

# **Kebbi 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 (Kebbi 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 Kebbi State, the Amended Budget was passed on July, 2020 and budget implementation commenced on July, 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 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.*

*Aggregate revenue performance was 90.8% of the budgeted N99.68 billion in the final budget this is equivalent to N9.16 billion shortfall – both Loans and Internally generated revenue performing in the region of 0-76%. On the expenditure side, the actual total expenditure is about N64.56 billion (64.8%) less than the budgeted amount which was N99.68 billion.*

*Capital Expenditure took the brunt of the expenditure shortfall, with performance of 45.7%. Much of the recurrent expenditure in 2020 was obligatory in nature.*

*Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Education received the highest proportion of capital expenditure.*

*Some of the larger contracts were subject to delays due to weather and funding.*

## Section 1 Budget Outturn

*The actual total expenditure is about N64.56 billion (64.8%) less than the budgeted amount which was N99.68 billion. Out of the total Capital expenditure budget of N57.68 billion, the actual capital expenditure was N26.34 billion. This indicates that capital expenditure witnessed the least performance which is circa 45.7%. The inability of the state to access the desired level of financing (loan from the World Bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.*

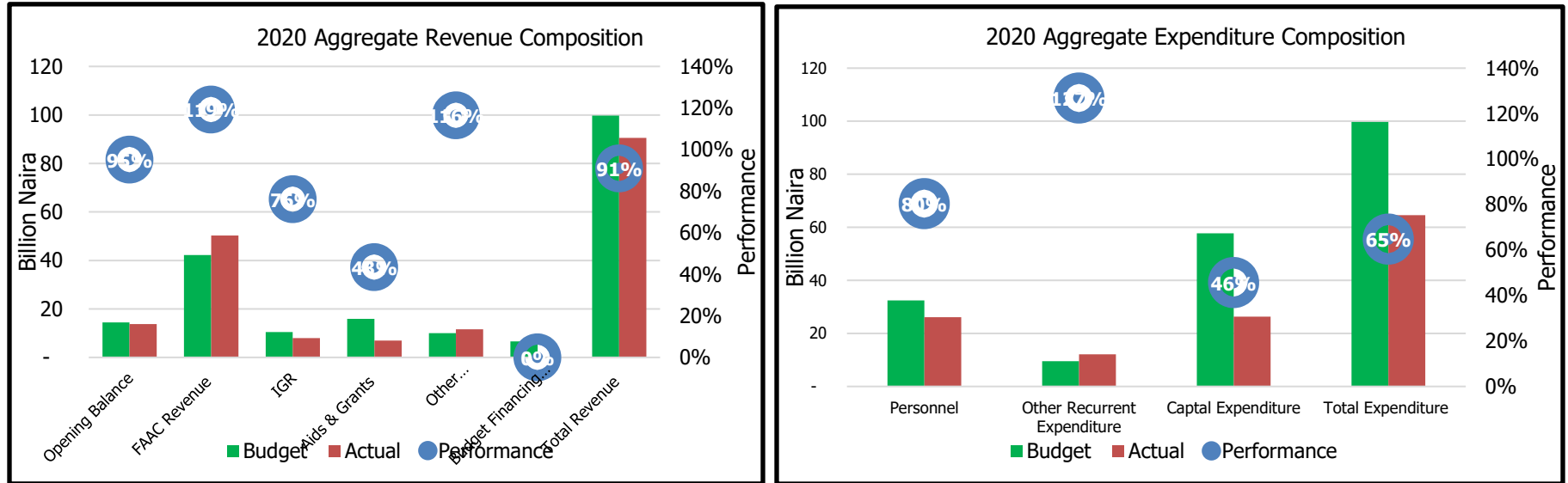
*Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was 128% more than the budget target due to the government support in providing good governance.*

**Table 1 Budget Outturn**

<b>Budget Outturn (Originally Approved vs Actual)</b>						
<b>2020 Revenue Composition Performance</b>						
<b>2020 Aggregate Revenue Composition</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>	
Opening Balance	14,442,437,948	14,442,437,948	13,730,158,570	- 712,279,378	95.1%	
FAAC Revenue	42,197,223,213	42,197,223,213	50,314,409,119	8,117,185,906	119.2%	
IGR	10,493,449,132	10,493,449,132	7,976,260,800	- 2,517,188,332	76.0%	
Aids & Grants	15,927,686,432	15,927,686,432	6,902,000,000	- 9,025,686,432	43.3%	
Other Revenue/Receipts	9,968,212,147	9,968,212,147	11,599,166,581	1,630,954,434	116.4%	
Budget Financing (Loans)	6,654,681,143	6,654,681,143	-	- 6,654,681,143	0.0%	
<b>Total Revenue</b>	<b>99,683,690,015</b>	<b>99,683,690,015</b>	<b>90,521,995,069</b>	<b>- 9,161,694,946</b>	<b>90.8%</b>	
<b>2020 Expenditure Performance by Economic Type</b>						
<b>2020 Aggregate Expenditure Composition</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>	
Personnel	32,439,963,251	32,439,963,251	26,095,346,213	6,344,617,038	80.4%	
Other Recurrent Expenditure	9,556,549,000	9,556,549,000	12,121,931,451	2,565,382,451	126.8%	
Capital Expenditure	57,687,177,764	57,687,177,764	26,343,686,069	31,343,491,695	45.7%	
<b>Total Expenditure</b>	<b>99,683,690,015</b>	<b>99,683,690,015</b>	<b>64,560,963,733</b>	<b>35,122,726,282</b>	<b>64.8%</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 76%. This low performance has been blamed on the low level of voluntary compliance among the potentially big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the State Board of Internal Revenue (BIR). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 86% and 40.1% respectively.*

