

# **Jigawa State Government**

## **Citizens' Accountability Report on the implementation of the**

**2020 Budget:** Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda

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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 Auditor General office) and report by Due Process and Project Monitoring Bureau on behalf of the Jigawa 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

*The 2020 Budget of Jigawa State, the Budget of Sustained Economic Growth and Social Transformation – Meeting the next level Agenda, was passed on Tuesday 31<sup>st</sup> December 2019 and budget implementation commenced on 1st January 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 10th June 2020.*

*Despite the budget review by Jigawa State Government, budget implementation was still hampered by poor revenue performance and lack of access to loans and grants due to Covid-19 pandemic.*

*Aggregate revenue performance was 72% of the budgeted N193.66 billion in the final budget this is equivalent to N54.25 billion shortfall – both Federation Account revenues and other revenue performing in the region of 38.5-26.0%. However, the Internally generated revenue recorded a positive performance of 103%. On the expenditure side, the actual total expenditure is about N112.6 billion (95.4%) less than the budgeted amount which was N118.00 billion and closing balance of N9.75 billion.*

*Capital Expenditure has the least performance of 83% compared to personnel and other recurrent with 101% and 120% respectively (aggregated recurrent expenditure performance stood at 106%). 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, while new projects were scaled down with the exception of those that targeted COVID-19 responsive matters, were started.*

*Education, Health and Justice sectors enjoyed the highest proportion of recurrent expenditure, whilst Education, Critical infrastructure (Works) and Health received the highest proportion of capital expenditure.*

*Some of the larger contracts were subjected to delays in the implementation to avoid liabilities due to anticipated low cash flow. Some of the Citizens projects were implemented as planned, albeit many were carried over to 2021 as a result of funding short-falls.*

*The most material audit findings related to non-response to audit queries issued are under Ministry of Education and Works these was followed by improper documentation in a contract by Ministry of Water Resources. The other top 7 queries were related to either payment without proper documentation or non-response to audit queries.*

## Section 1 Budget Outturn

*The revenue performance (outturn) which shows the aggregate revenue performance is about 72%; thus about 28% different from the anticipated revenue in the budget, this is equivalent to N54.25 billion naira. The critical causes of deviation include the budget financing target (FAAC) of N54.69 billion for which only N21.1 (38.5%) billion was realized and also from the other revenue/receipts of N26.9 billion, whereas N6.9 billion, representing about 26% was realized.*

*On the expenditure side, the actual total expenditure is about N112.6 billion (95.4%) less than the budgeted amount which was N118.00 billion. Out of the total Capital expenditure budget of N55.9 billion, the actual capital expenditure was N46.3 billion. This indicates that capital expenditure witnessed the least performance which is circa 83%. The inability of the state to access the desired level of financing (FAAC and other revenue/receipts) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.*

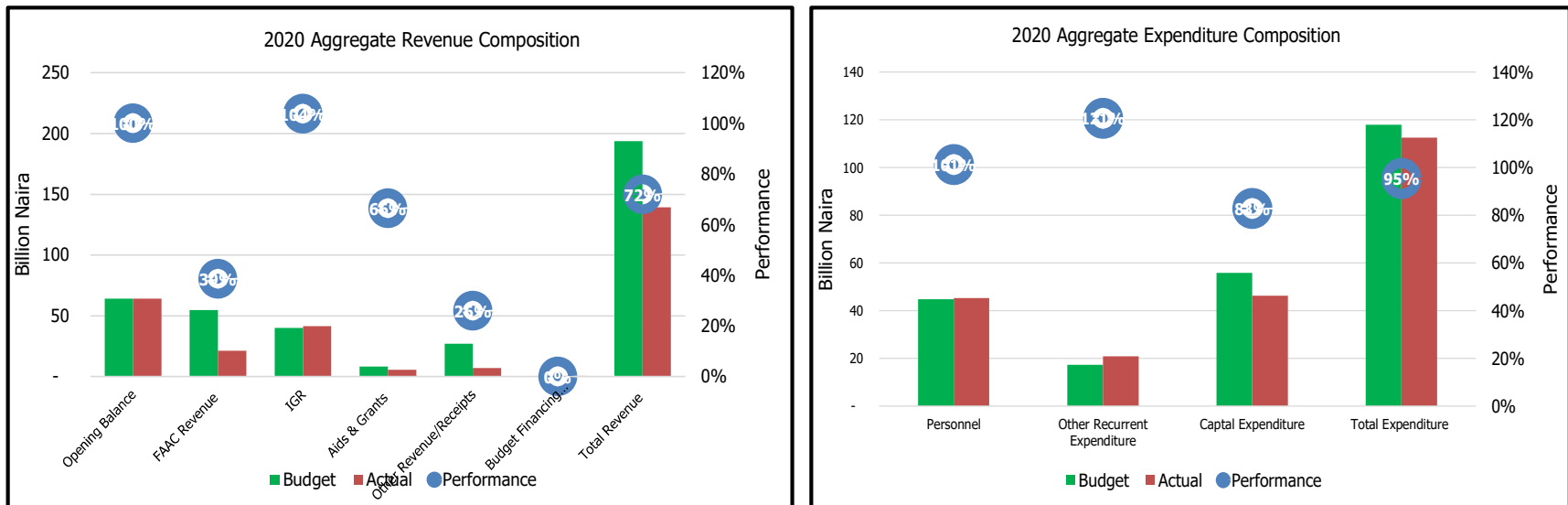
*Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 20% more than the budget target due to support to covid-19 front liners which increased the running cost for the state government.*

