

Katsina State Government



2020 Citizens' Accountability Report

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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 of Katsina 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 anticipated, or more money was spent than anticipated in the budget.*

Executive Summary

The 2020 Budget of Katsina State, “the Budget of Reflection”, was passed on the 9th January, 2020 and its implementation commenced immediately. 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 23rd July 2020.

Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants and other revenue components.

The aggregate revenue performance is about 57.5% of the budgeted N181.63 billion in the final budget this is equivalent to N77.28 billion shortfalls – both Federation Account revenues and Internally generated revenue performing in the region of 98-135%. On the expenditure side, the actual total expenditure is about N94.06 billion (51.8%) less than the budgeted amount of N181.63 billion. A closing balance of N5 billion was allowed for due to the anticipated receipt of SFTAS grants in the final month of the year.

Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 21%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.

Although Office of the Accountant General enjoyed the highest proportion of the recurrent expenditure which is largely due to the state salary expenditure including other miscellaneous such as payment for electricity, grants, debt servicing among others that are captured under the office. The ministry of Works and Housing received the highest proportion of capital expenditure.

Moreover, some of the larger contracts were subject to delays due to shortfall in revenue generation and funding, and some amendments were made. Citizens projects were largely implemented as planned; albeit carry over to 2021 as a result of funding short-falls.

The auditor general has given a satisfactorily note with no any query issued.

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the State.

The Katsina State revenue performance (outturn) shows that, the aggregate revenue performance is about 57.5%; this means that about 42.5% different from the anticipated revenue in the budget, this is equivalent to N77.23 billion naira. The major causes of deviation includes the budget financing target of a loan of N37.34 billion for which has not been borrowed, other revenue sources and aids and grant which were projected to be N30.5 and 31.1 resulted in the generation of only N2.43 and 15.93 billion respectively. However, a positive increase of N4.12 billion was observed in the internally generated revenue of the state representing about 135% of the anticipated income.

On the expenditure side, the actual total expenditure is about N87.57 billion (48.2%) less than the budgeted amount of N181.63 billion. Out of the total Capital expenditure budget of N107.18 billion, the actual capital expenditure was N21.98 billion. This indicates that capital expenditure witnessed the least performance which is about 20.5%. The inability of the state to access the desired level of financing (loan from the World Bank) and COVID 19 pandemic has also contributed to the decline in other revenue sources resulting in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

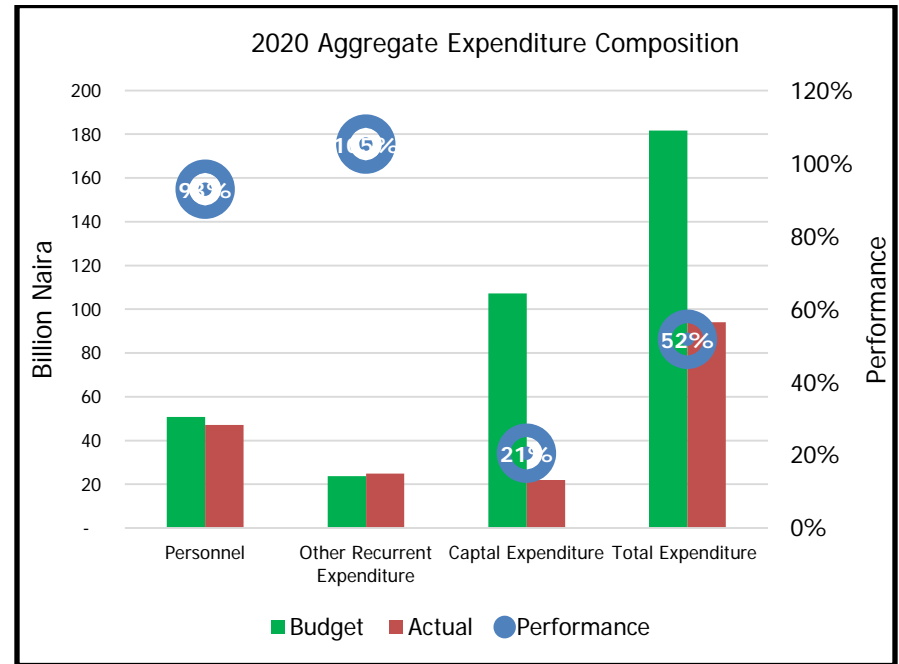
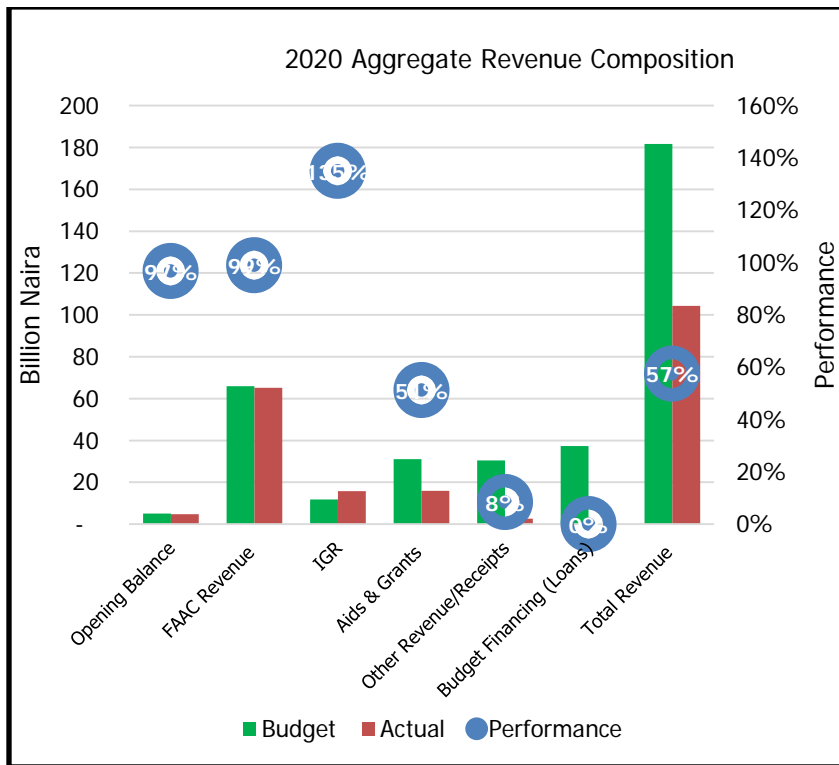
It was also observed that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 105% more than the budget target due to an expenditure in the head of civil service for which a virement has been secured.

