, including being published online on an official state website.

Why is a Citizens Budgets Important?

Every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services. State governments must ensure that citizens have a good understanding of how the budget directly affects their lives.

Citizens budgets foster a greater understanding of how public funds are utilized, especially if the information presented is a more accessible format than standard government budgets.

Although they are not meant to replace more detailed budget documents, they are important for informing citizens and civil society and contributes to the effort of increasing government accountability on how it manages public money.

Budget Glossary

Total Budget Expenditure: This is the total amount of budget for the given year. It is the summation of both the Recurrent Expenditure and Capital Expenditure as approved by the State House of Assembly and assented to by the Executive Governor.

This is how the government plans to spend, on behalf of the citizens, according to the resources it manages. Government expenditure has two main categories: Recurrent and Capital Expenditure.

Revenue: Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; put simply, this refers to money collected on behalf of citizens. States in Nigeria receive a share of revenues collected federally such as oil revenues, corporate income taxes, VAT and excises and duties.

These are called statutory allocation, VAT and other statutory revenue in the budget are transferred to the states from the federation accounts.

Revenues that states directly collect and retain for its own use are called internally generated revenue (IGR); IGR includes personal income taxes, road taxes, property taxes etc.

Budget Deficit: This is generally the difference between what the government intend to spend on expenditures and the revenue generation capacity. A deficit occurs when the expenditure figure is higher than the revenue and grants figure. The total budget financing is the summation of all the financing the government intends to raise through borrowing/loans (domestic and foreign), sales of government assets or other deficit financing items.

Grants: A grant is one of the government's source of funds for funding ideas and projects to provide public services, stimulate the economy, and benefit the general public. Grants could be either from foreign or domestic and is normally provided for a specific project and set of expenditures. Grants are not borrowing/loans so do not need to be

paid back after it has been used for the intended project and set of expenditures.

Loans: Another source of funds for the government to finance the budget is a loan. Government borrows to finance its annual budget generally when revenues and grants are not enough to fund all the expenditures in the budget. Loans could be domestic and or foreign sources. Loans can be for a specific project or set of expenditures or could be used to finance the general budget expenditures.

Why does the Government borrow? When the government intends to spend more money than they expect to collect as revenue and receive in grants, the budget is in deficit.

When they intend to spend less than what they expect to collect in revenue and receive in grants, the budget is in surplus. A balanced budget is a budget where total revenues are equal to the total expenditures for the year.

When the budget has an expected deficit, the government will need to finance the budget deficit. It can do this through sales of government assets or through borrowing.

Borrowing can be from banks, multilateral institutions, the federal government or from investors through the capital market

Recurrent Expenditure: Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).

Personnel Cost: include salaries, allowance and other benefits that Government pays to its workers (civil servants).

Overhead Cost: These are any regular expenses which are not paid directly to a civil servant or other government workers, including amounts billed directly to customers. Overheads must be paid for regularly. Examples are electricity bills, water bills, the buying diesel for generators, or the money spent on travelling during work, by civil servants.

Capital Expenditure: Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible



assets. Capital Expenditure is how much is used for projects like the building of schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called “Capex.”

Sectoral Allocation: Expenditure is allocated to different ministries, departments and agencies (MDA). Each MDA will have an approved budget of recurrent and capital expenditure as part of the overall approved state government budget to run its daily activities as well as carry out projects associated with them respectively.

It is recommended that States include allocations for all MDAs in the template or at least the highest spending MDAs.

Budget Summary



259.25bn

TOTAL BUDGET EXPENDITURE

207.94bn

TOTAL BUDGET
REVENUE AND GRANTS

51.32bn

BUDGET DEFICIT

Where will the money come from?

