

# Public Expenditure Dynamics for Kaduna, Kano and Jigawa: 2015 - 2020

Briefing Note | 10<sup>th</sup> May 2022

## Introduction

Over the last six years, the United Kingdom Foreign, Commonwealth and Development Office (FCDO) funded programme, Partnership to Engage, Reform and Learn (PERL), has supported governance reforms in its partner states (Kaduna, Kano and Jigawa (KKJ) States). The programme focuses on strengthening systems and processes for improved delivery of pro-poor public goods and services, by bringing together governments and citizen groups to collectively address governance challenges.

Specifically, through its interventions, PERL has supported reforms to improve aggregate fiscal discipline by deploying macro-fiscal forecasting tools such as the Economic and Fiscal Update, Fiscal Strategy Paper and Budget Policy Statement (EFU-FSP-BPS). The programme has facilitated better policy-plan and budget linkage through the Medium-Term Expenditure Framework (MTEF) and Medium-Term Sector Strategy (MTSS), supported reforms for improved revenue mobilization through its work on stimulating a better business environment (EoDB) and operationalising the Medium-Term Revenue Strategy (MTRS). Additionally, it has supported states to improve management of their budget execution process through better cash planning and deployment of cash management strategies.

This briefing note presents a cursory analysis of the public expenditure trends in PERL partner states, specifically focussing on:

- **Budget credibility** – the extent to which the annual budgets were implemented as intended;
- **Revenue Strength** – the ability of the state to use its Internally Generated Revenue (IGR) to fund its recurrent expenditure without overly depending on Federation Account receipts as well as the extent to which total recurrent revenue (FAAC + IGR) could fund the state's critical expenditure; and
- **Expenditure Pattern** – the share of key service delivery sectors of both the budget and actuals as well as how the policy objective of the government is reflected in its spending priority. The spending priority was further assessed using the Likert Scale conditional formatting that identifies sectors that were **not a priority, poorly prioritized, fairly prioritized and** those that were **highly prioritized** in each of the three PERL partner states.

The analysis shows that remarkable progress has been made across all three states, especially in the areas of realistic budgeting and prioritization of Education and Health. This is not unconnected to the interventions by development partners especially FCDO-PERL through their support to better budgeting principles for improved public expenditure management.

Highlights of key results and findings include:

- **The three PERL partner states (Kaduna, Kano and Jigawa)** have recorded improvements in preparing realistic budgets. However, the states still depend on capital receipts (loans and grants) to fund a significant proportion of their capital expenditure and sometimes part of the recurrent expenditure.
- **Jigawa, Kaduna and Kano** to a large extent prioritize expenditure on Education, Health, and infrastructure but some distortions that undermine the original intention of the government is noticed in Kano and Kaduna.

- **Visible growth in IGR** has been noticed in Kaduna while Jigawa and Kano still rely on FAAC in funding a significant proportion of their recurrent expenditure.

## Section 1: Jigawa State

### 1.1 Credibility of Annual Budget

#### Recurrent Revenue and Recurrent Expenditure Outturn

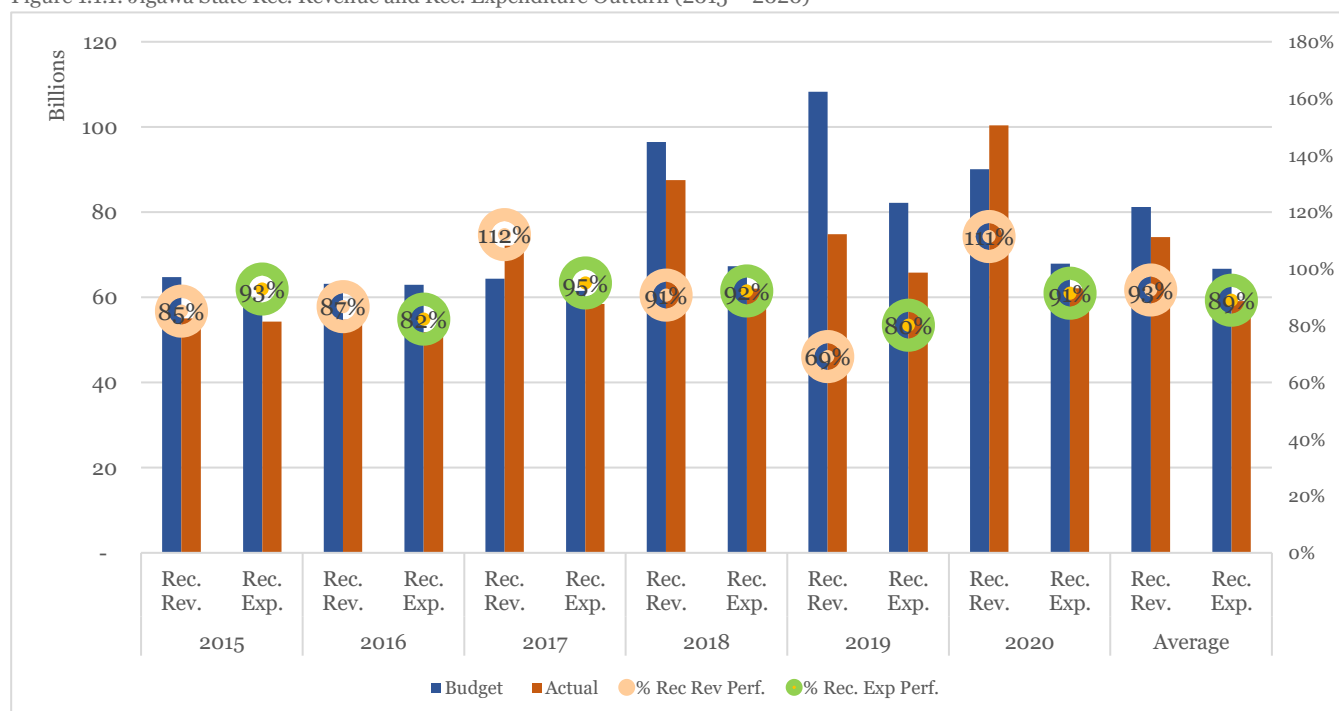
Jigawa State's recurrent revenue performance during the period under review (2015 – 2020) averaged 93% while the recurrent expenditure performance had a mean value of 89%. The state's performance fared better due to improvements in fiscal forecasting of aggregate revenue and expenditure envelopes, achieved using the PERL – Accountable, Responsive and Capable (ARC) Government Revenue Estimation and Allocation Tool (GREAT), the EFU-FSP-BPS, which feeds into the MTEF and Annual Budget process.

Jigawa State's had the best performance for the period under review of 112% and 95% respectively in terms recurrent revenue and expenditure in 2017 and the least performance of 69% and 80% respectively in 2019. However, on the average the State recorded 93% and 89% respectively for recurrent revenue and expenditure. The economic downturn witnessed in 2016, the election in 2019 and the COVID – 19 Pandemic in 2020 have been blamed for the poor performance recorded in these years.

The state through the EFU-FSP-BPS process arrives at indicative resource envelopes as part of their Medium-Term Fiscal Framework (MTFF), which is a key component of the Medium-Term Expenditure Framework (MTEF). However, there are occasional adjustments of budget figures during the review and approval stages without sufficient evidence about how revenue estimates will be generated to ensure budget implementation.

Key areas the state should improve upon includes predictability and control in budget execution, development of a context responsive cash management strategy, comprehensive and clear legislative frameworks, rules, and procedures to aid effective parliamentary oversight.

Figure 1.1.1: Jigawa State Rec. Revenue and Rec. Expenditure Outturn (2015 – 2020)

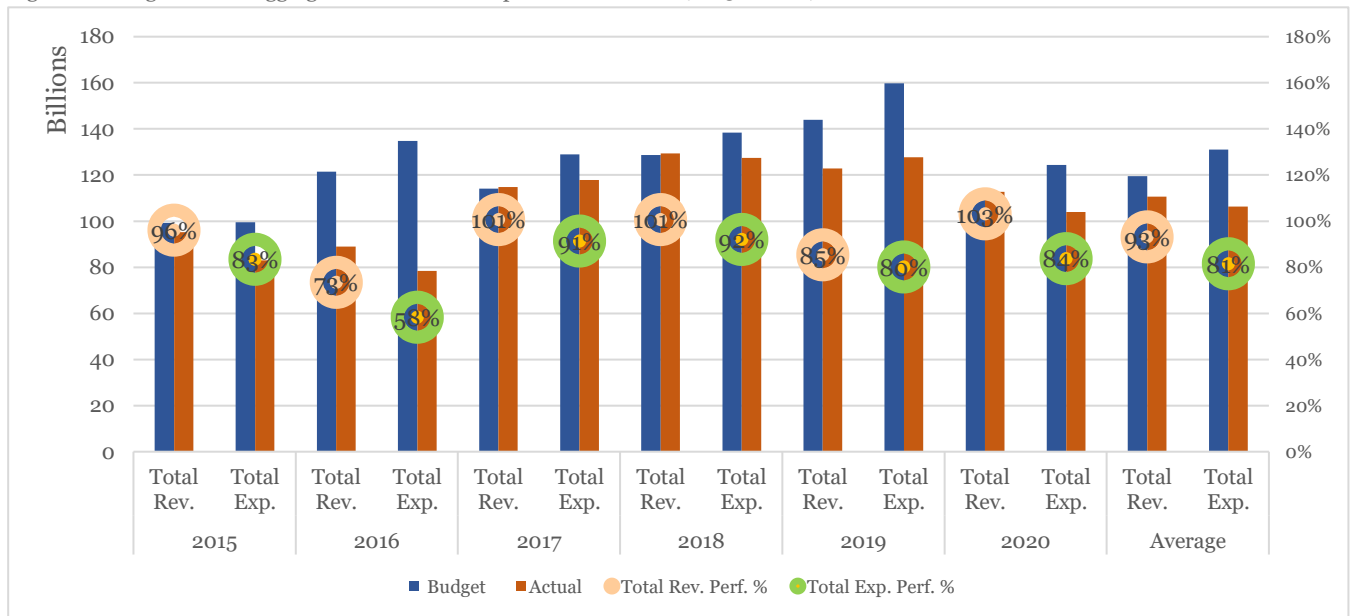


#### Jigawa State Aggregate Revenue and Expenditure Outturn

As shown in the figure below, the average performance of total revenue, which is 93%, is coincidentally the same with the recurrent revenue (93%) shown in the figure above. While the recurrent expenditure outturn (89%) is higher than the total expenditure outturn (81%).