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	5,000,000,000	5,000,000,000	4,834,201,038	- 165,798,962	96.7%
FAAC Revenue	65,922,257,710	65,922,257,710	65,200,444,736	- 721,812,974	98.9%
IGR	11,736,860,000	11,736,860,000	15,846,848,946	4,109,988,946	135.0%
Aids & Grants	31,125,874,179	31,125,874,179	15,927,697,368	- 15,198,176,811	51.2%
Other Revenue/Receipts	30,501,465,865	30,501,465,865	2,543,743,885	- 27,957,721,980	8.3%
Budget Financing (Loans)	37,343,285,422	37,343,285,422	-	- 37,343,285,422	0.0%
Total Revenue	181,629,743,176	181,629,743,176	104,352,935,974	- 77,276,807,202	57.5%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	50,791,056,185	50,791,056,185	47,167,622,758	- 3,623,433,427	92.9%
Other Recurrent Expenditure	23,658,716,772	23,658,716,772	24,908,418,045	1,249,701,273	105.3%
Capital Expenditure	107,179,970,219	107,179,970,219	21,982,686,171	- 85,197,284,048	20.5%
Total Expenditure	181,629,743,176	181,629,743,176	94,058,726,973	87,571,016,203	51.8%

* 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

In this section, the approved and actual revenue generated internally by Katsina State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

The Katsina state government has continued to improve on its initiatives that spur the fiscal space in a manner that would enhance IGR growth. Accordingly, various IGR drive initiatives have been implemented by the State. These efforts buffer revenue available for the implementation of the annual budget and for effective service delivery to the citizens of the state.

The total IGR performance in the last completed fiscal year was 38%. This poor performance has been blamed on the COVID – 19 impact on revenue generation as well as operational challenges in some of the revenue generating agencies. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 44.7% and 27.8% respectively.

The critical source of Tax Revenue for Katsina state include personal taxes which recorded 88.6% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (93.4%) because it is generally deducted at source. As indicated in the Table 2 below, the actual revenue generated by all components including Licence general Tax, fees general and sales general fall short of the budgeted amount for all revenue sources except for Withholding tax .

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N9.8 billion but N11 billion, equivalent to 113% was actually generated. This indicates an improvement in BIR function. Further Strengthening the BIR is required to upscale the revenue generation agenda of the state. Following the BIR are the Hospital service management board which had a final budget in the tune of N735 million while the actual realized was N1.91 billion, representing 259.9% outturn; and the Katsina state Transport Authority (KTSTA) with a budget of N713 million has N554 million as actual; implying 77.7% performance.

Other MDAs with the highest level of outturn include the Umaru Musa Yar’adua University 69%, Hassan Usman Katsina Polytechnic 462%, Water Board 80.1%, Isa Kaita College of Education 86%, State Universal Basic Education 86.7%, Hotels Board 103.6% and Katsina state Radio 114.5% as the least.

This information is presented in Table 3 below.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	24,196,465,865	24,196,465,865	10,822,320,118	- 13,374,145,747	44.7%
Personal Taxes:	8,100,000,000	8,100,000,000	7,175,621,373	- 924,378,627	88.6%
Personal Income Tax (PAYE)	7,500,000,000	7,500,000,000	7,006,763,632	- 493,236,368	93.4%
Personnal Income Tax (Direct Assessment Taxes)	600,000,000	600,000,000	168,857,741	- 431,142,259	28.1%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	16,096,465,865	16,096,465,865	3,646,698,745	- 12,449,767,120	22.7%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax	100,000,000	100,000,000	209,657,917	109,657,917	209.7%
Other Taxes N.E.C	15,996,465,865	15,996,465,865	3,437,040,828	- 12,559,425,037	21.5%
Non-Tax Revenue:	18,041,860,000	18,041,860,000	5,024,528,828	- 13,017,331,172	27.8%
Licences General	97,050,000	97,050,000	4,072,250	- 92,977,750	4.2%
Fees – General	2,151,320,000	2,151,320,000	315,235,308	- 1,836,084,692	14.7%
Fines – General		-		-	
Sales – General	457,040,000	457,040,000	238,998,780	- 218,041,220	52.3%
Earnings – General				-	
Rent On Government Buildings – General	116,450,000	116,450,000	60,029,712	- 56,420,288	51.5%
Rent on Land and Others – General				-	
Repayments				-	
Investment Income				-	
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income	15,220,000,000	15,220,000,000	4,406,192,778	- 10,813,807,222	29.0%
Independent Revenue (IGR)	42,238,325,865	42,238,325,865	15,846,848,946	- 26,391,476,919	37.5%

* 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 (%)*
Board of Internal Revenue	9,757,500,000	9,757,500,000	11,009,472,165	1,251,972,165	112.8%
Health Service Management Board	735,028,869	735,028,869	1,910,075,073	1,175,046,204	259.9%
Katsina State Transport Authority (KTSTA)	713,029,200	713,029,200	554,164,034	- 158,865,166	77.7%
Umaru Musa Yar'adua University, Katsina	657,625,000	657,625,000	453,626,708	- 203,998,292	69.0%
Hassan Usman Katsina Polytechnic	90,000,000	90,000,000	416,348,378	326,348,378	462.6%
Water board	500,000,000	500,000,000	400,621,803	- 99,378,197	80.1%
Isah Kaita College of Education Dutsinma	137,890,000	137,890,000	119,594,986	- 18,295,014	86.7%
SUBEB	82,250,000	82,250,000	85,193,954	2,943,954	103.6%
Hotels Board	60,000,000	60,000,000	78,996,571	18,996,571	131.7%
Katsina State Radio Service	50,300,000	50,300,000	57,576,857	7,276,857	114.5%
Other Revenue Collecting Agencies	29,454,702,796	29,454,702,796	761,178,416	- 28,693,524,380	2.6%
Independent Revenue (IGR)	42,238,325,865	42,238,325,865	15,846,848,946	- 26,391,476,919	37.5%

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

Section 3 Expenditure Outturn

The Katsina state Expenditure outturn shows that the state has actually spent a total of 21.98 billion on capital expenditure which amount to 23.4% of the total budgeted for the year under review. While the recurrent expenditure got 72.1 billion out of the total 74.45 billion budgeted. The state has achieved 20.5% capital expenditure performance and about 96.8% of its recurrent expenditure performance for the year under review. It should be noted that shortage of revenue outcome has seriously affected the capital expenditure and the budget performance.