**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	64,112,022,019	64,112,022,019	64,112,022,019	-	100.0%
FAAC Revenue	54,686,961,102	54,686,961,102	58,980,113,644	4,293,152,542	107.9%
IGR	39,867,400,000	39,867,400,000	41,389,676,687	1,522,276,687	103.8%
Aids & Grants	8,061,000,000	8,061,000,000	5,356,449,243	-2,704,550,757	66.4%
Other Revenue/Receipts	26,938,638,898	26,938,638,898	6,995,157,653	-19,943,481,245	26.0%
Budget Financing (Loans)	-	-	485,079,550	485,079,550	
<b>Total Revenue</b>	<b>193,666,022,019</b>	<b>193,666,022,019</b>	<b>177,318,498,795</b>	<b>-16,347,523,223</b>	<b>91.6%</b>
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	48,127,937,132	48,127,937,132	45,429,940,500	-2,697,996,632	94.4%
Other Recurrent Expenditure	17,318,499,000	17,318,499,000	20,898,199,814	3,579,700,814	120.7%
Capital Expenditure	55,914,500,000	55,914,500,000	46,340,202,895	-9,574,297,105	82.9%
<b>Total Expenditure</b>	<b>121,360,936,132</b>	<b>121,360,936,132</b>	<b>112,668,343,209</b>	<b>-8,692,592,923</b>	<b>92.8%</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 such as review of the State IGR law. 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 88%. This short fall of performance was due to COVID – 19 impact on revenue generation as well as operational challenges in the Jigawa State Internal Revenue Service (JIRS). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 114.1% and 75.6% respectively.*

*The critical source of Tax Revenue for Jigawa state include personal taxes which recorded 144.5% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (144.7%) because it is generally deducted at source. As indicated in the Table 2 below, except for Earning general, Reimbursement, Rent on Government Buildings – general and other taxes (NEC), the actual realized fall short of the budgeted amount for all other revenue sources.*

*The Jigawa State Internal Revenue Service which is the highest revenue generating institution of the state had a budget of N2.67 billion but N3.67 billion, equivalent to 137.6% was generated. Strengthening the JIRS remains pivotal to the continue upscale in the revenue generation agenda of the state. Following the JIRS are the High Court of Justice which had a final budget in the tune of N0.8 million while the actual realized was N205 million, representing 25,695% outturn; and the College of Legal Studies with a budget of N82.5 million and N110 million as actual; implying 133% performance.*

*The MDAs with the highest level of outturn include Jigawa State Polytechnic 123%, College of Education approximately 122% and Informatics Institute, Urban Development Board, STOWA and Council Affairs Directorate with 439.6%, 555.5%, 258.7% and 106.3% respectively. The aggregated outturns of other revenue generating agencies stood at 12.096 billion with actual collection of 8.78billion (72.6%).*

*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	4,843,390,000	4,843,390,000	5,524,840,217	681,450,217	114.1%
Personal Taxes:	2,465,600,000	2,465,600,000	3,561,812,829	1,096,212,829	144.5%
Personal Income Tax (PAYE)	2,450,000,000	2,450,000,000	3,545,803,727	1,095,803,727	144.7%
Personal Income Tax (Direct Assessment Taxes)	15,000,000	15,000,000	14,859,135	140,865	99.1%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	600,000	600,000	1,149,967	549,967	191.7%
Other Taxes:	2,377,790,000	2,377,790,000	1,963,027,388	414,762,612	82.6%
Sales Tax	2,161,790,000	2,161,790,000	1,838,153,207	323,636,793	85.0%
Lottery Tax/Licence	-	-	-	-	
Property Tax	2,500,000	2,500,000	145,000	2,355,000	5.8%
Capital Gain Taxes	-	-	-	-	
Withholding Tax	205,000,000	205,000,000	114,127,781	90,872,219	55.7%
Other Taxes N.E.C	8,500,000	8,500,000	10,601,400	2,101,400	124.7%
Non-Tax Revenue:	10,361,250,000	10,261,250,000	7,752,721,072	2,508,528,928	75.6%
Licences General	42,350,000	42,350,000	24,398,000	17,952,000	57.6%
Fees – General	1,341,390,000	1,241,390,000	1,132,328,763	109,061,237	91.2%
Fines – General	8,100,000	8,100,000	1,518,025	6,581,975	18.7%
Sales – General	1,875,040,000	1,875,040,000	1,527,806,358	347,233,642	81.5%
Earnings – General	286,750,000	286,750,000	310,346,849	23,596,849	108.2%
Rent On Government Buildings – General	66,320,000	66,320,000	153,318,749	86,998,749	231.2%
Rent on Land and Others – General	-	-	-	-	
Repayments	2,881,380,000	2,881,380,000	190,369,404	2,691,010,596	6.6%
Investment Income	-	-	-	-	
Interest Earned	350,000,000	350,000,000	221,740,488	128,259,512	63.4%
Reimbursement	3,509,920,000	3,509,920,000	4,190,894,436	680,974,436	119.4%
Miscellaneous Income	-	-	-	-	
<b>Independent Revenue (IGR)</b>	<b>15,204,640,000</b>	<b>15,104,640,000</b>	<b>13,277,561,289</b>	<b>1,827,078,711</b>	<b>87.9%</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>
JIGAWA STATE INTERNAL REVENUE SERVICES	2,674,200,000	2,674,200,000	3,678,490,984	1,004,290,984	137.6%
HIGH COURT OF JUSTICE	800,000	800,000	205,566,209	204,766,209	25695.8%
COLLEGE OF EDUCATION	105,000,000	105,000,000	127,690,146	22,690,146	121.6%
DIRECTORATE OF ECONOMIC EMPOWERMENT	3,000,000	3,000,000	121,940,211	118,940,211	4064.7%
JIGAWA STATE POLYTECHNIC	98,000,000	98,000,000	121,008,349	23,008,349	123.5%
COLLEGE OF LEGAL STUDIES	82,500,000	82,500,000	110,212,627	27,712,627	133.6%
INFORMATICS INSTITUTE	15,000,000	15,000,000	65,929,000	50,929,000	439.5%
URBAN DEVELOPMENT BOARD	4,000,000	4,000,000	22,220,000	18,220,000	555.5%
STOWA	7,500,000	7,500,000	19,405,700	11,905,700	258.7%
COUNCIL AFFAIRS DIRECTORATE	18,000,000	18,000,000	19,133,500	1,133,500	106.3%
Other Revenue Collecting Agencies	12,196,640,000	12,096,640,000	8,785,964,563	- 3,310,675,437	72.6%
<b>Independent Revenue (IGR)</b>	<b>15,204,640,000</b>	<b>15,104,640,000</b>	<b>13,277,561,289</b>	<b>- 1,827,078,711</b>	<b>87.9%</b>

\* 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 N55.91 billion 46.1% of the total budget size of N121.36 billion while recurrent expenditure was allocated N65.45 billion, equivalent to 53.9% of the total budget size. It should be observed that the state retained its determination of improving capital expenditure spending, consequently, the share of actual capital expenditure in the total expenditure of N112.67 billion was N46.34 billion representing 41.1% while actual recurrent spending was N66.33 billion which is (58.9%). However, in terms of aggregate expenditure outturn, recurrent expenditure received about 5% more than its final budget size while the capital expenditure outturn was 41.1%, implying about 5% deviation or N9.6 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 N45.62 billion (37.6%); followed by overheads which got N17.3 billion 14.3% and then social contribution and social benefits which received about N2.5 billion (2%).

