

Adamawa State Government



2022 Citizens' Accountability Report

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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 Audit office) on behalf of the government (Adamawa State) 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) 2021 and reports on State budget revenue and expenditure for 2021.

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, nd 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 Adamawa State Budget for 2021 tagged the “Budget of Stabilization” had a total value of ₦140,034,409,440.00. However, as a result of excess spending by some MDAs, Adamawa State prepared a Revised Budget with an aggregate revenue composition of ₦140,034,409,440.

The actual amount of Adamawa State government total revenue for the year was ₦ 94,208,535,954 resulting in budget performance of 67.3% for the year 2021. Out of this, the statutory allocation received from the Federal Government constitute the largest share of ₦60,165,256,431 therefore, the State largely depends on statutory allocation for its revenue. In terms of expenditure, Adamawa State government proposed to spend ₦140,034,409,440 but actual expenditure for the year was ₦99,884,046,132 leading to a positive variance of ₦40,150,363,308. The overall expenditure performance for the year was 71.3%

In 2021, Adamawa State total internally generated revenue (IGR) budget was ₦11,375,500,000, while the actual IGR for the year stood at ₦13,115,000,000 with a positive variance of ₦1,636,111,228 and excellence performance of 114.4%

Adamawa State government allocated 64.87% (₦90,840,278,586.00) of its 2021 budget to recurrent expenditure and 35.13% (₦49,194,130,854) to capital expenditure. Eventually, actual expenditure deviated significantly from what was budgeted. Total recurrent expenditure for the year accounted for 75% while total capital expenditure constituted 25%.

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the State.

In 2022, Adamawa State prepared a Budget with an aggregate revenue composition of ₦163,629,910,040 (one hundred and sixty-three billion, six hundred and twenty-nine million, nine hundred and ten thousand, forty naira only). The actual amount of Adamawa State government revenue for the year was ₦109,722,949,685 (one hundred and nine billion, seven hundred and twenty-two million, nine hundred and forty-nine thousand, six hundred and eighty-five naira only), resulting in a negative difference/variance of ₦53,906,960,355 (fifty-three billion, nine hundred and six million, nine hundred and sixty thousand, three hundred and fifty-five naira only). This shows that budget performance for the year 2022 is 67.1%, that is, the State government was able to raise 67.1% of the expected revenue. Compared to previous years, there was a significant improvement in the budget performance for 2022.

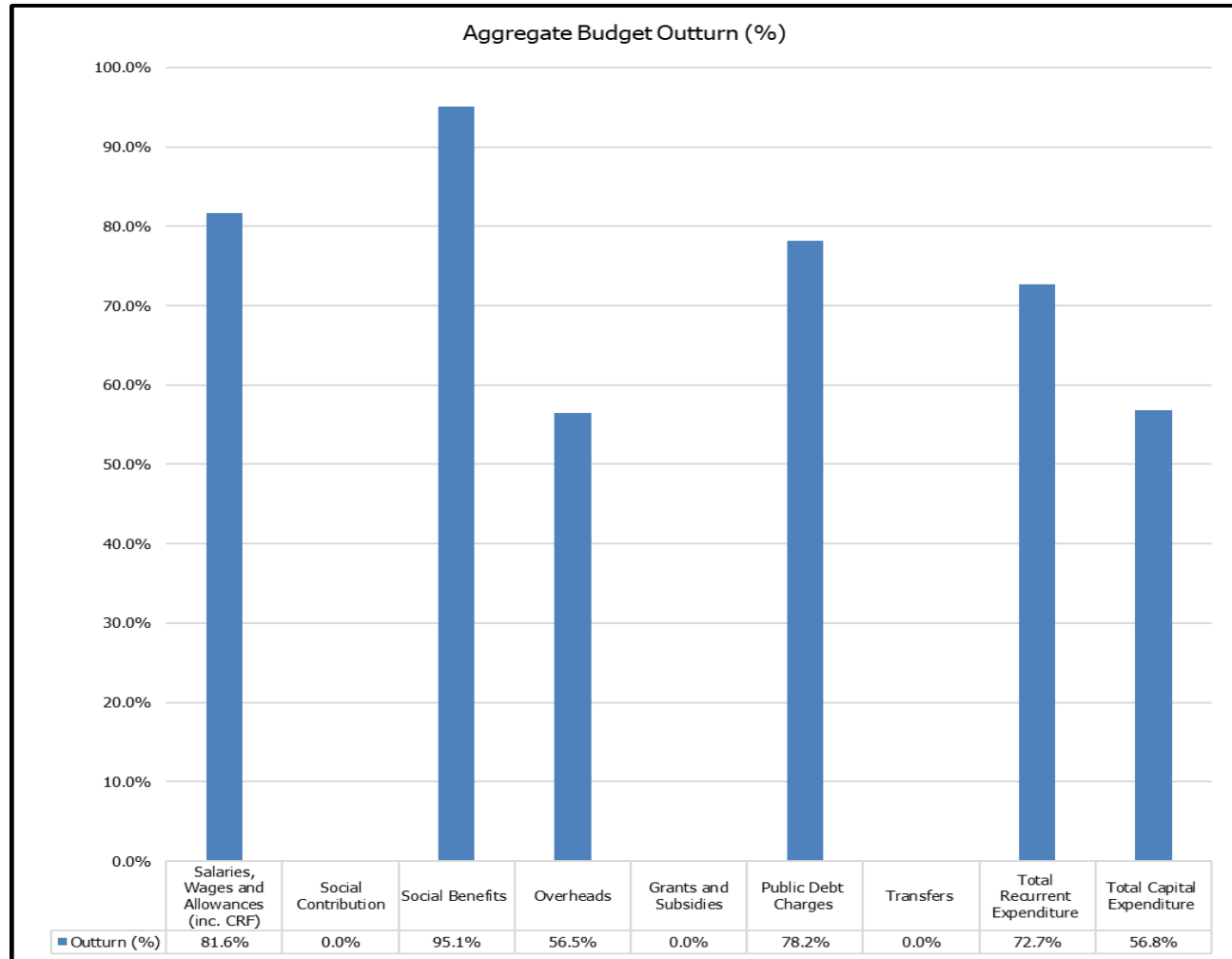
In terms of expenditure, Adamawa State government proposed to spend ₦163,629,910,040 (one hundred and sixty-three billion, six hundred and twenty-nine million, nine hundred and ten thousand, forty naira only) as contained in the final budget. However, actual expenditure for the year was ₦108,373,257,500 (one hundred and eight billion, three hundred and seventy-three million, two hundred and fifty-seven thousand, five hundred naira only), leading to a variance of ₦55,256,652,540 (fifty-five billion, two hundred and fifty-six million, six hundred and fifty-two thousand, five hundred and forty naira only). Overall expenditure performance for the year was 66.2%