43.75bn

Internally Generated Revenue

53.82bn

Statutory Allocation

18.01bn

Value Added Tax

63.11bn

Domestic Grants

6.24bn

Foreign Grants

3.50bn

Domestic Loans

46.82bn

Foreign Loans

1.0bn

Sales of Government Assets

23.0bn

Opening Balance

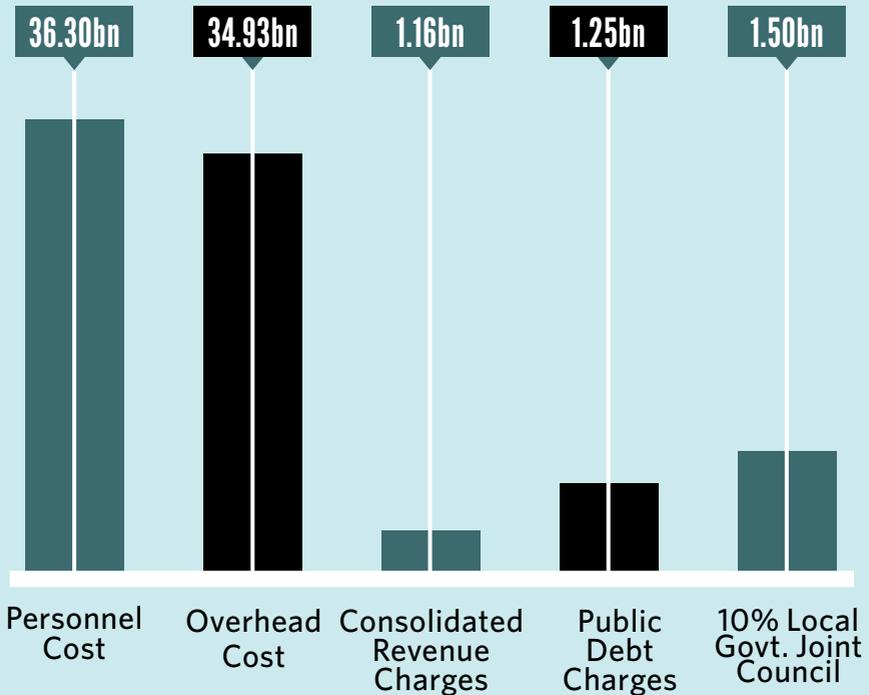
Where does the money go ?

NGN'BN



75.14bn

TOTAL RECURRENT
EXPENDITURE



How will the Government source the loans?

NGN'BN



3.50bn

Total Domestic Loans

1.50bn

Rice Anchor
Borrowers
Programme
(CBN Loan)

2.00bn

Installation and
Maintenance of
Integrated Solar
Powered Street
Lights

How will the Government source the loans?

NGN'BN

46.82bn

Total Foreign Loans

967.0bn

Zaria Water Supply and Expansion Project IsDB.

33.75bn

Zaria Water Supply and Expansion Project AfDB.

4.39bn

Kaduna State Power Supply Company Exim Bank (India)

2.24bn

6MW Solar Malali Water Works (Bilateral Loan)

2.70bn

Construction and Equipping of 300-Bed Specialist Hospital Project (IsDB)

3.05bn

Development of 6No Science Secondary Schools (IsDB)

42.86m

Kaduna State Tuberculosis and Leprosy CP (DRTB) Netherlands Leprosy Control

1.00bn

Provision of Solar Power to 255 PHCs Exim Bank (India) and DfID

50m

Accelerated Nutrition Result in Nigeria (ANRiN)

32.34bn

Concessional Multilateral Loans and Credit

How will the Government source the Grants?

NGN'BN

63.11bn

Total Domestic Grants

DOMESTIC GRANTS

320m

UBEC
INTERVENTION
ON TEACHERS'
PROFESSIONAL
DEVELOPMENT

5.27bn

UBE
INTERVENTION
ON
INFRASTRUCTURE

7.50m

UBE
INTERVENTION
ON SBMC

234.9m

TERTIARY
EDUCATION
TRUST FUND
(COE) NORMAL
INTERVENTION
(2010-2012)

930m

TERTIARY
EDUCATION TRUST
FUND (KASU)
FROM 2015
TO DATE
NORMAL
INTERVENTION

3.0bn

TERTIARY
EDUCATION
TRUST FUND
(KASU) FROM
2015 TO DATE
SPECIAL
INTERVENTION

500m

IDENTIFICATION,
ASSESSMENT
AND ADDRESSING
OF ECOLOGICAL
PROBLEM AREAS
(FGN ECOLOGICAL
FUND)

500m

NEWMAP

2.0bn

CONTRIBUTION
FROM LOCAL
GOVERNMENTS
FOR COMPENSATION
AND REHABILITATION
OF RIOT VICTIMS

17.0bn

TAX REFUND
FROM FEDERAL
GOVERNMENT

17.2bn

EXPECTED
REFUND FROM
FEDERAL
GOVERNMENT

15.25bn

STATE FISCAL
TRANSPARENCY
ACCOUNTABILITY
AND SUSTAINABILITY
(SFTAS) PROGRAM

900m

REDUCING EMISSION
FROM DEFORESTATION
AND FOREST DEGRADATION
(REDD+)

How will the Government source the Grants?