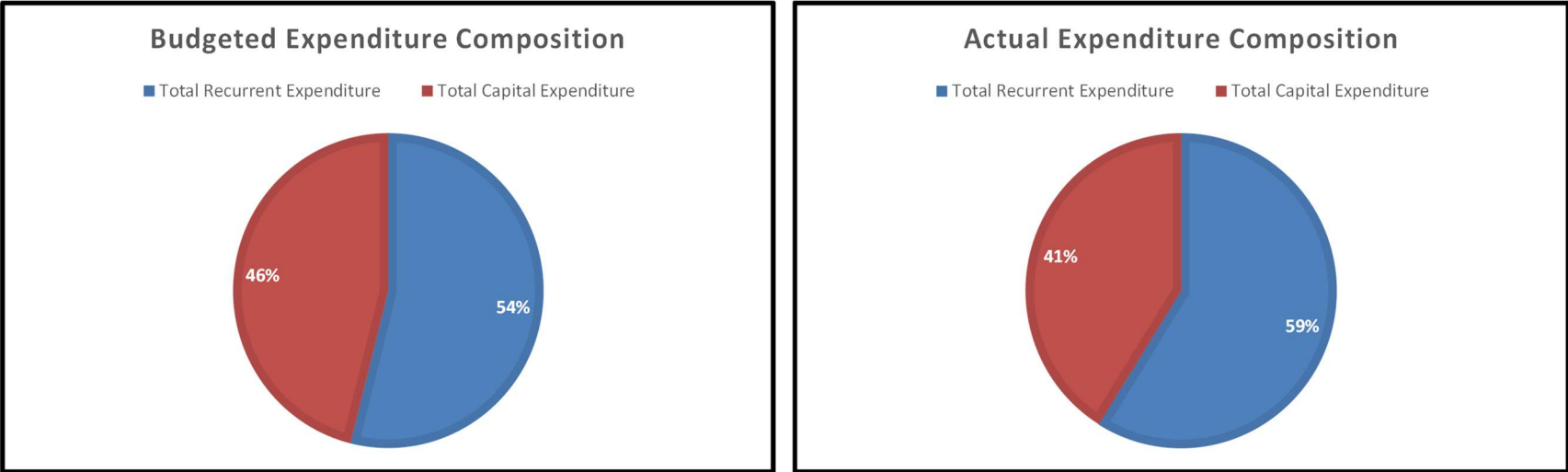
Clearly, all components of recurrent expenditure performed insignificantly below the final budget size. However public debt charges, grant and subsidies received about N4.3 billion or had a 3.8% release without being budgeted for (see Transfers in the table below). This performance is due to non-inclusion of public debt charges, grants and subsidies led to unprecedented rise in the recurrent costs. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

**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)	45,625,263,132	37.6%	43,343,907,648	38.5%	2,281,355,484	95.0%
Social Contribution	1,627,000,000	1.3%	1,347,432,858	1.2%	279,567,142	82.8%
Social Benefits	875,674,000	0.7%	738,599,994	0.7%	137,074,006	84.3%
Overheads	17,318,499,000	14.3%	16,581,282,439	14.7%	737,216,561	95.7%
Grants and Subsidies	-	0.0%	1,947,984,264	1.7%	- 1,947,984,264	
Public Debt Charges	-	0.0%	2,368,933,111	2.1%	- 2,368,933,111	
Transfers	-	0.0%	-	0.0%	-	
<b>Total Recurrent Expenditure</b>	<b>65,446,436,132</b>	<b>53.9%</b>	<b>66,328,140,314</b>	<b>58.9%</b>	<b>- 881,704,182</b>	<b>101.3%</b>
Total Capital Expenditure	55,914,500,000	46.1%	46,340,202,895	41.1%	9,574,297,105	82.9%
<b>Total Expenditure</b>	<b>121,360,936,132</b>	<b>100.0%</b>	<b>112,668,343,209</b>	<b>100.0%</b>	<b>8,692,592,923</b>	<b>92.8%</b>

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

Figure 2 Expenditure Composition Budget and Actual



## Section 4 Audit Findings

*This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, retirement gaps, improper documentation, 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**

Two payment vouchers (11 million) presented by Office of Deputy Governor and Directorate of Protocol was paid without proper documentation

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

Four payment vouchers presented by Ministry of Works, Environment, Education and Primary Health Care Development Agency were not responded to audit queries, totalling 7.1 billion.

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

Three vouchers were paid without the appropriate paperwork being in place. One contract each from Ministry of Water, BEPD and Ministry of Agric were subject to inaccurate / incomplete documentation, totalling N2.1 million.  
Table 5 below.

### **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**

No findings

### **I: PERFORMANCE GUARANTEES**

No performance guarantees were issued or outstanding during the FY 2020.

**J: ADHERENCE TO PROCUREMENT PROCEDURES**

All procurement procedures were duly observed during the FY 2020.