The aggregate revenue and expenditure for the fiscal years 2016 and 2019 are consistent with the low performance witnessed in recurrent revenue and expenditure.

Figure 1.1.2: Jigawa State Aggregate Revenue and Expenditure Outturn (2015 – 2020)

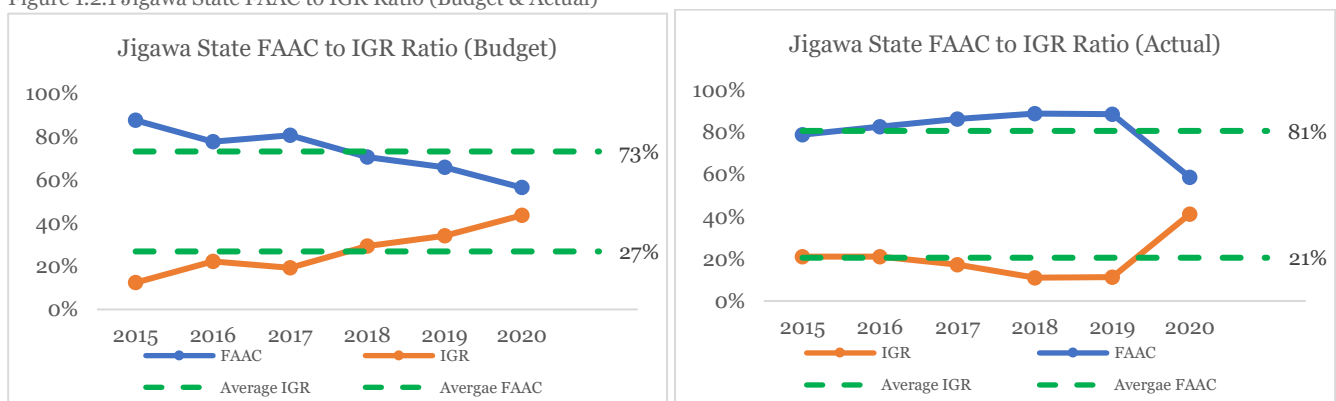


## 1.2 Jigawa State Revenue Strength FAAC – IGR Ratio

Jigawa State being informal sector dominated, the IGR potential is relatively low. However, substantial improvement in domestic revenue mobilization could be achieved if appropriate reforms are undertaken and sustained. Consequently, the imperative of reform towards better domestic revenue mobilization have been the fulcrum of PERL intervention on the development and implementation of a Medium-Term Revenue Strategy (MTRS) in Jigawa.

As depicted in fig 1.2.1 below, the average actual IGR ratio during the period was 21% while the budget average was 27%. This disparity between the budgeted and actual level of IGR calls for a pragmatic approach to improve tax administration. The share of actual IGR to recurrent revenue was fairly stable between 2015 – 2017, while for 2018 and 2019, the IGR ratio declined and improved in 2020. There are indications that domestic revenue mobilization efforts improved when FAAC revenue potentials dwindled.

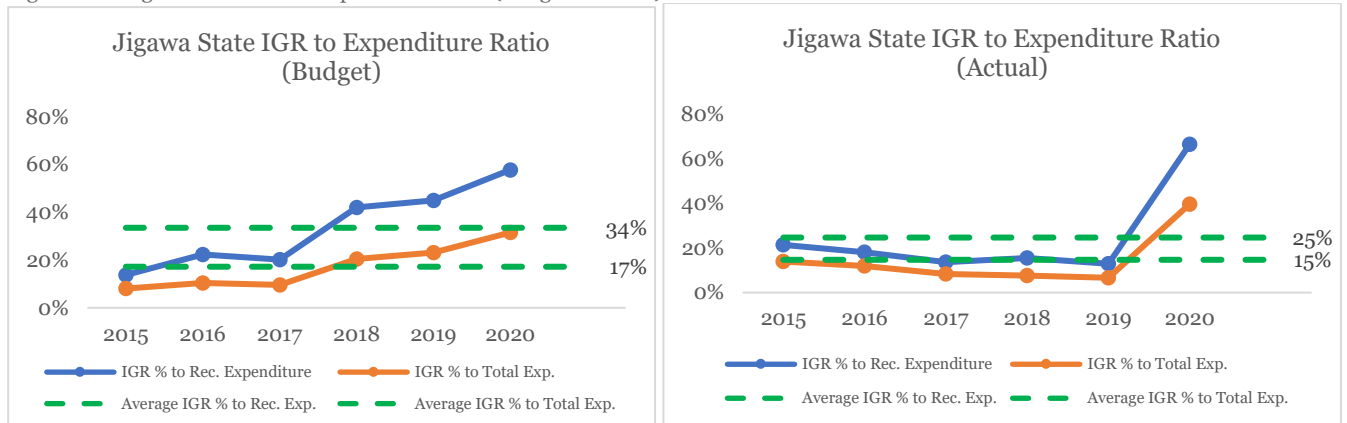
Figure 1.2.1 Jigawa State FAAC to IGR Ratio (Budget & Actual)



## Jigawa State IGR – Expenditure Ratio

Figure 1.2.2 below shows the revenue strength in terms of the extent to which the state IGR could fund the recurrent and total expenditure of Jigawa State. The annual budget figures show that on the average, IGR was projected to fund 34% of recurrent expenditure and 17% of total expenditure. However, actual IGR on the average funded 25% and 15% of recurrent expenditure and total expenditure respectively. Revenue drive initiatives, blockage of loopholes and expenditure optimization are strategies employed during periods of revenue shortfalls. It is important to note that Jigawa State captures Local Government contribution to the payment of salaries of PHC and LEA staff as domestic revenue, reflecting the sharp increase in the actual IGR to Expenditure in 2020, thus presents some ambiguity in the size of its recurrent revenue.

Figure 1.2.2 Jigawa State IGR to Expenditure Ratio (Budget & Actual)

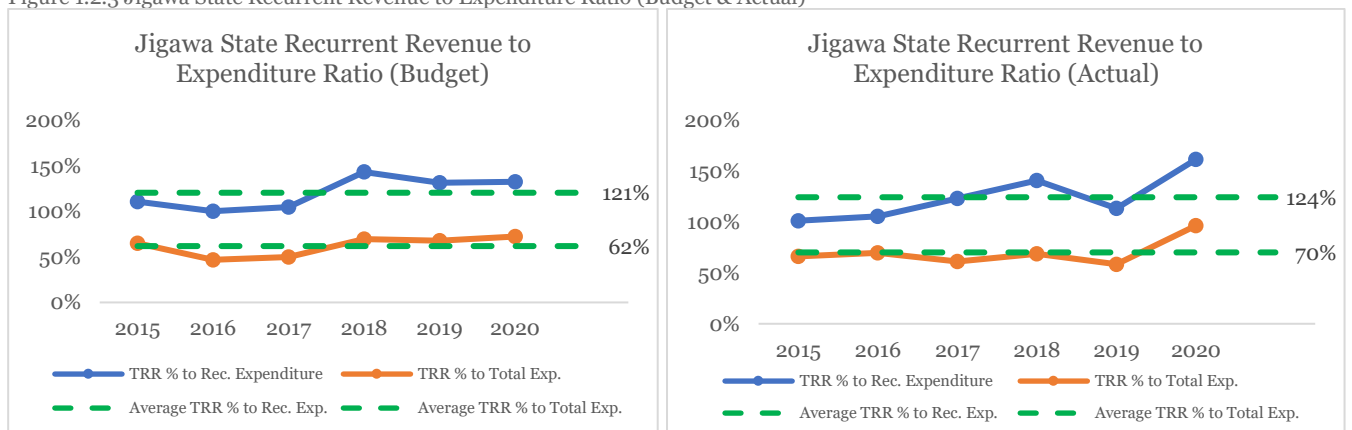


## Jigawa State Recurrent Revenue - Expenditure Ratio

Actual total recurrent revenue funded the total recurrent expenditure for the period under review (2015-2022). This implies that Jigawa State still depends on capital receipts in funding a significant proportion of its capital expenditure.

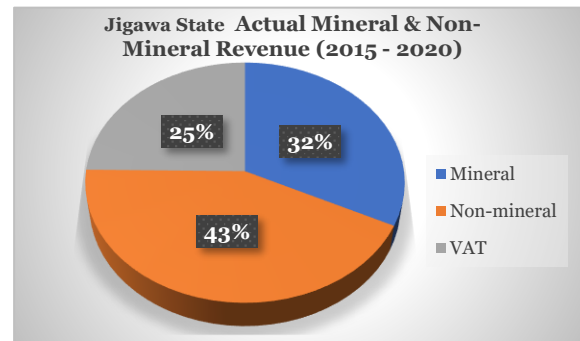
As shown in the chart below, recurrent revenue on average, was able to cater for 70% of the total expenditure, while the state relied on loans, aid, grants, and other capital receipts to fund the remaining 30%.

Figure 1.2.3 Jigawa State Recurrent Revenue to Expenditure Ratio (Budget & Actual)



## Jigawa State FAAC Revenue – Mineral Versus Non-Mineral FAAC

As shown in Fig 1.2.4, The FACC allocation between 2015 and 2020 coming to Jigawa State is composed of an average of about 32%, 43% and 25% of mineral, non-mineral, and VAT respectively. This clearly shows that dependence on oil revenue is diminishing, with non-mineral constituting the largest share.