NGN'BN

6.24bn

Total Foreign Grants

FOREIGN GRANTS

300m

GLOBAL
PARTNERSHIP FOR
EDUCATION
(NIPEP
WORLD BANK)

300m

MALARIA
CONTROL
PROGRAMME
(GLOBAL FUND)

30m

NEGLECTED
TROPICAL DISEASE
CONTROL
PROGRAMME
(ONCHO)

1.13bn

KADUNA SOLAR
FOR GENERAL
HOSPITALS
PROJECT (EU)

1.83bn

BETTER
EDUCATION
SERVICE DELIVERY
FOR ALL (BESDA)

1.53bn

BILINGUAL
EDUCATION
PROGRAMME
(ISDB)

1.12bn

PHC AND
ROUTINE
IMMUNIZATION
MoU (BMGF/
DfID/UNICEF)

Top Sector/Ministry Allocation

NGN'BN

Top Sector/Ministry Allocation	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Government House	222,816,690	2,112,478,350	2,335,295,040	0	2,335,295,040
Ministry of Rural and Community Development	0	0	0	0	0
Community and Social Development Agency	4,018,135	2,093,000	6,111,135	0	6,111,135
Kaduna Geographic Information Service (KADGIS)	133,149,733	14,054,425	147,204,158	3,131,279,772	3,278,483,930
Kaduna State Urban Planning and Development Authority (KASUPDA)	135,356,050	13,835,465	149,191,515	458,822,821	608,014,336
Government Printing Department	27,602,134	3,755,280	31,357,415	45,805,000	77,162,415
Kaduna State Media Corporation (KSMC)	125,050,609	68,386,325	193,436,934	2,114,570,000	2,308,006,934
Kaduna Investment Promotion Agency (KADIPA)	5,729,997	41,866,230	47,596,227	280,600,000	328,196,227
Riot Damage, Rehabilitation and Resettlement	6,334,095	14,000,000	20,334,095	2,000,000,000	2,020,334,095
Kaduna State Power Supply Company (KAPSCO)	10,544,053	11,452,570	21,996,623	8,314,873,016	8,336,869,639
Secretary to the State Government	1,151,010,850	765,322,346	1,916,333,196	0	1,916,333,196
Ministry of Internal Security and Home Affairs	8,133,063	2,375,004,708	2,383,137,771	3,902,764,308	6,285,902,079
Industrialization and Micro Credit Management Board	9,905,239	1,956,695	11,861,935	100,000,000	111,861,935
State Emergency Management Agency	63,947,109	75,884,829	139,831,938	0	139,831,938
Bureau for Substance Abuse, Prevention and Treatment	66,208,778	4,867,205	71,075,983	635,151,150	706,227,133
Kaduna State Public Procurement Agency (PPA)	52,905,008	38,402,518	91,307,526	35,530,000	126,837,526
Kaduna State Liaison Office Abuja	0	26,418,000	26,418,000	0	26,418,000
Kaduna State AIDS Control Agency (KADSACA)	56,174,675	10,089,992	66,264,667	23,000,000	89,264,667
Bureau of Public Service Reform	4,018,135	5,782,672	9,800,807	0	9,800,807
Kaduna State Pension Bureau	8,960,891	5,803,270	14,764,161	0	14,764,161
Bureau of Interfaith	21,670,232	2,683,905	24,354,137	0	24,354,137
Kaduna State Muslim Pilgrims Welfare Board	18,239,373	2,163,000	20,402,373	0	20,402,373
Christian Pilgrims Welfare Board	7,886,056	1,367,529	9,253,585	0	9,253,585
Kaduna State Peace Commission	12,356,575	21,374,004	33,730,580	0	33,730,580
Kaduna State Vigilance Service	2,945,951	10,163,771	13,109,722	0	13,109,722
Kaduna State Fiscal Responsibility Commission	32,076,610	15,648,269	47,724,879	0	47,724,879
Kaduna State Legislature	1,173,296,531	3,394,358,469	4,567,655,000	2,740,000,000	7,307,655,000
Kaduna State Assembly Service Commission	76,113,743	61,293,563	137,407,305	0	137,407,305
Office of the Head of Service	79,810,383	191,246,475	271,056,858	0	271,056,858
Office of the State Auditor-General	91,314,652	30,476,750	121,791,402	0	121,791,402
Civil Service Commission	62,798,167	15,148,490	77,946,657	0	77,946,657
State Independent Electoral Commission (SIECOM)	96,300,006	6,329,886	102,629,892	255,333,006	357,962,897
Office of the Auditor-General (Local Government)	93,214,502	38,724,968	131,939,470	0	131,939,470
Local Government Service Board	19,162,929	1,892,905	21,055,834	0	21,055,834
Ministry of Agriculture	213,347,309	11,216,800	224,564,109	1,828,553,500	2,053,117,609

