



ZAMFARA STATE OF NIGERIA

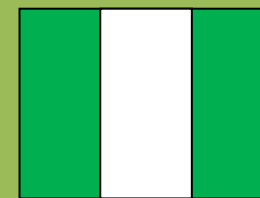
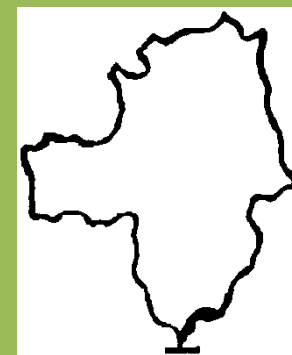
2021

CITIZEN BUDGET

MINISTRY OF BUDGET AND ECONOMIC PLANNING

BUDGET

2021



BUDGET TERMS

Budget	is an estimation of Revenue and Expenditure over a specified period usually a year
Citizen Budget	A Citizen's Budget is a simplified version of government's annual budget explained in a less technical form for the citizens to understand
Revenue	is the total amount generated by the government over a specified period
Statutory Allocation	is the allocation to the State from the Federation Accounts. It is determined by Federal Account Allocation Committee (FAAC)
Value Added Tax	is a tax placed on products whenever value is added at a stage of production and or at the point of retail sale. The collection and distribution is solely the responsibility of the Federal Government
Internally Generated Revenue	is the total funds (Revenue) generated within the State
Grants from Federal Government	is Grants given by Federal Government to States in case there is natural disaster, e.g. floods, erosion, etc.
Miscellaneous Revenue from Federal Government	these are revenue that don't come on monthly basis, e.g. excess crude oil, exchange rate differential, and excess petroleum profit tax, etc
Transfer from Consolidated Account (Roll-over Fund)	is the unspent account brought forward from last financial year to be added to the current year revenue
Budget Support	is the amount given by the Federal Government to support the State to pay salaries and pension in the event of low Federal allocation
Domestic Loans and Bonds	these are loans obtained from Commercial Banks (Internally)
Foreign Loans	are loans obtained from outside the country
Universal Basic Education Counterpart Funding (UBEC)	This is the State contribution towards development of Primary Education
Loans/Grants	These are the conditional loans and grants from donor agencies that are channelled towards execution of capital projects

Sustainable Development Goals (SDGs)	is the State contribution towards the attainment of Sustainable Development Goals
Recurrent Expenditure	is part of the total government expenditure meant for monthly payment of workers' salaries and daily running of Ministries, Departments and Government Agencies
Capital Expenditure	is the part of Government expenditure meant for Developmental Projects like roads, hospitals, schools etc., in the state
Personnel Costs	are the part of recurrent expenditure of government used for the payment of salaries of government workers
Overhead Costs	are the part of recurrent expenditure of government used for daily or periodic administrative expenses
Consolidated Revenue Fund Charges	is part of the estimate statutorily used to pay salaries of political office holders, pension and gratuity benefits of past Governors and Deputy Governors
Internal Debt Services (IDS)	is the amount of money allocated in the budget for the repayment of domestic debts