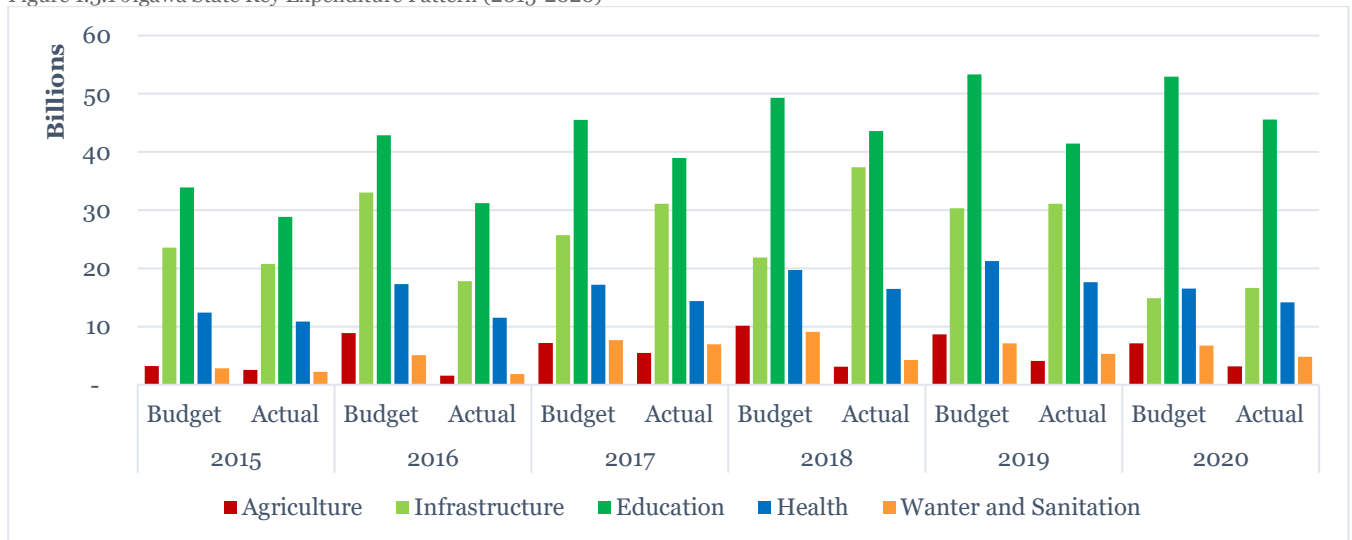
### 1.3 Jigawa State Expenditure Pattern

Jigawa's expenditure pattern during the period under review showed consistency between budget and actual expenditure, especially in Education and Health. As depicted in the graph below, these two sectors have been highly prioritized. They met the 26% UNESCO education expenditure recommendation benchmark for each fiscal year considered in this analysis.

It is pertinent to note that the state includes local government expenditure on basic education under the Local Education Authority (LEA) as part of its expenditure on Education. The bad practice is that the state reports this local government contribution as part of their internally generated revenue.

The pride of place given to the Education sector reflects the stance of the state government on the importance of the human capital development as usually emphasized during budget presentations by the state's chief executive. The Health and Infrastructural sectors average 13% and 24% respectively over the period under review in terms of actual expenditure. However, the other two key sectors namely Agricultural and Water and Sanitation were largely not prioritized, receiving on the average 3% and 4% of total expenditure respectively. It is expected that the investment by the state in Education and Health should impact learning outcomes and translate into a vibrant, educated, and healthy population.

Figure 1.3.1 Jigawa State Key Expenditure Pattern (2015-2020)



Key Sectors	2015		2016		2017		2018		2019		2020		Average	
	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %
Agriculture	3%	3%	7%	2%	6%	5%	7%	2%	5%	3%	6%	3%	6%	3%
Infrastructure	24%	25%	25%	23%	20%	26%	16%	29%	19%	24%	12%	16%	19%	24%
Education	34%	35%	32%	40%	35%	33%	36%	34%	33%	32%	43%	44%	35%	36%
Health	12%	13%	13%	15%	13%	12%	14%	13%	13%	14%	13%	14%	13%	13%
Water & Sanitation	3%	3%	4%	2%	6%	6%	7%	3%	4%	4%	5%	5%	5%	4%
	Not a Priority		Poorly Prioritized		Fairly Prioritized		Highly Prioritized							

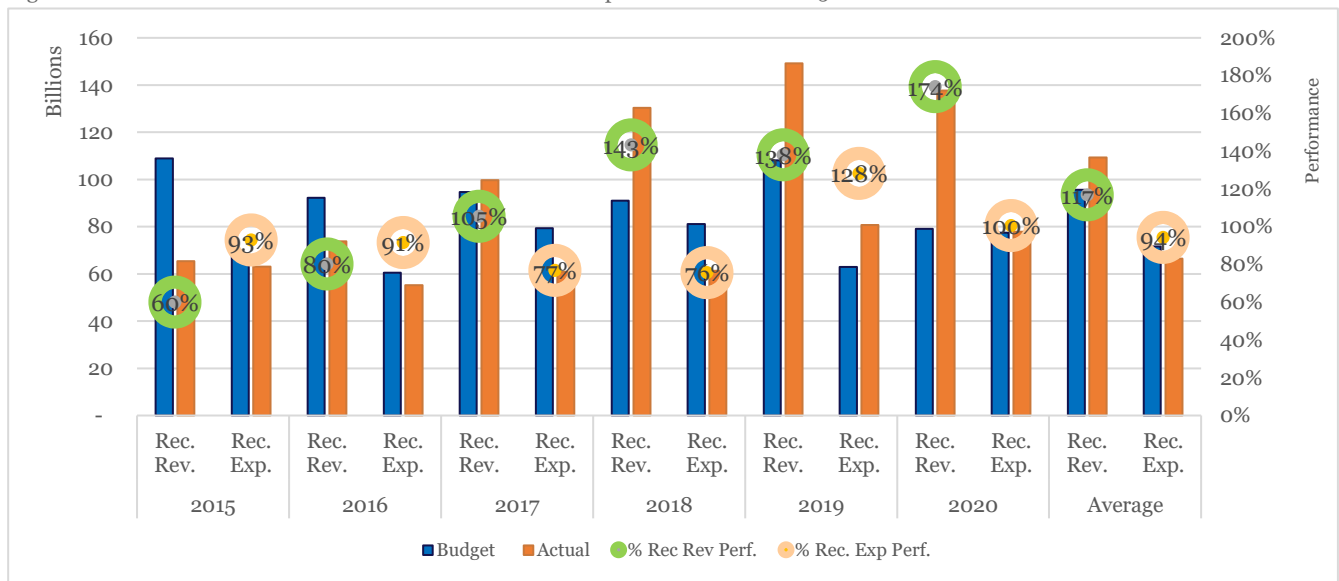
## Section 2: Kaduna State

### 2.1 Credibility of Annual Budget

#### Recurrent Revenue and Recurrent Expenditure Outturn

Kaduna State Government has over the years employed scientific processes in determining both aggregate resource envelopes and expenditure ceilings using the PERL EFU-FSP-BPS tool. This has helped to improve budget outturns in the state. However, optimistic expectations about borrowing (specifically the inclusion in the budget of a large external loan that was not approved by the National Assembly) plunged the state into poor performance in 2017 and 2018.

Figure 2.1.1 Kaduna State Recurrent Revenue and Recurrent Expenditure Outturn 2015-2020



Currently, Kaduna State has a team of highly skilled personnel saddled with the responsibility of producing their Medium-Term Fiscal Framework (MTFF), undertaking the EFU-FSP-BPS without relying on technical assistance (TA) from PERL ARC.

Available fiscal information as presented in the chart above shows that Kaduna State has over the five years (2015 – 2020) under review, recorded improvements in the preparation of a realistic budget. This is more evident with recurrent revenue and recurrent expenditure.

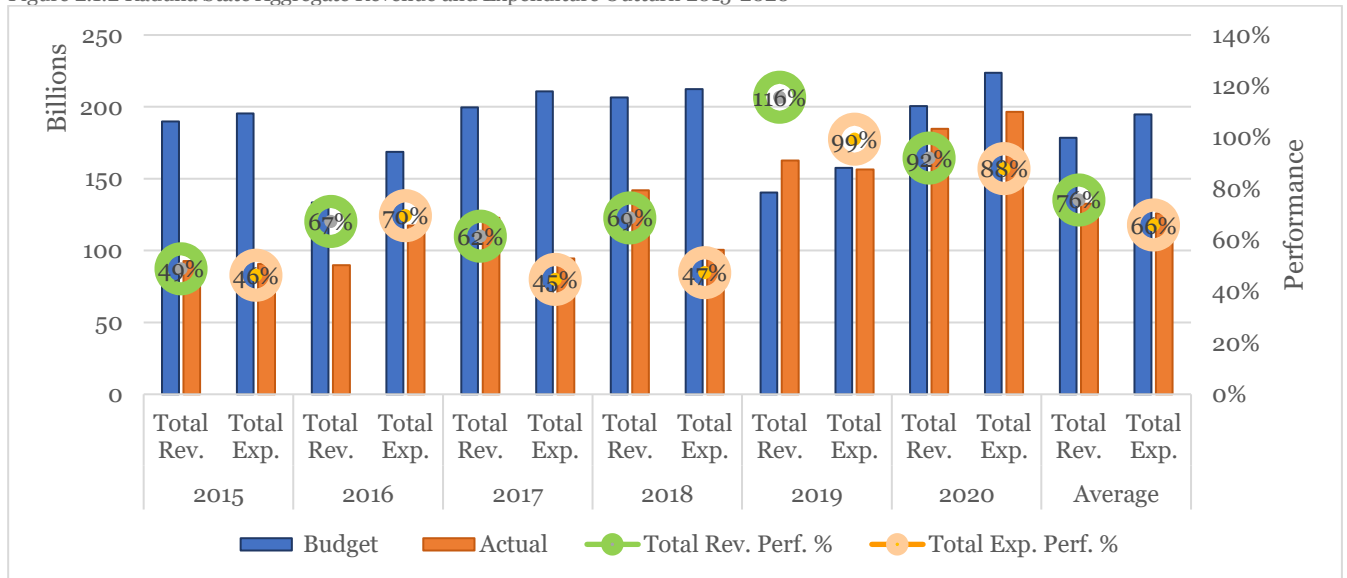
The average performance of Kaduna State's recurrent revenue for the period was 117%. Apart from the 2015 budget, which was prepared by the last administration, all the other fiscal years recorded a recurrent revenue performance of not less than 80%.

This is quite impressive and has been attributed to better revenue forecasting as well as the increased IGR drive, through various reforms implemented by the Mallam El Rufai led administration. These include the assessment of the causes of IGR blockages and recommendations for addressing these issues, institutional strengthening and training needs assessment, the Tax Codification Law (2016), and the Medium-Term Revenue Strategy (MTRS), among others.

On the expenditure part, Kaduna State has a recurrent expenditure average performance of 94%, below recurrent revenue performance. Across the years under review, Kaduna State had a mixed performance, which is ascribed to the governor's release of overhead being premised on critical overhead and the revenue-generating capacity of the relevant MDAs (overhead expenditure rationalization). This was done to ensure the utmost utilization of the funds appropriated to them.