Top Sector/Ministry Allocation

NGN'BN

Top Sector/Ministry Allocation	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Kaduna State Agricultural Development Agency (KADA)	187,839,318	1,277,486	189,116,804	57,239,250	246,356,054
Kaduna State Forest Management Project	39,734,782	1,167,411	40,902,193	11,000,000	51,902,193
Kaduna State Livestock Regulatory Authority	4,018,135	7,067,865	11,086,000	32,120,000	43,206,000
Ministry of Finance	2,092,480,366	16,631,476,612	18,723,956,978	4,882,637,604	23,606,594,583
Kaduna State Internal Revenue Service (KADIRS)	792,356,345	675,452,660	1,467,809,005	0	1,467,809,005
Kaduna State Mortgage Foreclosure Authority	4,018,135	2,477,937	6,496,072	15,000,000	21,496,072
Ministry of Business, Innovation and Technology	154,726,543	31,246,815	185,973,357	851,432,928	1,037,406,285
Ministry of Public Works and Infrastructure	13,789,175	86,270,796	100,059,971	17,780,747,609	17,880,807,580
Kaduna Roads Agency (KADRA)	38,256,746	39,781,140	78,037,886	28,413,463,537	28,491,501,424
Kaduna State Traffic Law Enforcement Agency (KASTLEA)	1,124,980,152	50,718,430	1,175,698,582	222,775,000	1,398,473,582
Kaduna State Facilities Management Agency (KADFAMA)	27,374,510	223,017,025	250,391,535	2,381,000,000	2,631,391,535
Kaduna State Transport Regulatory Authority	4,018,135	7,412,508	11,430,643	566,379,000	577,809,643
Ministry of Environment and Natural Resources	27,293,053	5,160,710	32,453,762	1,726,792,700	1,759,246,462
Kaduna State Mining Development Company	4,018,135	3,649,893	7,668,028	150,811,413	158,479,441
Kaduna Environmental Protection Authority (KEPA)	64,775,986	18,064,312	82,840,298	1,047,956,560	1,130,796,858
Kaduna State Planning and Budget Commission (PBC)	237,944,166	747,686,680	985,630,846	3,437,582,440	4,423,213,286
Kaduna State Bureau of Statistics	125,015,712	4,487,910	129,503,622	224,805,000	354,308,622
Kaduna State Residents Registration Agency	4,018,135	95,400,000	99,418,135	0	99,418,135
Ministry of Water Resources	0	0	0	0	0
Rural Water Supply and Sanitation Agency (RUWASSA)	22,912,848	16,748,060	39,660,908	2,047,473,791	2,087,134,699
Kaduna State Water Service Regulatory Commission	5,659,227	9,019,725	14,678,952	92,621,000	107,299,952
Ministry of Housing and Urban Development	46,276,207	27,918,713	74,194,920	10,883,580,629	10,957,775,549
Judicial Service Commission	52,622,337	18,980,428	71,602,765	244,000,000	315,602,765
Ministry of Justice	215,390,101	255,501,708	470,891,809	236,260,000	707,151,809
High Court of Justice	1,107,091,265	131,833,345	1,238,924,610	654,223,350	1,893,147,960
Customary Court of Appeal	758,980,657	57,123,996	816,104,653	353,799,577	1,169,904,230
Sharia Court of Appeal	1,108,944,116	49,694,403	1,158,638,519	361,175,800	1,519,814,319
Ministry of Sports Development	52,800,167	149,494,310	202,294,477	200,000,000	402,294,477
Ministry of Human Services and Social Development	101,918,584	30,920,233	132,838,817	1,300,000,000	1,432,838,817
Kaduna State Rehabilitation Board.	50,474,624	58,056,128	108,530,751	240,232,500	348,763,251
Ministry of Education	6,568,630,210	1,093,834,954	7,662,465,164	22,711,375,751	30,373,840,915
State Universal Basic Education Board (SUBEB)	138,787,739	84,389,094	223,176,833	10,807,416,250	11,030,593,084
Kaduna State Library Board	30,737,182	1,990,109	32,727,291	89,955,000	122,682,291
Nuhu Bamalli Polytechnic, Zaria	1,263,079,403	240,494,193	1,503,573,596	177,244,367	1,680,817,963
College of Education, Gidan Waya	1,562,634,712	62,591,778	1,625,226,490	1,024,309,999	2,649,536,489

