

ZAMFARA STATE GOVERNMENT



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

Published: 29/09/2021

Table of Contents

Executive Summary 3

Section 1 Budget Outturn 4

Section 2 Revenue Outturn 8

Section 3 Expenditure Outturn..... 11

Section 4 Audit Findings 15

Section 5 Audited Financial Statements 17

Section 6 Top Sectoral Allocation 20

Section 7 Top Value Capital Projects..... 26

Section 8 Citizen-Nominated Projects - Implementation Status Report..... 28

Section 9 Public Consultations with Citizens presenting the Annual Financial Statements 30

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 Zamfara State Auditor General on behalf of the Zamfara State Government 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

Zamfara State 2020 Budget, the Budget of Hope and Renewal, was passed on the 12th February, 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 29th 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 84% of the budgeted N127.333 billion in the final budget equivalent to N106.986 billion. The mass shortfall was recorded in the Internally generated revenue as a result of the pandemic effect. On the expenditure side, the actual total expenditure is about N109.285 billion (85.8%) less than the budgeted amount. A negative closing balance of N2.29 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 65%. 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.

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

Some of the larger contracts were subject to delays due to funding and insecurity in the State, and some amendments were made. Citizens projects were largely implemented as planned, albeit some minor carry over to 2021 as a result of funding short-falls.

The most material audit findings related to poor contract and verification document in projects under Ministry of Higher Education, and expenditure above budgetary provisions for contracts under Sharia Court of Appeal.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 84%; thus about 16% different from the anticipated revenue in the budget, this is equivalent to N106.986 billion naira. The critical causes of deviation include the Aid and Grants target of N14.27 billion for which only N3.527 (24.7%) billion was realized and also from the Internally Generated Revenue target of N15.94 billion, whereas only N6.643 billion, representing about 42% was realized.

On the expenditure side, the actual total expenditure is about N109.285 billion (85.8%) less than the budgeted amount which was N127.333 billion. Out of the total Capital expenditure budget of N69 billion, the actual capital expenditure was only N41.72 billion. This indicates that capital expenditure witnessed the least performance which is circa 60.5%. The inability of the state to access the desired level of financing (aids, grants and loan from the World Bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

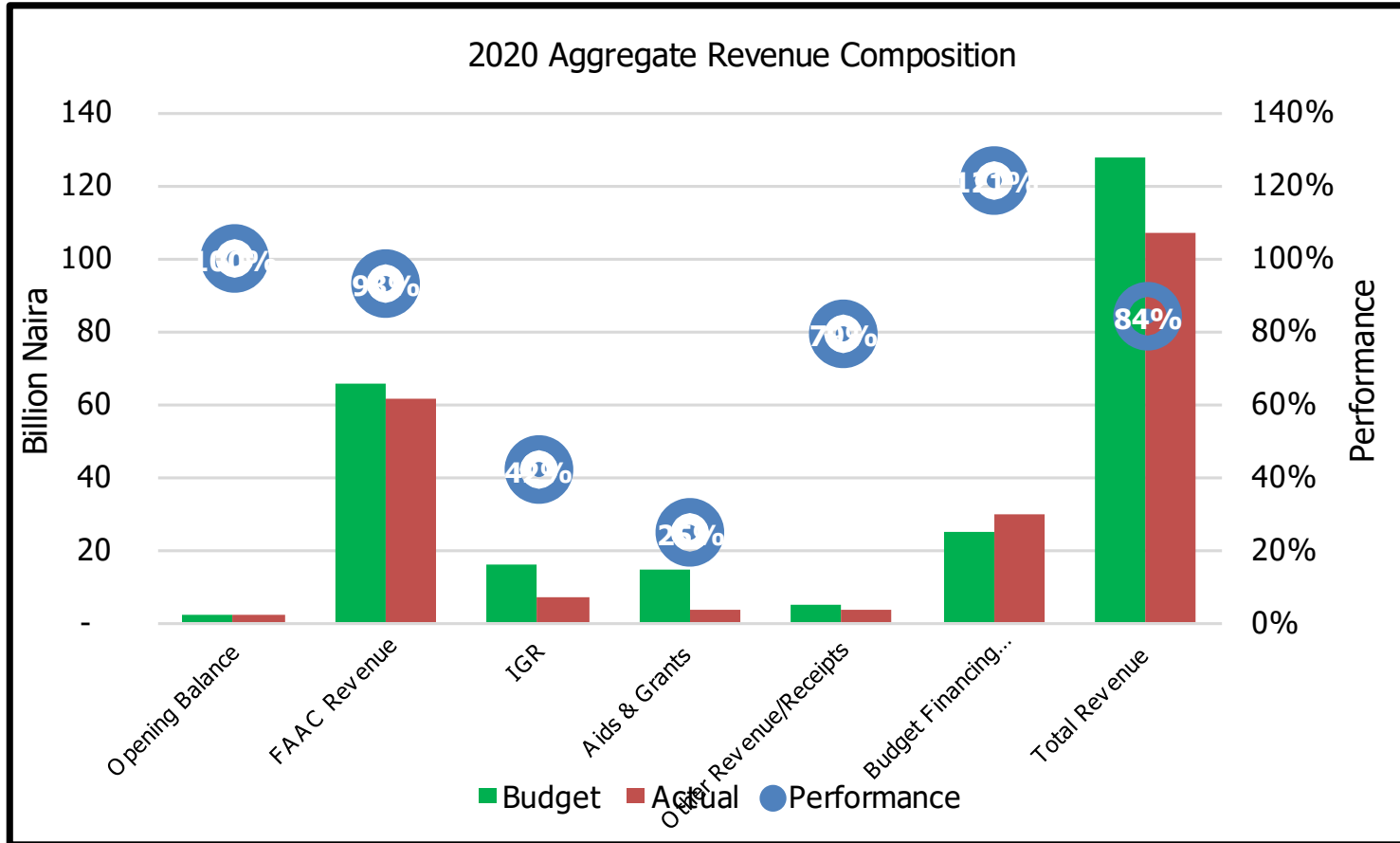
Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 36% more than the budget target due to creation of new MDAs which increased the running cost for the state government.