**Kaduna State Aggregate Revenue and Expenditure Outturn** – The aggregate revenue and expenditure, which had an average performance of 76% and 66% respectively as shown in fig 2.1.2 below, is way below the average performance of recurrent expenditure and revenue. This poor performance was due to the expected World Bank facility included in the budget in 2017 and 2018, which did not materialize. The low revenue outturn in 2020 was offset by the capital receipt component as well as the budget revision in response to the COVID-19 Pandemic.

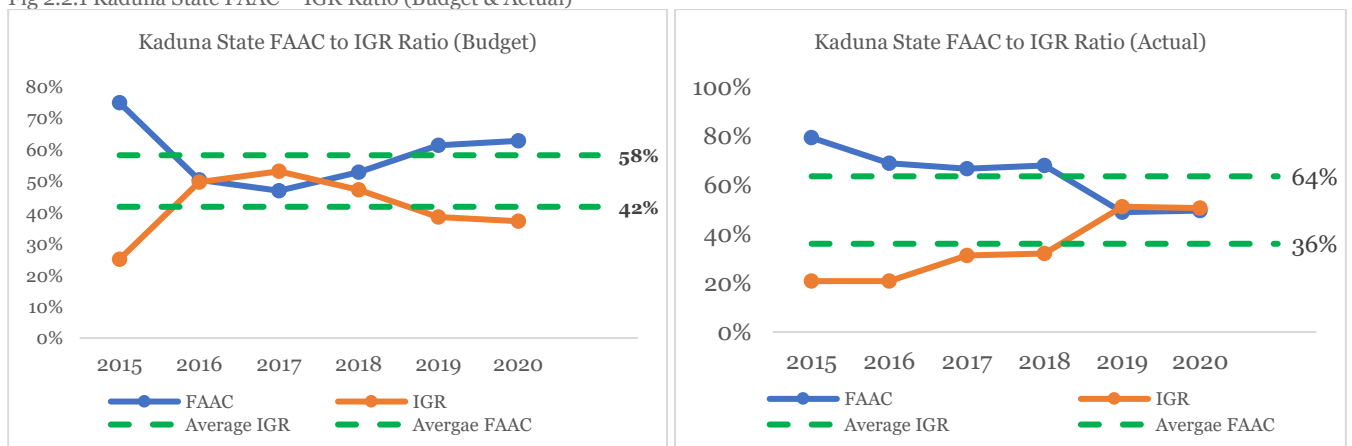
Figure 2.1.2 Kaduna State Aggregate Revenue and Expenditure Outturn 2015-2020



## 2.2 Kaduna State Revenue Strength

**State FAAC – IGR Ratio** - Presented in fig 2.2.1 below is the ratio of key components of the total recurrent revenue in Kaduna State. There have been gradual but steady reductions in the extent of dependence on FAAC revenue by the Kaduna State Government. On the average, across the years, 64% of Kaduna State revenue was from FAAC, while 36% was revenue generated by the state as against the planned 58% to 42% FAAC: IGR ratio.

Fig 2.2.1 Kaduna State FAAC – IGR Ratio (Budget & Actual)

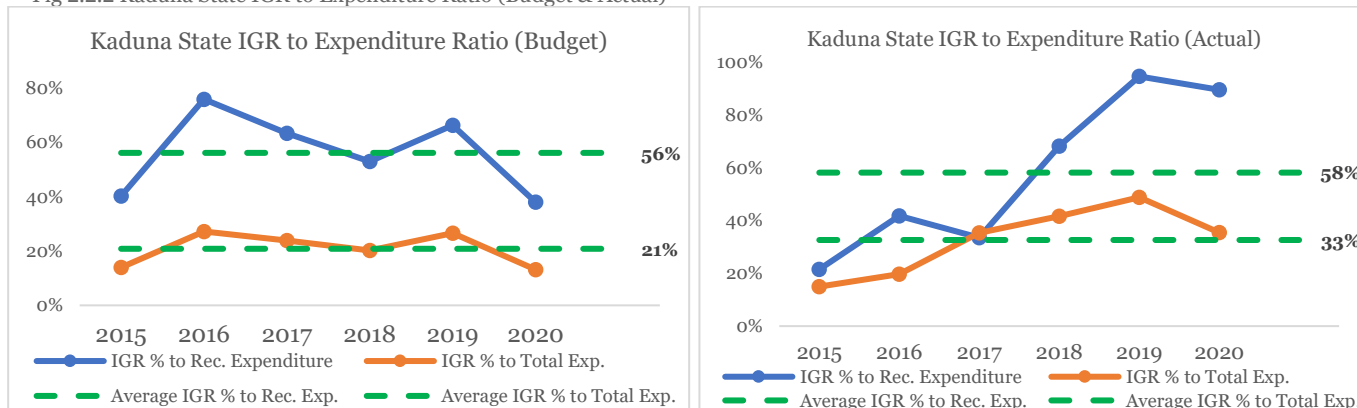


## Kaduna State IGR – Recurrent Expenditure Ratio

As shown in figure 2.2.2 below, the proportion of actual IGR that funded recurrent expenditure increased consecutively from 2015 to 2019, took a downward turn in 2020 understand. However, the proportion of total expenditure funded by IGR, gradually increased between 2015 and 2022 from 16% to 89% though

with a decline between 2019 and 2020. On average, IGR funded 58% of the recurrent expenditure and 33% of the total expenditure although the budgeted average was to fund 56% and 21% respectively.

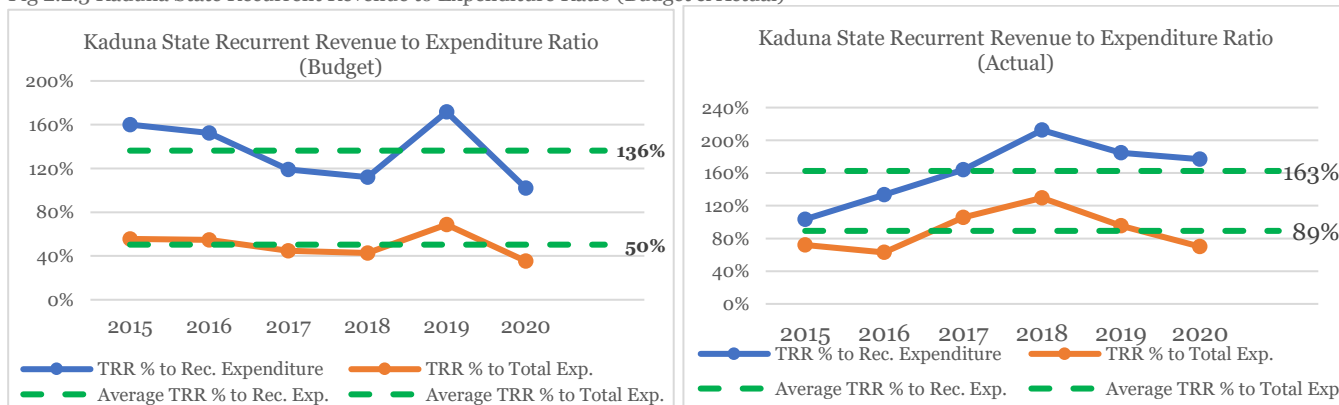
Fig 2.2.2 Kaduna State IGR to Expenditure Ratio (Budget & Actual)



### Recurrent Revenue – Expenditure Ratio

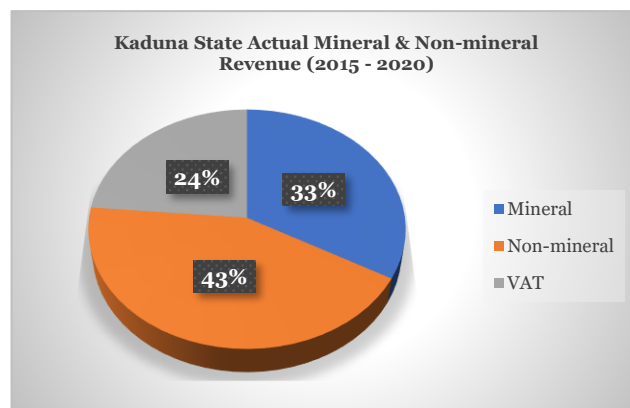
Kaduna State’s recurrent revenue on average was able to fund 163% of the state's recurrent obligations and 89% of the total expenditure. In 2017 and 2018, though with a low expenditure outturn, Kaduna State's recurrent revenue was enough to fund total expenditure without capital receipts. Across the period under review, Kaduna State Government's recurrent revenue was sufficient to conveniently meet all recurrent expenditure and with a portion still left to be transferred to the Capital Development Fund (CDF) to aid in funding her capital expenditure as shown in figure 2.2.3 below.

Fig 2.2.3 Kaduna State Recurrent Revenue to Expenditure Ratio (Budget & Actual)



### Kaduna State FAAC Revenue – Mineral Versus Non-Mineral FAAC

Figure 2.2.4 shows that FACC allocation for 2015 to 2020 coming to Kaduna State is composed of an average of about 33%, 43% and 24% of mineral, non-mineral, and VAT respectively. On a monthly basis, states receive Federal Allocation from the Federal Government of which crude oil is a major component. With the decline in the revenue from crude oil, states have been compelled to devise various means of increasing the revenue they generate internally.