**Table 5 Top Ten Audit Queries**

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
MINISTRY OF WORKS - AUD/PME/E/92/V.I/155	1	Issued query not responded	6,452,306,223	14,100,722,945	45.8%
MINISTRY OF EDUCATION - AUD/PME/E/V.II/162	1	Issued query not responded	529,016,517	48,709,311,630	1.1%
MINISTRY OF WATER AUD/INSP/DGAV.I/314	1	Payment without proper documentation	190,790,580	3,871,117,492	4.9%
JPHCDA AUD/PME/E/4/92/V.I/99	1	Issued query not responded	90,000,000	907,867,530	9.9%
MINISTRY OF ENVIRONMENT - AUD/PME/46/V.I/68	1	Issued query not responded	83,212,335	778,642,708	10.7%
MINISTRY OF COMMERCE - AUD/PME/92/V.I/15 & AUD/INSP/DGAV.I/326	2	No proper attachment	47,051,223	311,264,727	15.1%
BEPD (FINANCE) - AUD/INSP/DGAV.V.I/318	1	Payment without proper documentation	20,868,570		
Directorate of Protocol - AUD/INSP/DGAV.I/318	1	Payment without proper documentation	8,537,389	203,003,860	4.2%
Ministry of Agric - AUD/INSP/DGAV.I/319	1	Payment without proper documentation	2,984,200	2,629,699,769	0.1%
Deputy Governor's Office - AUD/INSP/DGAV.I/131	1	Payment without proper documentation	2,467,000	299,732,987	0.8%
<b>Total Number of Queries</b>	<b>10</b>		<b>7,424,767,037</b>	<b>71,511,630,661</b>	<b>10.4%</b>

## 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 tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:*

- *Statutory Allocation performed very well despite the fall in crude oil and production in 2020 (as a result of COVID-19 and its wider global impacts).*
- *Domestic grants also performed below expectation – 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).*
- *There is no provision of loans in the budget, due to waiver as a result of COVID-19. However, about 500 million foreign loan was drowned down.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – only 2.3 billion was recorded.*
- *Generally, expenditure was low due to routine nature of keeping not less than 50 billion opening balance by the State -the overall revenue performance stood at 177.318 billion (91.6%).*
- *The State still recorded a surplus on operating activities at the end of 2020.*
- *Total cash reserves as at the end of 2020 stood at N64.65 billion.*

**Table 6 Statement of Income and Expenditure**

<b>Statement of Income and Expenditure</b>							
<b>Item</b>	<b>Previous Actual (2019)</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Supplementary Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actuals</b>	<b>Variance*</b>	<b>Performance (%)*</b>
<b>Revenue:</b>							
Opening Balance	12,466,911,275	64,112,022,019		64,112,022,018.75	64,112,022,019	-	100.0%
Statutory Allocation	46,047,863,429	34,617,000,000		34,617,000,000.00	37,906,002,560	3,289,002,560.15	109.5%
13% Derivation	-	-		-	-	-	
State Government Share of VAT	13,752,777,423	14,711,000,000		14,711,000,000.00	16,395,911,903	1,684,911,903.46	111.5%
Other Federation Account Distributions	6,481,723,749	5,358,961,102		5,358,961,101.80	4,678,199,180	-680,761,921.61	87.3%
Independent Tax Revenue	-	2,674,200,000		2,674,200,000.00	3,678,490,985	1,004,290,984.80	137.6%
Independent Non-Tax Revenue	8,536,371,115	37,193,200,000		37,193,200,000.00	37,711,185,702	517,985,702.00	101.4%
Foreign Grants	1,863,758,819	803,000,000		803,000,000.00	225,007,310	-577,992,690.00	28.0%
Domestic Grants	2,330,750,000	7,258,000,000		7,258,000,000.00	5,131,441,933	-2,126,558,067.43	70.7%
Foreign Loans	3,600,000,000	-		-	485,079,550	485,079,550.00	
Domestic Loans	-	-		-	-	-	
Other Revenues	39,484,442,587	26,938,638,898		26,938,638,898.20	6,995,157,653	-19,943,481,244.72	26.0%
Transfer from other Government Entities	-	-		-	-	-	
<b>Total Revenue (a)</b>	<b>134,564,598,397.30</b>	<b>193,666,022,018.75</b>	<b>-</b>	<b>193,666,022,018.75</b>	<b>177,318,498,795.40</b>	<b>-16,347,523,223.35</b>	<b>91.6%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	39,256,756,297.05	40,249,625,132.00		40,249,625,132.00	43,286,124,078.13	3,036,498,946.13	107.5%
CRF Charges (Salary)	146,303,260.85	5,375,638,000.00		5,375,638,000.00	57,783,570.00	-5,317,854,430.00	1.1%
Social Contributions	2,174,699,895.29	1,627,000,000.00		1,627,000,000.00	1,347,432,857.85	-279,567,142.15	82.8%
Social Benefits	791,463,548.28	875,674,000.00		875,674,000.00	738,599,994.15	-137,074,005.85	84.3%
Overheads	19,684,028,872.37	17,318,499,000.00		17,318,499,000.00	16,581,282,438.63	-737,216,561.37	95.7%
Grants & Contributions	1,160,350,041.46	-		-	1,947,984,263.57	1,947,984,263.57	
Public Debt Charges	-	-		-	2,368,933,111.44	2,368,933,111.44	
Transfers	-	-		-	-	-	
Capital Expenditure	67,195,008,303.03	55,914,500,000.00		55,914,500,000.00	46,340,202,894.99	-9,574,297,105.01	82.9%
<b>Total Expenditure (b)</b>	<b>130,408,610,218.33</b>	<b>121,360,936,132.00</b>	<b>-</b>	<b>121,360,936,132.00</b>	<b>112,668,343,208.76</b>	<b>8,692,592,923.24</b>	<b>92.8%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>4,155,988,178.97</b>	<b>72,305,085,886.75</b>	<b>-</b>	<b>72,305,085,886.75</b>	<b>64,650,155,586.64</b>	<b>-25,040,116,146.59</b>	<b>89.4%</b>
Gains/Loss on Disposal of Asset	-	-		-	-	-	
Gain/Loss on Foreign Exchange Transaction	-	-		-	-	-	
Total Non-Operating Revenue/(Expenses)	-	-		-	2,368,933,111.44	2,368,933,111.44	
Surplus/(Deficit) from Ordinary Activities	-	-		-	8,002,951,199.12	8,002,951,199.12	
Net Surplus/ (Deficit) for the Period	-	-		-	8,002,951,199.12	8,002,951,199.12	

\* 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**

<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	64,112,022,019		64,112,022,019.00
Actuarial Gains/(Losses)	-		-
Change in Fair Value Available-for -sale Financial Asse	-		-
Surplus/(Deficit) for the period	8,002,951,199		8,002,951,199.12
Balance as at 31 December 2020	72,114,973,218.12	-	72,114,973,218.12

## Section 6 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. It was observed that for all the sectors listed, actual expenditures were more than budget in six sectors. The level of performance is between 119.5% to 104.5% across the six MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Education got the highest share of 66.6%, Health 17.4%, Justice, Critical Infrastructure and Water and Sanitation 3.9%, 3.7% and 3.3% respectively. Other Sectors/MDAs such as Agric, Information, Environment etc have a total share of 1.8% to 0.4%.