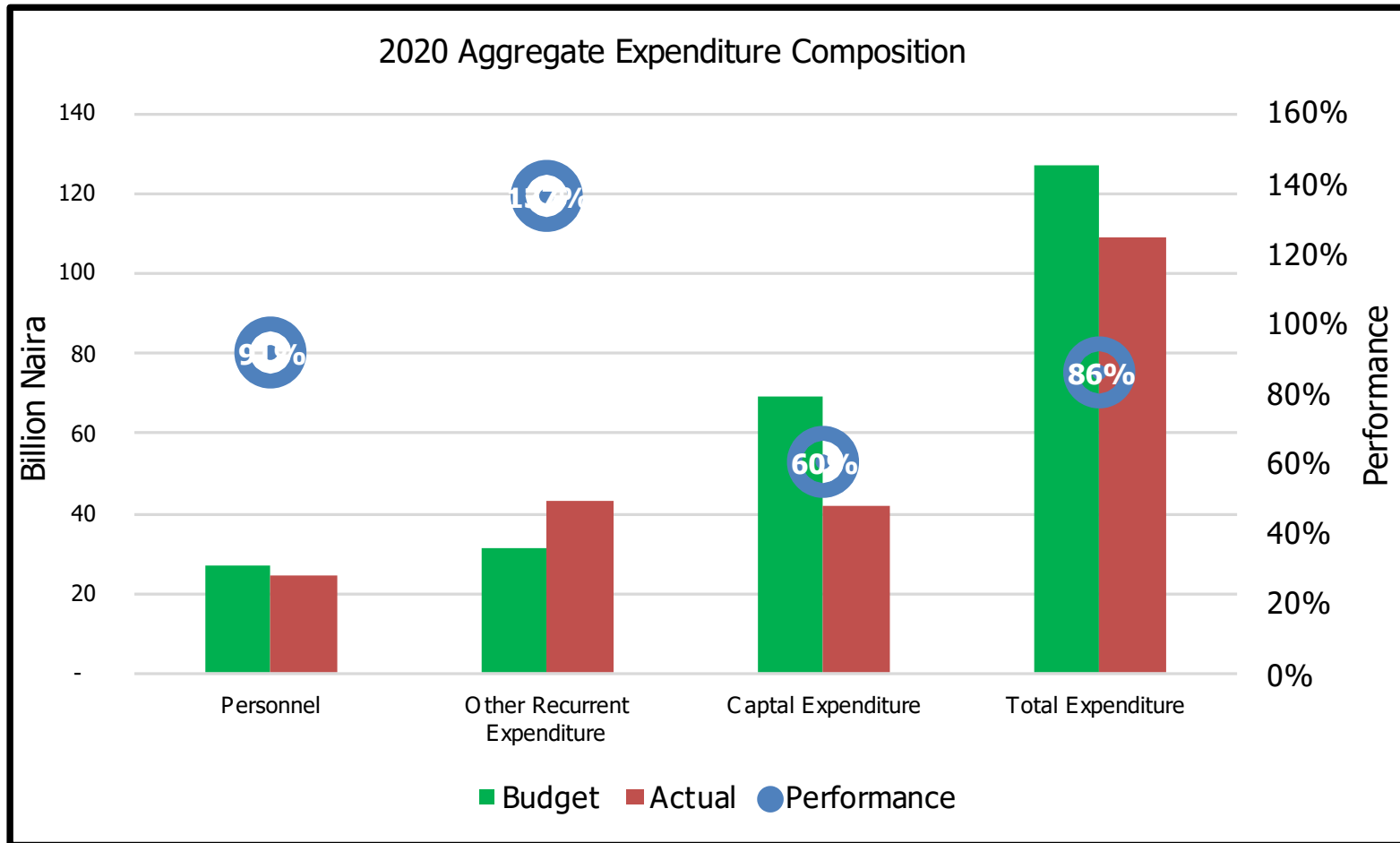
Table 1 Budget Outturn

2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	1,947,917,873	1,947,917,873	1,947,917,872	0	100.0%
FAAC Revenue	65,630,000,000	65,630,000,000	61,145,561,541	4,484,438,459	93.2%
IGR	15,940,264,255	15,940,264,255	6,643,376,418	9,296,887,837	41.7%
Aids & Grants	14,273,099,984	14,273,099,984	3,527,356,901	10,745,743,083	24.7%
Other Revenue/Receipts	4,755,117,889	4,755,117,889	3,759,576,719	995,541,170	79.1%
Budget Financing (Loans)	24,787,000,000	24,787,000,000	29,963,094,454	5,176,094,454	120.9%
Total Revenue	127,333,400,000	127,333,400,000	106,986,883,905	20,346,516,095	84.0%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	26,721,269,177	26,721,269,177	24,402,151,794	2,319,117,383	91.3%
Other Recurrent Expenditure	31,594,130,823	31,594,130,823	43,155,270,247	11,561,139,424	136.6%
Capital Expenditure	69,018,000,000	69,018,000,000	41,728,053,142	27,289,946,858	60.5%
Total Expenditure	127,333,400,000	127,333,400,000	109,285,475,182	18,047,924,818	85.8%

* 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

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 generating 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 budget and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was only 41.7%. This poor 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 54.2% and 50.4% respectively.

The critical source of Tax Revenue for Zamfara state include personal taxes which recorded 63% performance during the period under review. A key component of the personal taxes is the Penalty for Offences & Interest and PAYE which recorded the highest level of performance (147.7% and 63% respectively). As indicated in the Table 2 below, except for property tax, Withholding Tax, fines general, fess general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N12.451 billion but N9.2 billion, equivalent to 76.6%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are Zamfara State Water Board which had a final budget in the tune of N200 million while the actual realized was N166.5 million, representing 83.3% outturn; and the Zamfara State Transport Authority with a budget of N50 million and N53.1 million as actual; implying 106.2% performance.

The MDAs with the highest level of outturn include the Zamfara Broadcasting Corporation 99.8%, State Housing Corporation approximately 33.2% and Zamfara Urban Development Authority 93.1%, Gusau Modern Abattoir 64.9%.

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	10,869,200,000	10,869,200,000	5,896,414,989	- 4,972,785,011	54.2%
Personal Taxes:	9,496,200,000	9,496,200,000	5,190,170,849	- 4,306,029,151	54.7%
Personal Income Tax (PAYE)	7,838,000,000	7,838,000,000	4,934,807,789	- 2,903,192,211	63.0%
Personnal Income Tax (Direct Assessment Taxes)	1,500,000,000	1,500,000,000	21,700,310	- 1,478,299,690	1.4%
Penalty For Offences & Interest	158,200,000	158,200,000	233,662,750	75,462,750	147.7%
Other Personal Tax N.E.C	-	-	-	-	
Other Taxes:	1,373,000,000	1,373,000,000	706,244,140	- 666,755,860	51.4%
Sales Tax	805,000,000	805,000,000	1,027,750	- 803,972,250	0.1%
Lottery Tax/Licence	-	-	-	-	
Property Tax	15,000,000	15,000,000	70,642,491	55,642,491	470.9%
Capital Gain Taxes	3,000,000	3,000,000	536,306	- 2,463,694	17.9%
Withholding Tax	550,000,000	550,000,000	634,037,593	84,037,593	115.3%
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	1,960,459,294	1,960,459,294	988,905,049	- 971,554,245	50.4%
Licences General	463,900,000	463,900,000	13,235,110	- 450,664,890	2.9%
Fees – General	72,509,294	72,509,294	39,265,337	- 33,243,957	54.2%
Fines – General	251,200,000	251,200,000	194,397,413	- 56,802,587	77.4%
Sales – General	511,300,000	511,300,000	194,059,888	- 317,240,112	38.0%
Earnings – General	14,500,000	14,500,000	337,525	- 14,162,475	2.3%
Rent On Government Buildings – General	5,000,000	5,000,000	-	- 5,000,000	0.0%
Rent on Land and Others – General	10,000,000	10,000,000	-	- 10,000,000	0.0%
Repayments	10,000,000	10,000,000	-	- 10,000,000	0.0%
Investment Income	5,000,000	5,000,000	-	- 5,000,000	0.0%
Interest Earned	5,000,000	5,000,000	-	- 5,000,000	0.0%
Reimbursement	-	-	-	-	
Miscellaneous Income	612,050,000	612,050,000	547,609,776	- 64,440,224	89.5%
Independent Revenue (IGR)	12,829,659,294	12,829,659,294	6,885,320,038	- 5,944,339,256	53.7%