*The critical source of Tax Revenue for Kebbi State include personal income taxes which recorded 86% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (86%) because it is generally deducted at source.*

*The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N8.01 billion but N7.18 billion, equivalent to 89.7%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state.*

*The MDAs with the highest level of outturn include the Ministry of Animal Health 157.9%, Ministry of Ministry of Finance 209.9% and of General Hospitals 163.9%, Ministry of Basic Education 157.6%. This information is presented in Table 3 below.*

**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	8,185,624,401	8,185,624,401	7,050,154,299	- 1,135,470,102	86.1%	
Personal Taxes:	8,185,624,401	8,185,624,401	7,050,154,299	- 1,135,470,102	86.1%	
Personal Income Tax (PAYE)	8,185,624,401	8,185,624,401	7,050,154,299	- 1,135,470,102	86.1%	
Personnal Income Tax (Direct Assessment Taxes)				-		
Penalty For Offences & Interest				-		
Other Personal Tax N.E.C				-		
Other Taxes:	-	-	-	-		
Sales Tax				-		
Lottery Tax/Licence				-		
Property Tax				-		
Capital Gain Taxes				-		
Withholding Tax				-		
Other Taxes N.E.C				-		
Non-Tax Revenue:	2,307,824,731	2,307,824,731	926,106,501	- 1,381,718,230	40.1%	
Licences General	28,699,388	28,699,388	25,505,285	- 3,194,103	88.9%	
Fees – General	220,289,262	220,289,262	210,240,553	- 10,048,709	95.4%	
Fines – General	330,433,893	330,433,893	315,360,829	- 15,073,064	95.4%	
Sales – General	947,872,800	947,872,800	96,270,360	- 851,602,440	10.2%	
Earnings – General	406,231,200	406,231,200	41,258,726	- 364,972,474	10.2%	
Rent On Government Buildings – General	92,298,188	92,298,188	71,538,480	- 20,759,708	77.5%	
Rent on Land and Others – General				-		
Repayments				-		
Investment Income				-		
Interest Earned	34,000,000	34,000,000	63,080,716	29,080,716	185.5%	
Reimbursement	245,000,000	245,000,000		- 245,000,000	0.0%	
Miscellaneous Income	3,000,000	3,000,000	102,851,552	99,851,552	3428.4%	
<b>Independent Revenue (IGR)</b>	<b>10,493,449,132</b>	<b>10,493,449,132</b>	<b>7,976,260,800</b>	<b>- 2,517,188,332</b>	<b>76.0%</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**

<b>Internally Generated Revenue Performance</b>					
<b>By MDA:</b>					
<b>MDA</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
MINISTRY OF FINANCE	30,928,814	30,928,814	64,718,371	33,789,557	209.2%
BOARD OF INTERNAL REVENUE	8,012,033,015	8,012,033,015	7,186,867,662	- 825,165,353	89.7%
MINISTRY OF AGRICULTURE	1,649,196,474	1,649,196,474	253,283,225	- 1,395,913,249	15.4%
MINISTRY OF LANDS & HOUSING	61,000,000	61,000,000	57,947,953	- 3,052,047	95.0%
COLLEGE OF EDUCATION ARGUNGU	87,390,064	87,390,064	38,369,900	- 49,020,164	43.9%
MINISTRY OF BASIC EDUCATION	14,000,000	14,000,000	22,060,328	8,060,328	157.6%
KEBBI STATE WATER BOARD	139,416,656	139,416,656	131,703,448	- 7,713,208	94.5%
GENERAL HOSPITALS	22,516,313	22,516,313	36,907,354	14,391,041	163.9%
MINISTRY OF ANIMAL HEALTH	1,605,000	1,605,000	25,355,328	23,750,328	1579.8%
KESIEC	60,000,000	60,000,000	52,466,000	- 7,534,000	87.4%
Other Revenue Collecting Agencies	-	-	0	0	
<b>Independent Revenue (IGR)</b>	<b>10,493,449,132</b>	<b>10,493,449,132</b>	<b>7,976,260,800</b>	<b>- 2,517,188,332</b>	<b>76.0%</b>

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

### Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N57.68 billion 57.9% of the total budget size of N99.68 billion while recurrent expenditure was allocated N41.99 billion, equivalent to 42.1% 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 N57.68 billion was N26.34 billion representing 45.7% while actual recurrent spending was allotted the remaining N53.1 billion.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N32.43 billion (32.0%); followed by overheads which got N9.5 billion 9.6%.