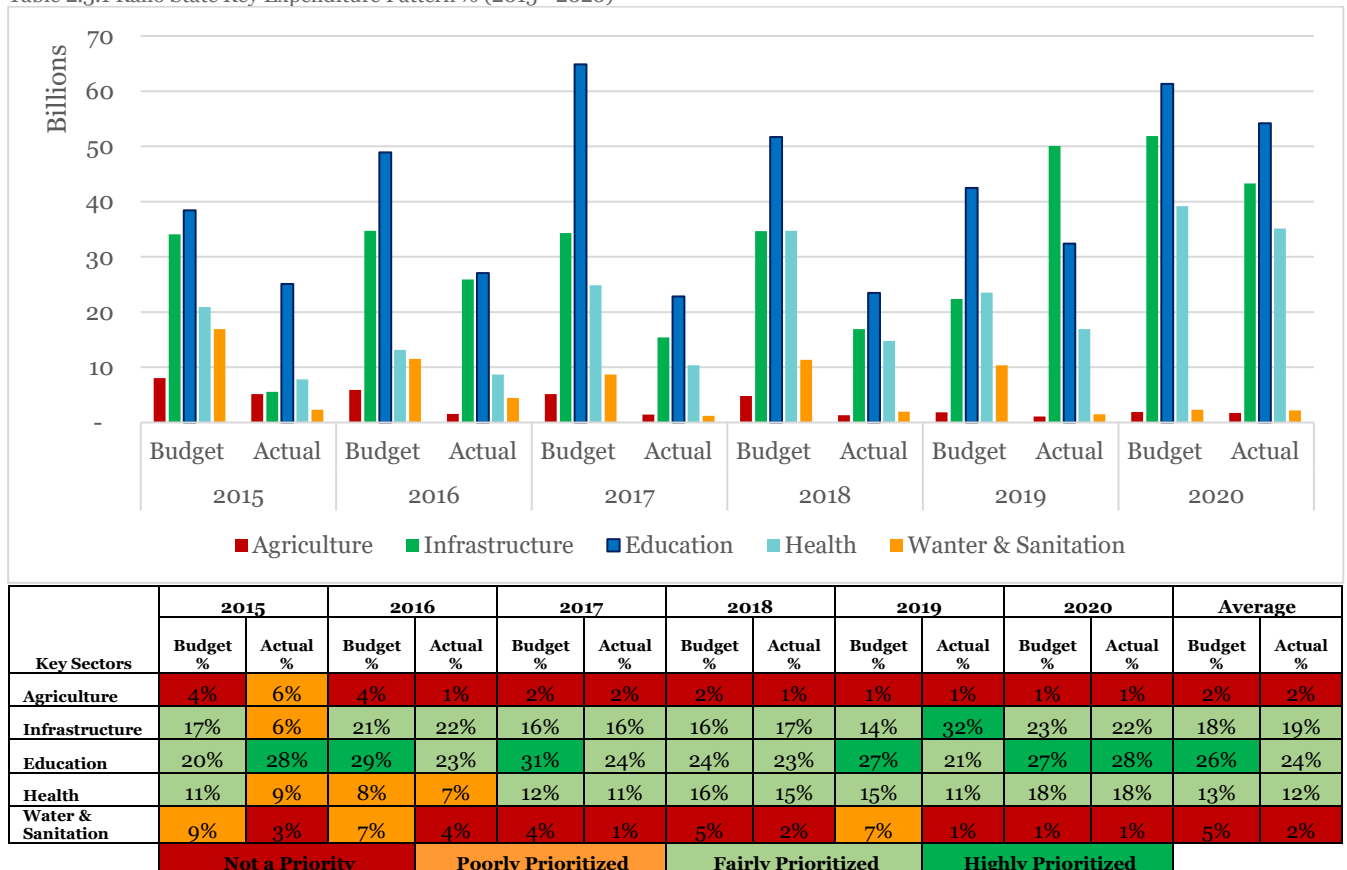


## 2.3 Kaduna State Expenditure Pattern

Presented in the table below is the Kaduna State Expenditure pattern showing the priority placed on the different sectors based on the share of appropriation and actual expenditure for the period 2015 to 2020.

Information from the table shows that the Kaduna State Government on the average prioritized the Education sector over the key five sectors selected, closely followed by infrastructure and health. These three sectors average about 26%, 18% and 13% in terms of budget and 24%, 19% and 12% for actual expenditure respectively. The last two sectors of agriculture and water and sanitation appear not to be a priority with actual expenditure of just 2% on the average.

Table 2.3.1 Kano State Key Expenditure Pattern % (2015 - 2020)



Key Sectors	2015		2016		2017		2018		2019		2020		Average	
	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %
Agriculture	4%	6%	4%	1%	2%	2%	2%	1%	1%	1%	1%	1%	2%	2%
Infrastructure	17%	6%	21%	22%	16%	16%	16%	17%	14%	32%	23%	22%	18%	19%
Education	20%	28%	29%	23%	31%	24%	24%	23%	27%	21%	27%	28%	26%	24%
Health	11%	9%	8%	7%	12%	11%	16%	15%	15%	11%	18%	18%	13%	12%
Water & Sanitation	9%	3%	7%	4%	4%	1%	5%	2%	7%	1%	1%	1%	5%	2%
	Not a Priority		Poorly Prioritized		Fairly Prioritized		Highly Prioritized							

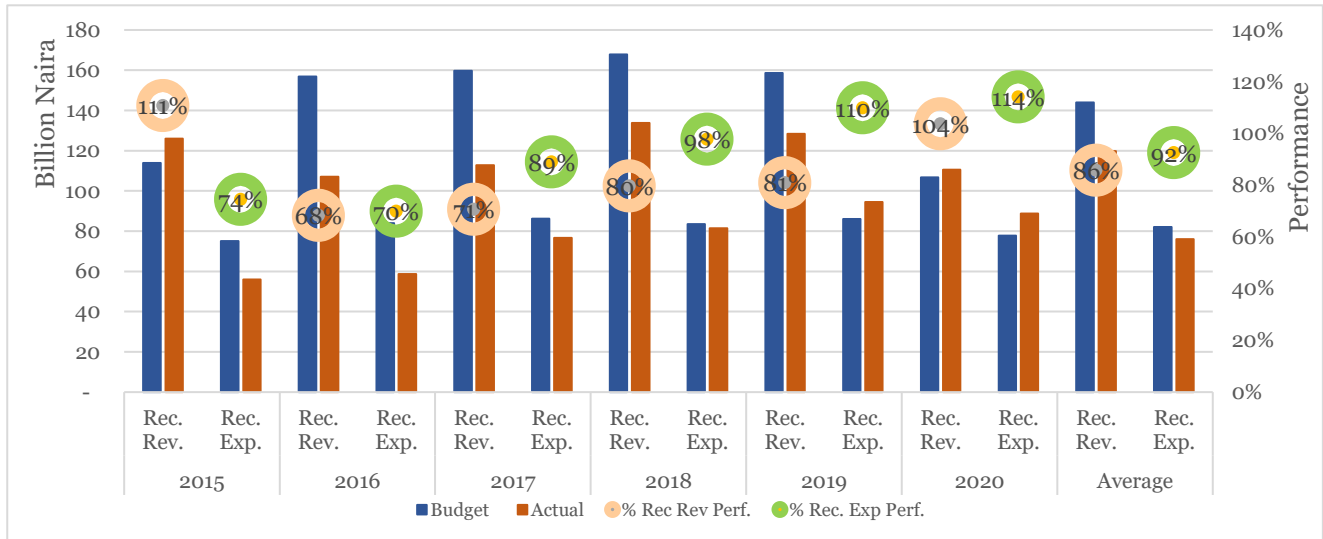
## Section 3: Kano State

### 3.1 Credibility of Annual Budget

#### Recurrent Revenue and Recurrent Expenditure Outturn

A review of the fiscal performance as reflected in figure 3.1.1 below, shows that the state averages 92% in terms of recurrent revenue and 90% for recurrent expenditure. Kano State exceeded the average recurrent revenue in fiscal years 2018, 2019 and 2020 with the highest, 106% performance recorded in 2020. Also, for recurrent expenditure, the state exceeded the period average for the same years of 2018, 2019 and 2020; with 2020 having the highest performance of 114%.

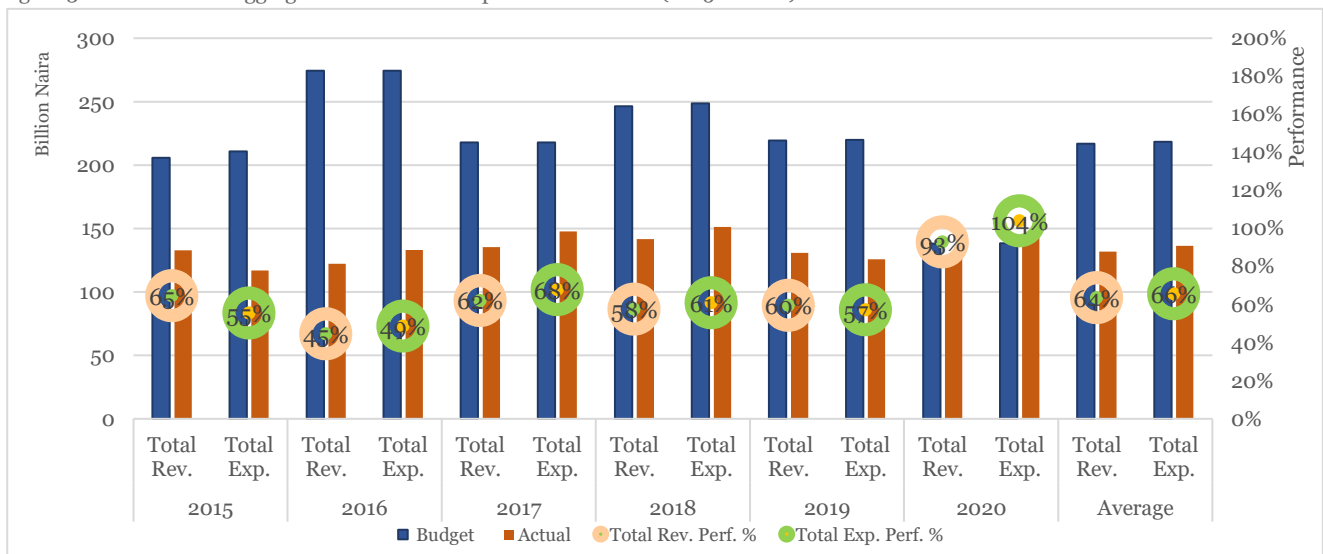
Figure 3.1.1: Kano State Rec. Revenue and Rec. Expenditure Outturn (2015 – 2020)



The fiscal year 2016 saw the state recording a low level of a performance 68% and 70% for both recurrent revenue and expenditure respectively. This decline in performance can be attributed to the global economic recession of late 2015 that manifested in the prices of global oil prices in 2016.

Conversely, the aggregate revenue and expenditure outturn as shown in figure 3.1.2 below, was not as impressive as the recurrent revenue and expenditure. The average revenue outturn for the period under review was 64% while expenditure outturn was 66%.

Figure 3.1.2: Kano State Aggregate Revenue and Expenditure Outturn (2015 – 2020)



The best performance from the state was recorded in 2020 with a performance of 93% and 104% for aggregate revenue and expenditure outturn respectively. This is an exemplary performance for the state to emulate for subsequent fiscal years as it falls within the benchmark for best practice. The adjustment of the state budget in response to COVID – 19 enabled the state to produce a realistic budget.