* 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 (%)*
ZAMFARA STATE WATER BOARD	200,000,000	200,000,000	166,571,435	- 33,428,565	83.3%
ZAMFARA TRANSPORT AUTHORITY	50,000,000	50,000,000	53,111,389	3,111,389	106.2%
ZAMFARA BROADCASTING CORPORATION	25,000,000	25,000,000	24,959,823	- 40,177	99.8%
STATE HOUSING CORPORATION	50,000,000	50,000,000	16,579,143	- 33,420,857	33.2%
ZAMFARA URBAN DEVELOPMENT	10,000,000	10,000,000	9,308,500	- 691,500	93.1%
GUSAU MORDERN ABATOIR	5,000,000	5,000,000	3,244,500	- 1,755,500	64.9%
SCHOOL OF NURSING AND MIDWIFERY	20,000,000	20,000,000	250,000	- 19,750,000	1.3%
ZAMFARA ENVIRONMENTAL SANITATION	2,000,000	2,000,000	15,000	- 1,985,000	0.8%
YARIMAN BAKURA SPECIALIST HOSP.	10,000,000	10,000,000		- 10,000,000	0.0%
COLLAGE AGRIC. ANIMAL SCIENCE BAKURA	6,000,000	6,000,000		- 6,000,000	0.0%
Other Revenue Collecting Agencies	12,451,659,294	12,451,659,294	6,611,280,249	- 5,840,379,045	53.1%
Independent Revenue (IGR)	12,829,659,294	12,829,659,294	6,885,320,038	- 5,944,339,256	53.7%

* 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, and how much was actually spent. Broadly, capital expenditure got N69.01 billion 54% of the total budget size of N127.333 billion while recurrent expenditure was allocated N58.31 billion, equivalent to 46% 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 N109 billion was N41.7 billion representing about 38% while actual recurrent spending was allotted the remaining. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 15% more than its final budget size while the capital expenditure outturn was 60.5%, implying about 49.5% deviation or N27.289 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N24.562 billion (19.3%); followed by overheads which got N24.168 billion 19% and then public debt servicing which received N7.425 billion (5.8%).

Clearly, with the exception of public debt servicing and social contribution and social benefits, all components of recurrent expenditure performed significantly less than the final budget size (see Transfers in the table below). This overperformance is due to the short term borrowings by the government to cushion the effect of COVID-19 pandemic which was not envisaged during budget preparation. Interestingly, public debt charges received about 265.5% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

Table 4 Expenditure Outturn

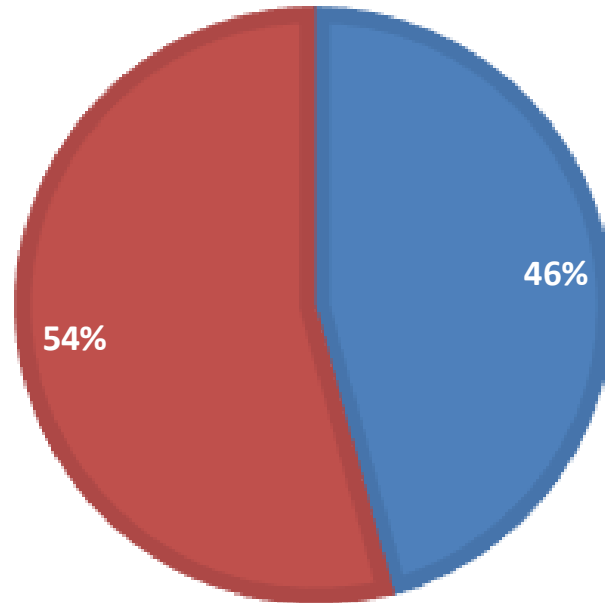
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	24,562,269,177	19.3%	21,951,874,048	20.1%	2,610,395,129	89.4%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	2,159,000,000	1.7%	2,450,277,745	2.2%	- 291,277,745	113.5%
Overheads	24,168,345,965	19.0%	23,441,927,771	21.5%	726,418,194	97.0%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	7,425,784,858	5.8%	19,713,342,476	18.0%	- 12,287,557,618	265.5%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	58,315,400,000	45.8%	67,557,422,040	61.8%	- 9,242,022,040	115.8%
Total Capital Expenditure	69,018,000,000	54.2%	41,728,053,142	38.2%	27,289,946,858	60.5%
Total Expenditure	127,333,400,000	100.0%	109,285,475,182	100.0%	18,047,924,818	85.8%

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

Figure 2 Expenditure Composition

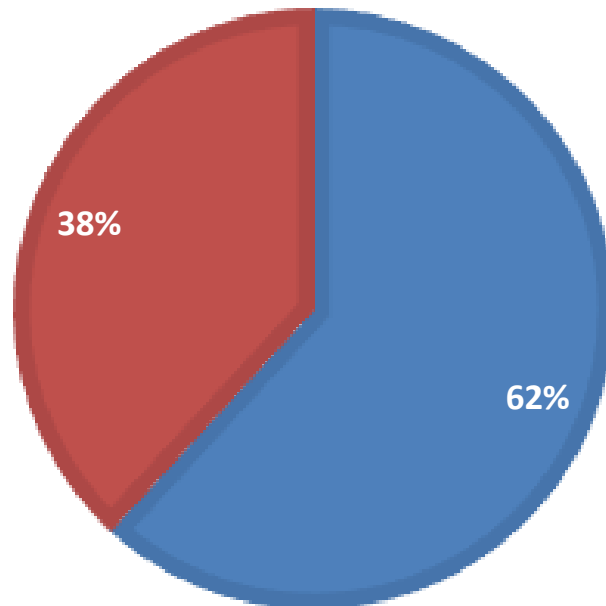
Budgeted Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure



Actual Expenditure Composition

■ Total Recurrent Expenditure ■ Total Capital Expenditure



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

6 queries

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

3 queries

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

9 queries amounting to N15.586 billion as presented in Table 5 below.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No query

E: BILLS PAYABLE

1 query for Hotel bills payment

F: INVESTMENTS

No query

G: AIDS AND GRANTS

No query

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

No query

I: PERFORMANCE GUARANTEES

No query

I: ADHERENCE TO PROCUREMENT PROCEDURES

3 queries

Table 5 Top Ten Audit Queries

Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
PURCHASE OF RICE FOR COVID-19 PALIATIVES	2	NO PROPER DOCUMENTATION	4,600,000	15,400,000	29.9%
PAYMENT OF HOTEL ACCOMMODATION AND FEEDING OF GUEST	1	NO RECEIPT OF PAYMENT ATTACHED TO THE VOUCHER	442,837,000	442,837,000	100.0%
PURCHASE OF STATIONARIES	1	NO PROPER DOCUMENTATION	1,220,000	1,220,000	100.0%
PRINTING OF OFFICE MATERIALS	1	NO PROPER DOCUMENTATION	1,227,600	1,227,600	100.0%
PURCHASE OF 33NO. OF BATERIES	1	NO EVIDENCE OF PURCHASE AND ITEMS WERE NOT PHYSICALLY AVAILABLE	9,180,000	9,180,000	100.0%
FUMIGATION EXERCISE BY MINISTRY OF HIGHER EDUCATION	1	DENIED ACCESS TO DOCUMENTATION	13,215,250,000	13,215,250,000	100.0%
COMPENSATION OF EMPLOYEES ZAMFARA RADIO AND TELEVISION SERVICES	1	EXPENDITURE ABOVE BUDGETARY PROVISION	1,565,078,706	1,685,078,706	92.9%
COMPENSATION OF EMPLOYEES SHARIA COURT OF APPEAL	1	EXPENDITURE ABOVE BUDGETARY PROVISION	347,344,777	967,344,777	35.9%
Total Number of Queries	9		15,586,738,083	16,337,538,083	95.4%