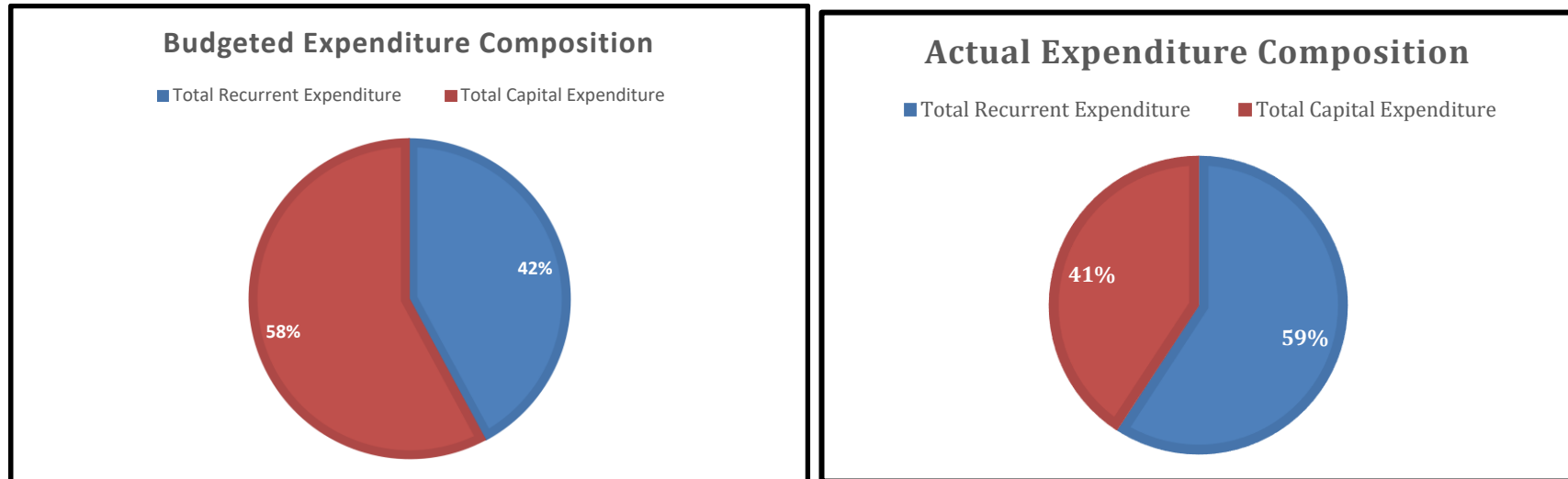
The over performance is due to the unprecedented rise in most recurrent costs which was not envisaged during budget preparation.

**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)	32,439,963,251	32.5%	26,095,346,213	40.4%	6,344,617,038	80.4%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	-	0.0%	-	0.0%	-	-
Overheads	9,556,549,000	9.6%	9,643,081,037	14.9%	- 86,532,037	100.9%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	-	0.0%	2,478,850,414	3.8%	- 2,478,850,414	-
Transfers	-	0.0%	-	0.0%	-	-
<b>Total Recurrent Expenditure</b>	<b>41,996,512,251</b>	<b>42.1%</b>	<b>38,217,277,664</b>	<b>59.2%</b>	<b>3,779,234,587</b>	<b>91.0%</b>
Total Capital Expenditure	57,687,177,764	57.9%	26,343,686,069	40.8%	31,343,491,695	45.7%
<b>Total Expenditure</b>	<b>99,683,690,015</b>	<b>100.0%</b>	<b>64,560,963,733</b>	<b>100.0%</b>	<b>35,122,726,282</b>	<b>64.8%</b>

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

**Figure 2 Expenditure Composition**



## Section 3 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.*

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Payment of Salaries and Pensions	1	The finding revealed that the computation of retirement benefit submitted by all MDAs as salaries and allowances were wrongly paid after terminal dates	105,366,937	105,366,938	100.0%
Recurrent expenditure	1	Returns of actual recurrent expenditures were compared with corresponding figures in the Accountant General's report. The comparison revealed very significant disparity but these were reconciled and resolved			
Returns of revenue Arrears	1	Revenue shortfalls was discovered , it is either the collection machinery was defective or the revenue forecast was exaggerated. In both situations, arrears of revenue returns would have explained the course for the un-collected revenue.			
<b>Total Number of Queries</b>	<b>3</b>		<b>105,366,937</b>	<b>105,366,938</b>	<b>100.0%</b>

## Section 4 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 performed beyond projection due to the high income from the Federal Allocation and low anticipation during budget preparation.*
- *Foreign grants also performed poorly – this is due to the low receipt from anticipated grants that has been projected.*
- *The drawdown of loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.*
- *Generally expenditure was low due to low revenue performance – with cuts needing to be made across the board.*
- *The State still recorded a surplus on operating activities at the end of 2020.*

**Table 5 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		14,442,437,948		14,442,437,948.00	13,730,158,570	- 712,279,378.15	95.1%
Statutory Allocation	43,479,152,212	30,125,125,519		30,125,125,519.00	35,791,477,879	5,666,352,359.76	118.8%
13% Derivation		-		-	-	-	-
State Government Share of VAT	12,004,631,274	12,072,097,694		12,072,097,694.00	14,522,931,240	2,450,833,546.11	120.3%
Other Federation Account Distributions				-	-	-	-
Independent Tax Revenue	7,367,334,837	10,493,449,132		10,493,449,132.00	7,976,260,800	- 2,517,188,331.86	76.0%
Independent Non-Tax Revenue				-	-	-	-
Foreign Grants		4,129,899,646		4,129,899,646.00	100,000,000	- 4,029,899,646.00	2.4%
Domestic Grants		11,797,786,786		11,797,786,786.00	6,802,000,000	- 4,995,786,786.00	57.7%
Foreign Loans		1,654,681,143		1,654,681,143.00	-	- 1,654,681,143.00	0.0%
Domestic Loans	36,852,672,769	5,000,000,000		5,000,000,000.00	-	- 5,000,000,000.00	0.0%
Other Revenues	8,816,632,568	9,968,212,147		9,968,212,147.00	4,793,193,595	- 5,175,018,552.48	48.1%
Transfer from other Government Entities				-	6,805,972,986	6,805,972,985.98	-
<b>Total Revenue (a)</b>	<b>108,520,423,659.52</b>	<b>99,683,690,015.00</b>	<b>-</b>	<b>99,683,690,015.00</b>	<b>90,521,995,069.36</b>	<b>- 9,161,694,945.64</b>	<b>90.8%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	22,154,984,560.55	25,725,230,257.00		25,725,230,257.00	18,927,460,648.75	- 6,797,769,608.25	73.6%
CRF Charges (Salary)		6,714,732,994.00		6,714,732,994.00	7,167,885,564.20	453,152,570.20	106.7%
Social Contributions				-	-	-	-
Social Benefits				-	-	-	-
Overheads	14,548,036,446.47	9,556,549,000.00		9,556,549,000.00	9,643,081,037.34	86,532,037.34	100.9%
Grants & Contributions				-	-	-	-
Public Debt Charges				-	2,478,850,413.52	2,478,850,413.52	-
Transfers				-	-	-	-
Capital Expenditure	44,378,837,858.98	57,687,177,764.00		57,687,177,764.00	26,343,686,069.21	- 31,343,491,694.79	45.7%
<b>Total Expenditure (b)</b>	<b>81,081,858,866.00</b>	<b>99,683,690,015.00</b>	<b>-</b>	<b>99,683,690,015.00</b>	<b>64,560,963,733.02</b>	<b>35,122,726,281.98</b>	<b>64.8%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>27,438,564,793.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,961,031,336.34</b>	<b>- 44,284,421,227.62</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				-	-	-	-

