**Top Revenue/Expenditure Out-turn (2020)**

### Top Revenue Generating Agencies/Sectors

1. **Nuhu Bamalli Polytechnic, Zaria**
   - Actual IGR: N713.2bn
   - Budgeted IGR: N559.1bn

2. **Ministry of Environment and Natural Resources**
   - Actual IGR: N-1bn
   - Budgeted IGR: N640.5bn

3. **Kaduna State Urban Planning and Development Authority**
   - Actual IGR: N-1bn
   - Budgeted IGR: N750m

4. **Kaduna State University**
   - Actual IGR: N765.8m
   - Budgeted IGR: N47.4bn

5. **Ministry of Finance**
   - Actual IGR: N3.5bn
   - Budgeted IGR: N2.2bn

6. **Kaduna State Internal Revenue Service**
   - Actual IGR: N9.8bn
   - Budgeted IGR: N15.3bn

7. **Kaduna State Geographic Information Service**
   - Actual IGR: N16.6bn
   - Budgeted IGR: N11.6bn

### Top Expenditure Agencies/Sectors

1. **Ministry of Public Works and Infrastructure**
   - Actual Spending: N9.5bn
   - Budgeted Spending: N10.5bn

2. **State Universal Basic Education Board (SUBEB)**
   - Actual Spending: N9.7bn
   - Budgeted Spending: N9.9bn

3. **Kaduna State Primary Health Care Development Agency**
   - Actual Spending: N10.1bn
   - Budgeted Spending: N11.7bn

4. **Kaduna State University (KASU)**
   - Actual Spending: N13.8bn
   - Budgeted Spending: N15.5bn

5. **Kaduna Roads Agency (KADRA)**
   - Actual Spending: N16.5bn
   - Budgeted Spending: N18.5bn

6. **Ministry of Health**
   - Actual Spending: N16.9bn
   - Budgeted Spending: N18.7bn

7. **Ministry of Education**
   - Actual Spending: N23.2bn
   - Budgeted Spending: N26.7bn

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**Public Finance/Accountability Turnout (2020)**

- **Approved Budget Size**: N223.6bn
- **Total Revenue**: N190.3bn
  - IGR: N47.4bn
  - FAAC: N62.9bn
- **Opening Balance**: N23bn
- **Total Expenditure**: N197.3bn
  - Recurrent: N131bn
  - Capital: N66.2bn
- **Unaccounted Funds**: N115m

**IGR Performance in Billion Naira (2016 - 2020)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Actual IGR</th>
<th>Budgeted IGR</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>N11.6bn</td>
<td>N8.2bn</td>
<td>NBS</td>
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<tr>
<td>2017</td>
<td>N16.6bn</td>
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<td>NBS</td>
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<tr>
<td>2018</td>
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<td>CAR</td>
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<td>2019</td>
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<td>N29.44bn</td>
<td>CAR</td>
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<tr>
<td>2020</td>
<td>N44.95bn</td>
<td>N44.95bn</td>
<td>CAR</td>
</tr>
</tbody>
</table>

**Source:** [https://kdsg.gov.ng/documents-library/](https://kdsg.gov.ng/documents-library/)