Section 5 Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year under 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 greatly even with the fall in crude oil and production in 2020 due to revision of the budget to reflect reality (as a result of COVID-19 and its wider global impacts).*
- *Domestic grants performed poorly – this is due to revenue shortages at Local Government level which results in lower than expected contributions to State managed capital projects (road construction largely).*
- *The drawdown of foreign loans was also very poor, 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.*
- *Total cash reserves as at the end of 2020 stood at N87 million.*

Table 6 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	8,726,488,462	1,947,917,873		1,947,917,872.50	1,947,917,872	0.05	100.0%
Statutory Allocation	44,315,333,317	31,200,000,000		31,200,000,000.00	38,822,958,416	7,622,958,416.09	124.4%
13% Derivation	-	-		-	-	-	
State Government Share of VAT	11,878,767,163	12,200,000,000		12,200,000,000.00	14,465,715,154	2,265,715,154.13	118.6%
Other Federation Account Distributions	1,850,000,000	22,230,000,000		22,230,000,000.00	7,856,887,971	- 14,373,112,029.15	35.3%
Independent Tax Revenue	5,243,182,186	9,916,300,000		9,916,300,000.00	5,654,054,609	- 4,262,245,391.08	57.0%
Independent Non-Tax Revenue	693,815,398	6,023,964,255		6,023,964,254.50	989,321,809	- 5,034,642,445.56	16.4%
Foreign Grants	-	2,000,000,000		2,000,000,000.00	1,900,000,000	- 100,000,000.00	95.0%
Domestic Grants	627,356,901	12,273,099,984		12,273,099,984.00	1,627,356,901	- 10,645,743,083.28	13.3%
Foreign Loans	-	5,287,000,000		5,287,000,000.00	-	- 5,287,000,000.00	0.0%
Domestic Loans	12,036,050,454	19,500,000,000		19,500,000,000.00	29,963,094,454	10,463,094,454.46	153.7%
Other Revenues	1,850,000,000	4,255,117,889		4,255,117,889.00	3,759,576,719	- 495,541,170.23	88.4%
Transfer from other Government Entities	-	500,000,000		500,000,000.00	-	- 500,000,000.00	0.0%
Total Revenue (a)	87,220,993,881.36	127,333,400,000.00	-	127,333,400,000.00	106,986,883,905.33	- 20,346,516,094.67	84.0%
Expenditure:							
Salaries, Wages and Allowances	17,113,621,360.31	22,179,452,687.00		22,179,452,687.00	21,713,314,636.35	466,138,050.65	97.9%
CRF Charges (Salary)	-	2,382,816,490.00		2,382,816,490.00	238,559,412.00	2,144,257,078.00	10.0%
Social Contributions	-	-		-	-	-	
Social Benefits	2,746,592,558.98	2,159,000,000.00		2,159,000,000.00	2,450,277,745.24	291,277,745.24	113.5%
Overheads	26,109,437,041.10	24,168,345,965.00		24,168,345,965.00	23,441,927,770.65	726,418,194.35	97.0%
Grants & Contributions	-	-		-	-	-	
Public Debt Charges	10,270,485,025.30	7,425,784,858.00		7,425,784,858.00	19,713,342,475.86	12,287,557,617.86	265.5%
Transfers	-	-		-	-	-	
Capital Expenditure	27,027,182,897.22	69,018,000,000.00		69,018,000,000.00	41,728,053,141.79	27,289,946,858.21	60.5%
Total Expenditure (b)	83,267,318,882.91	127,333,400,000.00	-	127,333,400,000.00	109,285,475,181.89	18,047,924,818.11	85.8%
Surplus/Deficit from Operating Activities c = (a-b)	3,953,674,998.45	-	-	-	- 2,298,591,276.56	- 38,394,440,912.78	
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	-	-		-	8,666,740,957	- 8,666,740,956.76	

* 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

Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	85,757,169,904		85,757,169,903.98
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period	1,249,764,610		1,249,764,609.94
Balance as at 31 December 2020	87,006,934,513.92	-	87,006,934,513.92

Section 6 Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department and 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 most of the sectors listed, actual expenditures were more than budget. The level of performance is 115.8% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. General Administration got the highest share of 9.5%, finance received 7.3%, Education got 2.2% while Health received 1.6%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that Works & Transport, Public Finance, Private Sector Growth, Housing & Urban Development and other General Services received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, works and transport got the highest actual expenditure which is about N17.35 billion or 41.6% of the total capital expenditure (N41.728 billion). Other general services received N4.47 billion, equivalent to 10% while Housing & Urban Development got N3.473 billion (8.3%). However, Works and Transport recorded the highest performance which was 46.4% more than its budget but was actual expenditure 41.6% of the total fiscal year actual capital expenditure. Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one of the lowest capital expenditure which was about N1.02 billion (2.5%) and as low as 23.4% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Works and Transport received the highest total actual expenditure which is about N17.96 billion (14.2%) of the total actual expenditure N109.285 billion, followed by general administration which got N9.07 billion (8.3%), Security & Home Affairs received N2.403 billion (2.2%) while Education got N2.378 billion (2.21%) while the health sector had an actual expenditure of N1.141 billion (1.0%).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
OFFICE OF THE EXECUTIVE GOVERNOR	5,544,560,000	2,431,456,040	3,113,103,960	43.9%	9.5%	3.6%
MIN. OF FINANCE	4,239,680,000	4,988,698,708	- 749,018,708	117.7%	7.3%	7.4%
CABINET AFFAIRS & GENERAL SERVICES	2,225,680,000	3,907,796,244	- 1,682,116,244	175.6%	3.8%	5.8%
MINISTRY OF EDUCATION	1,287,634,800	2,070,922,145	- 783,287,345	160.8%	2.2%	3.1%
RELIGIOUS PREACHING COMMISSION	987,920,000	850,536,167	137,383,833	86.1%	1.7%	1.3%
STATE HOUSE OF ASSEMBLY	972,560,000	1,209,502,926	- 236,942,926	124.4%	1.7%	1.8%
MINISTRY OF SECURITY AND HOME AFFAIRS.	967,680,000	2,403,780,377	- 1,436,100,377	248.4%	1.7%	3.6%
MINISTRY OF HEALTH	929,360,000	332,988,148	596,371,852	35.8%	1.6%	0.5%
JUDICIARY SHARI'AH COURT	921,720,000	1,617,574,841	- 695,854,841	175.5%	1.6%	2.4%
OFFICE OF THE HEAD OF SERVICE	894,400,000	610,566,100	283,833,900	68.3%	1.5%	0.9%
Other MDA Expenditure	39,344,205,200	47,133,600,345	- 7,789,395,145	119.8%	67.5%	69.8%
Total (Except Other MDA Expenditure)	18,971,194,800	20,423,821,695	- 1,452,626,895	107.7%	32.5%	30.2%
Total Budgeted Expenditure	58,315,400,000	67,557,422,040	- 9,242,022,040	115.8%		