\* 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 6 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			-
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2020	-	-	-

## Section 5 Top Sectoral Allocation

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.

**Recurrent Expenditure** - Presented in Table 8 is data on recurrent expenditure of top MDAs. Health got the highest share of 34% with a performance of 82.8%, Tertiary institutions received 24%, Basic and Secondary education received 26.7% while Ministry of Agriculture received 3.9%.

**Capital Expenditure** – Table 9 presents capital expenditure of top MDAs. All the MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, Ministry of Works and Transport got the highest actual expenditure which is about N5.8 billion or 83.3% of the capital expenditure. Ministry of Basic and Secondary Education received N4.78 billion, equivalent to 57.8% while Health got N5.29 billion (54%).

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Health received the highest total actual expenditure which is about N9.9 billion (32.3%) of the total actual expenditure N57 billion, followed by Works and Transport which got N7.8 billion (25.5%), Works and Transport received N6.1 billion (19.9%), Tertiary Institutions got N3.2 billion (10%)

**Table 7 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 Health	5,619,630,000	4,655,651,947	963,978,053	82.8%	34.2%	37.9%
Ministry of Agriculture	634,850,000	629,108,280	5,741,720	99.1%	3.9%	5.1%
Ministry of Animal Health Husbandry & Fisheries	674,008,514	44,900,234	629,108,280	6.7%	4.1%	0.4%
Ministry of Works and Transport	334,550,000	253,196,763	81,353,237	75.7%	2.0%	2.1%
Sir Ahmadu Bello International Airport	302,500,000	107,178,922	195,321,078	35.4%	1.8%	0.9%
Ministry of Basic & Secondary Education	4,378,160,000	3,065,618,514	1,312,541,486	70.0%	26.7%	25.0%
Ministry for Higher Education	386,900,000	283,145,003	103,754,997	73.2%	2.4%	2.3%
Tertiary Institutions	4,084,510,000	3,242,714,429	841,795,571	79.4%	24.9%	26.4%
			-		0.0%	0.0%
Other MDA Expenditure			-		0.0%	0.0%
<b>Total (Except Other MDA Expenditure)</b>	<b>16,415,108,514</b>	<b>12,281,514,092</b>	<b>4,133,594,422</b>	<b>74.8%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>16,415,108,514</b>	<b>12,281,514,092</b>	<b>4,133,594,422</b>	<b>74.8%</b>		

**Table 8 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 Health	9,686,267,882	5,292,167,232	4,394,100,650	54.6%	26.1%	28.6%
Ministry of Agriculture	8,263,798,211	2,507,437,911	5,756,360,300	30.3%	22.3%	13.5%
Ministry of Animal Health Husbandry & Fishries	1,929,500,000	18,200,000	1,911,300,000	0.9%	5.2%	0.1%
Ministry of Works & Transport	7,065,000,000	5,887,013,793	1,177,986,207	83.3%	19.0%	31.8%
Fire Service	168,000,000		168,000,000	0.0%	0.5%	0.0%
Ministry of Basic & Secondary Education	8,282,907,585	4,787,488,281	3,495,419,304	57.8%	22.3%	25.9%
Ministry for Higher Education	1,720,000,000	21,500,000	1,698,500,000	1.3%	4.6%	0.1%
Other MDA Expenditure			-		0.0%	0.0%
<b>Total (Except Other MDA Expenditure)</b>	<b>37,115,473,678</b>	<b>18,513,807,217</b>	<b>18,601,666,461</b>	<b>49.9%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>37,115,473,678</b>	<b>18,513,807,217</b>	<b>18,601,666,461</b>	<b>49.9%</b>		

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

**Table 9 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 Health	15,305,897,882	9,947,819,179	5,358,078,703	65.0%	28.7%	32.3%
Ministry of Agriculture	8,898,648,211	3,136,546,191	5,762,102,020	35.2%	16.7%	10.2%
Ministry of Animal Health Husbandry & Fisheries	2,603,508,514	63,100,234	2,540,408,280	2.4%	4.9%	0.2%
Ministry of Works and Transport	7,399,550,000	6,140,210,556	1,259,339,444	83.0%	13.9%	19.9%
Sir Ahmadu Bello International Airport	302,500,000	107,178,922	195,321,078	35.4%	0.6%	0.3%
Ministry of Basic & Secondary Education	12,661,067,585	7,853,106,795	4,807,960,790	62.0%	23.7%	25.5%
Ministry for Higher Education	2,106,900,000	304,645,003	1,802,254,997	14.5%	3.9%	1.0%
Tertiary Institutions	4,084,510,000	3,242,714,429	841,795,571	79.4%	7.7%	10.5%
Other MDA Expenditure			-		0.0%	0.0%
<b>Total (Except Other MDA Expenditure)</b>	<b>53,362,582,192</b>	<b>30,795,321,309</b>	<b>22,567,260,883</b>	<b>57.7%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>53,362,582,192</b>	<b>30,795,321,309</b>	<b>22,567,260,883</b>	<b>57.7%</b>		



Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

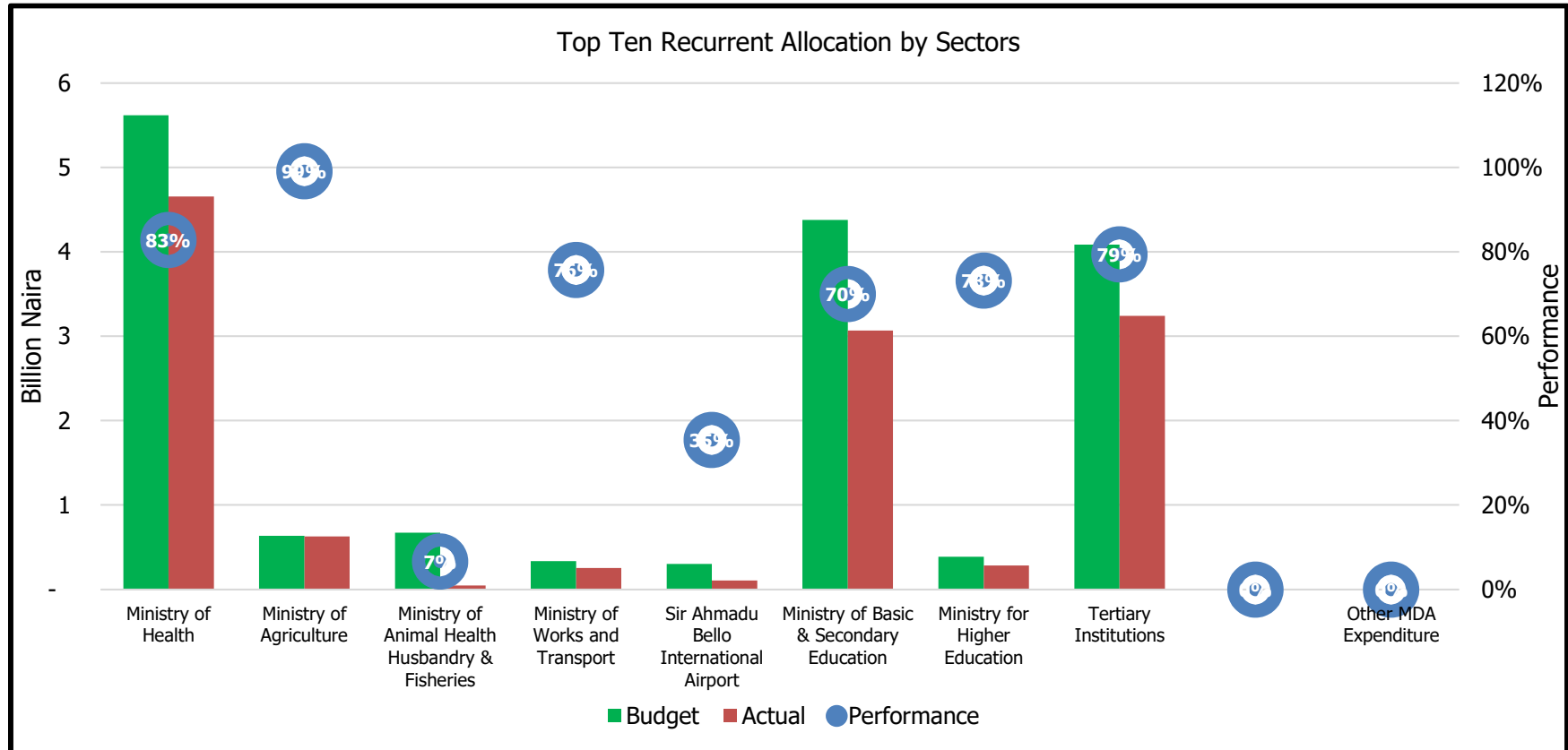