**Capital Expenditure** – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Critical Infrastructure 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, Education got the highest actual expenditure which is about N15.76 billion or 37.6% of the total capital expenditure. Health received N4.7 billion, equivalent to 11.4% while Water got N2.2 billion (5.4%). However, Critical Infrastructure recorded the highest performance which was 114.6% more than its budget but was actual expenditure 29.3% of the total fiscal year actual capital expenditure this is second to Education with 37.6%.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Education 47.3%, Critical Infrastructure 13.7%, Health 13.0%, Water 3.8% and Justice 2.1%. the five MDAs/sectors received the highest total of actual expenditure which is about N82.223 billion (73.0%) of the total actual expenditure N112.66 billion. Other MDAs/sectors such as Agriculture got 1.6%, Information and Environment got 0.8% each. While the two others Land and Commerce has 0.5% and 0.3% respectively.

**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
Education	34,218,050,931	32,941,817,816	1,276,233,115	96.3%	73.7%	53.1%
Health	8,216,431,751	8,586,621,882	- 370,190,131	104.5%	17.7%	13.8%
Justice	1,805,900,000	1,921,660,615	- 115,760,615	106.4%	3.9%	3.1%
Critical Infrastructure	1,858,306,000	1,825,692,466	32,613,534	98.2%	4.0%	2.9%
Water & Sanitation	1,627,700,000	1,619,813,455	7,886,545	99.5%	3.5%	2.6%
Agriculture & Natural Resources	803,254,000	879,205,408	- 75,951,408	109.5%	1.7%	1.4%
Information, Youth Sports & Culture	540,148,000	607,181,879	- 67,033,879	112.4%	1.2%	1.0%
Environment	489,849,123	534,073,394	- 44,224,271	109.0%	1.1%	0.9%
Land 7 regional Development	281,130,983	336,029,423	- 54,898,440	119.5%	0.6%	0.5%
Commerce & Investment	192,061,000	187,997,048	4,063,952	97.9%	0.4%	0.3%
Other MDA Expenditure	- 3,597,818,872	12,653,950,746	- 16,251,769,618	-351.7%	-7.7%	20.4%
<b>Total (Except Other MDA Expenditure)</b>	<b>50,032,831,788</b>	<b>62,094,044,132</b>	<b>- 12,061,212,344</b>	<b>124.1%</b>	<b>107.7%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>46,435,012,916</b>	<b>62,094,044,132</b>	<b>- 15,659,031,216</b>	<b>133.7%</b>		

\* 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
Education	18,247,320,000	15,767,493,814	2,479,826,186	86.4%	32.6%	37.6%
Critical Infrastructure	10,714,000,000	12,275,080,479	- 1,561,080,479	114.6%	19.2%	29.3%
Health	6,679,000,000	4,775,428,695	1,903,571,305	71.5%	11.9%	11.4%
Agric	6,313,200,000	1,750,494,361	4,562,705,639	27.7%	11.3%	4.2%
Environment	495,000,000	244,569,314	250,430,686	49.4%	0.9%	0.6%
Land & Regional Development	813,000,000	199,159,098	613,840,902	24.5%	1.5%	0.5%
Commerce & Investment	562,961,000	123,257,679	439,703,321	21.9%	1.0%	0.3%
Water	4,165,200,000	2,251,364,037	1,913,835,963	54.1%	7.4%	5.4%
Justice	310,000,000	257,612,815	52,387,185	83.1%	0.6%	0.6%
Information	259,808,000	191,882,879	67,925,121	73.9%	0.5%	0.5%
Other MDA Expenditure	7,355,011,000	4,079,343,308	3,275,667,692	55.5%	13.2%	9.7%
<b>Total (Except Other MDA Expenditure)</b>	<b>55,914,500,000</b>	<b>41,915,686,479</b>	<b>13,998,813,521</b>	<b>75.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>55,914,500,000</b>	<b>41,915,686,479</b>	<b>13,998,813,521</b>	<b>75.0%</b>		

\* 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
Education	52,465,370,931	48,709,311,630	3,756,059,301	92.8%	51.3%	47.3%
Critical Infrastructure	12,570,360,000	14,100,722,945	- 1,530,362,945	112.2%	12.3%	13.7%
Health	14,895,431,751	13,362,950,577	1,532,481,174	89.7%	14.6%	13.0%
Water	5,792,900,000	3,871,177,492	1,921,722,508	66.8%	5.7%	3.8%
Justice	2,115,900,000	2,179,273,430	- 63,373,430	103.0%	2.1%	2.1%
Agric	7,116,454,000	1,629,699,769	5,486,754,231	22.9%	7.0%	1.6%
Information	799,965,000	799,604,758	360,242	100.0%	0.8%	0.8%
Environment	984,849,123	778,642,708	206,206,415	79.1%	1.0%	0.8%
Land Regional and Urban devt	1,094,130,983	535,188,521	558,942,462	48.9%	1.1%	0.5%
Commerce and Investment	755,022,000	311,524,727	443,497,273	41.3%	0.7%	0.3%
Other MDA Expenditure	3,757,192,128	16,733,294,054	- 12,976,101,926	445.4%	3.7%	16.2%
<b>Total (Except Other MDA Expenditure)</b>	<b>102,347,575,916</b>	<b>103,011,390,611</b>	<b>- 663,814,695</b>	<b>100.6%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>102,347,575,916</b>	<b>103,011,390,611</b>	<b>- 663,814,695</b>	<b>100.6%</b>		