* 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

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
WORKS AND TRANSPORT	11,850,000,000	17,354,040,997	- 5,504,040,997	146.4%	17.2%	41.6%
STATE HOUSE OF ASSEMBLY	7,935,560,000	2,013,355,731	5,922,204,269	25.4%	11.5%	4.8%
ECONOMIC EMPOWERMENT THROUGH AGRIC.(C	4,698,000,000	808,573,566	3,889,426,435	17.2%	6.8%	1.9%
HEALTH	4,380,000,000	1,023,976,770	3,356,023,230	23.4%	6.3%	2.5%
PUBLIC FINANCE AND FISCAL MANAGEMENT	1,895,000,000	2,013,355,731	- 118,355,731	106.2%	2.7%	4.8%
WATER RESOURCES	1,220,000,000	233,958,478	986,041,522	19.2%	1.8%	0.6%
PRIVATE SECTOR GROWTH AND DEVELOPMENT	1,060,000,000	1,781,200,000	- 721,200,000	168.0%	1.5%	4.3%
HOUSING AND URBAN DEVELOPMENT	900,000,000	3,473,006,374	- 2,573,006,374	385.9%	1.3%	8.3%
OTHER GENERAL SERVICES	800,000,000	4,470,172,616	- 3,670,172,616	558.8%	1.2%	10.7%
WOMEN AND CHILDREN	620,000,000	-	620,000,000	0.0%	0.9%	0.0%
Other MDA Expenditure	33,659,439,999	8,556,412,879	25,103,027,120	25.4%	48.8%	20.5%
Total (Except Other MDA Expenditure)	35,358,560,001	33,171,640,263	2,186,919,738	93.8%	51.2%	79.5%
Total Budgeted Expenditure	69,018,000,000	41,728,053,142	27,289,946,858	60.5%		

* 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

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
WORKS AND TRANSPORT	15,894,400,000	17,964,607,096	- 2,070,207,096	113.0%	12.5%	16.4%
OFFICE OF THE EXECUTIVE GOVERNOR	8,287,634,800	9,070,922,145	- 783,287,345	109.5%	6.5%	8.3%
CABINET AFFAIRS & GENERAL SERVICES	3,025,680,000	7,380,802,618	- 4,355,122,618	243.9%	2.4%	6.8%
MIN. OF FINANCE	8,619,680,000	6,012,675,478	2,607,004,522	69.8%	6.8%	5.5%
STATE HOUSE OF ASSEMBLY	17,935,560,000	3,222,858,657	14,712,701,343	18.0%	14.1%	2.9%
MINISTRY OF SECURITY AND HOME AFFAIRS.	4,567,680,000	2,403,780,377	2,163,899,623	52.6%	3.6%	2.2%
MINISTRY OF EDUCATION	5,122,634,800	2,378,356,297	2,744,278,503	46.4%	4.0%	2.2%
MINISTRY OF HEALTH	5,627,360,000	1,141,561,713	4,485,798,287	20.3%	4.4%	1.0%
WATER RESOURCES	1,507,000,000	833,958,478	673,041,522	55.3%	1.2%	0.8%
COMMERCE AND INDUSTRIES	2,715,000,000	233,958,478	2,481,041,522	8.6%	2.1%	0.2%
Other MDA Expenditure	54,030,770,400	58,641,993,844	- 4,611,223,444	108.5%	42.4%	53.7%
Total (Except Other MDA Expenditure)	73,302,629,600	50,643,481,338	22,659,148,262	69.1%	57.6%	46.3%
Total Budgeted Expenditure	127,333,400,000	109,285,475,182	18,047,924,818	85.8%		