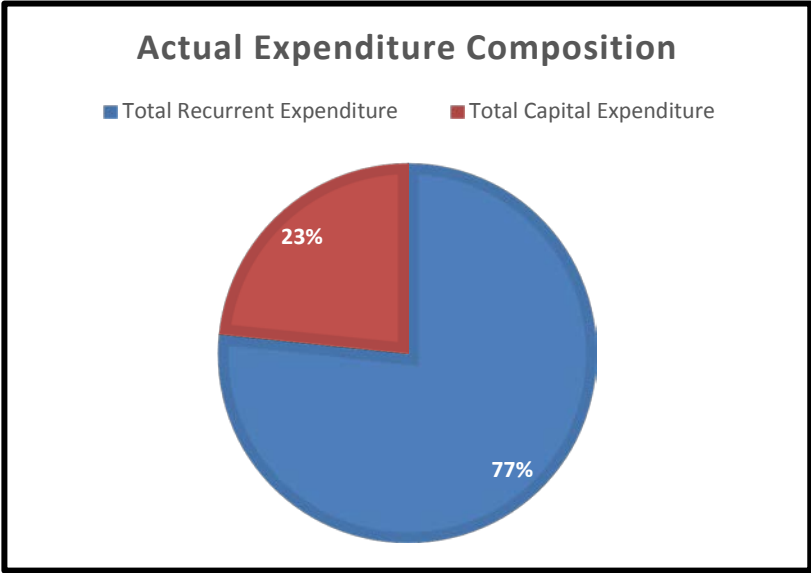
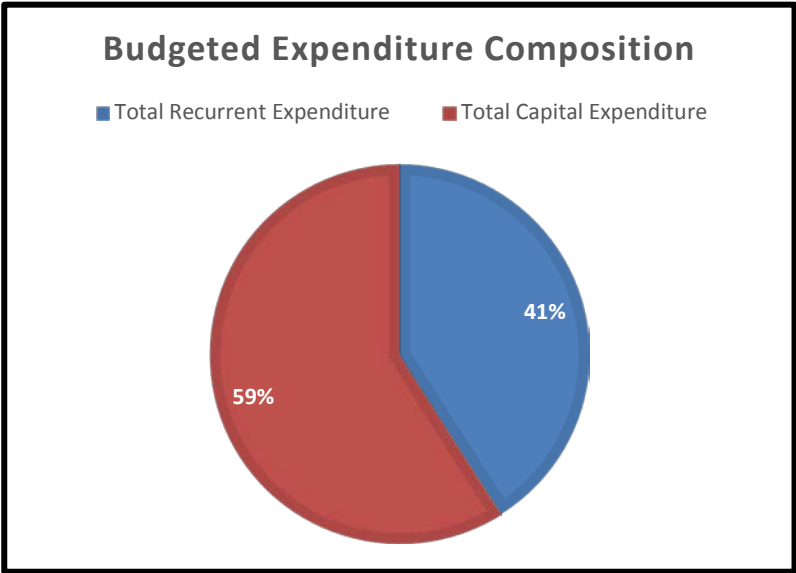
The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N31.63 billion (33.6%); followed by overheads which got N16.3 billion (17.3%) and then social contribution, social benefits, public debt charges and transfers which received N9.99, N5.55, N0.8 and N7.3 billion respectively. Considerably, the government has performed well in maintaining the expenditure within the budget size. None of the recurrent expenditure was observed to be over budgeted.

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 (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	33,257,905,040	18.3%	31,626,757,245	33.6%	1,631,147,795	95.1%
Social Contribution	-	0.0%	9,992,185,256	10.6%	- 9,992,185,256	
Social Benefits	17,533,151,145	9.7%	5,548,680,257	5.9%	11,984,470,888	31.6%
Overheads	17,613,716,772	9.7%	16,295,185,357	17.3%	1,318,531,415	92.5%
Grants and Subsidies	-	0.0%	495,810,822	0.5%	- 495,810,822	
Public Debt Charges	6,045,000,000	3.3%	805,289,610	0.9%	5,239,710,390	13.3%
Transfers	-	0.0%	7,312,132,256	7.8%	- 7,312,132,256	
Total Recurrent Expenditure	74,449,772,957	41.0%	72,076,040,803	76.6%	2,373,732,154	96.8%
Total Capital Expenditure	107,179,970,219	59.0%	21,982,686,171	23.4%	85,197,284,048	20.5%
Total Expenditure	181,629,743,176	100.0%	94,058,726,973	100.0%	87,571,016,203	51.8%

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

Figure 2 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, audited financial statement, finding from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

No findings

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

The Auditor made a note of over capital expenditure in Head of civil service which were corrected through virement

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 AND

No findings

I: PERFORMANCE GUARANTEES

No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES

No findings

Table 5 Top Ten Audit Queries

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 Katsina State Auditor's report for the year 2020 has provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- Biometric data capture and staff audit has resulted in reducing the recurrent budget resulting in recovery of N89, 511,017.69*
- It was confirmed that the State Government did not contribute towards payments of 10% Local Government council share of Internally Generated Revenue (IGR)*
- Total cash reserves as at the end of 2020 stood at N3.8 billion.*

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 (%)*
Revenue:							
Opening Balance		5,000,000,000		5,000,000,000.00	4,834,201,038	- 165,798,961.61	96.7%
Statutory Allocation	45,885,823,095	35,722,245,513		35,722,245,513.00	37,859,875,311	2,137,629,797.53	106.0%
13% Derivation	-			-	-	-	
State Government Share of VAT	15,135,674,728	23,127,611,453		23,127,611,453.00	18,502,451,466	- 4,625,159,986.81	80.0%
Other Federation Account Distributions	7,258,244,269	7,072,400,744		7,072,400,744.00	8,838,117,960	1,765,717,215.72	125.0%
Independent Tax Revenue	7,956,319,400	8,915,000,000		8,915,000,000.00	10,822,320,119	1,907,320,118.57	121.4%
Independent Non-Tax Revenue	2,913,185,974	2,821,860,000		2,821,860,000.00	5,024,528,828	2,202,668,827.91	178.1%
Foreign Grants	3,930,307,983	20,587,765,305		20,587,765,305.00	10,207,697,368	- 10,380,067,937.22	49.6%
Domestic Grants		10,538,108,874		10,538,108,874.00	5,720,000,000	- 4,818,108,874.00	54.3%
Foreign Loans		31,791,374,173		31,791,374,173.00	-	- 31,791,374,173.00	0.0%
Domestic Loans		5,551,911,249		5,551,911,249.00	-	- 5,551,911,249.00	0.0%
Other Revenues	10,889,204,908	12,486,405,735		12,486,405,735.00	277,665,591	- 12,208,740,144.31	2.2%
Transfer from other Government Entities	3,165,190,643	18,015,060,130		18,015,060,130.00	2,266,078,294	- 15,748,981,836.01	12.6%
Total Revenue (a)	97,133,950,999.62	181,629,743,176.00	-	181,629,743,176.00	104,352,935,973.77	- 77,276,807,202.23	57.5%
Expenditure:							
Salaries, Wages and Allowances	28,434,077,460.73	32,364,136,515.00		32,364,136,515.00	30,730,896,829.19	- 1,633,239,685.81	95.0%
CRF Charges (Salary)	750,874,847.71	893,768,525.00		893,768,525.00	895,860,416.30	- 2,091,891.30	100.2%
Social Contributions	3,930,307,983.05			-	9,992,185,255.69	- 9,992,185,255.69	
Social Benefits	6,115,720,202.71	17,533,151,145.00		17,533,151,145.00	5,548,680,256.99	- 11,984,470,888.01	31.6%
Overheads	17,355,037,825.94	17,613,716,772.00		17,613,716,772.00	16,295,185,356.85	- 1,318,531,415.15	92.5%
Grants & Contributions	476,313,576.00			-	495,810,822.00	- 495,810,822.00	
Public Debt Charges	555,076,438.77	6,045,000,000.00		6,045,000,000.00	805,289,609.66	- 5,239,710,390.34	13.3%
Transfers	5,241,898,119.11			-	7,312,132,256.16	- 7,312,132,256.16	
Capital Expenditure	31,611,456,422.76	107,179,970,219.00		107,179,970,219.00	21,982,686,170.63	- 85,197,284,048.37	20.5%
Total Expenditure (b)	94,470,762,876.78	181,629,743,176.00	-	181,629,743,176.00	94,058,726,973.47	- 87,571,016,202.53	51.8%
Surplus/Deficit from Operating Activities c = (a-b)	2,663,188,122.84	-	-	-	10,294,209,000.30	- 164,847,823,404.76	
Gains/Loss on Disposal of Asset	246,616,925.15			-	160,543,879.24	- 160,543,879.24	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)				-	-	-	
Surplus/(Deficit) from Ordinary Activities				-	-	-	
Net Surplus/ (Deficit) for the Period				-	-	-	