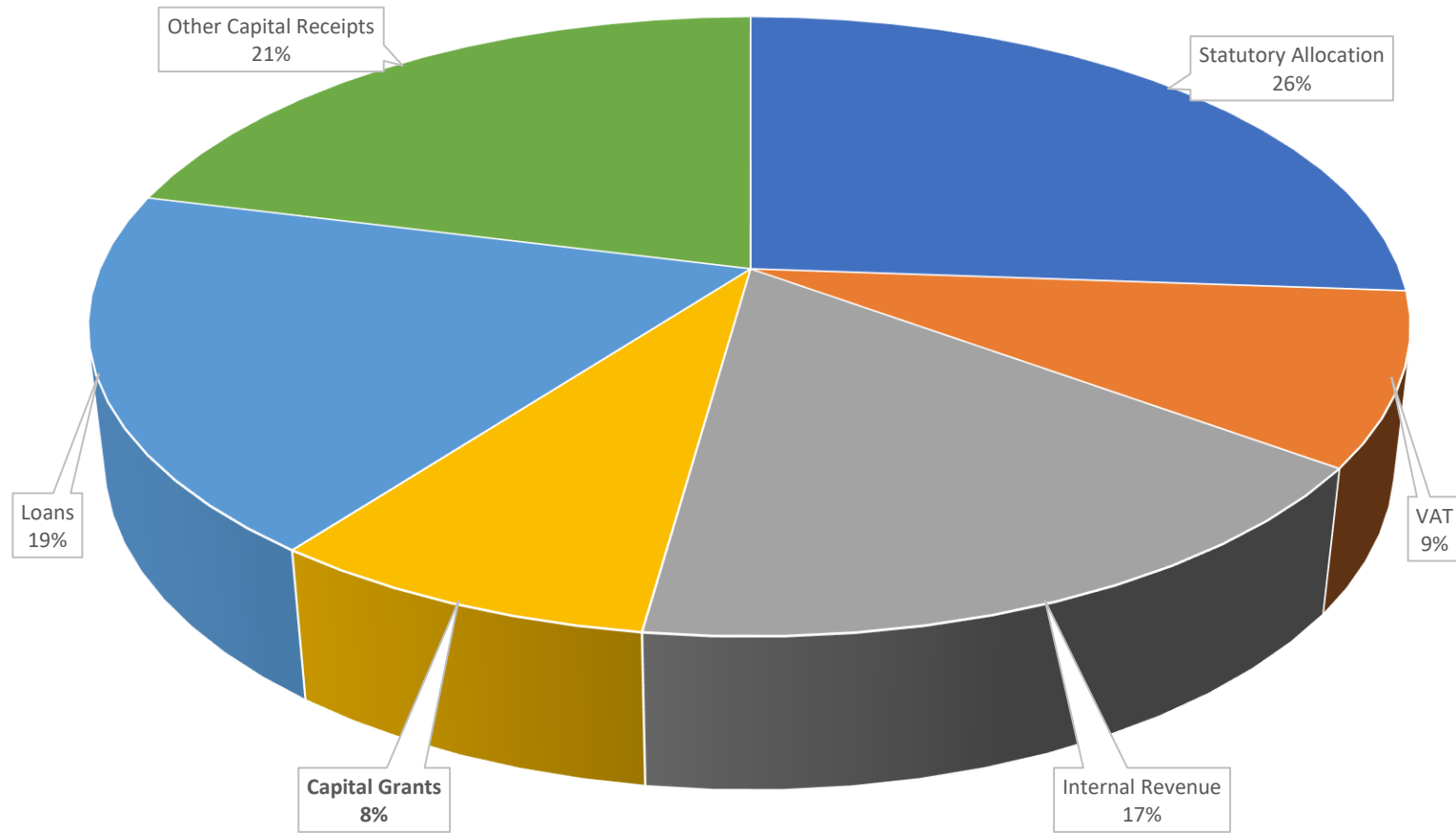
2021 BUDGETING PROCESS

- Preparation of State Medium Term Expenditure Framework (MTEF)
- Call circular released July, 2020
- Submission of Budget Proposals by Ministries, Departments and Agencies – August 2020
- Budget deliberations (Defence with MDAs) – September/October
- Presentation of Budget Estimates to the Executive Council – November
- Presentation of Budget to the House of Assembly – December
- Signing of Appropriation Bill into Law – December
- Execution of the Budget
- Monitoring and Evaluation of the Budget
- Revenue Collection: The expected revenue for the year 2021 is – N142,779,251,000.00 as against 127,333,400,000 in the revised 2020 Budget:

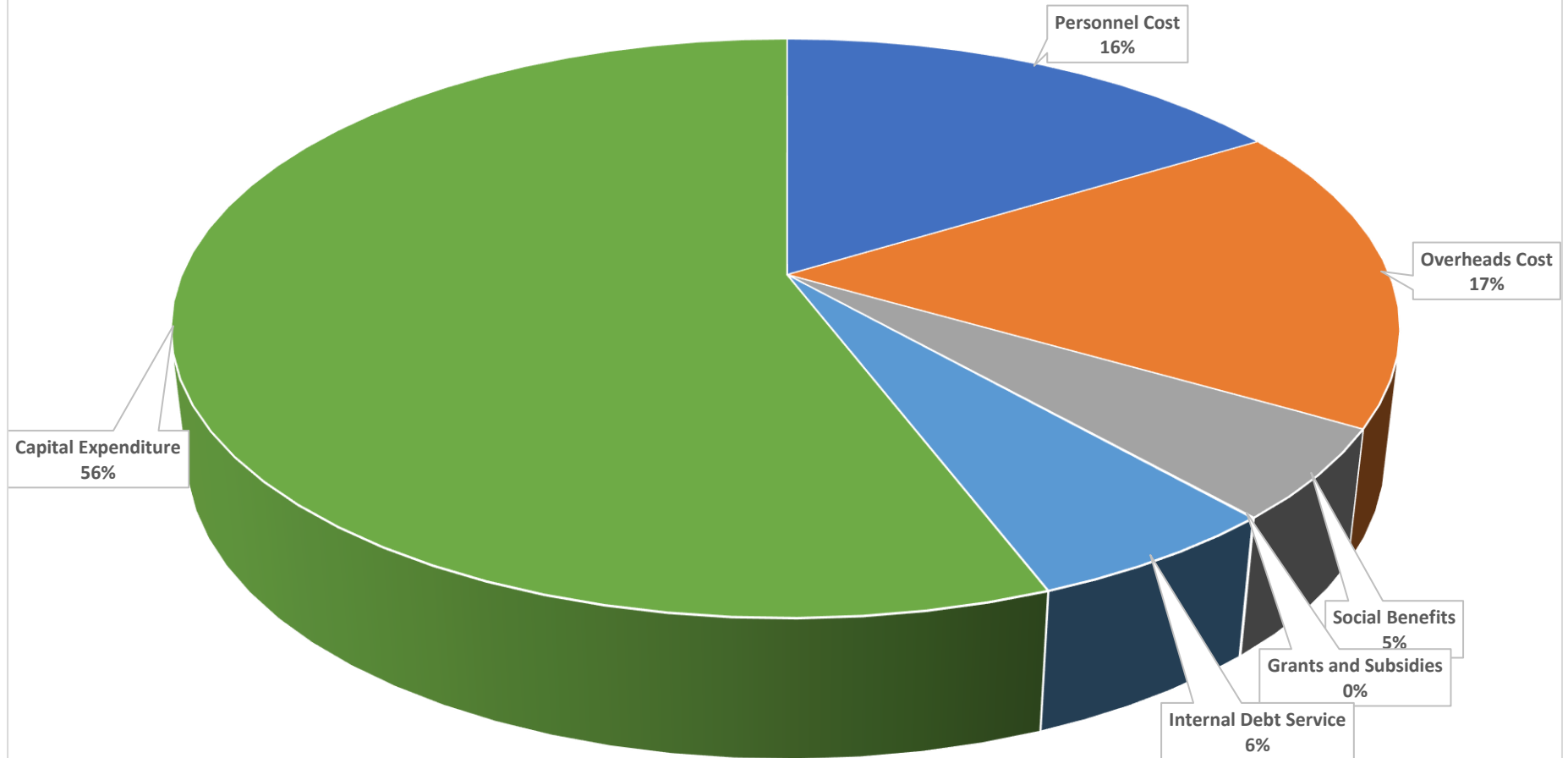
Item	2020 Revised Budget	2021 Approved Budget
Opening Balance		
Recurrent Revenue	82,770,264,254	74,491,751,000
Statutory Allocation	31,200,000,000	37,340,500,000