* 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

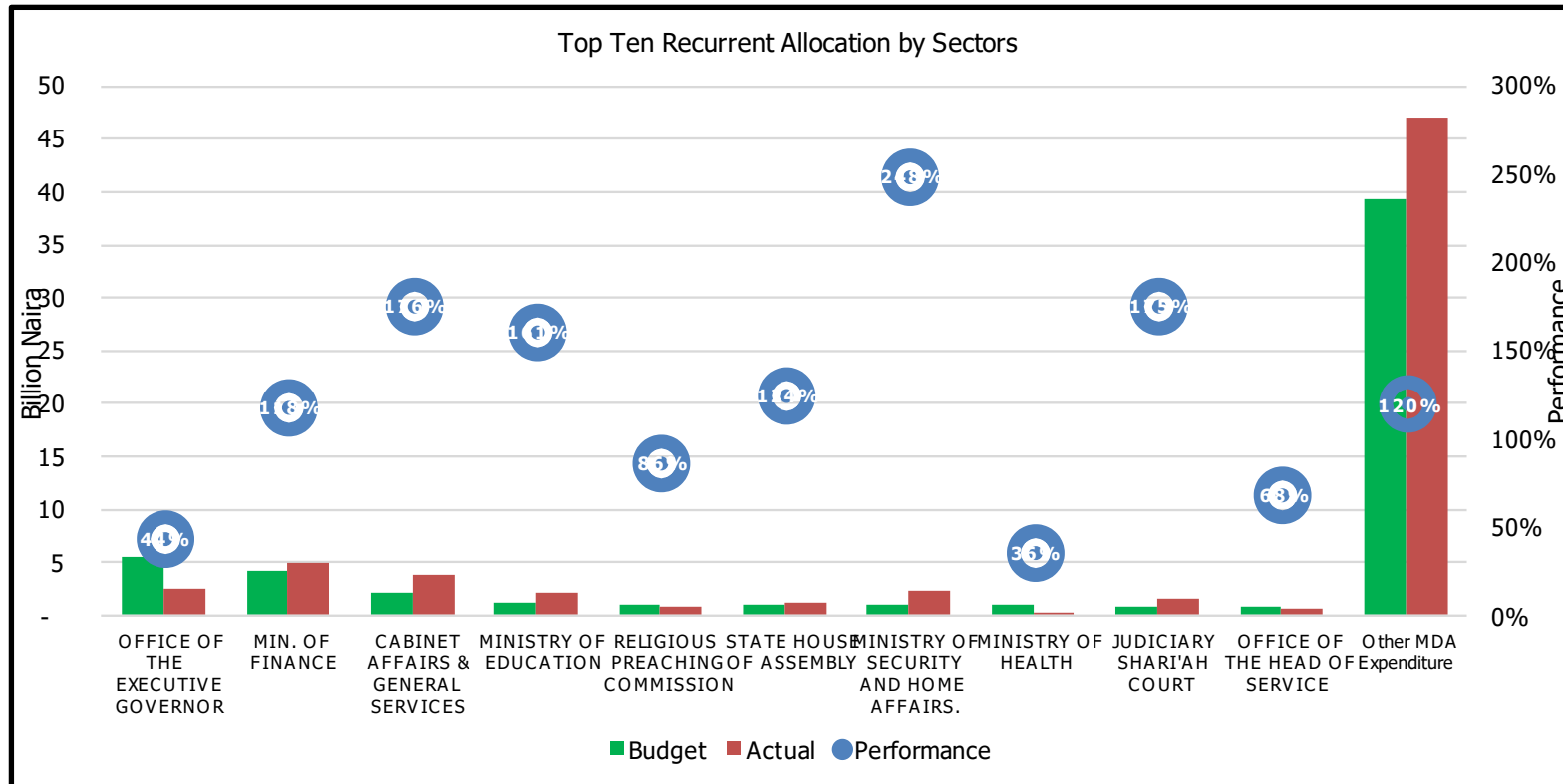


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

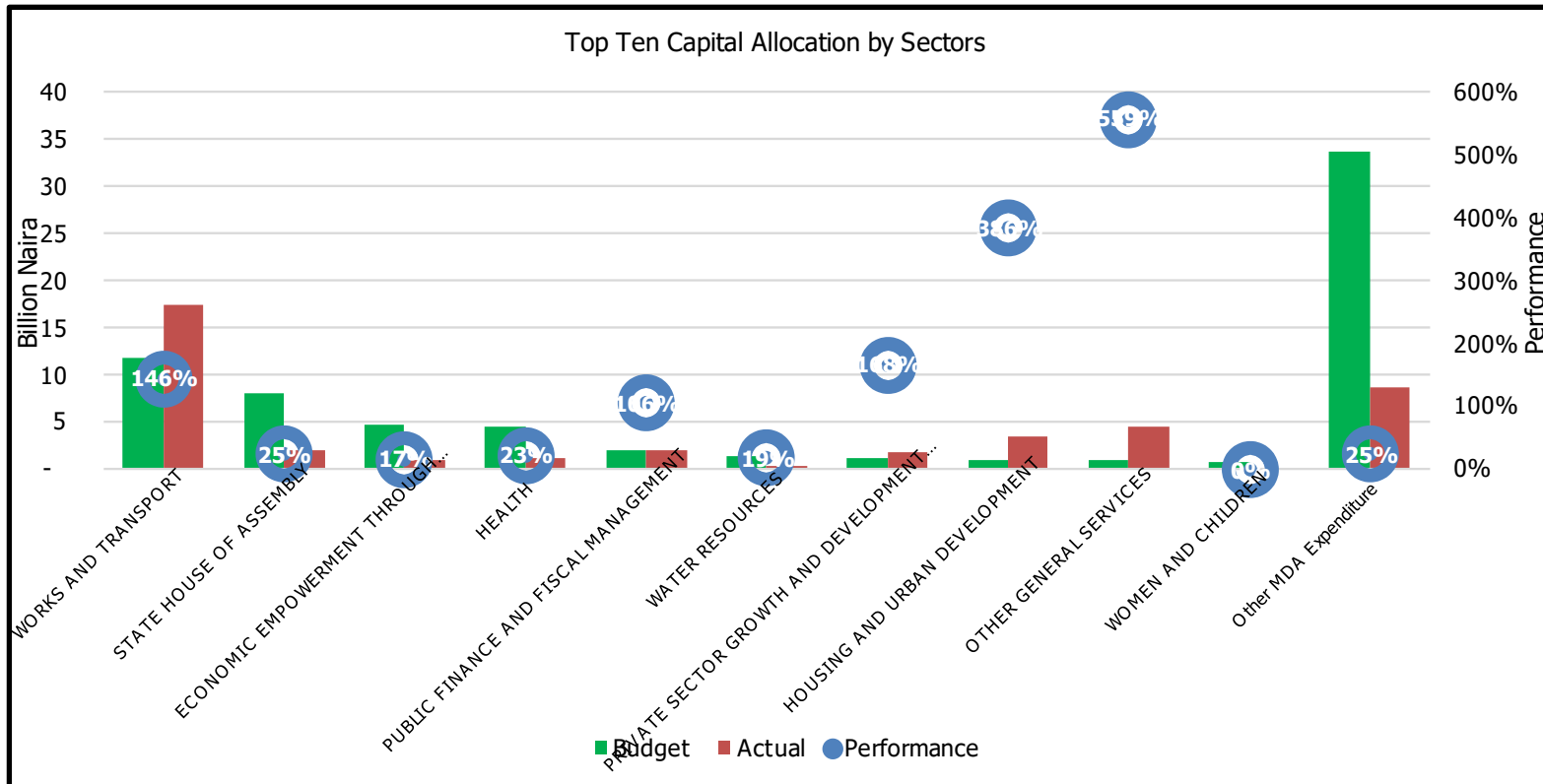
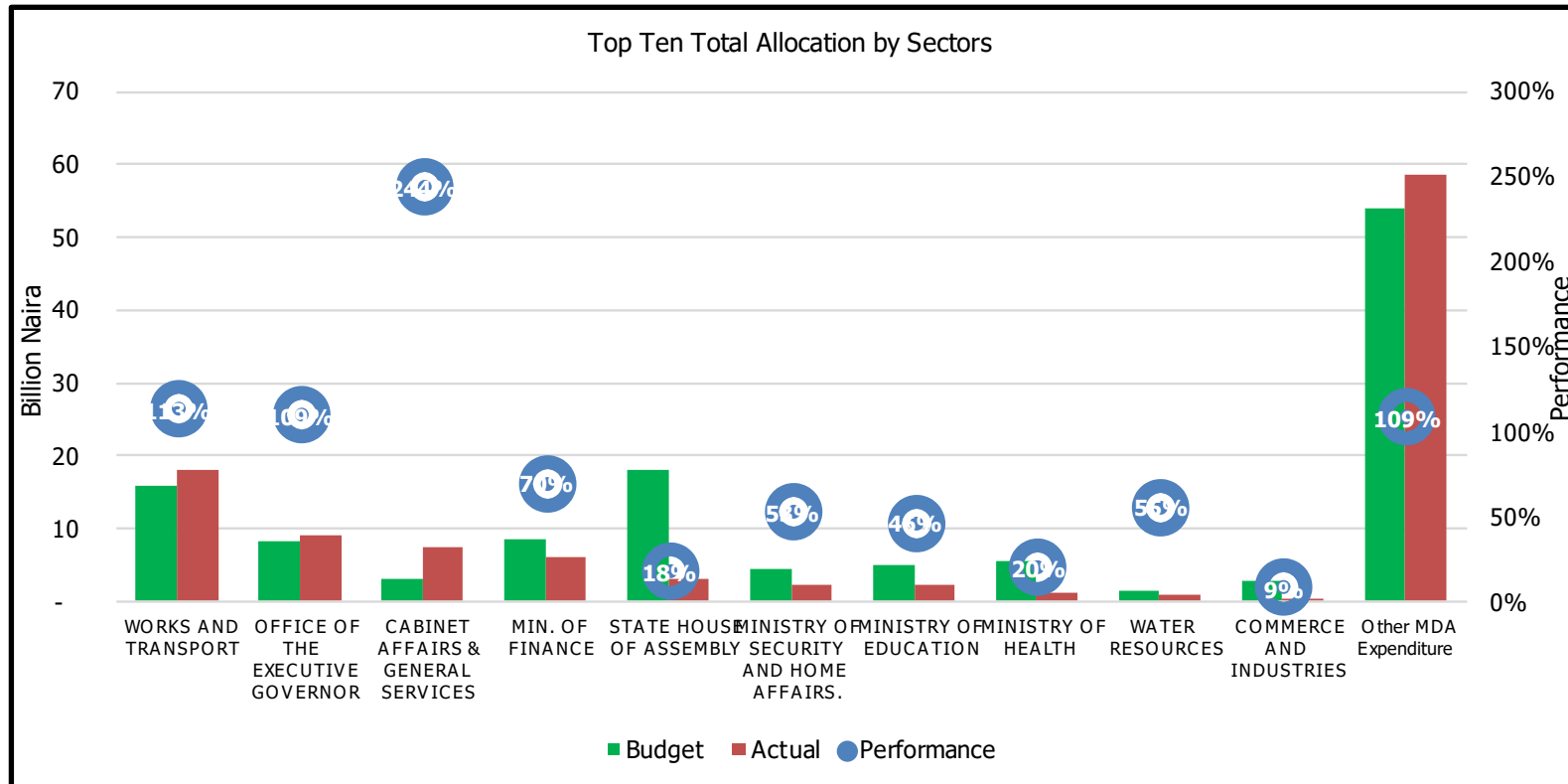