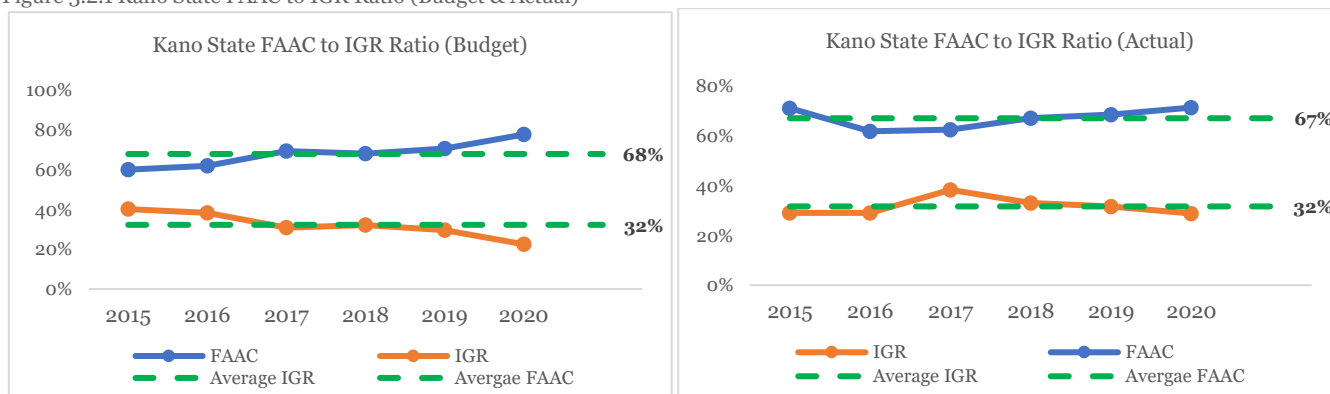
### 3.2 Kano State Revenue Strength

Provided in this section is the IGR generation strength relative to public expenditure obligation. Available fiscal statistics reveal that a significant number of state governments in Nigeria depend greatly on allocation from the Federation Account (FAAC) in funding a significant proportion of its recurrent expenditure.

#### Kano State FAAC – IGR Ratio

Kano State Government, as shown in figure 3.2.1 below, has an average of 68% to 32% in FAAC to IGR ratio for budget and 67% to 33% for actual over the period under review. Therefore, the state still depends on the Federation Account Receipts to fund a significant portion of the state’s recurrent expenditure. The almost equal ratio of the budgeted and actual FAAC to IGR ratio could be seen as a mastery of the state’s forecasting techniques as it relates to the proportion of FAAC to IGR.

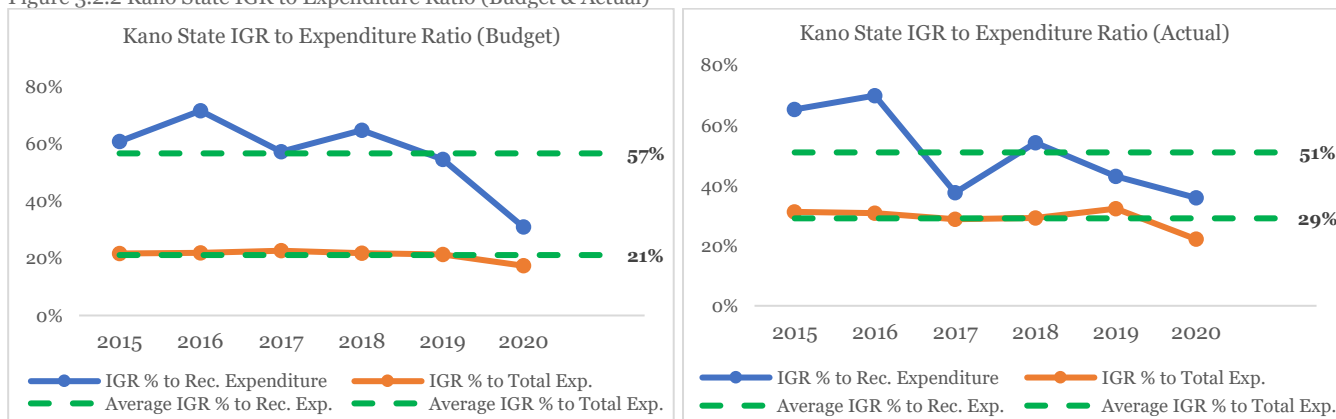
Figure 3.2.1 Kano State FAAC to IGR Ratio (Budget & Actual)



#### Kano State IGR – Expenditure Ratio

The revenue strength of Kano State as shown in figure 3.2.2 below in terms of the extent to which IGR can fund recurrent and total expenditure indicates that the state planned on the average to fund 57% and 21% of the recurrent and total expenditure respectively while in terms of actual, the average has been 51% and 29% respectively.

Figure 3.2.2 Kano State IGR to Expenditure Ratio (Budget & Actual)

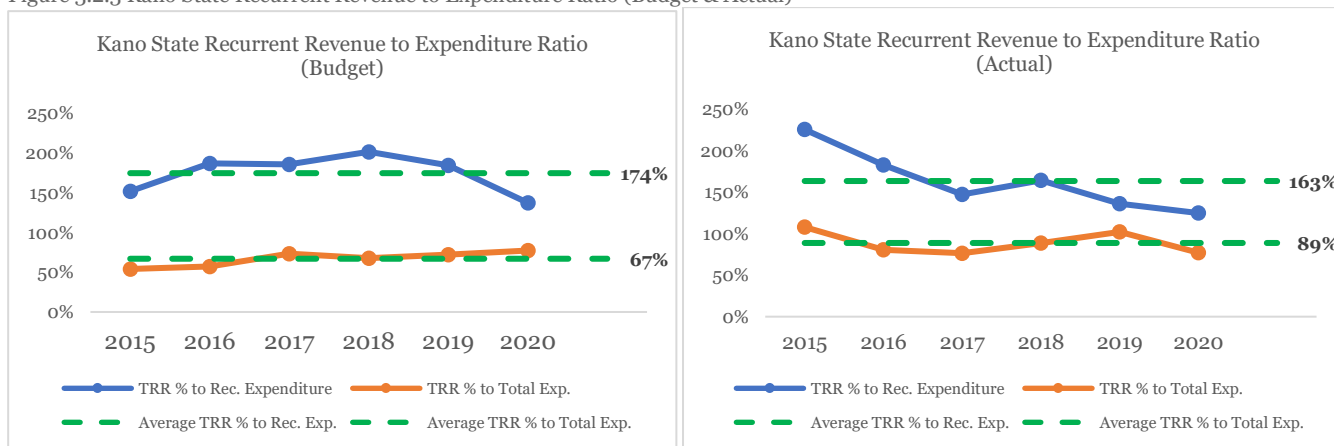


The trend of the state expenditure shows a marginal increase year-in year-out in terms of both budgeted and actual. This is caused majorly by the recurrent expenditure as shown in table 1 in the annex without a corresponding increase in the budget and actual IGR.

### Kano State Recurrent Revenue – Expenditure Ratio

As depicted in the chart below, Kano State’s total recurrent revenue sufficiently catered for the total recurrent expenditure during the period under review. Noteworthy is the fact that in 2015 and 2019, the state recurrent revenue was able to finance the total expenditure with an excess of 8% and 2% respectively which is expected to form part of the balance brought forward in the succeeding fiscal year (2020).

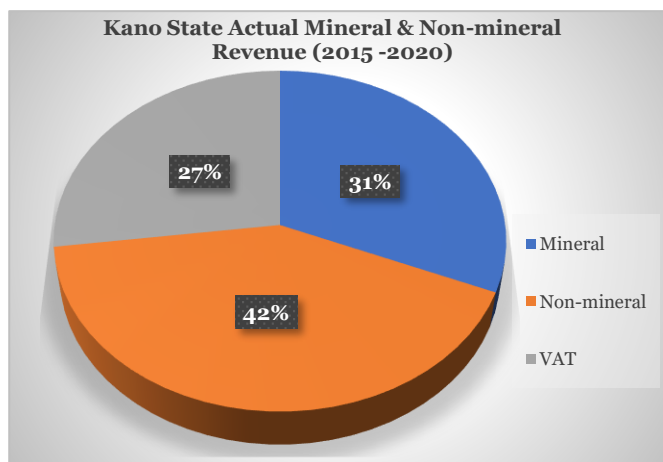
Figure 3.2.3 Kano State Recurrent Revenue to Expenditure Ratio (Budget & Actual)



### Kano State FAAC Revenue – Mineral Versus Non-Mineral FAAC

Kano State Government receives the largest share of Statutory Allocation across the 36 States due to its landmass, IGR and population. Kano State has great domestic revenue potential, which should be tapped to reduce dependence on FAAC and improve the state’s fiscal stance.

As shown in figure 3.2.4, the mineral component of Kano State statutory allocation between 2015 and 2020, averages about 31% for the years under review. This implies that the state is moving away from revenue that is predominantly from mineral sources.

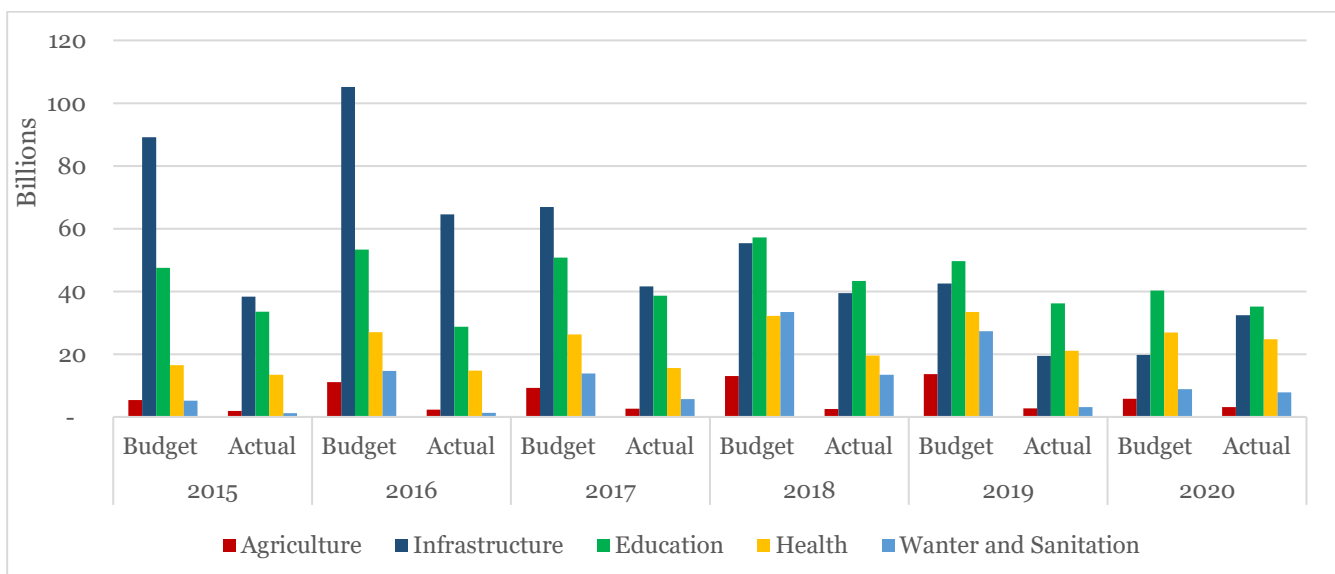


### 3.3 Kano State Expenditure Pattern

The review of the Kano State Government expenditure pattern reveals that the state highly prioritized infrastructure during the period under review, allocating an actual average of 29% of the total expenditure to the sector, with the budget proportion not significantly distorted during implementation.