VAT	12,200,000,000	12,810,000,000
Internal Revenue	15,940,264,254	24,341,251,000
Other Federation Account	23,430,000,000	-
Other Revenue	-	-
Recurrent Expenditure	58,315,400,000	63,112,251,000
Personnel	24,501,513,135	23,203,649,675
Overheads	22,992,821,589	24,426,900,272
Social Benefits	3,145,280,418	7,281,701,054
Grants and Subsidies	250,000,000	50,000,000
Debt Service	7,425,784,858	8,150,000,000
Transfer to Capital Account	24,454,864,254	11,379,500,000
Capital Receipts	44,563,135,746	68,287,500,000
Grants	19,776,135,746	11,500,500,000
Loans	24,787,000,000	26,787,000,000
Other Capital Receipts	-	30,000,000,000
Capital Expenditure	69,018,000,000	79,667,000,000
Total Revenue (including OB)	127,333,400,000	142,779,251,000
Total Expenditure	127,333,400,000	142,779,251,000

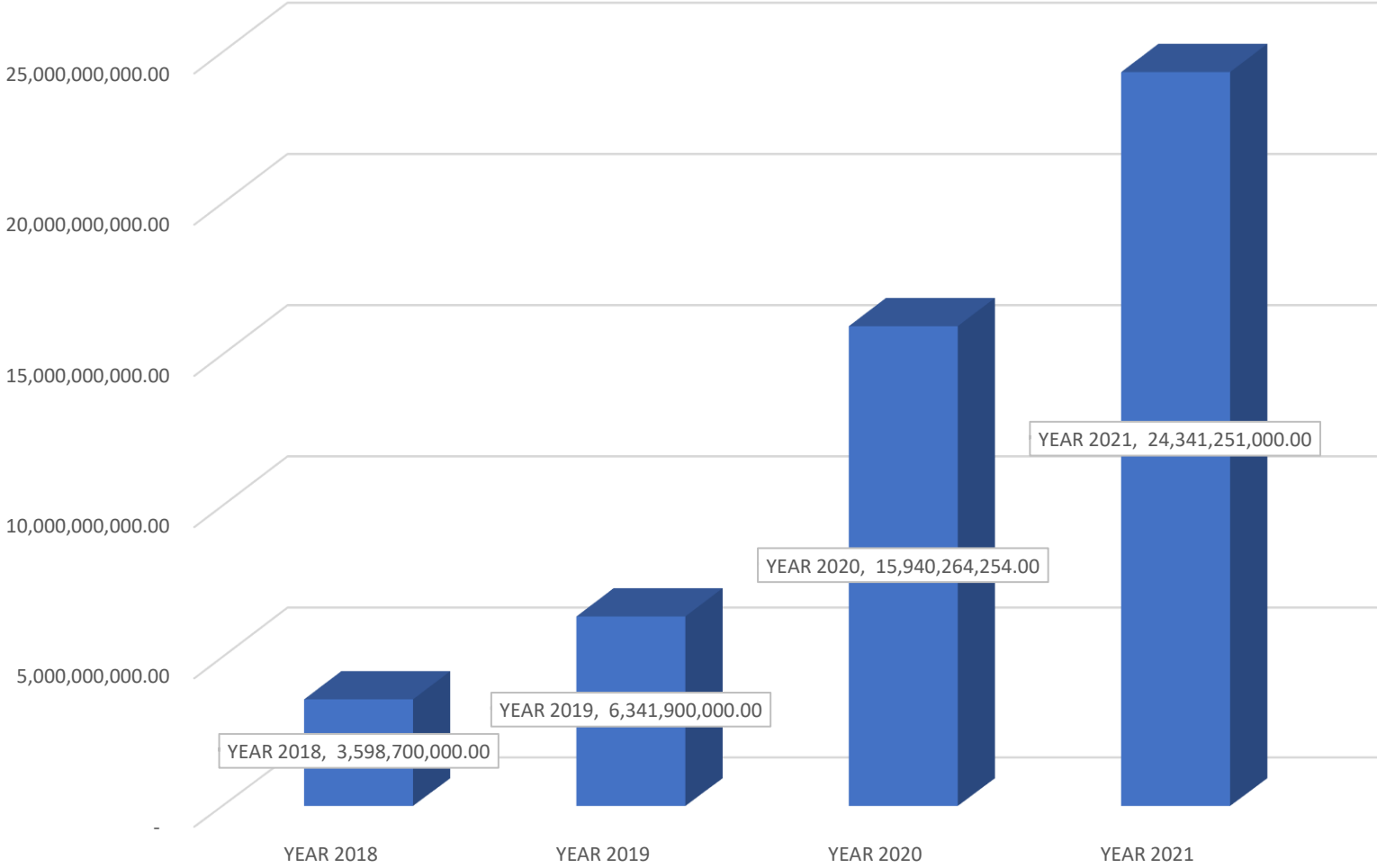
ZAMFARA STATE REVENUE FOR 2021 BUDGET



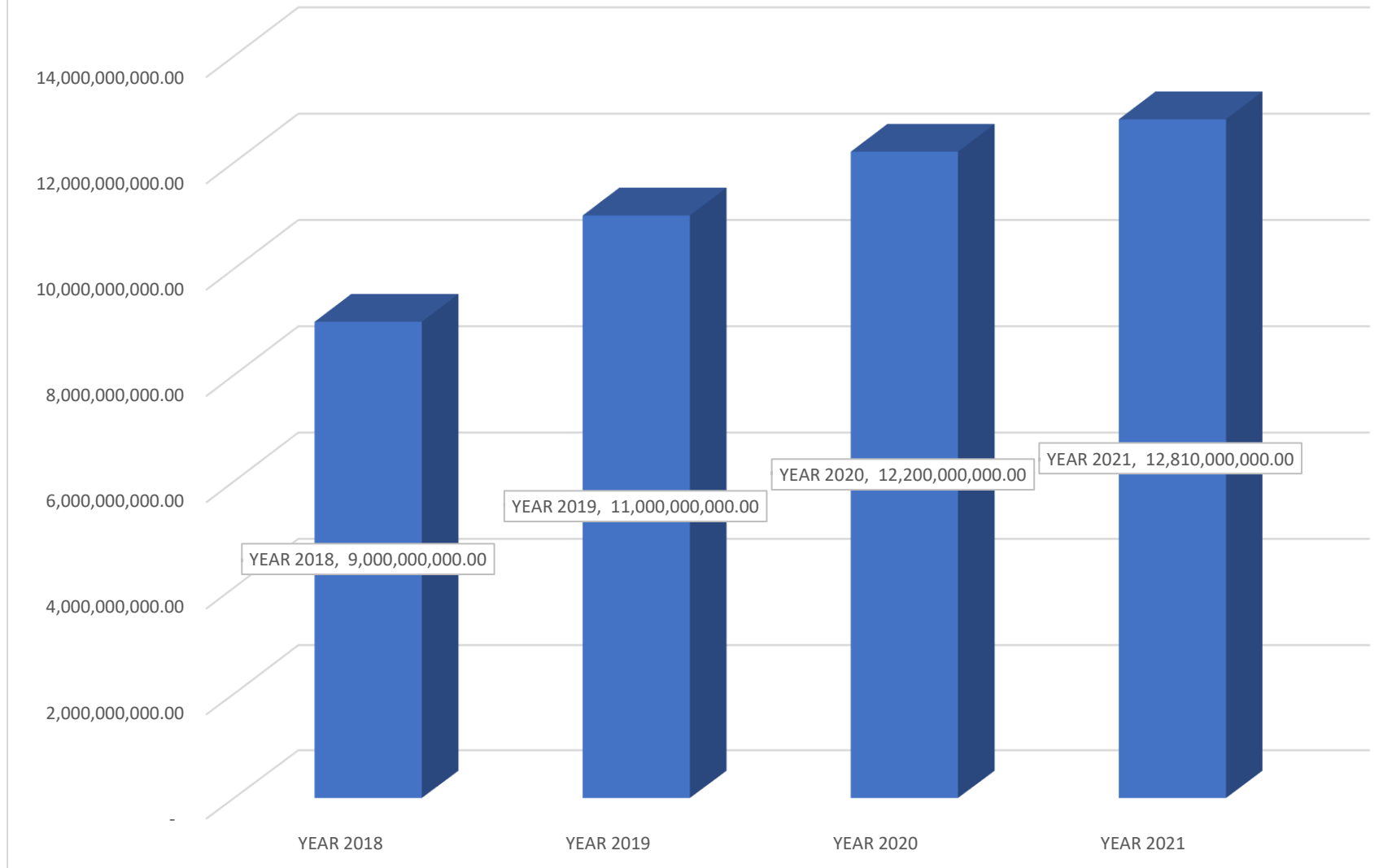
2021 EXPENDITURE PROFILE



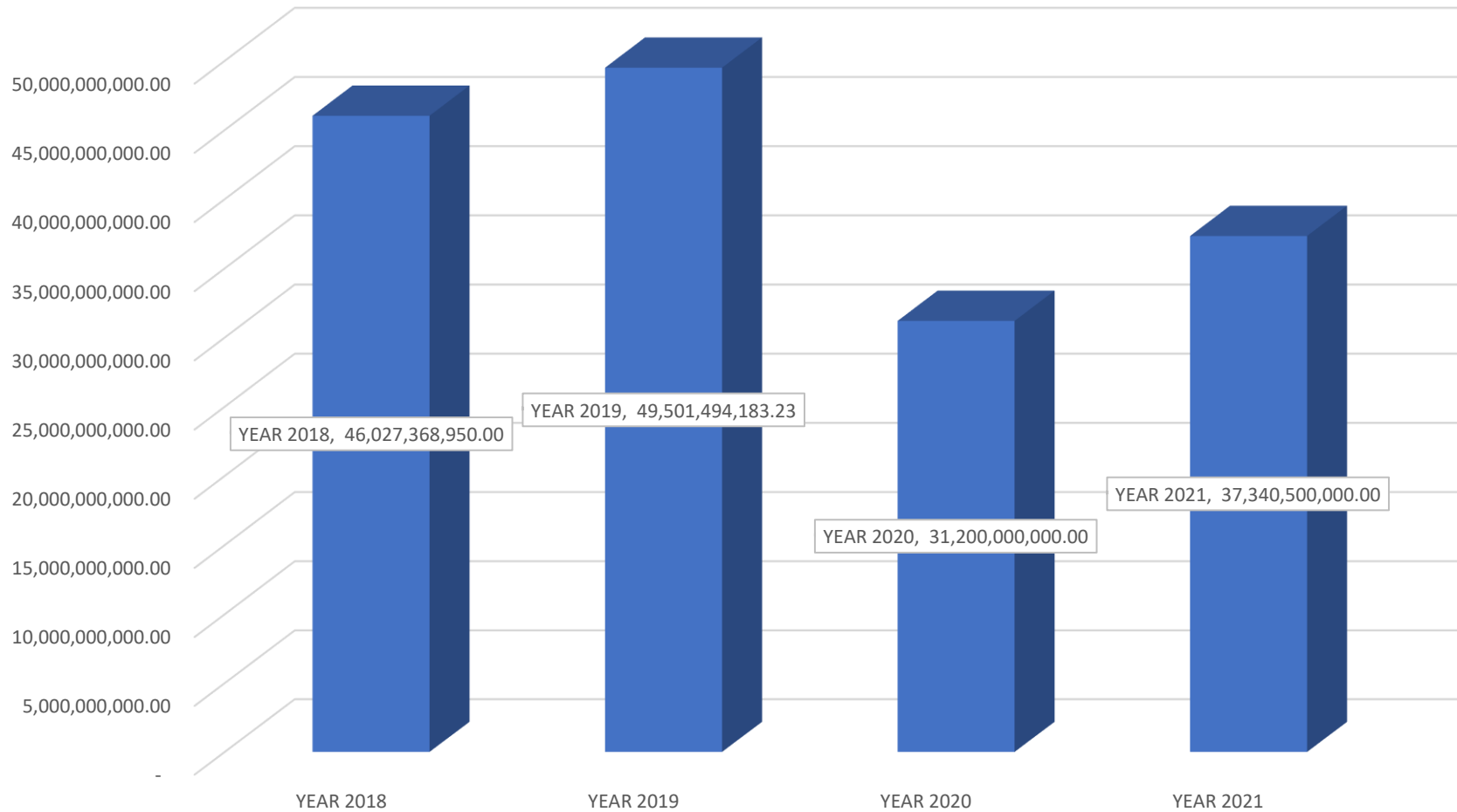
INDEPENDENT REVENUE 2018 - 2021



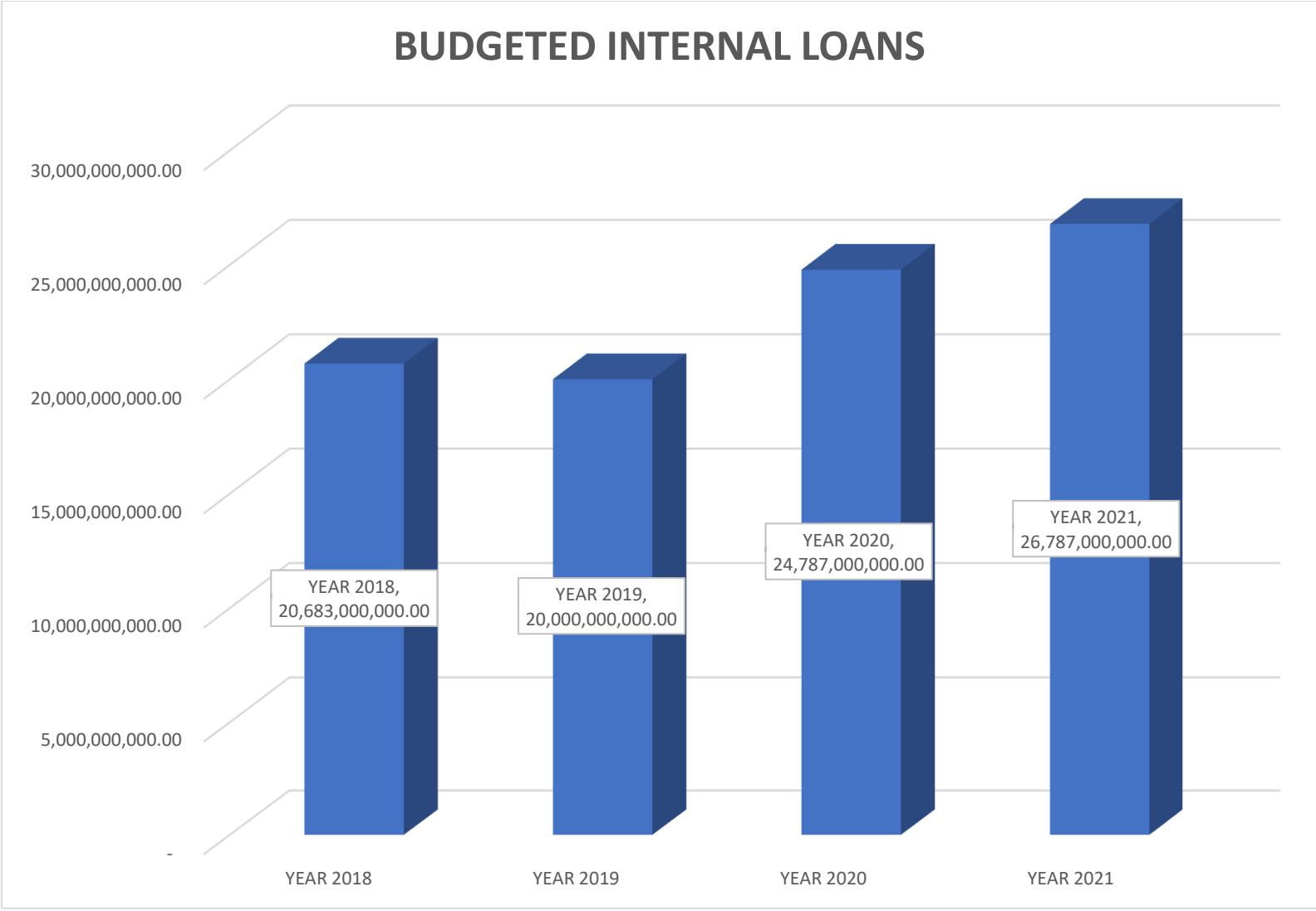
SHARE OF VALUE ADDED TAX (VAT) 2018 - 2021