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 7 Top Value Capital Projects

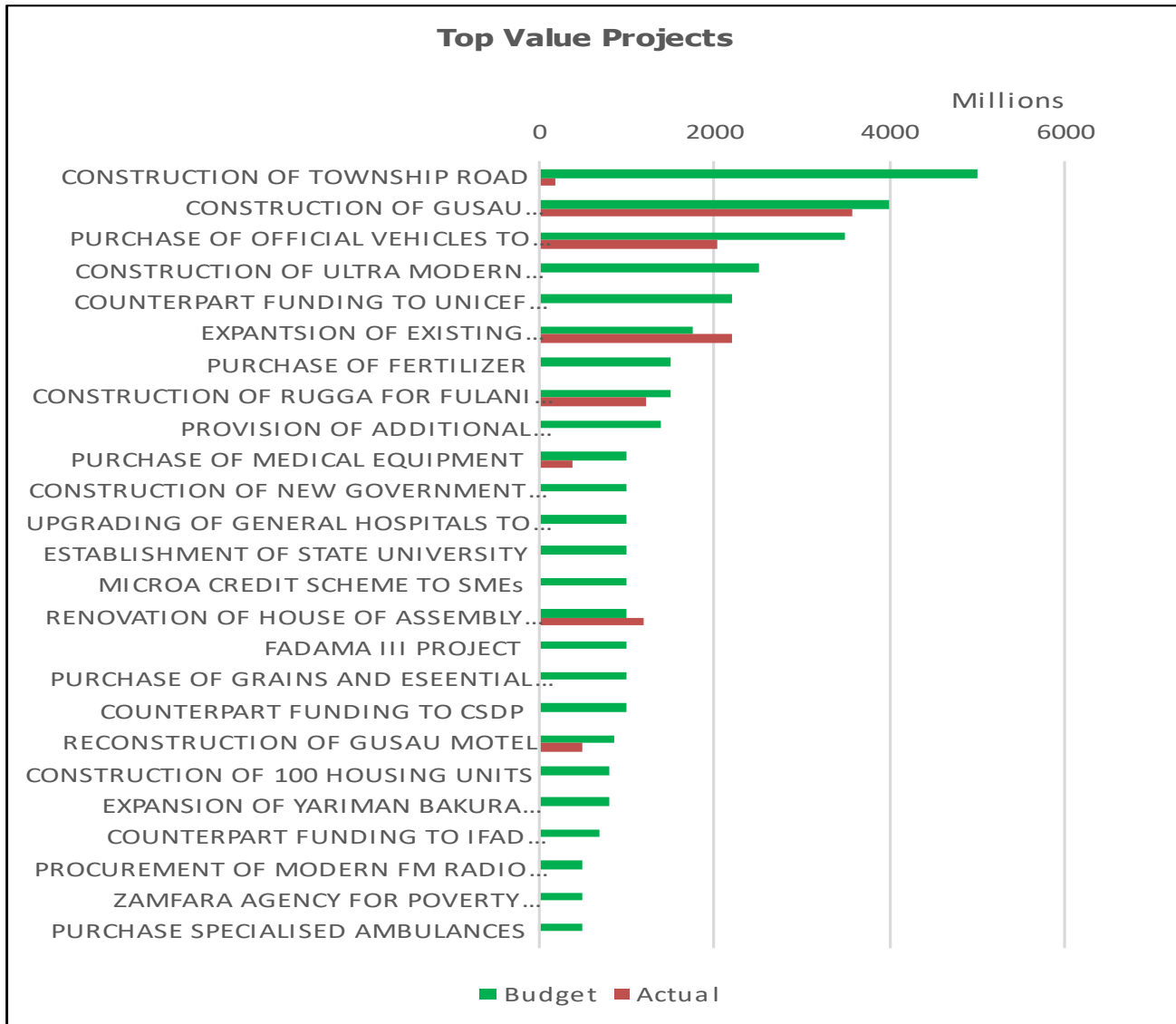
This section outlines information on the largest 25 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
CONSTRUCTION OF TOWNSHIP ROAD	Across the State	17170000010101	Ministry of Works	5,000,000,000	181,137,501	4,818,862,499	3.6%	Ongoing
CONSTRUCTION OF GUSAU INTERNATIONAL AIR	Gusau	06060000020109	Ministry of Works	4,000,000,000	3,565,569,737	434,430,263	89.1%	Ongoing
PURCHASE OF OFFICIAL VEHICLES TO MDAs	Gusau	1313000001 0103	Cabinet Affairs	3,500,000,000	2,032,534,936	1,467,465,064	58.1%	Ongoing
CONSTRUCTION OF ULTRA MODERN STADIUM	Gusau	08080000020103	Cabinet Affairs	2,500,000,000	0	2,500,000,000	0.0%	Not Yet Started
COUNTERPART FUNDING TO UNICEF SUPPORTE	Across the State	05050000010101	Ministry of Finance	2,200,000,000	0	2,200,000,000	0.0%	Not Yet Started
EXPANSION OF EXISTING GOVERNMENT HOUSE	Gusau	1313000001 0102	Government House	1,750,000,000	2,201,263,550	- 451,263,550	125.8%	Complete
PURCHASE OF FERTILIZER	Across the State	01010000010101	Ministry of Agriculture	1,500,000,000	0	1,500,000,000	0.0%	Not Yet Started
CONSTRUCTION OF RUGGA FOR FULANI SETTLE	Across the State	1313000006 0106	Ministry of Works	1,500,000,000	1,221,869,114	278,130,886	81.5%	Ongoing
PROVISION OF ADDITIONAL STRUCTURES TO GC	Across the State	04040000020106	Ministry of Health	1,400,000,000	0	1,400,000,000	0.0%	Not Yet Started
PURCHASE OF MEDICAL EQUIPMENT	Across the State	04040000020107	Ministry of Health	1,000,000,000	389,743,079	610,256,921	39.0%	Ongoing
CONSTRUCTION OF NEW GOVERNMENT HOUSE	Gusau	1313000001 0101	Government House	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
UPGRADING OF GENERAL HOSPITALS TO REFER	Across the State	04040000020110	Ministry of Health	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
ESTABLISHMENT OF STATE UNIVERSITY	Talata Mafara	05050000060110	Ministry of Education	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
MICROA CREDIT SCHEME TO SMEs	Across the State	1212 0000010104	Ministry of Commerce	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
RENOVATION OF HOUSE OF ASSEMBLY COMPLE	Gusau	1313000004 0102	House of Assembly	1,000,000,000	1,200,720,602	- 200,720,602	120.1%	Complete
FADAMA III PROJECT	Across the State	03030000010103	Ministry of Agriculture	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
PURCHASE OF GRAINS AND ESEENTIAL COMMO	Across the State	01010000040101	Ministry of Agriculture	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
COUNTERPART FUNDING TO CSDP	Across the State	1313000011 0106	Ministry of Budget	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
RECONSTRUCTION OF GUSAU MOTEL	Gusau	12120000060101	Ministry of Commerce	850,000,000	497,554,712	352,445,288	58.5%	Ongoing
CONSTRUCTION OF 100 HOUSING UNITS	Across the State	06060000010101	Housing and Town Planr	800,000,000	0	800,000,000	0.0%	Not Yet Started
EXPANSION OF YARIMAN BAKURA SPECIAL HOS	Gusau	04040000020113	Ministry of Health	800,000,000	0	800,000,000	0.0%	Not Yet Started
COUNTERPART FUNDING TO IFAD PROGRAMME	Across the State	03030000010104	Ministry of Agriculture	700,000,000	0	700,000,000	0.0%	Not Yet Started
PROCUREMENT OF MODERN FM RADIO TRANSM	Gusau	1111000002 0103	Ministry of Information	500,000,000	0	500,000,000	0.0%	Not Yet Started
ZAMFARA AGENCY FOR POVERTY ALLEVIATION	Across the State	1313000001 0110	Agency for Poverty Allev	500,000,000	0	500,000,000	0.0%	Not Yet Started
PURCHASE SPECIALISED AMBULANCES	Across the State	04040000020111	Ministry of Health	500,000,000	0	500,000,000	0.0%	Not Yet Started

* 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.