* 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

Section 6 Top Sectoral Allocation

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

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

It should be noted that, in the recurrent expenditure actual segment staffs salary to a turn of N31 billion was not added into the respective MDAs

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 less than the amount budgeted except in the case of Ministry of finance where the actual exceed the budgeted. Similarly the Security escrow account which mostly is not reflected in the budget. The level of performance is 16.66% across all the MDAs/sectors. Accountant General got the highest share of 24.9%, Government House received 16.4%, and Secretary to the State Government got 8.4% while Ministry of Education received 3%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only office of the Accountant General and the Head of Civil service received actual capital expenditure more than the amount budgeted which were corrected using virement. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, Ministry of works got the highest actual expenditure which is about N4.14 billion or 18.8% of the total capital expenditure (N21.98 billion). Ministry of water resources received N3.27 billion, equivalent to 14.9% while Accountant General got N1.5 billion (7.3%). However, Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one the lowest capital expenditure which was about N1.26 billion (5.7%) and as low as 5.4% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Accountant General Office received the highest total actual expenditure which is about N4.42 billion (13.3%) of the total actual expenditure N33.3 billion, followed by Ministry of works which got N4.16 billion (12.5%), Ministry of water resources N3.54 billion (10.6%), Government House N1.86 billion (5.6%) while Education has N1.61 billion (4.8%). The performance shows that only Head of civil service had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).

It is important to note that, the office of the accountant general has the highest total expenditure because all overhead expenditure including other miscellaneous such as payment for electricity, grants, donations, debt servicing among others are charged under the sub-head.

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
Accountant General Office	24,234,182,638	2,822,806,005	21,411,376,633	11.6%	35.4%	24.9%
Government House	2,653,163,175	1,863,408,290	789,754,885	70.2%	3.9%	16.4%
SOG office	2,514,698,334	950,421,513	1,564,276,821	37.8%	3.7%	8.4%
Security Escrow		769,323,339	- 769,323,339		0.0%	6.8%
House of Assembly	2,789,732,775	752,821,426	2,036,911,349	27.0%	4.1%	6.6%
Ministry of Justice	1,391,709,605	583,192,800	808,516,805	41.9%	2.0%	5.1%
Dept of Establishment	11,799,250,179	558,086,923	11,241,163,256	4.7%	17.2%	4.9%
Ministry of Finance	139,296,456	466,405,144	- 327,108,688	334.8%	0.2%	4.1%
Ministry of Information	1,396,059,268	406,145,672	989,913,596	29.1%	2.0%	3.6%
Ministry of Education	15,593,814,766	344,351,678	15,249,463,088	2.2%	22.8%	3.0%
Other MDA Expenditure	5,892,865,761	1,831,769,570	4,061,096,191	31.1%	8.6%	16.1%
Total (Except Other MDA Expenditure)	62,511,907,196	9,516,962,790	52,994,944,406	15.2%	91.4%	83.9%
Total Budgeted Expenditure	68,404,772,957	11,348,732,360	57,056,040,597	16.6%		

* 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 Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works	17,297,970,765	4,137,264,376	13,160,706,389	23.9%	15.3%	18.8%
Ministry of Water Resource	8,276,000,000	3,265,922,692	5,010,077,308	39.5%	7.3%	14.9%
Accountant General Office	1,048,946,370	1,599,261,694	- 550,315,324	152.5%	0.9%	7.3%
Ministry of Environment	11,470,505,785	1,318,714,003	10,151,791,782	11.5%	10.1%	6.0%
Ministry of Agriculture	18,443,903,506	1,285,804,844	17,158,098,662	7.0%	16.3%	5.8%
Head of Service	1,250,000,000	1,280,970,781	- 30,970,781	102.5%	1.1%	5.8%
Ministry of Education	11,183,818,705	1,267,574,944	9,916,243,761	11.3%	9.9%	5.8%
Ministry of Health	23,064,586,250	1,255,491,981	21,809,094,269	5.4%	20.4%	5.7%
House of Assembly	1,275,000,000	908,435,910	366,564,090	71.2%	1.1%	4.1%
Department of Power and Energy	2,275,000,000	620,925,999	1,654,074,001	27.3%	2.0%	2.8%
Other MDA Expenditure	17,639,238,838	5,042,318,948	12,596,919,890	28.6%	15.6%	22.9%
Total (Except Other MDA Expenditure)	95,585,731,381	16,940,367,223	78,645,364,158	17.7%	84.4%	77.1%
Total Budgeted Expenditure	113,224,970,219	21,982,686,171	91,242,284,048	19.4%		