STATUTORY ALLOCATION (SHARE OF FAAC)



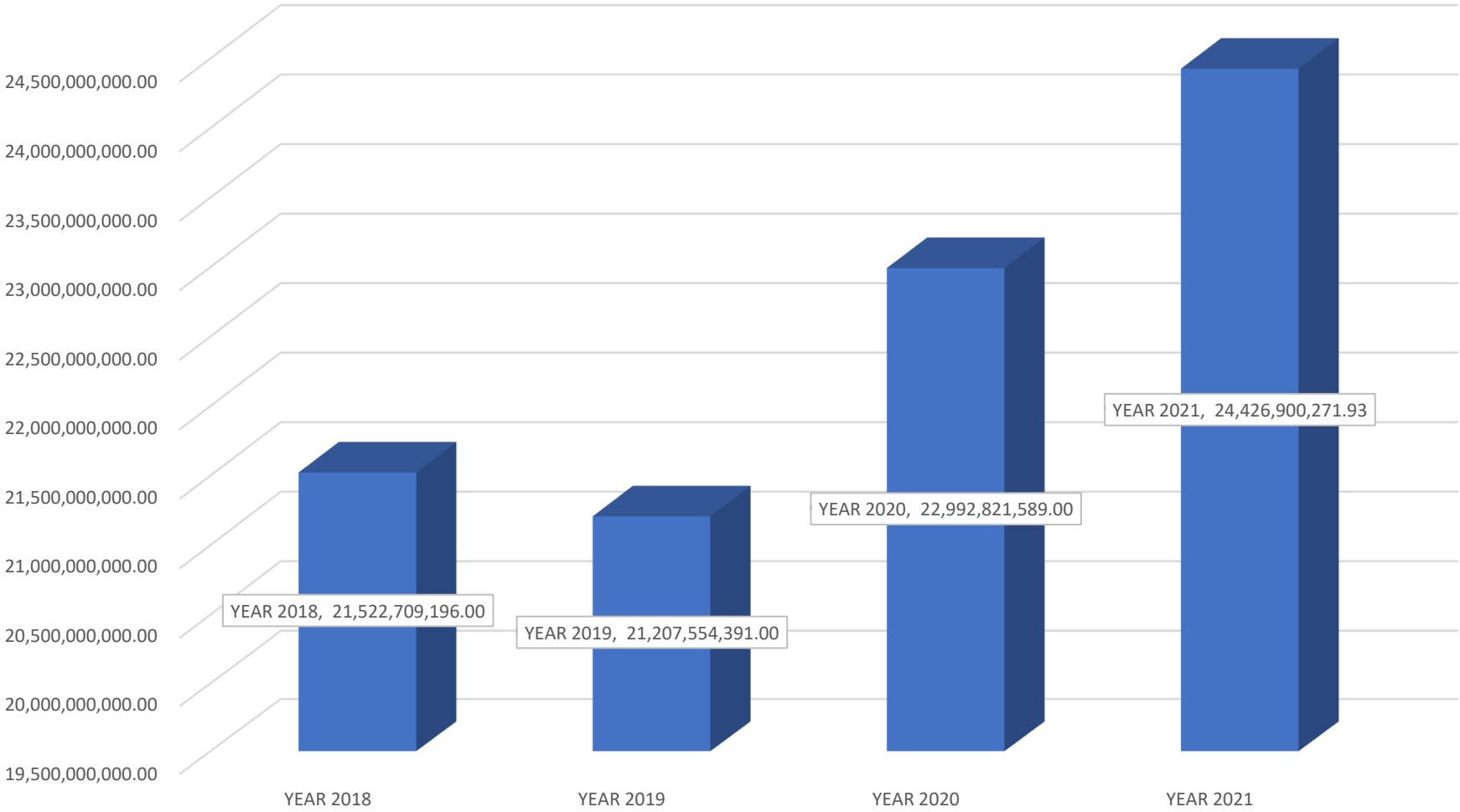
BUDGETED INTERNAL LOANS



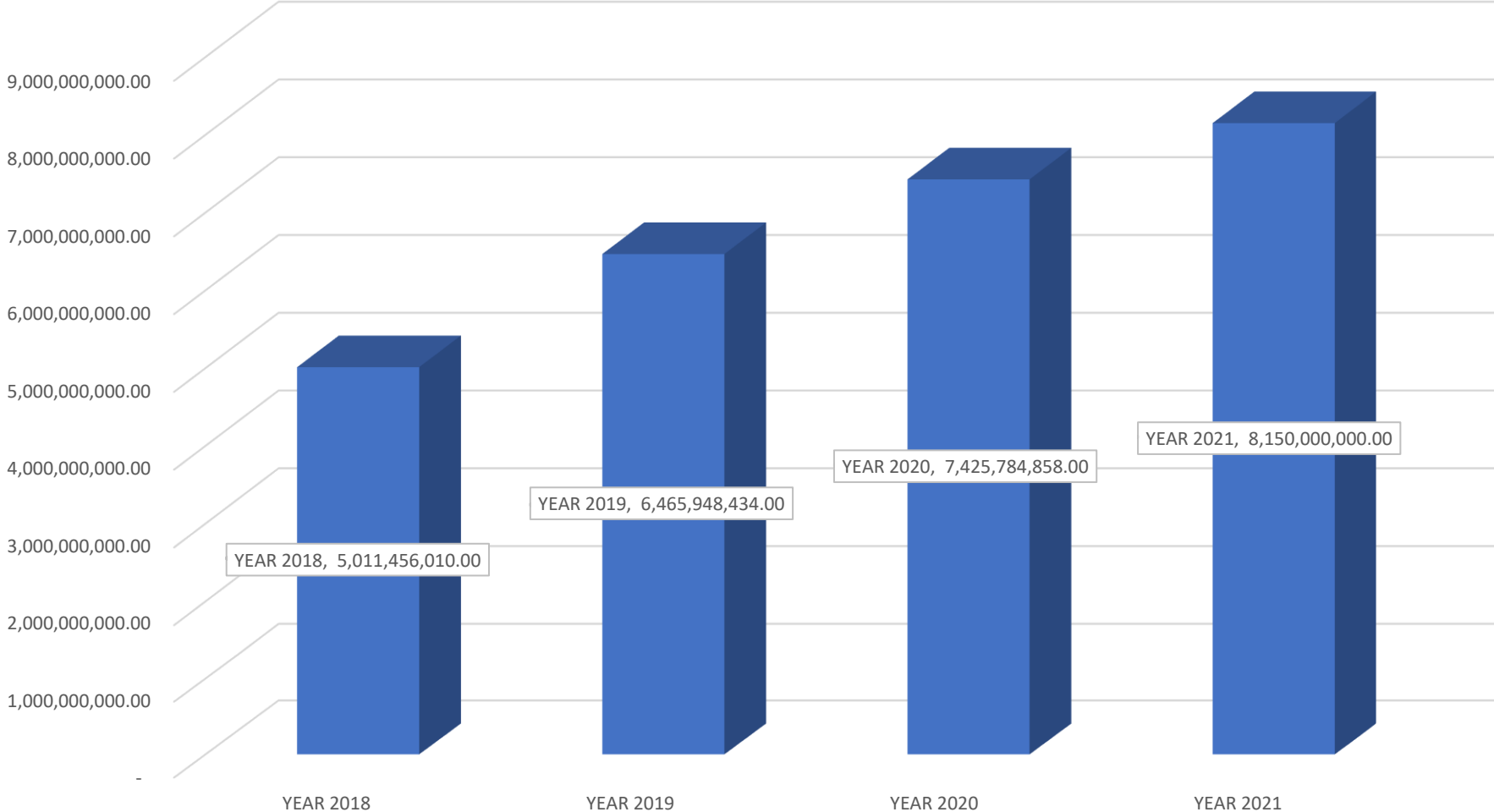