Only nine citizens nominated projects were included in the 2020 Budget – those being the Construction of International Airport in Gusau, Ultra Modern Stadium, Construction of Rugga for Fulani settlement, Upgrading of some Primary Health Centres to status of General Hospitals, establishment of State University, etc.

Only three out of the nine projects were ongoing, the remaining ones will be rolled over to 2021 budget, among the projects, Construction of Gusau International Airport received N3.565 billion (which is 89.1% of the budgeted amount), Construction of Rugga for Fulani settlement also received N1.221 billion (81.5% of the budgeted) and Purchase of Medical Equipment that received N389.74 million (39%).

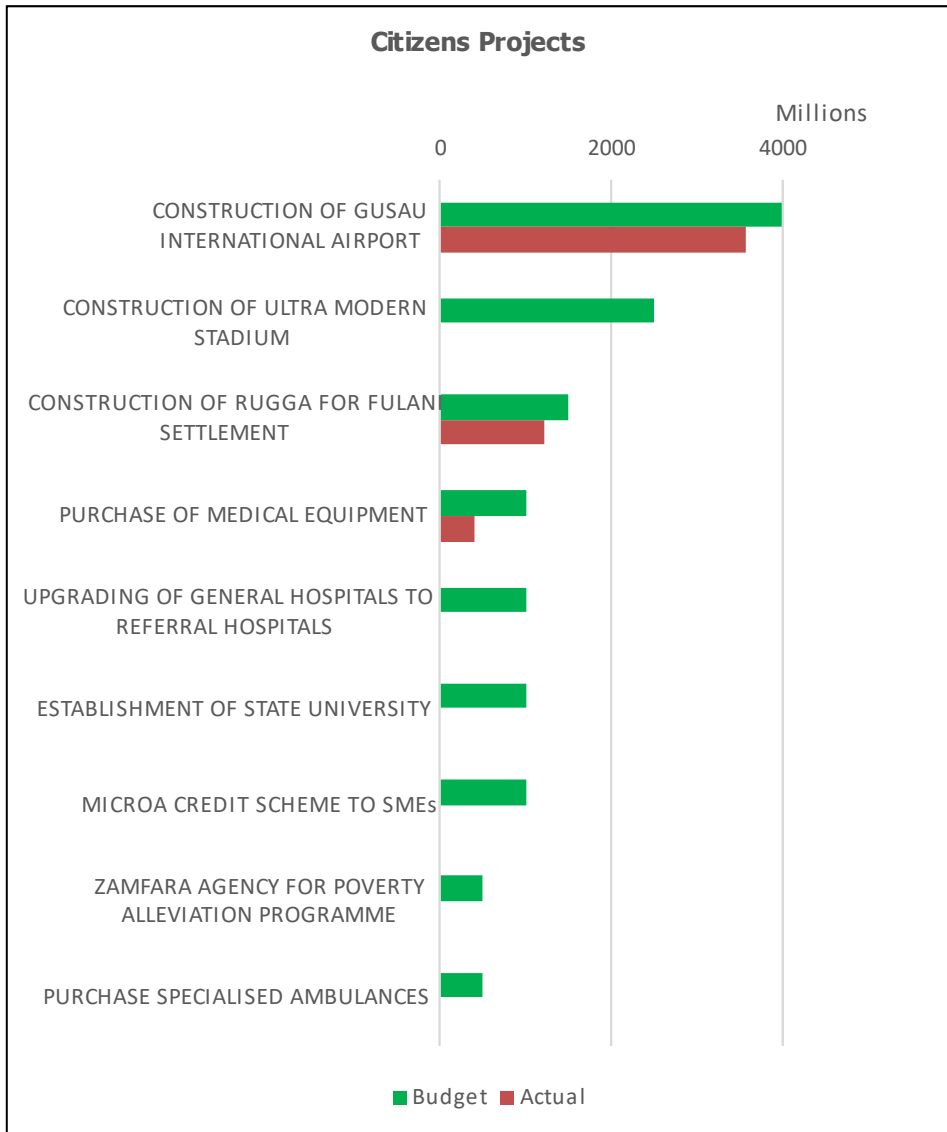
There was a delay in the commencement of the remaining six projects due to funds constraints.

Table 12 Citizens Nominated Projects

Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
CONSTRUCTION OF GUSAU INTERNATIONAL AIRPORT	Gusau	06060000020109	Ministry of Works	4,000,000,000	3,565,569,737	434,430,263	89.1%	Ongoing
CONSTRUCTION OF ULTRA MODERN STADIUM	Gusau	08080000020103	Cabinet Affairs	2,500,000,000	0	2,500,000,000	0.0%	Not Yet Started
CONSTRUCTION OF RUGGA FOR FULANI SETTLEMENT	Across the State	1313000006 0106	Ministry of Works	1,500,000,000	1,221,869,114	278,130,886	81.5%	Ongoing
PURCHASE OF MEDICAL EQUIPMENT	Across the State	04040000020107	Ministry of Health	1,000,000,000	389,743,079	610,256,921	39.0%	Ongoing
UPGRADING OF GENERAL HOSPITALS TO REFERENCE	Across the State	04040000020110	Ministry of Health	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
ESTABLISHMENT OF STATE UNIVERSITY	Talata Mafara	05050000060110	Ministry of Education	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
MICROA CREDIT SCHEME TO SMEs	Across the State	1212 0000010104	Ministry of Commerce	1,000,000,000	0	1,000,000,000	0.0%	Not Yet Started
ZAMFARA AGENCY FOR POVERTY ALLEVIATION	Across the State	1313000001 0110	Agency for Poverty Alleviation	500,000,000	0	500,000,000	0.0%	Not Yet Started
PURCHASE SPECIALISED AMBULANCES	Across the State	04040000020111	Ministry of Health	500,000,000	0	500,000,000	0.0%	Not Yet Started

* 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

The FY 2020 Audited Annual Financial Statements for Zamfara State can be found on the Website of Office of the Auditor General, Office of the Accountant General Website at the following specific address www.accountantgeneral.zm.gov.ng and that of Ministry of Budget and Economic Planning at the following specific address www.ministryofbudget.zamfara.gov.ng. Zamfara State Government published the Audited Annual Financial Statements on the 5th July 2021. Subsequently, two town hall consultations were held on the 30th July and 16th August 2021 to present the Financial Statements. Citizens comments were minuted and minutes of the meetings are also available at the above web address.