* 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
Accountant General Office	25,283,129,008	4,422,067,699	20,861,061,309	17.5%	13.9%	13.3%
Ministry of Works	17,595,788,781	4,157,369,976	13,438,418,805	23.6%	9.7%	12.5%
Ministry of Water Resource	9,332,350,969	3,539,298,192	5,793,052,777	37.9%	5.1%	10.6%
Government House	2,653,163,175	1,863,408,290	789,754,885	70.2%	1.5%	5.6%
House of Assembly	4,064,732,775	1,661,257,336	2,403,475,439	40.9%	2.2%	5.0%
Ministry of Education	26,777,633,471	1,611,926,622	25,165,706,849	6.0%	14.7%	4.8%
Head Of Civil Service	1,449,589,906	1,515,875,315	- 66,285,409	104.6%	0.8%	4.5%
Ministry of Health	23,264,125,610	1,321,746,128	21,942,379,482	5.7%	12.8%	4.0%
Ministry of Environment	11,545,002,468	1,318,714,003	10,226,288,465	11.4%	6.4%	4.0%
Ministry of Agriculture	19,860,499,310	1,285,804,844	18,574,694,466	6.5%	10.9%	3.9%
Other MDA Expenditure	39,803,727,703	10,633,950,127	29,169,777,576	26.7%	21.9%	31.9%
Total (Except Other MDA Expenditure)	141,826,015,473	22,697,468,404	119,128,547,069	16.0%	78.1%	68.1%
Total Budgeted Expenditure	181,629,743,176	33,331,418,531	148,298,324,645	18.4%		