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

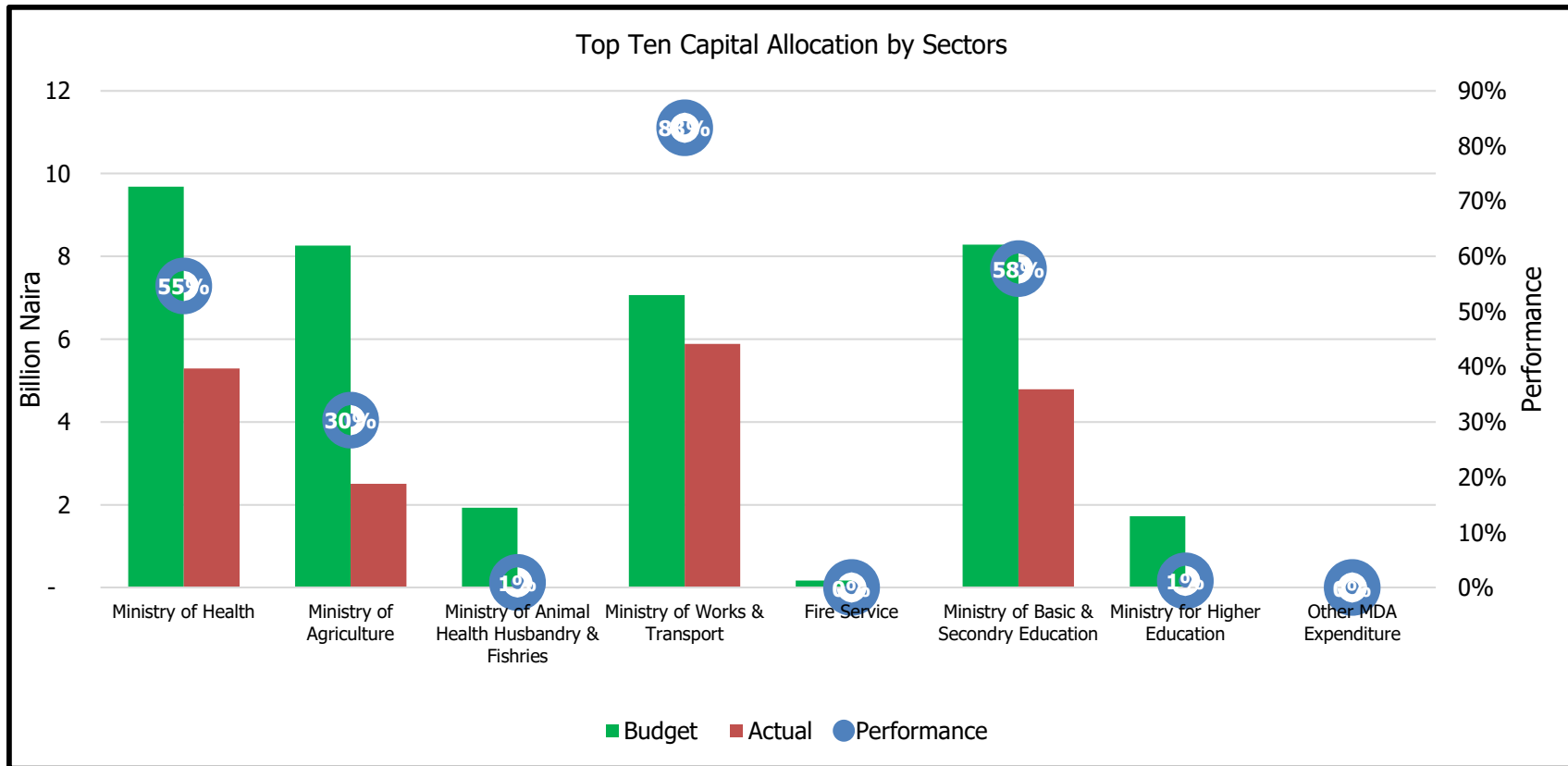
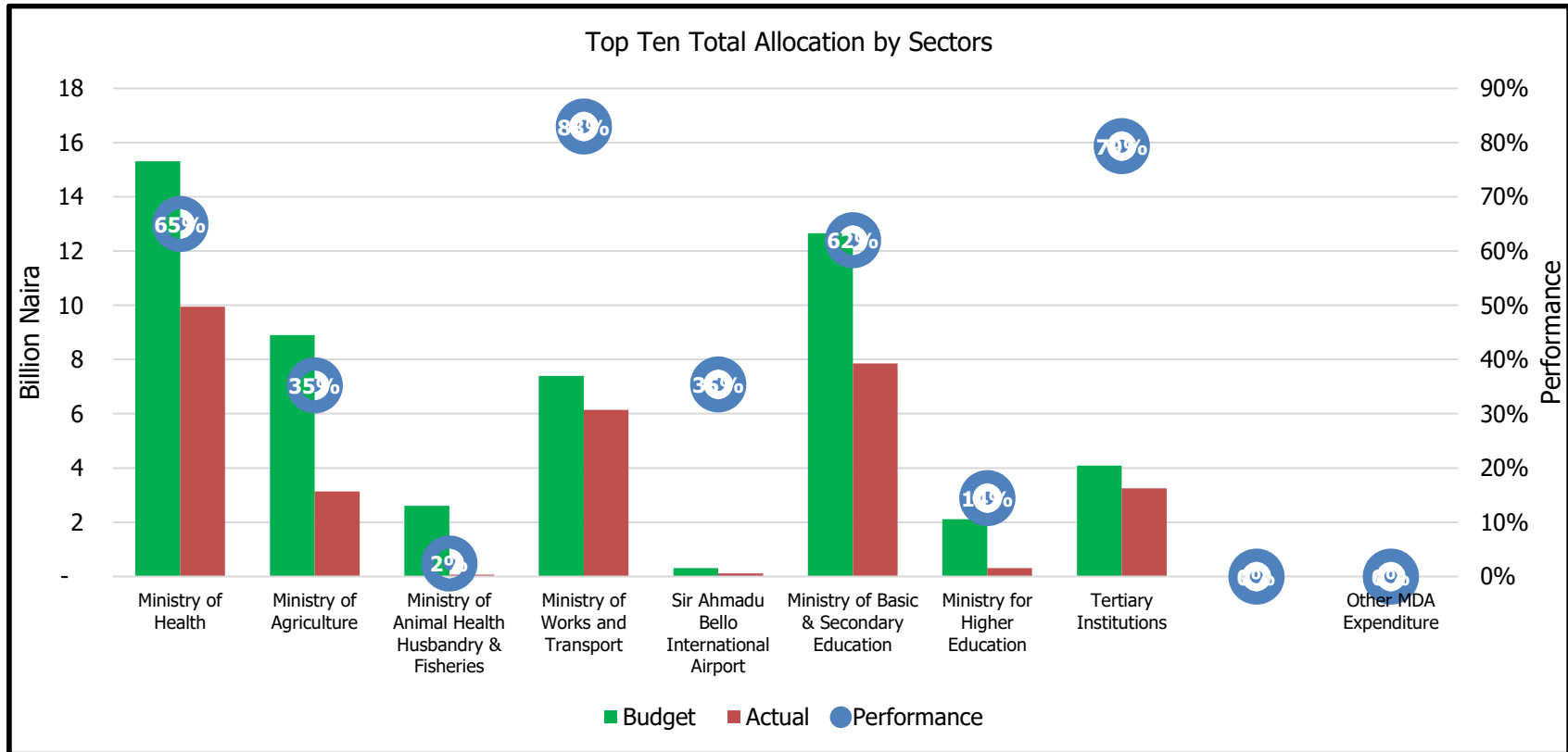