PERSONNEL COST



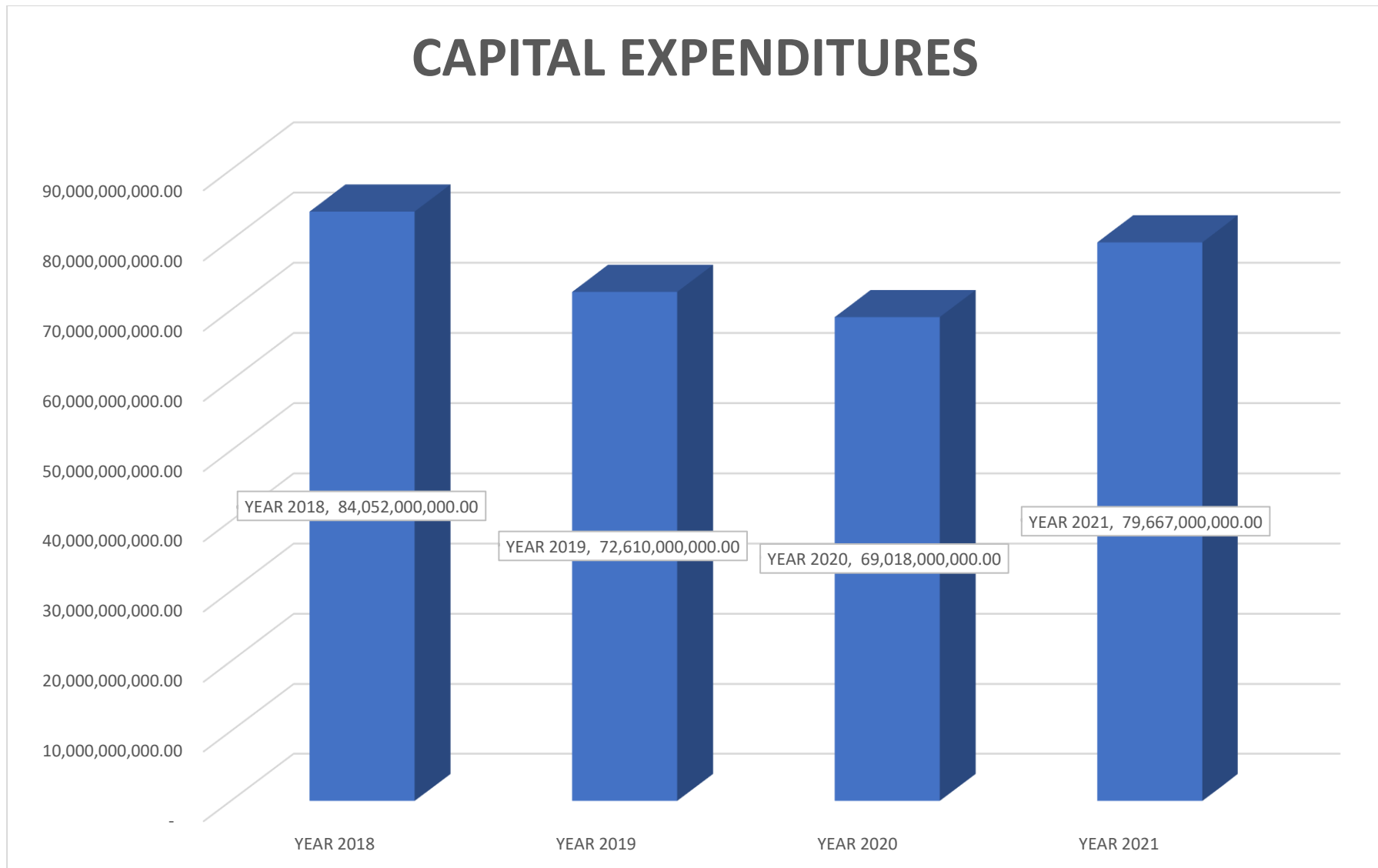
OVERHEAD COST



INTERNAL DEBT SERVICING



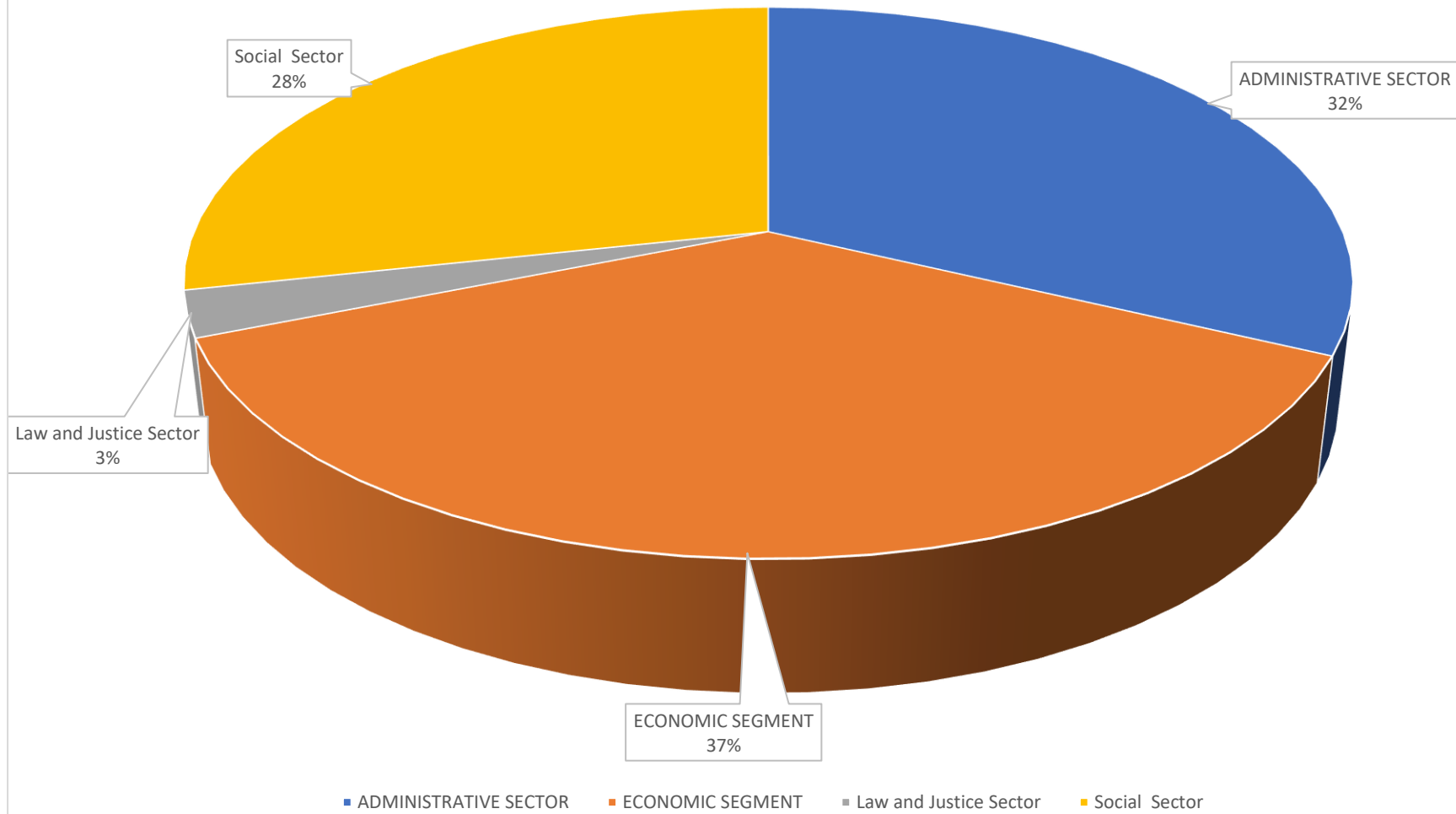
CAPITAL EXPENDITURES



TOTAL BUDGET ESTIMATES 2018 TO 2021



2021 BUDGET SECTORAL ALLOCATION



CAPITAL DEVELOPMENT PROJECTS SECTORAL ALLOCATION