\* 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**

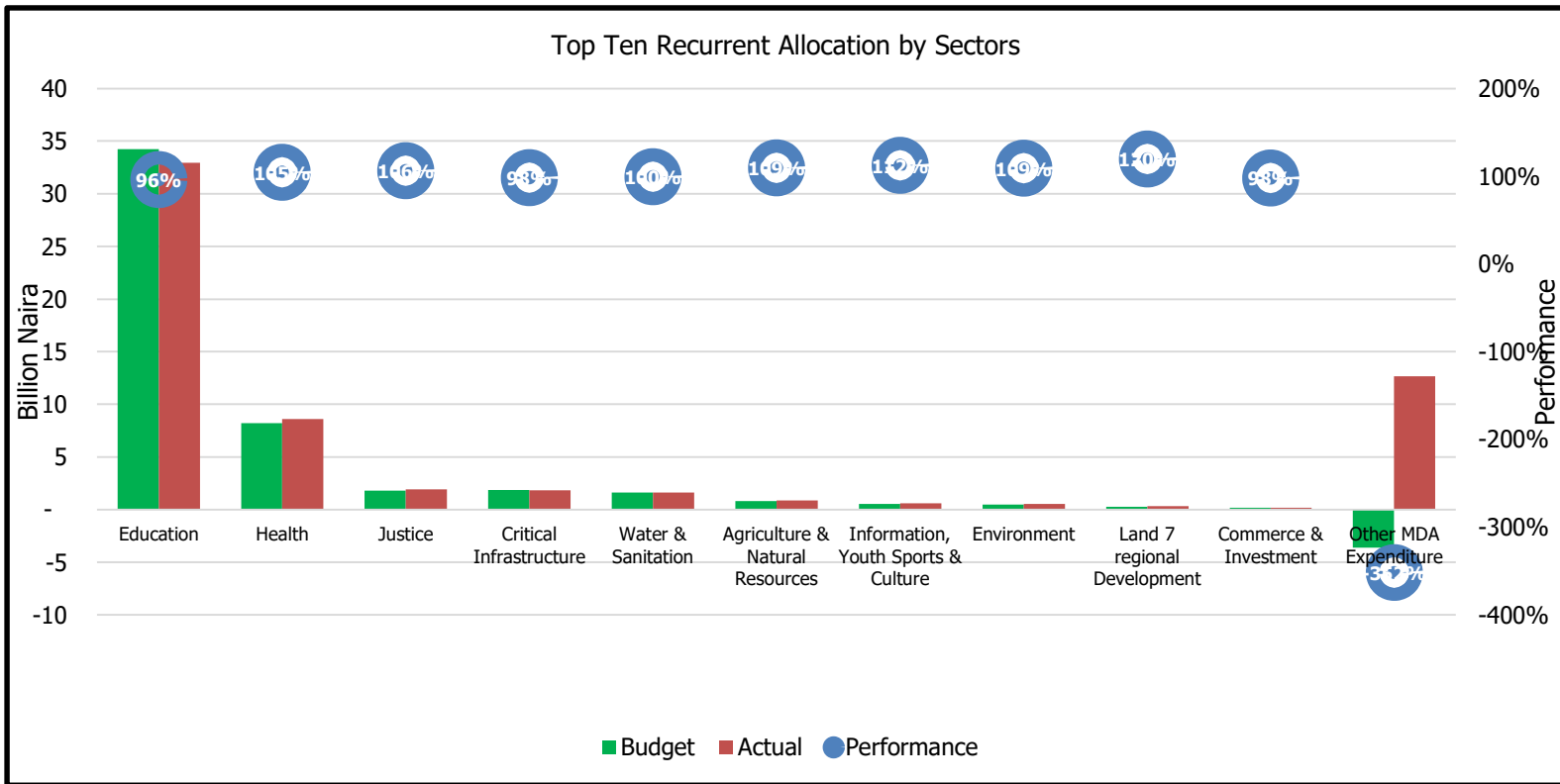


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