* 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

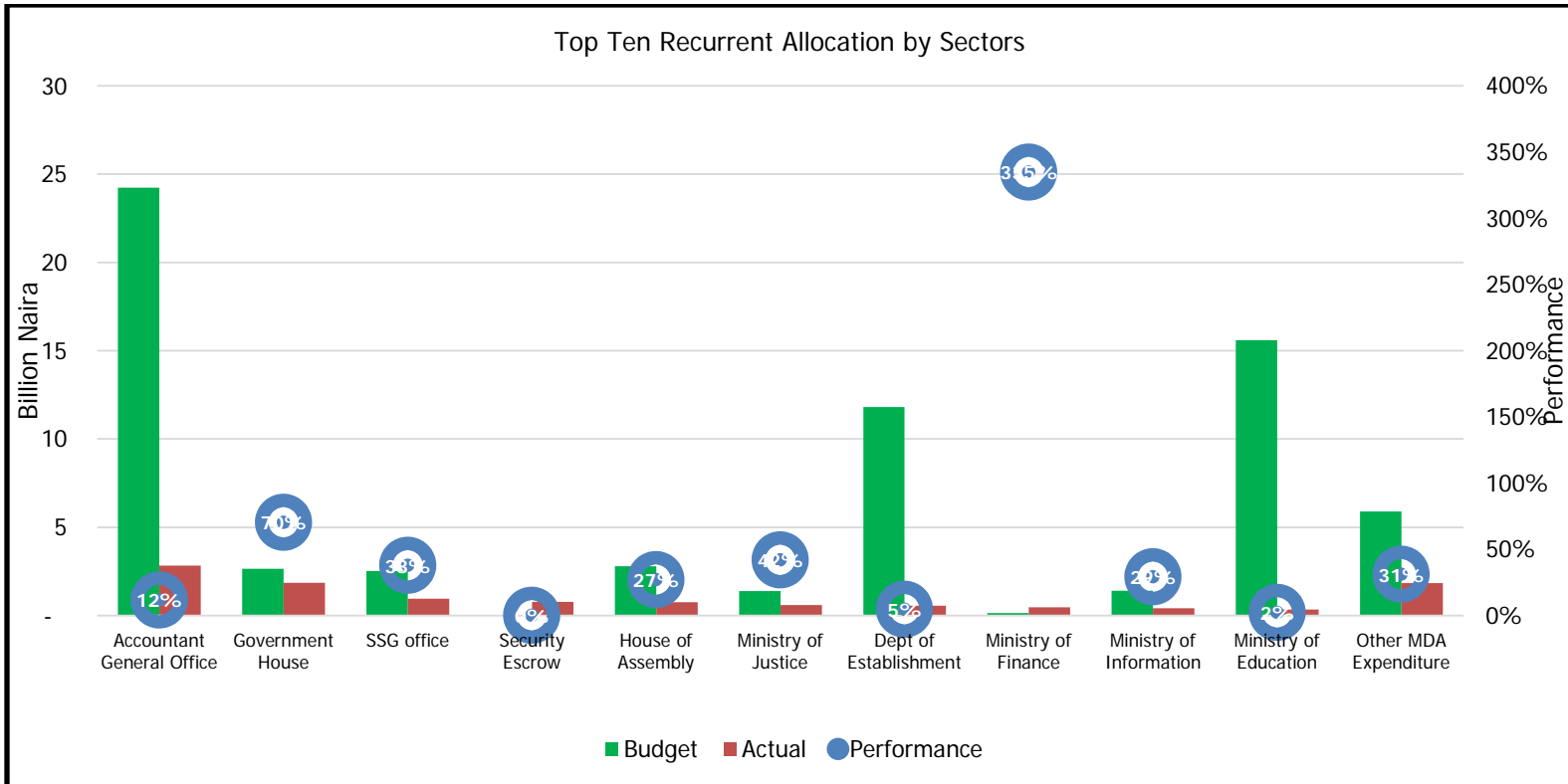


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

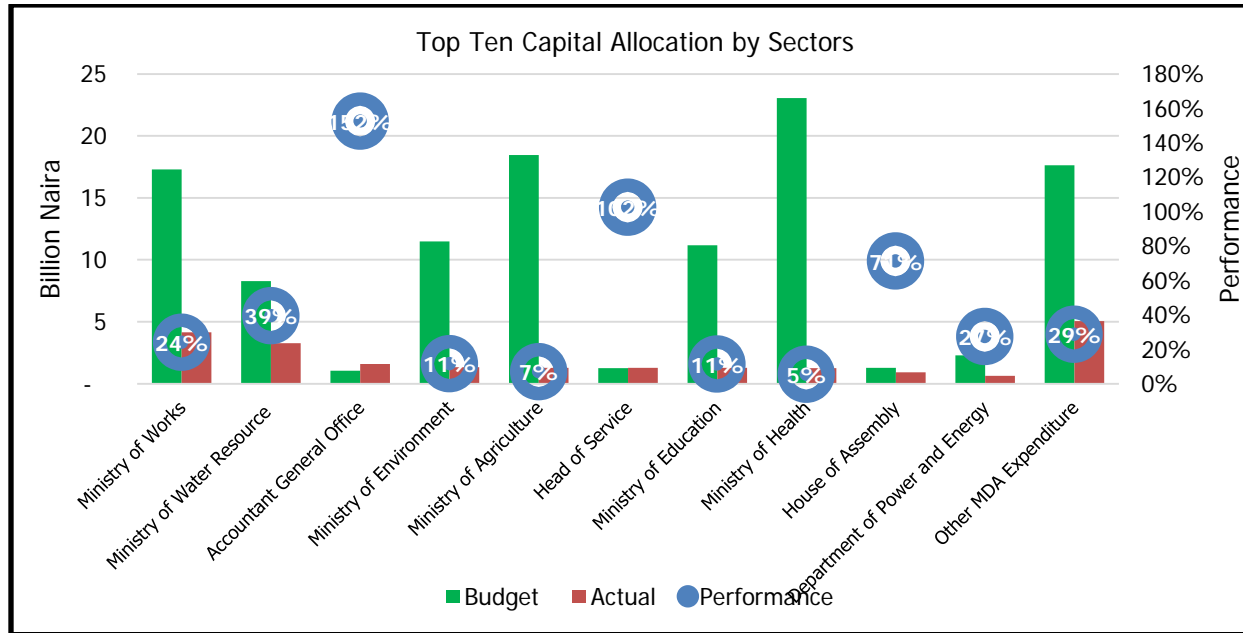
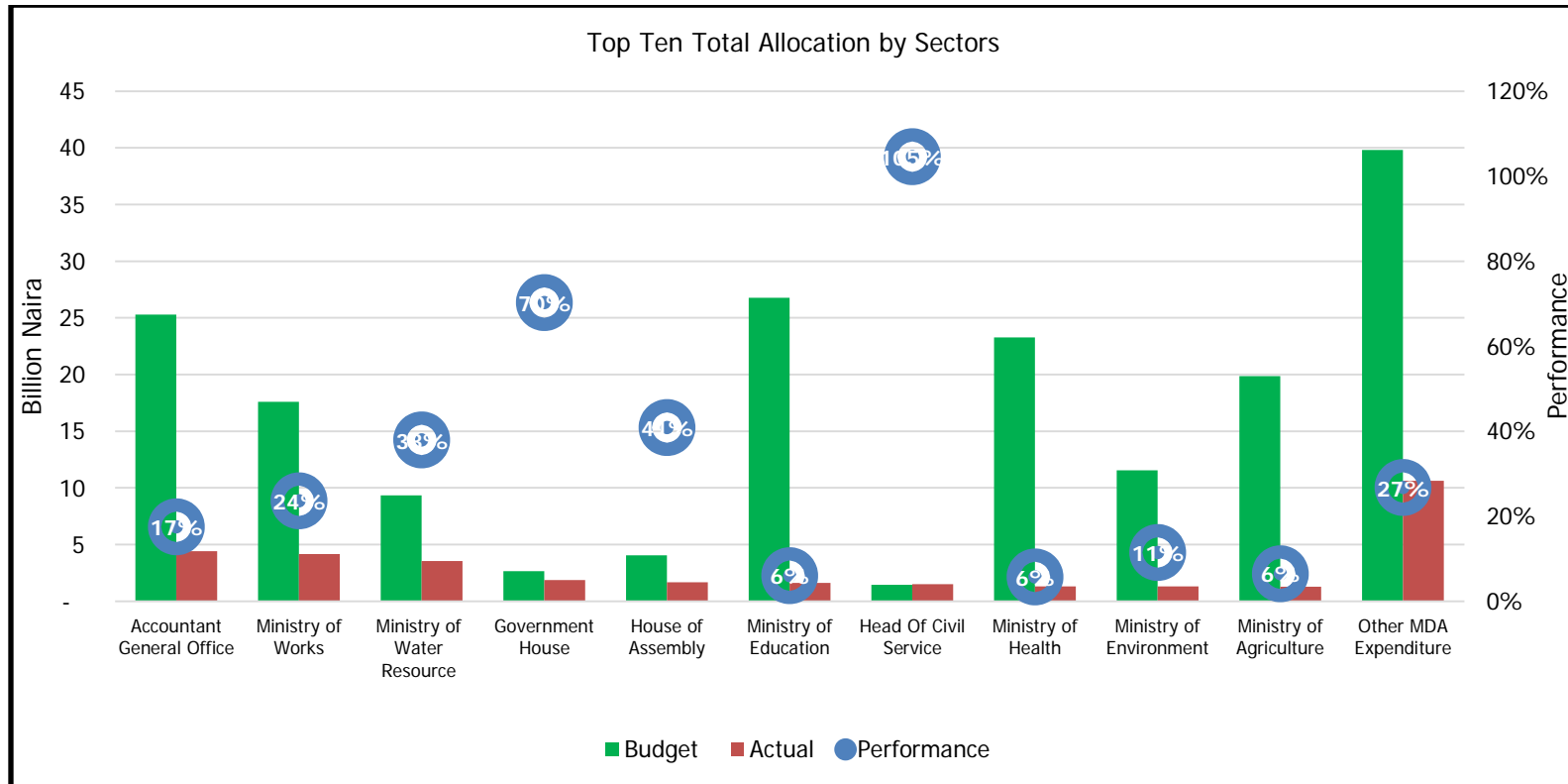


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



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.

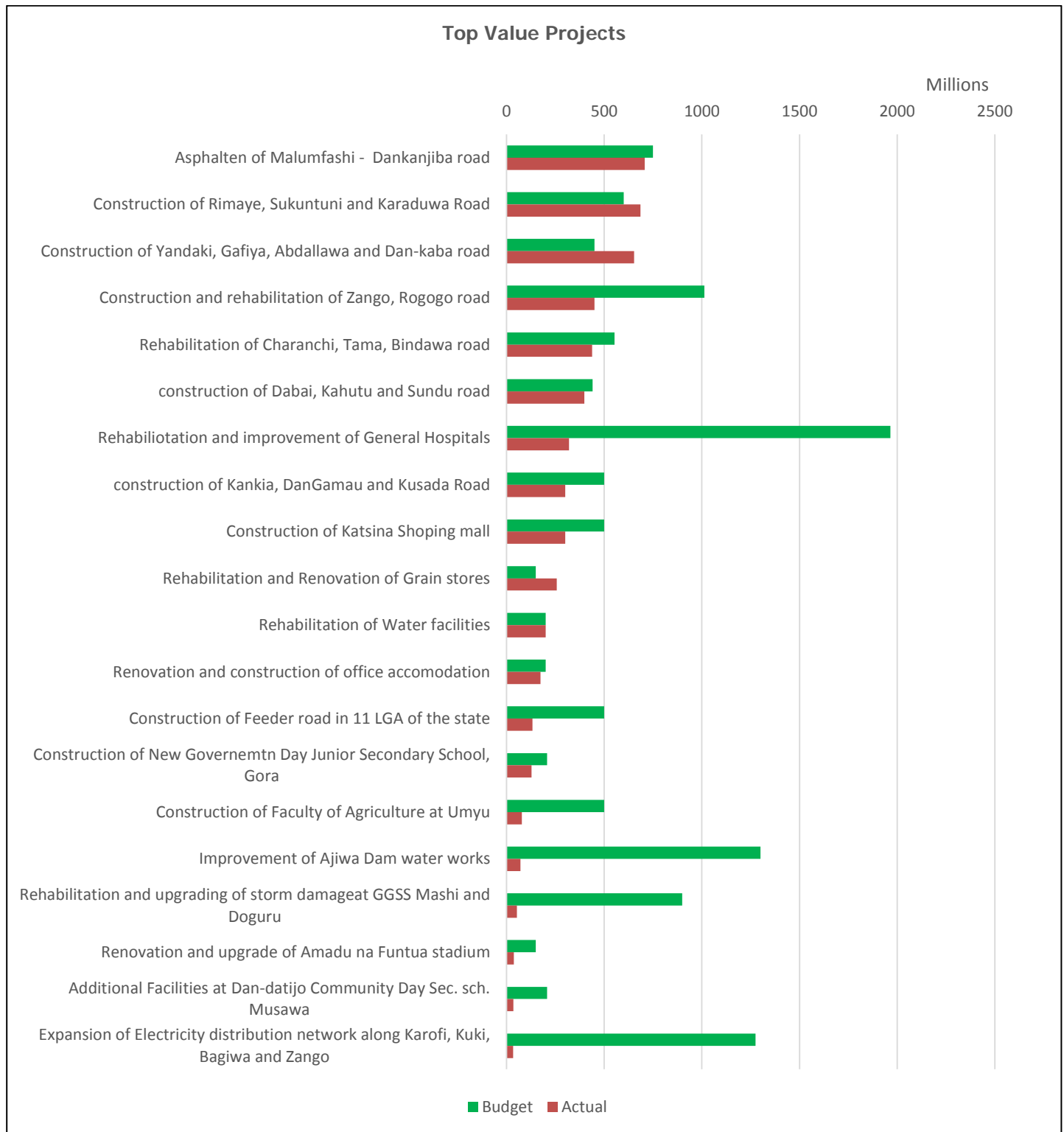
From Table 11, the Katsina state government top value projects cut across Ministry of water resources, Education, works, Housing and Transport and Education. From the Table, the top actual allocation goes to works were different roads where constructed. Going through the list, It can be seen that around three (3) projects where successfully completed. While others are ongoing. The first road cost below the approve budgeted as a result of a thorough procurement process and financial negotiations and at times affected by the inflation. The projected execution was badly affected by the in ability for the State to secure the world bank loan and also the decline in revenue generation perhaps due to covid 19 pandemic.

