

Summary Budget and Actual Financial Results 2004–2010

This fact sheet contains the figures on which Fact Sheets 02 and 03 are based.

Table 1: Opening balance plus receipts (N million)

RECEIPTS	2004 Budget	2004 Actual	2005 Budget	2005 Actual	2006 Budget	2006 Actual	2007 Budget	2007 Actual	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
Opening balance	200	775	750	1,856	818	2,207	2,230	2,915	5,000	11,649	8,243	9,404	5,291	6,785
Revenue														
Statutory Allocation Federation Account* (Note 1)	20,366	20,539	26,737	24,505	30,987	33,339	51,926	42,967	41,180	42,414	35,000	37,029	36,000	42,936
VAT	2,800	2,613	3,120	2,874	4,000	3,426	4,000	4,239	4,200	5,569	5,400	6,366	6,000	7,663
IGR														
Board of Internal Revenue	2,400	2,309	2,500	2,640	4,388	2,819	4,805	3,757	6,569	5,347	6,759	5,922	7,300	6,565
Education sector fees (Note 6)													1,575	1,085
Health sector fees (Note 6)													470	387
Ministry of Finance (Note 6)													220	357
Lands and Survey	2,155	350	683	208	608	206	720	265	768	218	1,500	421	1,433	243
Other	1,125	2,922	1,561	2,576	2,116	2,331	2,299	2,958	3,925	2,050	3,150	4,177	1,452	690
Other revenue (Note 2)	1,882	9	1,948	31	2,245	18	4,497	6	464	59	1,984		1,700	471
Grants														
Internal grants	975	173	1,015	300	3,481	192	1,235		5,661		4,942	301	6,519	12,720
External grants (Note 3)	111		111		290		1,386		951		542		1,077	
Local government contributions (Note 4)			331	229	950	498	1,495	531	6,050		11,110		9,218	1,916
Loans														
Internal loans (Note 5)	6,166	5,681	7,677	2,603	6,005	500	785		5,000		41,549	8	59,786	8,500
External loans	1,437	33	1,839	442	6,338	1,210	5,373	3,528	14,311	1,312	33,516	3,344	27,674	3,732
	39,617	35,404	48,272	8,264	62,226	46,746	80,751	61,176	94,079	68,618	153,695	66,972	165,715	94,050

Notes on the above table.

- 2007 Distribution from Paris Club Refund was lower than that budgeted for.
- The largest budgeted item in 'other revenue' is usually fertilizer sales.
- Most external grants are given in kind, and no money passes through the government's books.
- What is actually happening to local government funds is not clear.
- 2004–06 internal loans were mainly project finance, since repaid.
- Information for Education, Health sector fees and Ministry of Finance was not separately collected for the years 2004 to 2009. It is included in 'IGR: Other'.



Table 2: Payments plus closing balance (N million)

	2004 Budget	2004 Actual	2005 Budget	2005 Actual	2006 Budget	2006 Actual	2007 Budget	2007 Actual	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
Personnel	7,157	6,256	9,013	6,638	8,760	7,486	11,846	10,208	15,092	11,991	15,829	12,121	18,748	15,172
Overhead	6,207	5,361	7,338	7,491	9,989	9,729	14,117	12,424	21,505	16,997	14,088	18,695	21,022	18,011
CRF charges	1,600	2,579	2,000	2,340	1,950	2,065	3,003	2,733	4,328	3,471	3,591	1,161	4,502	3,501
Total recurrent expenditure (3)	14,964	14,196	18,351	16,469	20,699	19,280	28,966	25,365	40,925	32,459	33,508	31,977	44,272	36,684
Loan repayment	3,388	4,232	2,000	5,395	5,000	6,354	1,000	1,051	800	1,243	1,430	1,419	1,508	3,049
Total capital expenditure (4)	21,265	15,119	27,922	14,192	36,526	18,196	47,087	23,111	52,354	25,511	118,757	26,791	119,935	45,443
Closing balance		1,857		2,207		2,916	3,698	11,649		9,405		6,785		8,874
	39,617	35,404	48,273	38,263	62,225	46,746	80,751	61,176	94,079	68,618	153,695	66,972	165,715	94,050