Table 1: Budget Outturn below gives a breakdown of these figures. In terms of FAAC revenue and IGR, performance for the State was 71.9% and 114.4%, meaning that the budget was largely realistic for these items. Personnel and other recurrent expenditure achieved performance of 84.2% and 62.4%. However, capital expenditure only achieved performance of 56.8%. This implies that there is need for better and more realistic forecasting of capital expenditure. Figure 1: Budget Outturn graphs below gives a pictorial depiction of the State's budget performance for 2021.

Table 1 Budget Outturn

2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance				-	
FAAC Revenue	93,613,980,020	93,613,980,020	67,284,139,642	- 26,329,840,378	71.9%
IGR	11,518,784,000	11,519,034,000	13,175,774,970	1,656,740,970	114.4%
Aids & Grants	33,738,700,000	33,738,700,000	9,217,608,266	- 24,521,091,734	27.3%
Other Revenue/Receipts				-	
Budget Financing (Loans)	24,758,446,020	24,758,196,020	20,045,426,807	- 4,712,769,213	81.0%
Total Revenue	163,629,910,040	163,629,910,040	109,722,949,685	- 53,906,960,355	67.1%
2022 Expenditure Performance by Economic Type					
2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	46,871,958,400	45,827,286,300	38,570,033,090	7,257,253,210	84.2%
Other Recurrent Expenditure	51,983,284,640	50,922,206,740	31,799,366,795	19,122,839,945	62.4%
Capital Expenditure	64,774,667,000	66,880,417,000	38,003,857,615	28,876,559,385	56.8%
Total Expenditure	163,629,910,040	163,629,910,040	108,373,257,500	55,256,652,540	66.2%

Figure 1 Budget Outturn Graphs



Revenue Outturn

This section outlines the approved and actual internally generated revenue (IGR) by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

For 2022, Adamawa State total budget internally generated revenue (IGR) for the final budget was ₦ 10,613,683,600 (Ten Billion, Six hundred and Thirteen million, six hundred and eighty-three thousand six hundred naira only). A breakdown of the revenue outturn by item is shown in table 2 below, the actual Overall IGR for the year was ₦ 13,175,774,970 with a positive variance of ₦ 2,562,091,370 and performance of 124.1%.

The State achieved high performance in several items including FINES with performance of 283.4%, followed by Earnings with performance of 204.6%, License with performance of 177.2%, then Personal Income Tax (PAYE) recorded a performance of 156.1% and constitutes the largest share of tax revenue, Fees General with 65.2%. In general, there is need for the State to improve its revenue from other taxes and non-tax revenue.