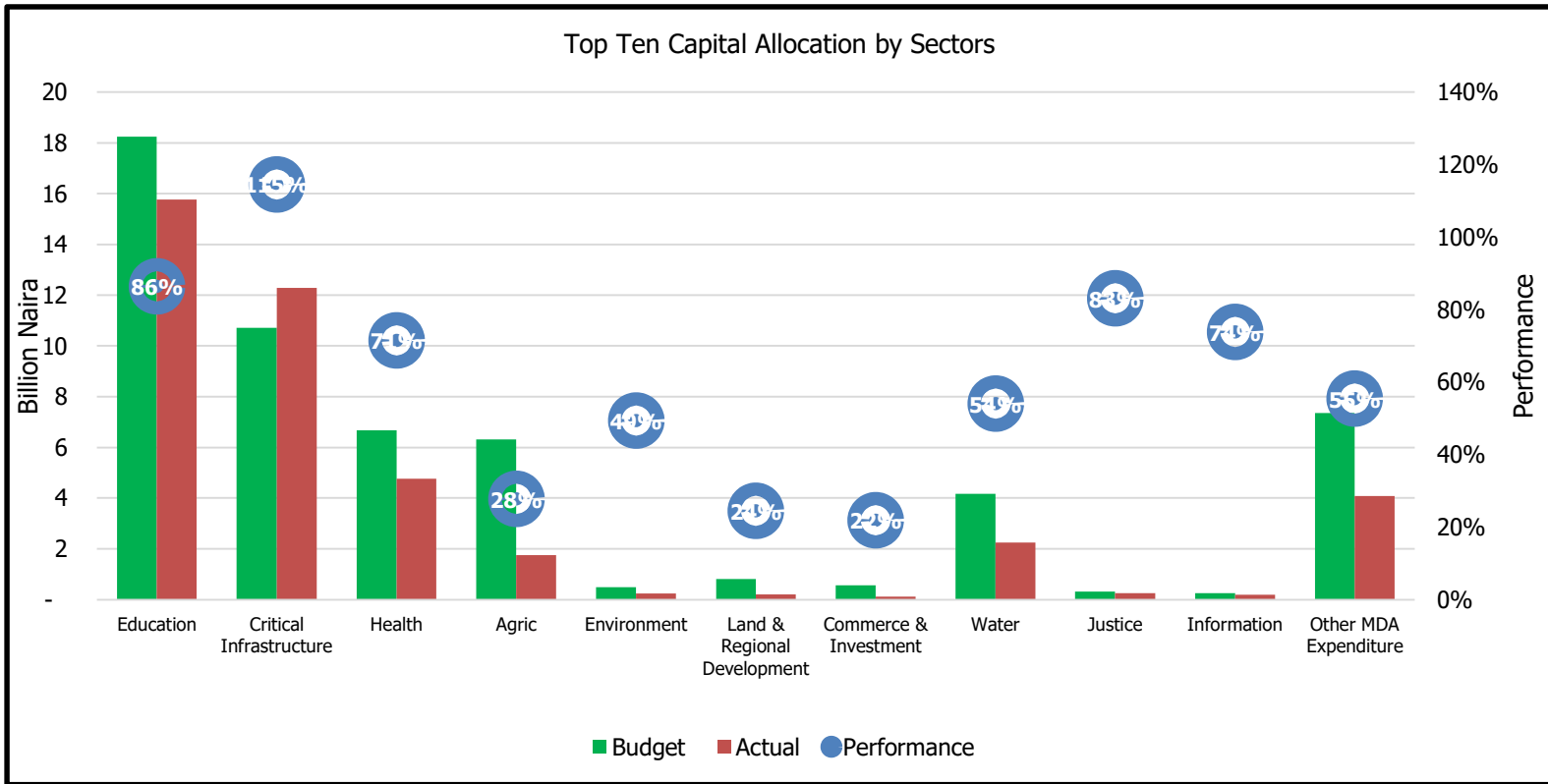
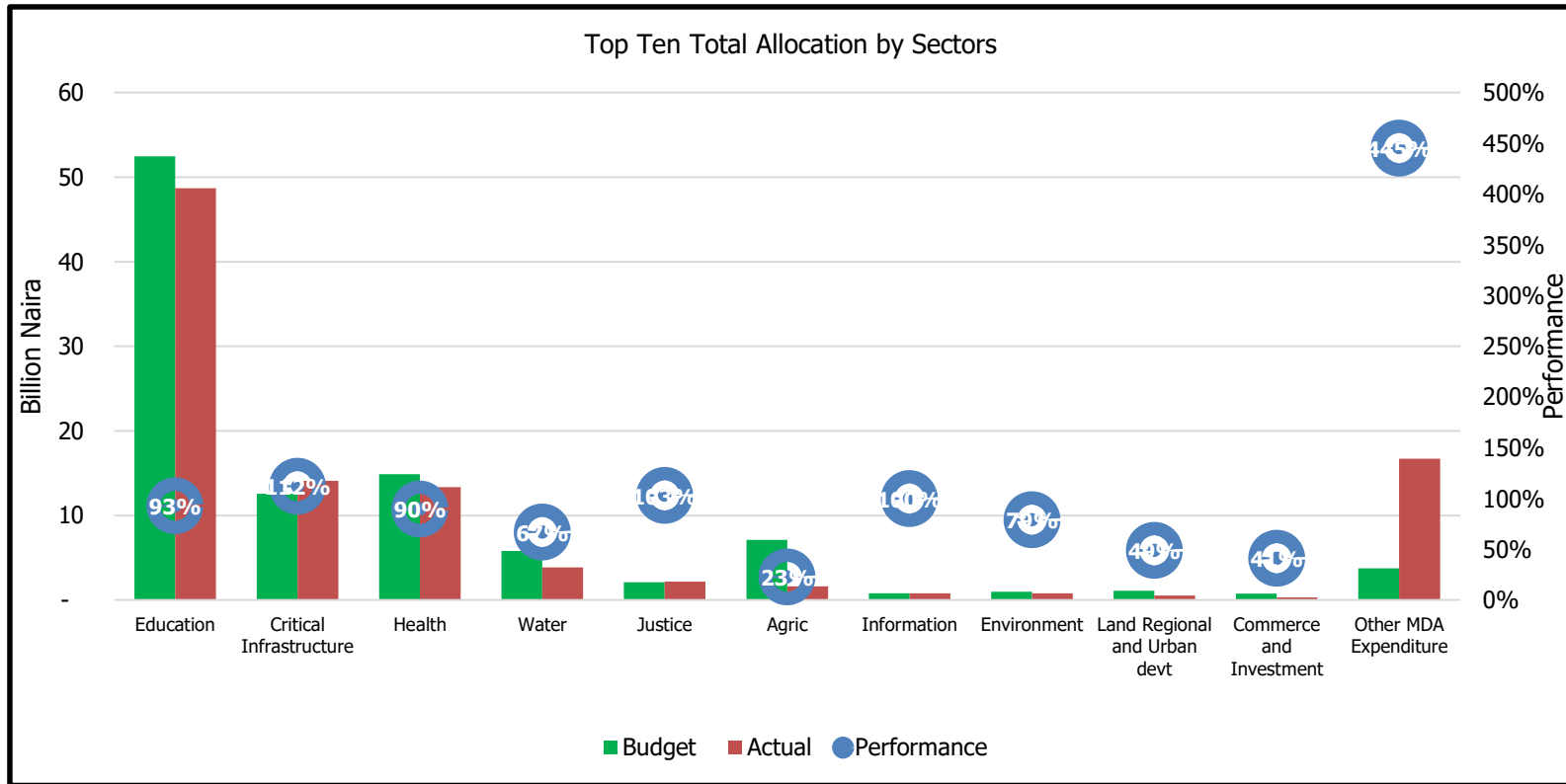
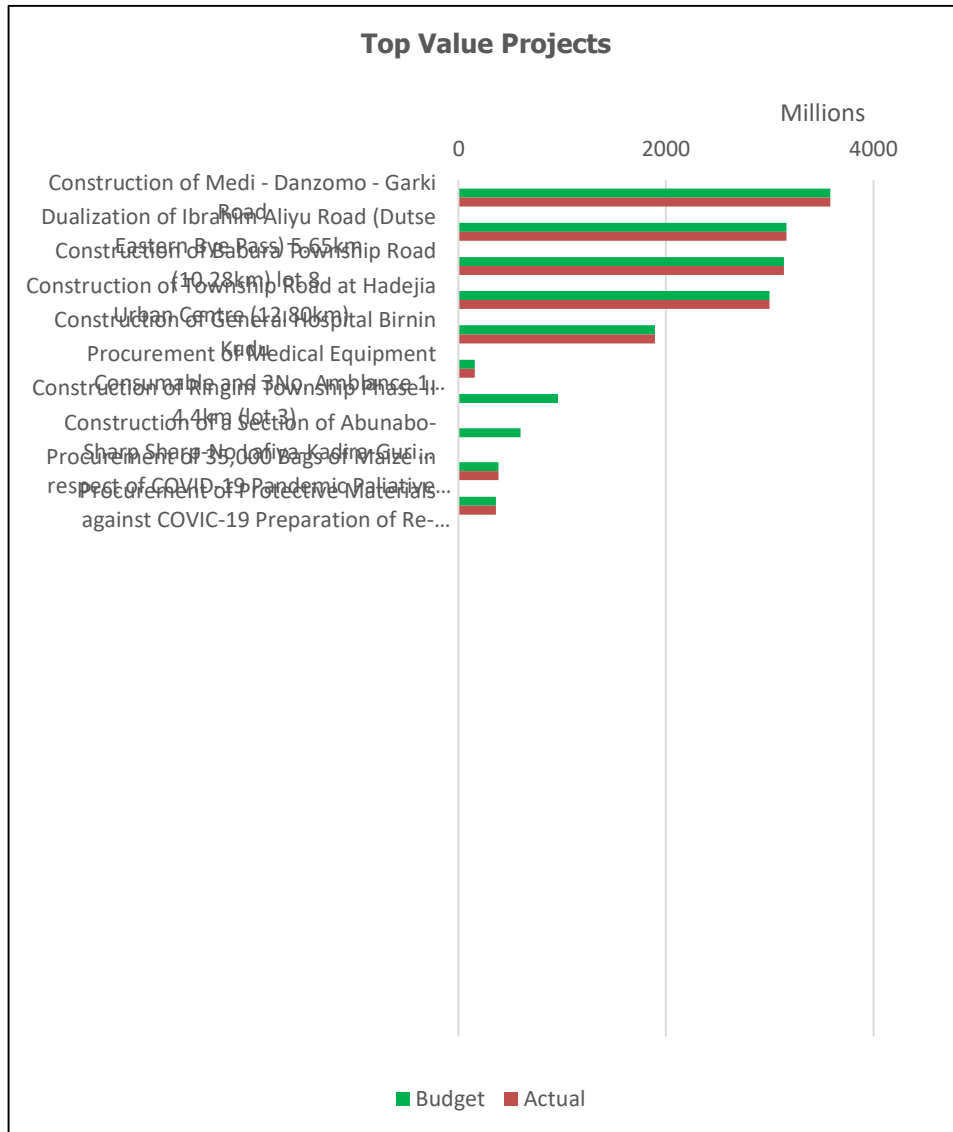