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Asphalten of Malumfashi - Dankanjiba road	Malumfashi - Dankanjiba	4501212/53	Ministry of Works, Housing	750,000,000	707,574,441	42,425,559	94.3%	Complete
Construction of Rimaye, Sukuntuni and Karaduwa Road	Rimaye, Sukuntuni and Karaduwa	4501212/9	Ministry of Works, Housing	600,000,000	685,726,049	85,726,049	114.3%	Ongoing
Construction of Yandaki, Gafiya, Abdallawa and Dankanjiba road	Yandaki, Gafiya, Abdallawa and Dankanjiba	4501212/48	Ministry of Works, Housing	450,000,000	652,999,641	202,999,641	145.1%	Complete
Construction and rehabilitation of Zango, Rogogo road	Zango and Rogogo	4501212/89	Ministry of Works, Housing	1,012,739,570	449,755,667	562,983,903	44.4%	Ongoing
Rehabilitation of Charanchi, Tama, Bindawa road	Charanchi, Tama and Bindawa	4501212/22	Ministry of Works, Housing	552,195,200	437,534,600	114,660,600	79.2%	Ongoing
construction of Dabai, Kahutu and Sundu road	Dabai, Kahutu and Sundu	4501212/41	Ministry of Works, Housing	440,000,000	397,890,385	42,109,615	90.4%	Ongoing
Rehabilitation and improvement of General Hospitals	State wide	4601211/2	Ministry of Health	1,965,362,390	319,773,004	1,645,589,386	16.3%	Ongoing
construction of Kankia, DanGamau and Kusada Road	Kankia, Dan Gamau and Kusada	4501212/56	Ministry of Works, Housing	500,000,000	300,000,000	200,000,000	60.0%	Ongoing
Construction of Katsina Shopping mall	Katsina	4701202/1/1	Department of Market Dev	500,000,000	300,000,000	200,000,000	60.0%	Ongoing
Rehabilitation and Renovation of Grain stores	State wide	4501206/6	Ministry of Agriculture	150,000,000	256,961,540	106,961,540	171.3%	Complete
Rehabilitation of Water facilities	Kofar Kaura, Katsina LGA	4701201/15	Ministry of Water Resourc	200,000,000	200,000,000	-	100.0%	Ongoing
Renovation and construction of office accomodation	Katsina	4801208/1 and 2	Head of Civil Service	200,000,000	174,000,000	26,000,000	87.0%	Ongoing
Construction of Feeder road in 11 LGA of the state	Katsina State	4701221/1	Ministry for Rural Develop	500,000,000	132,447,329	367,552,671	26.5%	Ongoing
Construction of New Governemtn Day Junior Seconda	Malumafashi LGA	4601201/10	Ministry of Education	206,977,560	127,980,296	78,997,264	61.8%	Ongoing
Construction of Faculty of Agriculture at Umyu	Malumfashi LGA	4601205/1	Dept of Higher Education	500,000,000	77,797,004	422,202,996	15.6%	Ongoing
Improvement of Ajiwa Dam water works	Ajiwa	4701201/8	Ministry of Water Resourc	1,300,000,000	70,941,845	1,229,058,155	5.5%	Ongoing
Rehabilitation and upgrading of storm damageat GGSS Mashi and Doguru		4601201/1	Ministry of Education	899,540,240	53,235,845	846,304,395	5.9%	Ongoing
Renovation and upgrade of Amadu na Funtua stadium	Funtua LGA	4701210/15	Ministry of Sport and Socia	150,000,000	37,364,716	112,635,284	24.9%	Ongoing
Additional Facilities at Dan-datijo Community Day Sec	Musawa	4601201/10	Ministry of Education	206,977,560	35,054,627	171,922,933	16.9%	Ongoing
Expansion of Electricity distribution network along Karo	Karofi, kuki, Bagiwa and Zango	4701211/5	Rural Electrification Board	1,275,000,000	34,094,360	1,240,905,640	2.7%	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 on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

About sixteen (16) projects were identified as citizens nominated projects and were included in the 2020 Budget – those being the road constructions, Expansion of Dam among others. Moreover, this projects where subsequently identified as the top value project for the year. The first two roads construction is now complete – the actual cost of the project was N685726049 and N652999641 respectively. The first two road cost above the approve budgeted for which a virement has been made. All funds have been disbursed to the contractor.