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



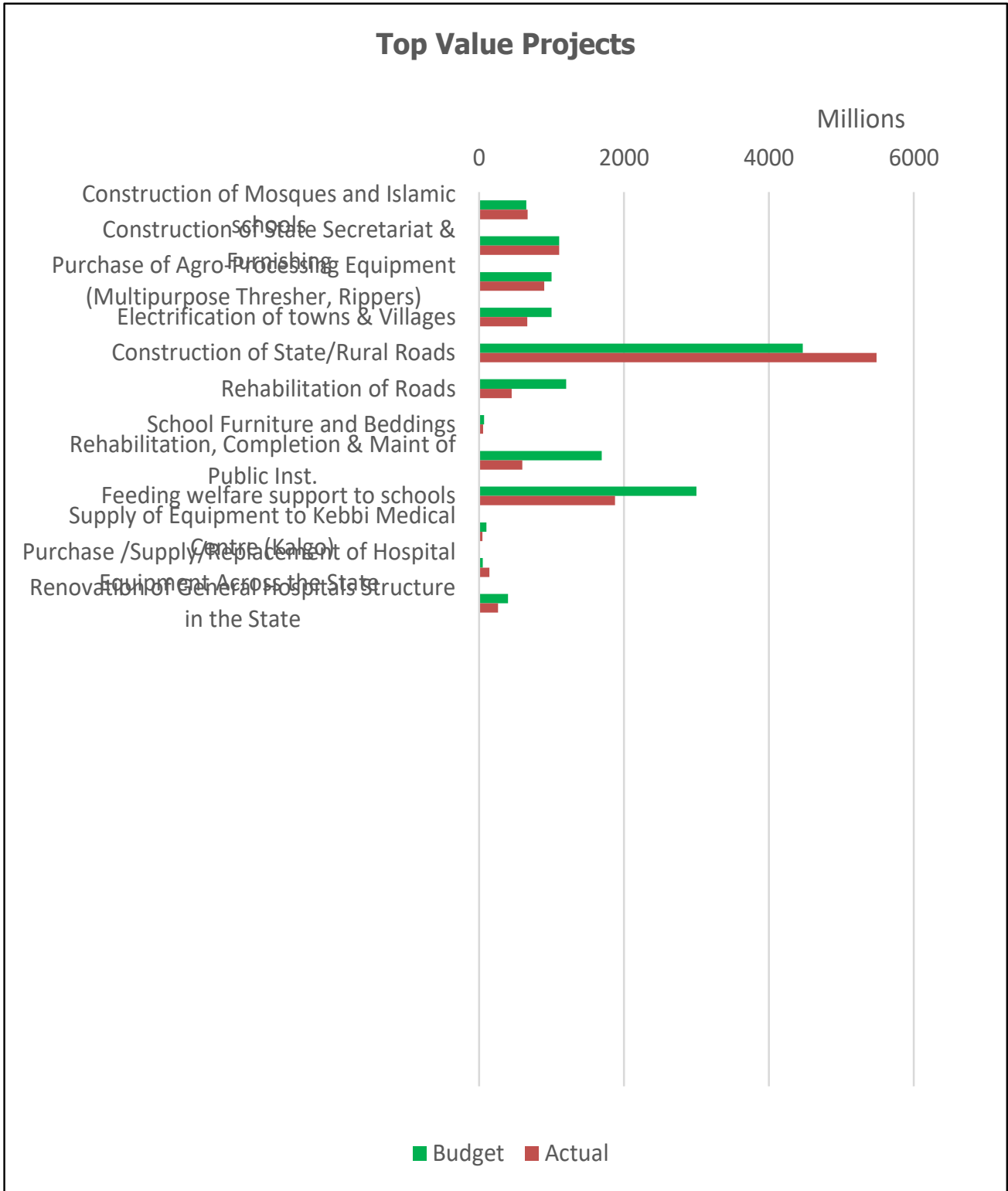
## Section 6 Top Value Capital Projects

*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.*

**Table 10 Largest Projects**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of Mosques and Islamic schools	State wide	14000000000	Cabinet and Political Affairs	650,000,000	670,948,678	- 20,948,678	103.2%	Complete
Construction of State Secretariat & Furnishing	Birnin Kebbi	13000000000	General Admin. Dept	1,107,000,000	1,106,502,314	497,686	100.0%	Ongoing
Purchase of Agro-Processing Equipment (Multipurpose)	State wide	10000000000	Ministry of Agriculture	1,000,000,000	900,000,161	99,999,839	90.0%	Ongoing
Electrification of towns & Villages	State wide	13000000000	Rural Electricity Board	1,000,000,000	664,928,244	335,071,756	66.5%	Ongoing
Construction of State/Rural Roads	State wide	15000000000	Ministry of Works & Transport	4,470,000,000	5,486,135,794	- 1,016,135,794	122.7%	Complete
Rehabilitation of Roads	State wide	15000000000	Ministry of Works & Transport	1,200,000,000	448,680,143	751,319,857	37.4%	Ongoing
School Furniture and Beddings	State wide	50000000000	Ministry of Basic & Secondary Education	70,000,000	52,700,000	17,300,000	75.3%	Ongoing
Rehabilitation, Completion & Maint of Public Inst.	State wide	50000000000	Ministry of Basic & Secondary Education	1,694,907,585	595,952,682	1,098,954,903	35.2%	Ongoing
Feeding welfare support to schools	State wide	50000000000	Ministry of Basic & Secondary Education	3,000,000,000	1,875,285,846	1,124,714,154	62.5%	Ongoing
Supply of Equipment to Kebbi Medical Centre (Kalgo)	Kalgo	40000000000	Ministry of Health	100,000,000	44,422,210	55,577,790	44.4%	Complete
Purchase /Supply/Replacement of Hospital Equipment	State wide	40000000000	Ministry of Health	50,000,000	140,820,925	- 90,820,925	281.6%	Complete
Renovation of General Hospitals Structure in the State	Birnin Kebbi	40000000000	Ministry of Health	400,000,000	259,260,320	140,739,680	64.8%	Ongoing