Another sector that is highly prioritized is Education with an average of 26% over the period under review. The Health sector also had a fair share of the resources over the years under review with an average of 13% for both budgeted and actual respectively. While Agriculture and Water and Sanitation are the two least prioritized sectors with each allocated below 5% of total resources.

Figure 3.3.1Kano State Key Expenditure Pattern (2015 - 2020)



Key Sectors	2015		2016		2017		2018		2019		2020		Average	
	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %	Budget %	Actual %
Agriculture	3%	2%	4%	2%	4%	2%	5%	2%	6%	2%	4%	2%	4%	2%
Infrastructure	42%	33%	38%	49%	31%	28%	22%	26%	19%	15%	14%	23%	28%	29%
Education	23%	29%	19%	22%	23%	26%	23%	29%	23%	29%	29%	24%	23%	26%
Health	8%	11%	10%	11%	12%	11%	13%	13%	15%	17%	19%	17%	13%	13%
Water & Sanitation	2%	1%	5%	1%	6%	4%	13%	9%	12%	3%	6%	5%	8%	4%
	Not a Priority		Poorly Prioritized			Fairly Prioritized			Highly Prioritized					

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## Section 4: Conclusion

PERL's engagement to support better public financial management (PFM) systems and processes in Jigawa, Kaduna and Kano are progressively leading to better planning and budgeting frameworks tailored toward effective delivery of public goods and services to the citizens.

Significant progress has been made across all three states especially in realistic budgeting using the EFU-FSP-BPS tool, developing medium-term sector strategies (MTSS) as well as strategic revenue drive initiatives. However, there is still room for improvement. For instance, it is pertinent to integrate broad stakeholders' engagement at every stage of the budget cycle as well as enhance synergy among key Ministries, Departments and Agencies of Government. There are also opportunities to reduce the usual alterations of aggregate revenue estimates through deepening the understanding of non-technocrats about core processes.

Interestingly, PERL partner states have continued to demonstrate interest in prioritizing expenditure in critical sectors such as education, health, and infrastructure. However, the states need to advance reforms that would ensure better cash planning and predictability in budget execution.

Efforts toward improving domestic revenue mobilization should be the critical focus of the PERL partner states. It is therefore imperative that the Medium-Term Revenue Strategy (MTRS) recently developed by the states with support from PERL should be keenly implemented.

## Annex 1: Fiscal Performance Data (2015 – 2020)

Jigawa State Fiscal Performance Data (2015 - 2020)																			
	2015			2016			2017			2018			2019			2020			Average
	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Performa nce
Statutory Allocation	36.41	34.33	94%	33.34	22.81	68%	38.50	31.71	82%	39.13	47.55	122%	52.90	46.05	87%	34.62	37.91	110%	94%
VAT	12.17	9.10	75%	11.36	9.28	82%	9.40	11.29	120%	12.51	12.86	103%	13.86	13.75	99%	14.71	16.40	111%	98%
<b>Total FAAC</b>	<b>48.57</b>	<b>43.43</b>	<b>89%</b>	<b>44.70</b>	<b>32.09</b>	<b>72%</b>	<b>47.91</b>	<b>43.00</b>	<b>90%</b>	<b>51.64</b>	<b>60.41</b>	<b>117%</b>	<b>66.76</b>	<b>59.80</b>	<b>90%</b>	<b>49.33</b>	<b>54.30</b>	<b>110%</b>	<b>95%</b>
IGR - Tax	3.30	3.91	118%	3.00	1.84	61%	2.99	1.94	65%	2.70	2.28	85%	2.70	2.56	95%	2.66	3.68	138%	94%
IGR - Non-Tax	4.74	7.72	163%	11.07	7.59	69%	9.45	7.92	84%	25.67	7.41	29%	34.27	5.98	17%	36.60	3.51	10%	62%
<b>Total IGR</b>	<b>8.05</b>	<b>11.63</b>	<b>145%</b>	<b>14.07</b>	<b>9.43</b>	<b>67%</b>	<b>12.44</b>	<b>9.86</b>	<b>79%</b>	<b>28.36</b>	<b>9.69</b>	<b>34%</b>	<b>36.97</b>	<b>8.54</b>	<b>23%</b>	<b>39.26</b>	<b>7.19</b>	<b>18%</b>	<b>61%</b>
<b>Total Recurrent Revenue</b>	<b>56.62</b>	<b>55.07</b>	<b>97%</b>	<b>58.76</b>	<b>41.52</b>	<b>71%</b>	<b>60.35</b>	<b>52.86</b>	<b>88%</b>	<b>80.00</b>	<b>70.10</b>	<b>88%</b>	<b>103.73</b>	<b>68.34</b>	<b>66%</b>	<b>88.59</b>	<b>61.49</b>	<b>69%</b>	<b>80%</b>
Aids and Grants	22.84	25.35	111%	17.32	18.93	109%	31.87	27.35	86%	10.31	19.03	185%	9.62	19.02	198%	3.20	5.36	167%	143%
Foreign Loans	0.50	-	0%	2.00	0.03	1%	2.25	1.39	62%	4.43	1.86	42%	3.50	0.68	20%	2.08	0.32	16%	23%
Domestic Loans	2.10	12.00	571%	12.00	8.61	72%	6.90	9.26	134%	1.80	2.73	152%	1.00	3.60	360%	-	-	0%	215%
<b>Total Capital Receipts</b>	<b>25.44</b>	<b>37.35</b>	<b>147%</b>	<b>31.32</b>	<b>27.57</b>	<b>88%</b>	<b>41.02</b>	<b>37.99</b>	<b>93%</b>	<b>16.54</b>	<b>23.62</b>	<b>143%</b>	<b>14.12</b>	<b>23.31</b>	<b>165%</b>	<b>5.28</b>	<b>5.68</b>	<b>108%</b>	<b>124%</b>
<b>Total Revenue</b>	<b>82.06</b>	<b>92.42</b>	<b>113%</b>	<b>90.08</b>	<b>69.09</b>	<b>77%</b>	<b>101.37</b>	<b>90.85</b>	<b>90%</b>	<b>96.54</b>	<b>93.72</b>	<b>97%</b>	<b>117.85</b>	<b>91.64</b>	<b>78%</b>	<b>93.87</b>	<b>67.17</b>	<b>72%</b>	<b>88%</b>
Personnel Cost	36.24	35.60	98%	39.07	35.53	91%	37.58	36.62	97%	42.41	38.48	91%	49.89	39.26	79%	43.55	43.39	100%	93%
Other Recurrent Cost	22.22	18.71	84%	23.91	15.78	66%	23.92	22.06	92%	24.89	23.94	96%	32.28	27.02	84%	24.35	18.69	77%	83%
<b>Total Recurrent Expenditure</b>	<b>58.46</b>	<b>54.31</b>	<b>93%</b>	<b>62.98</b>	<b>51.30</b>	<b>81%</b>	<b>61.50</b>	<b>58.69</b>	<b>95%</b>	<b>67.31</b>	<b>62.42</b>	<b>93%</b>	<b>82.17</b>	<b>66.28</b>	<b>81%</b>	<b>67.90</b>	<b>62.08</b>	<b>91%</b>	<b>89%</b>
Capital Expenditure	41.11	28.68	70%	71.81	26.62	37%	67.49	59.34	88%	71.13	66.27	93%	77.55	61.89	80%	56.46	41.92	74%	74%
<b>Total Expenditure</b>	<b>99.57</b>	<b>82.99</b>	<b>83%</b>	<b>134.79</b>	<b>77.92</b>	<b>58%</b>	<b>128.98</b>	<b>118.03</b>	<b>92%</b>	<b>138.44</b>	<b>128.69</b>	<b>93%</b>	<b>159.72</b>	<b>128.17</b>	<b>80%</b>	<b>124.36</b>	<b>104.00</b>	<b>84%</b>	<b>82%</b>
<b>Budget Deficit</b>	<b>(42.95)</b>	<b>(27.92)</b>		<b>(76.03)</b>	<b>(36.41)</b>		<b>(68.64)</b>	<b>(65.17)</b>		<b>(58.44)</b>	<b>(58.59)</b>		<b>(55.99)</b>	<b>(59.83)</b>		<b>(35.77)</b>	<b>(42.51)</b>		