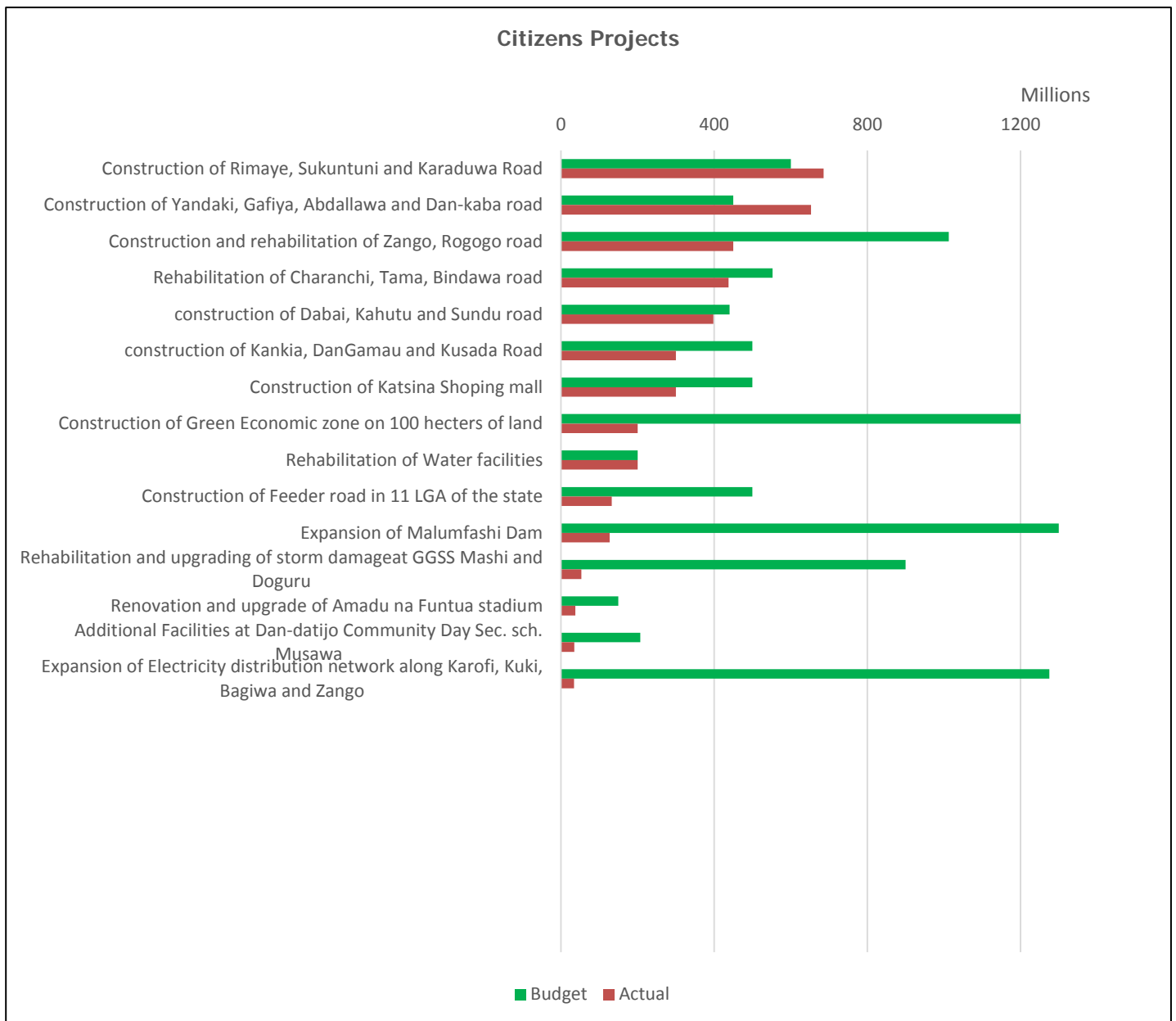
The revenue shortfall in 2020 has contributed immensely to the delay in the completion of other projects. The remaining works and payments were captured in the 2021 budget and most of the contract and project are actually ongoing.

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 Rimaye, Sukuntuni and Karaduwa Road	Rimaye, Sukuntuni and Karaduwa	4501212/9	Ministry of Works, Housing	600,000,000	685,726,049	- 85,726,049	114.3%	Complete
Construction of Yandaki, Gafiya, Abdallawa and Dan-ke	Yandaki, Gafiya, Abdallawa and Dan-ke	4501212/48	Ministry of Works, Housing	450,000,000	652,999,641	- 202,999,641	145.1%	Complete
Construction and rehabilitation of Zango, Rogogo road	Zango and Rogogo	4501212/89	Ministry of Works, Housing	1,012,739,570	449,755,667	562,983,903	44.4%	Ongoing
Rehabilitation of Charanchi, Tama, Bindawa road	Charanchi, Tama and Bindawa	4501212/22	Ministry of Works, Housing	552,195,200	437,534,600	114,660,600	79.2%	Ongoing
construction of Dabai, Kahutu and Sundu road	Dabai, Kahutu and Sundu	4501212/41	Ministry of Works, Housing	440,000,000	397,890,385	42,109,615	90.4%	Ongoing
construction of Kankia, DanGamau and Kusada Road	Kankia, Dan Gamau and Kusada	4501212/56	Ministry of Works, Housing	500,000,000	300,000,000	200,000,000	60.0%	Ongoing
Construction of Katsina Shopping mall	Katsina	4701202/1/1	Department of Market Dev	500,000,000	300,000,000	200,000,000	60.0%	Ongoing
Construction of Green Economic zone on 100 hectares	Jibia	4501210/28	Ministry of Commerce	1,200,000,000	200,000,000	1,000,000,000	16.7%	Ongoing
Rehabilitation of Water facilities	Kofar Kaura, Katsina LGA	4701201/15	Ministry of Water Resourc	200,000,000	200,000,000	-	100.0%	Complete
Construction of Feeder road in 11 LGA of the state	Katsina State	4701221/1	Ministry for Rural Develop	500,000,000	132,447,329	367,552,671	26.5%	Ongoing
Expansion of Malumfashi Dam	Malumfashi LGA	4701201/7	Ministry of Water Resourc	1,300,000,000	127,151,378	1,172,848,622	9.8%	Ongoing
Rehabilitation and upgrading of storm damageat GGSS	Mashi and Doguru	4601201/1	Ministry of Education	899,540,240	53,235,845	846,304,395	5.9%	Ongoing
Renovation and upgrade of Amadu na Funtua stadium	Funtua LGA	4701210/15	Ministry of Sport and Socia	150,000,000	37,364,716	112,635,284	24.9%	Ongoing
Additional Facilities at Dan-datio Community Day Sec.	Musawa	4601201/10	Ministry of Education	206,977,560	35,054,627	171,922,933	16.9%	Ongoing
Expansion of Electricity distribution network along Kard	Karofi, kuki, Bagiwa and Zango	4701211/5	Rural Electrification Board	1,275,000,000	34,094,360	1,240,905,640	2.7%	Ongoing
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* Variance and Performance is assessed against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

ADD NARRATIVE