Table 3: Analysis of recurrent expenditure (N million)

	2004 Budget	2004 Actual	2005 Budget	2005 Actual	2006 Budget	2006 Actual	2007 Budget	2007 Actual	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
Education sector	4,076	3,486	5,23	4,077	5,506	4,848	7,290	6,223	9,133	7,249	10,343	7,564	11,754	9,923
Health sector	1,616	1,196	1,692	1,357	2,005	1,637	4,793	2,230	4,851	2,914	4,425	2,889	5,350	3,813
Agriculture sector	425	354	656	300	505	329	513	398	568	422	502	396	555	479
Transport sector													451	341
Security	645	901	830	946	1,100	1,261	1,400	2,289	3,074	3,072	2,525	2,500	3,238	3,618
Pensions	800	1,698	1,195	1,221	1,200	1,198	1,848	1,529	1,500	1,533	1,650	1,085	1,440	3,178
State contribution to LGAs	550	485	550	511	550	684	700	791	800	1,050	750	1,050	800	870
Other CRF charges	250	396	255	608	200	183	308	413	2,028	888	341	340	359	323
Central overheads	1,145	1,000	1,225	2,153	1,620	2,092	2,535	2,102	3,080	3,051	3,538	7,782	6,336	1,002
Other sector expenditure	5,457	4,680	6,711	5,296	8,013	7,048	9,579	9,390	15,891	12,280	9,434	8,371	13,989	13,137
Total recurrent expenditure	14,964	14,196	18,351	16,469	20,699	19,280	28,966	25,365	40,925	32,459	33,508	31,977	44,272	36,684

Table 4: Analysis of capital expenditure (N million)

	2004 Budget	2004 Actual	2005 Budget	2005 Actual	2006 Budget	2006 Actual	2007 Budget	2007 Actual	2008 Budget	2008 Actual	2009 Budget	2009 Actual	2010 Budget	2010 Actual
Agriculture	1,203	2,069	1,160	444	3,112	1,517	4,374	2,116	4,763	1,904	14,710	946	18,011	5327
Livestock	23	7	80	15	154	7	150	27	100	1		9		
Forestry	65	75	85	32	36	30	232	55	397	68	91			
Fisheries	1		12		25		100		26	5				
Manufacturing	50	3	170	1	203	1	115		20					13
Power (electricity)	707	688	1,237	695	976	484	1,325	1,301	4,535	907	17,319	1,461	18,345	1,058
Commerce and Finance	63	101	399	500	750	103	2,051	321	1,144	323	1,347	301	1,802	246
Transport	8,922	7,022	13,559	6,897	13,278	9,270	13,092	9,005	10,805	4,384	6,427	3,412	10,907	2,286
Education	2,157	1,001	2,515	1,331	6,000	2,412	7,987	1,730	6,950	2,331	12,659	3,245	10,247	14,783
Health	1,574	660	1,626	1,059	2,686	815	1,710	1,776	3,822	2,107	7,839	3,337	16,134	2,667
Information	103	48	283	68	134	21	241	60	170	111	151	99	61	4
Social Devt., Youth & Sports	164	32	625	282	1,040	396	1,130	711	2,013	2,612	1,880	1,680	1,829	789
Water Supply	1,060	441	1,250	597	2,712	943	5,840	2,456	4,077	5,440	14,658	4,616	15,451	8,272
Environment, Sewage/Drainage	195	110	175		130	7	250		1,433	734	2,280	1,165	2,521	1,587
Housing	500	147	371	226	250	160	250	7	999		5,850			
Urban Development	120	27	451	31	660	454	1,832	514	2,124	322	11,853	18	2,008	67
Community Development	20				25		100	51	1,049		6,160	981	6,068	786
Administration	4,038	2,688	3,924	2,014	4,355	1,576	6,308	981	7,927	262	15,533	5,521	16,551	7,558
Total capital expenditure	21,265	15,119	27,922	14,192	36,526	18,196	47,087	23,111	52,354	25,511	118,757	26,791	119,935	45,443

Sources: Kaduna State Government Annual Budgets (2004-2010), Reports of the Auditor General (2004-2008), Report of the Accountant General (2010).