Top Sector/Ministry Allocation

NGN'BN

Top Sector/Ministry Allocation	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Kaduna State University (KASU)	3,407,230,724	446,164,159	3,853,394,882	10,344,039,370	14,197,434,253
Kaduna Capital School	83,733,089	30,468,630	114,201,719	0	114,201,719
Barewa College Zaria	62,197,685	4,199,000	66,396,685	0	66,396,685
Alhudahuda College, Zaria	97,427,402	2,367,250	99,794,652	0	99,794,652
Sardauna Memorial College	63,033,456	3,956,700	66,990,156	0	66,990,156
Government College, Kaduna	67,646,908	2,455,800	70,102,708	0	70,102,708
Queen Amina College, Kaduna	55,202,794	8,730,520	63,933,314	0	63,933,314
Government Secondary School, Kagoro	38,344,526	2,384,050	40,728,576	0	40,728,576
Government Secondary School, Fadan Kaje	28,546,608	2,419,025	30,965,633	0	30,965,633
Rimi College, Kaduna	66,080,336	2,455,800	68,536,136	0	68,536,136
Government Girls' College, Zonkwa	20,517,518	2,410,102	22,927,620	0	22,927,620
Teachers Service Board	18,074,144	86,905,170	104,979,314	0	104,979,314
Kufena College, Zaria	45,786,228	6,259,000	52,045,228	0	52,045,228
Government Girls' Science Secondary School, Soba	24,132,065	2,618,135	26,750,200	0	26,750,200
Government Girls' Secondary School, Kwoi	29,431,249	3,790,802	33,222,051	0	33,222,051
Science Secondary School, Ikara	31,773,967	2,398,000	34,171,967	0	34,171,967
Government Science Secondary School Birnin Gwari	28,733,423	2,347,700	31,081,123	0	31,081,123
Government College, Kagoro	63,109,756	2,380,430	65,490,186	0	65,490,186
Kaduna State Scholarship and Loan Board	17,134,514	4,729,863,118	4,746,997,632	0	4,746,997,632
Kaduna State Schools Quality Assurance Authority	83,595,015	214,248,826	297,843,841	0	297,843,841
Ministry of Health	4,470,675,662	595,726,152	5,066,401,814	13,405,444,419	18,471,846,233
Kaduna State Primary Health Care Development Agency	3,152,886,874	573,788,762	3,726,675,635	9,502,135,366	13,228,811,001
Kaduna State Contributory Health Management Authority (KACHMA)	34,716,005	8,326,093	43,042,097	1,400,000,000	1,443,042,097
Shehu Idris College of Health Science and Technology, Makarfi	515,561,834	117,262,152	632,823,986	442,700,267	1,075,524,253
Kaduna State Health Supplies Management Agency (KADHSMA)	26,645,123	28,303,800	54,948,923	1,040,000,000	1,094,948,923
Kaduna State College of Nursing and Midwifery	296,176,577	41,957,075	338,133,652	998,884,417	1,337,018,069
Barau Dikko Teaching Hospital, Kaduna	2,413,260,723	198,236,550	2,611,497,273	2,848,699,374	5,460,196,647
Ministry for Local Government Affairs	98,997,917	240,199,906	339,197,823	2,532,002,865	2,871,200,688
Kaduna State Market Development and Management Company	0	0	0	2,500,000,000	2,500,000,000
Kaduna Industrial And Finance Company Limited	0	0	0	0	0
Total	37,466,647,292	37,678,572,735	75,145,220,027	184,105,599,706	259,250,819,734