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



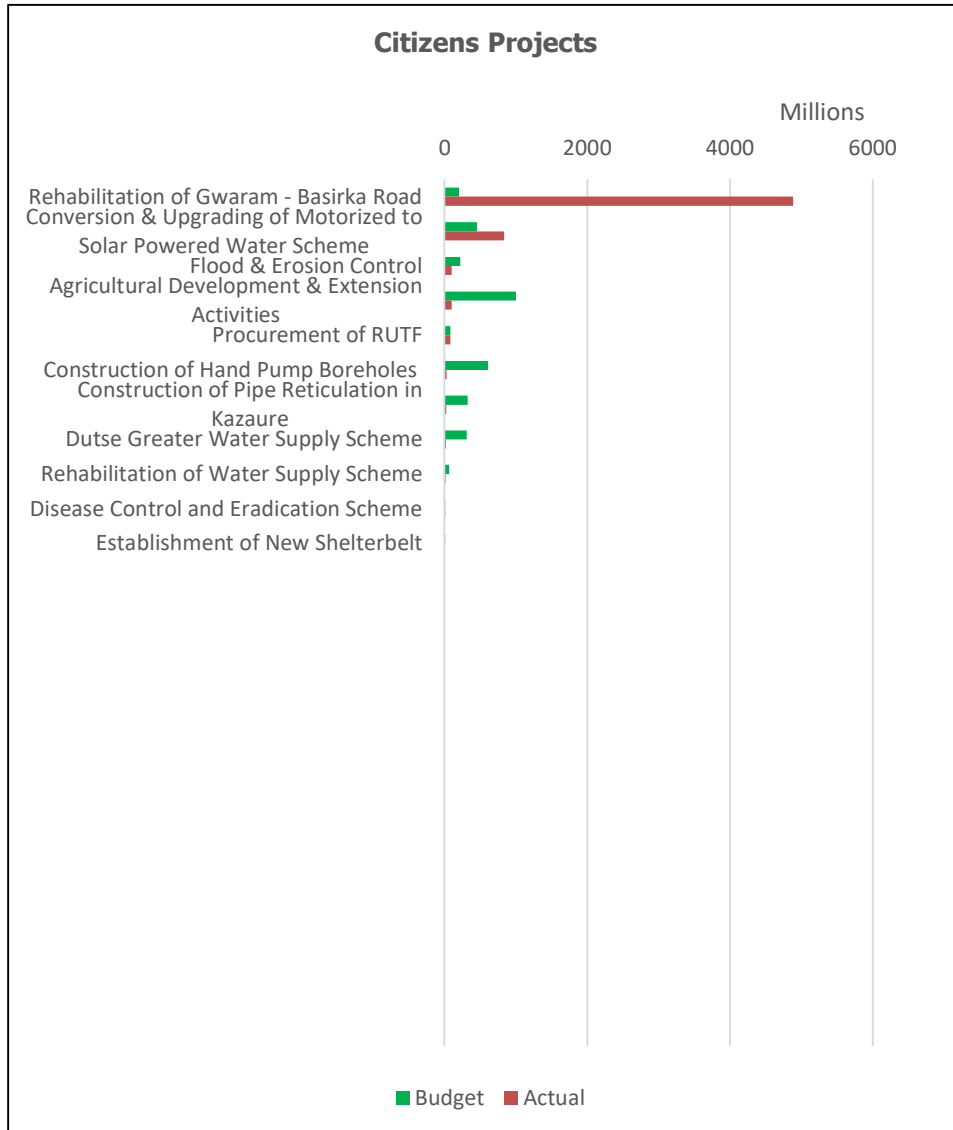


**Figure 6 Largest Projects Graph**





**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 Jigawa State can be found on the State Government website, at the following address <https://www.jigawastate.gov.ng/budget/AUDITED%20FINANCIAL%20STATEMENTS%20FOR%20THE%20YEAR%20ENDED%2031ST%20DECEMBER%202020%20-%20FINAL.pdf>*

*Jigawa State Government published the Audited Annual Financial Statements on the 30<sup>th</sup> July 2021. Subsequently, Audit forum and CSO dissemination meeting were held to present the Financial Statements.*