**Figure 6 Largest Projects Graph**



## Section 7 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.*

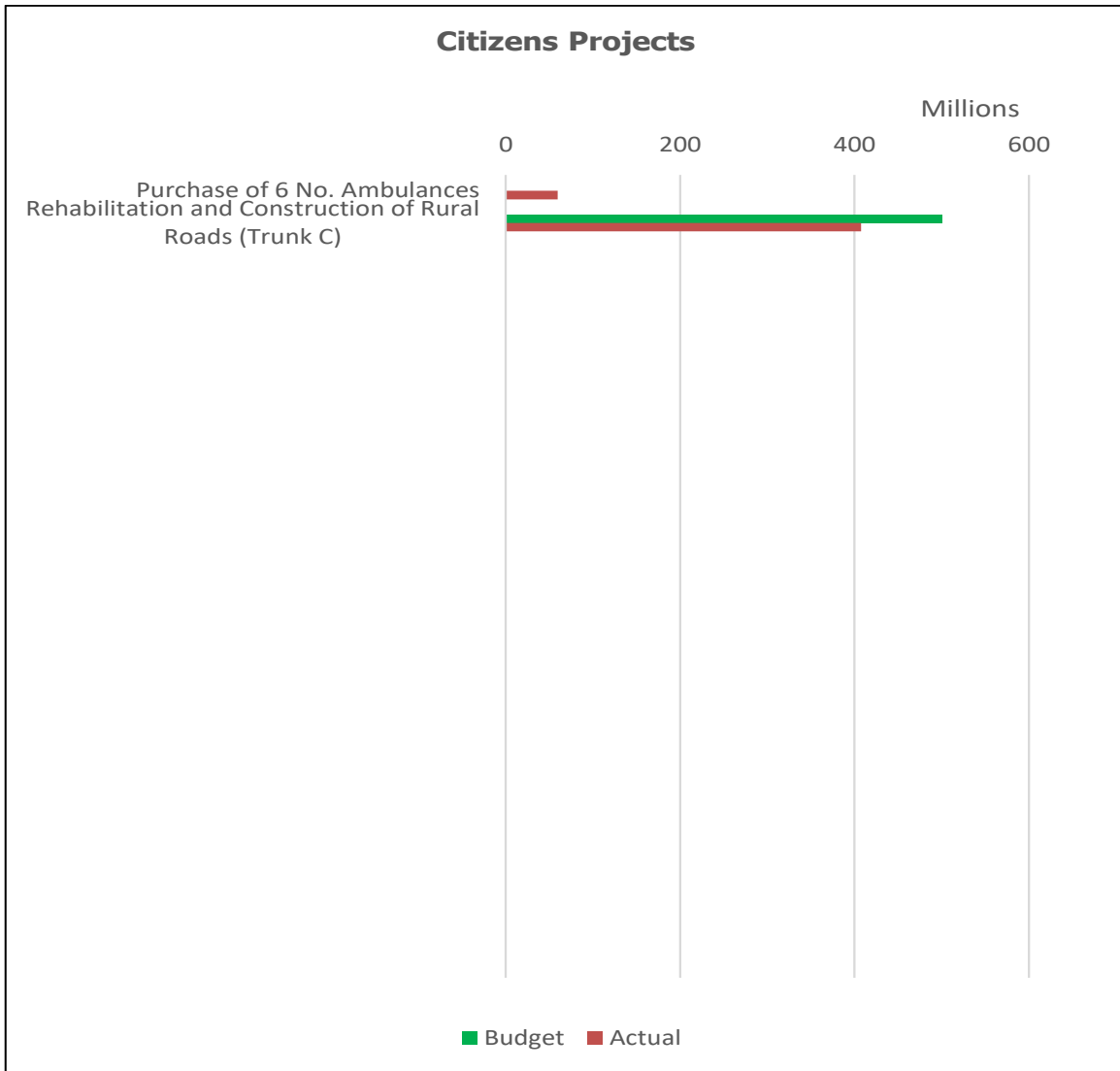
*Only two citizens nominated projects were included in the 2020 Budget – those being the Rehabilitation and Construction of Rural Roads in the town and purchase of 6 No ambulances in 4 Emirates of the State.*

*The Rehabilitation of road project is now complete – the actual cost of the project was N407,372,100 less than budgeted as the result of a thorough procurement process and financial negotiations by the State. All funds have been disbursed to the contractor.*

**Table 11 Citizens Nominated Projects**

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Rehabilitation and Construction of Rural Roads (Trunk	Birnin Kebbi	150000000000	Ministry of Works	500,000,000	407,372,100	92,627,900	81.5%	Complete
Purchase of 6no. Ambulances	Birnin Kebbi	52100100100	Ministry of Health	60,000,000	59,500,000	500,000	99.2%	Complete

**Figure 7 Citizens Nominated Projects Graph**



## Section 8 Public Consultations with Citizens presenting the Annual Financial Statements

*The FY 2020 Audited Annual Financial Statements for Kebbi State can be found on the State Government Website, at the following specific address: <https://kebbistate.gov.ng/title-6>*