**Kaduna State Fiscal Performance Data (2015 - 2020)**

	2015			2016			2017			2018			2019			2020			Average
	Budget 'Nbillion	Actual 'Nbillion	Performance %	Budget 'Nbillion	Actual 'Nbillion	Performance %	Budget 'Nbillion	Actual 'Nbillion	Performance %	Budget 'Nbillion	Actual 'Nbillion	Performance %	Budget 'Nbillion	Actual 'Nbillion	Performance %	Budget 'Nbillion	Actual 'Nbillion	Performance %	Performance
Statutory Allocation	68.92	42.18	61%	33.80	39.82	118%	34.92	41.49	119%	34.81	60.29	173%	52.00	49.29	95%	33.53	47.45	142%	118%
VAT	12.63	9.60	76%	12.63	11.01	87%	9.47	13.73	145%	13.29	15.61	117%	14.40	16.87	117%	14.77	20.07	136%	113%
<b>Total FAAC</b>	<b>81.55</b>	<b>51.77</b>	63%	<b>46.42</b>	<b>50.83</b>	109%	<b>44.39</b>	<b>55.22</b>	124%	<b>48.11</b>	<b>75.90</b>	158%	<b>66.40</b>	<b>66.16</b>	100%	<b>48.29</b>	<b>67.52</b>	140%	116%
Tax	17.63	8.53	48%	23.20	12.53	54%	24.01	12.99	54%	20.52	30.13	147%	19.94	43.96	220%	29.42	39.58	135%	110%
Non-Tax	9.68	5.03	52%	22.63	10.50	46%	26.22	20.30	77%	22.40	11.63	52%	21.78	-	0%	-	-		46%
<b>Total IGR</b>	<b>27.32</b>	<b>13.56</b>	50%	<b>45.82</b>	<b>23.02</b>	50%	<b>50.23</b>	<b>33.30</b>	66%	<b>42.92</b>	<b>41.76</b>	97%	<b>41.72</b>	<b>43.96</b>	105%	<b>29.42</b>	<b>39.58</b>	135%	84%
<b>Total Rec. Revenue</b>	<b>108.87</b>	<b>65.33</b>	60%	<b>92.25</b>	<b>73.85</b>	80%	<b>94.62</b>	<b>88.51</b>	94%	<b>91.03</b>	<b>117.66</b>	129%	<b>108.12</b>	<b>110.12</b>	102%	<b>77.71</b>	<b>107.10</b>	138%	100%
Aids & Grants	16.64	0.95	6%	15.86	4.71	30%	42.44	5.23	12%	14.10	0.41	3%	11.67	13.50	116%	60.73	8.64	14%	30%
Domestic Loan	41.88	25.30	60%	18.25	7.50	41%	6.65	-	0%	0.82	-	0%	0.82	-	0%	0.50	-	0%	17%
Foreign Loan	16.60	1.23	7%	6.02	2.45	41%	55.91	17.98	32%	89.09	11.32	13%	16.88	-	0%	60.66	-	0%	16%
<b>Total Capital Receipt</b>	<b>75.12</b>	<b>27.49</b>	37%	<b>40.13</b>	<b>14.67</b>	37%	<b>105.00</b>	<b>23.21</b>	22%	<b>104.02</b>	<b>11.73</b>	11%	<b>29.37</b>	<b>13.50</b>	46%	<b>121.89</b>	<b>8.64</b>	7%	27%
<b>Total Revenue</b>	<b>183.99</b>	<b>92.82</b>	50%	<b>132.37</b>	<b>88.52</b>	67%	<b>199.62</b>	<b>111.72</b>	56%	<b>195.04</b>	<b>129.39</b>	66%	<b>137.49</b>	<b>123.62</b>	90%	<b>199.60</b>	<b>115.74</b>	58%	65%
Personnel Cost	28.68	26.80	93%	31.26	21.80	70%	39.24	28.97	74%	41.46	31.05	75%	31.74	34.24	108%	48.50	45.64	94%	86%
Other Recurrent Cost	39.27	31.09	79%	29.21	33.47	115%	40.10	31.88	79%	39.68	30.30	76%	31.23	46.46	149%	28.99	17.55	61%	93%
<b>Total Recurrent Expenditure</b>	<b>67.96</b>	<b>57.89</b>	85%	<b>60.47</b>	<b>55.27</b>	91%	<b>79.35</b>	<b>60.85</b>	77%	<b>81.13</b>	<b>61.35</b>	76%	<b>62.97</b>	<b>80.71</b>	128%	<b>77.49</b>	<b>63.19</b>	82%	90%
Capital Expenditure	97.04	27.38	28%	108.12	62.13	57%	131.46	33.56	26%	131.21	39.22	30%	94.40	75.75	80%	146.11	131.04	90%	52%
<b>Total Expenditure</b>	<b>164.99</b>	<b>85.27</b>	52%	<b>168.59</b>	<b>117.41</b>	70%	<b>210.80</b>	<b>94.41</b>	45%	<b>212.34</b>	<b>100.57</b>	47%	<b>157.37</b>	<b>156.45</b>	99%	<b>223.60</b>	<b>194.23</b>	87%	67%
<b>Budget Deficit</b>	<b>(56.13)</b>	<b>(19.94)</b>		<b>(76.35)</b>	<b>(43.56)</b>		<b>(116.18)</b>	<b>(5.90)</b>		<b>(121.32)</b>	<b>17.09</b>		<b>(49.25)</b>	<b>(46.33)</b>		<b>(145.89)</b>	<b>(87.13)</b>		



Kano State Fiscal Performance Data (2015 - 2020)																			
	2015			2016			2017			2018			2019			2020			Average
	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Budget 'Nbillion	Actual 'Nbillion	Perform ance %	Performa nce
Statutory Allocation	52.20	48.42	93%	53.51	32.33	60%	54.28	44.98	83%	54.28	67.45	124%	62.63	65.22	104%	52.25	52.53	101%	94%
VAT	10.60	14.13	133%	18.00	14.88	83%	18.00	20.67	115%	19.19	19.70	103%	21.19	19.53	92%	28.40	26.28	93%	103%
<b>Total FAAC</b>	<b>62.80</b>	<b>62.55</b>	<b>100%</b>	<b>71.51</b>	<b>47.22</b>	<b>66%</b>	<b>72.28</b>	<b>65.64</b>	<b>91%</b>	<b>73.47</b>	<b>87.15</b>	<b>119%</b>	<b>83.82</b>	<b>84.76</b>	<b>101%</b>	<b>80.65</b>	<b>78.81</b>	<b>98%</b>	<b>96%</b>
IGR - Tax	22.73	20.39	90%	31.78	24.85	78%	29.49	14.75	50%	39.19	21.54	55%	35.33	16.23	46%	11.97	18.18	152%	78%
IGR - Non-Tax	22.94	16.14	70%	28.22	16.14	57%	19.74	27.67	140%	14.79	22.57	153%	11.57	24.37	211%	12.03	13.64	113%	124%
<b>Total IGR</b>	<b>45.67</b>	<b>36.53</b>	<b>80%</b>	<b>60.00</b>	<b>40.99</b>	<b>68%</b>	<b>49.23</b>	<b>42.42</b>	<b>86%</b>	<b>53.98</b>	<b>44.11</b>	<b>82%</b>	<b>46.90</b>	<b>40.59</b>	<b>87%</b>	<b>24.00</b>	<b>31.82</b>	<b>133%</b>	<b>89%</b>
<b>Total Recurrent Revenue</b>	<b>108.47</b>	<b>99.08</b>	<b>91%</b>	<b>131.51</b>	<b>88.21</b>	<b>67%</b>	<b>121.51</b>	<b>108.06</b>	<b>89%</b>	<b>127.45</b>	<b>131.26</b>	<b>103%</b>	<b>130.72</b>	<b>125.35</b>	<b>96%</b>	<b>104.65</b>	<b>110.63</b>	<b>106%</b>	<b>92%</b>
Aids and Grants	58.19	5.85	10%	52.39	1.09	2%	26.20	-	0%	31.02	7.87	25%	31.55	2.42	8%	31.29	17.55	56%	17%
Foreign Loans	0.51	-	0%	0.51	10.99	2154%	1.93	0.60	31%	26.69	-	0%	26.69	20.05	75%	-	-	0%	377%
Domestic Loans	2.62	1.00	38%	29.44	3.00	10%	5.26	1.39	26%	2.26	-	0%	1.58	-	0%	-	-	0%	12%
<b>Total Capital Receipts</b>	<b>61.31</b>	<b>6.85</b>	<b>11%</b>	<b>82.34</b>	<b>15.07</b>	<b>18%</b>	<b>33.39</b>	<b>1.99</b>	<b>6%</b>	<b>59.96</b>	<b>7.87</b>	<b>13%</b>	<b>59.82</b>	<b>22.47</b>	<b>38%</b>	<b>31.29</b>	<b>17.55</b>	<b>56%</b>	<b>24%</b>
<b>Total Revenue</b>	<b>169.79</b>	<b>105.94</b>	<b>62%</b>	<b>213.84</b>	<b>103.29</b>	<b>48%</b>	<b>154.91</b>	<b>110.06</b>	<b>71%</b>	<b>187.41</b>	<b>139.13</b>	<b>74%</b>	<b>190.54</b>	<b>147.82</b>	<b>78%</b>	<b>135.94</b>	<b>128.19</b>	<b>94%</b>	<b>71%</b>
Personnel Cost	47.78	37.25	78%	60.50	37.00	61%	57.69	46.06	80%	60.46	55.03	91%	60.39	58.06	96%	52.32	56.83	109%	86%
Other Recurrent Cost	27.37	18.68	68%	23.48	21.69	92%	21.77	21.31	98%	22.97	26.42	115%	26.93	31.18	116%	25.47	31.83	125%	102%
<b>Total Recurrent Expenditure</b>	<b>75.15</b>	<b>55.94</b>	<b>74%</b>	<b>83.98</b>	<b>58.69</b>	<b>70%</b>	<b>79.46</b>	<b>67.37</b>	<b>85%</b>	<b>83.43</b>	<b>81.45</b>	<b>98%</b>	<b>87.32</b>	<b>89.24</b>	<b>102%</b>	<b>77.79</b>	<b>88.66</b>	<b>114%</b>	<b>90%</b>
Capital Expenditure	135.61	60.95	45%	190.35	74.41	39%	138.48	63.44	46%	163.18	69.66	43%	134.05	30.99	23%	60.49	55.07	91%	48%
<b>Total Expenditure</b>	<b>210.76</b>	<b>116.89</b>	<b>55%</b>	<b>274.33</b>	<b>133.10</b>	<b>49%</b>	<b>217.93</b>	<b>130.81</b>	<b>60%</b>	<b>246.61</b>	<b>151.12</b>	<b>61%</b>	<b>221.36</b>	<b>120.23</b>	<b>54%</b>	<b>138.28</b>	<b>143.74</b>	<b>104%</b>	<b>64%</b>
<b>Budget Deficit</b>	<b>(102.29)</b>	<b>(17.81)</b>		<b>(142.82)</b>	<b>(44.89)</b>		<b>(96.42)</b>	<b>(22.75)</b>		<b>(119.16)</b>	<b>(19.85)</b>		<b>(90.65)</b>	<b>5.12</b>		<b>(33.63)</b>	<b>(33.10)</b>		