In terms of revenue outturn by MDA (table 3), the top earner is the Adamawa State Board of Internal Revenue with budget figure of ₦6,804,948,400 and actual revenue of ₦ 9,919,666,304. This implies a positive variance of ₦2,114,717,904 and performance of 131.1%. Other top earners are Adamawa State University Mubi with performance of 593.7%, College of Nursing and Mid-wifery with performance of 419.5% and Ministry of Transport with 312 %. College of Health Technology Michika with performance of 218.9%.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	5,680,698,400	5,680,698,400	8,866,616,859	3,185,918,459	156.1%
Personal Taxes:	5,680,698,400	5,680,698,400	8,866,616,859	3,185,918,459	156.1%
Personal Income Tax (PAYE)	5,550,698,400	5,550,698,400	8,660,027,898	3,109,329,498	156.0%
Personnal Income Tax (Direct Assessment Taxes)	130,000,000	130,000,000	206,588,961	76,588,961	158.9%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	-	-	-	-	
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax				-	
Other Taxes N.E.C				-	
Non-Tax Revenue:	4,932,985,200	4,932,985,200	3,790,875,735	1,142,109,465	76.8%
Licences General	103,257,500	103,257,500	182,957,240	79,699,740	177.2%
Fees – General	2,607,367,900	2,607,367,900	1,701,167,951	906,199,949	65.2%
Fines – General	12,400,000	12,400,000	35,135,858	22,735,858	283.4%
Sales – General	254,896,000	254,896,000	216,547,783	38,348,217	85.0%
Earnings – General	766,684,000	766,684,000	1,568,543,206	801,859,206	204.6%
Rent On Government Buildings – General	153,434,000	153,434,000		153,434,000	0.0%
Rent on Land and Others – General	703,820,000	703,820,000		703,820,000	0.0%
Repayments	10,240,000	10,240,000		10,240,000	0.0%
Investment Income	273,616,000	273,616,000	86,523,697	187,092,303	31.6%
Interest Earned	37,614,900	37,614,900		37,614,900	0.0%
Reimbursement	9,654,900	9,654,900		9,654,900	0.0%
Miscellaneous Income				-	
Independent Revenue (IGR)	10,613,683,600	10,613,683,600	12,657,492,594	2,043,808,994	119.3%

* 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

Internally Generated Revenue Performance					
By MDA:					
MDA	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue	6,804,948,400	6,804,948,400	8,919,666,304	2,114,717,904	131.1%
Ministry of Agriculture	57,630,000	57,630,000	109,555,130	51,925,130	190.1%
Ministry of Commerce, Trade and Industries	55,550,000	55,550,000	28,281,400	- 27,268,600	50.9%
Ministry of Transportation	4,700,000	4,700,000	14,665,200	9,965,200	312.0%
Adamawa State University Mubi	1,206,817,000	1,206,817,000	7,164,317,883	5,957,500,883	593.7%
Adamawa State Polytechnic Yola	728,656,900	728,656,900	420,773,548	- 307,883,352	57.7%
College of Education Hong	181,391,000	181,391,000	200,676,700	19,285,700	110.6%
College of Nursing & Midwifery Yola	31,200,000	31,200,000	130,888,114	99,688,114	419.5%
College of Health Technology Michika	57,555,000	57,555,000	125,990,500	68,435,500	218.9%
Adamawa State Hospital Services Management Board	522,544,500	522,544,500	325,500,280	- 197,044,220	62.3%
Other Revenue Collecting Agencies	962,690,800	962,690,800	- 4,782,822,465	- 5,745,513,265	-496.8%
Independent Revenue (IGR)	10,613,683,600	10,613,683,600	12,657,492,594	2,043,808,994	119.3%

* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.

Section 2 Expenditure Outturn

This section looks at the expenditure outturn and how much expenditure was allocated to each main classification, and how much was actually spent.

In Adamawa State, government allocated 59.1% (₦96,749,493,040) of its 2022 budget to recurrent expenditure and 40.9% (₦66,880,667,000) to capital expenditure. The Major share of recurrent expenditure went to salaries, wages and allowances with 22.8% (₦37,244,942,900). Others are overheads at 22.6% (₦36,959,556,724), public debt charges at 8.5% (₦13,962,650,016) and social contribution at 5.2% (₦8,582,343,400).

Eventually, actual expenditure deviated significantly from what was budgeted. Total recurrent expenditure for the year accounted for 64.9% while total capital expenditure constituted 35.1%. The biggest shares went to salaries, wages and allowances (28.1%), overheads (19.3%), public debt charges (10.1%) and social contribution (0.0%) as shown in table 4: Expenditure Outturn below. Overall, performance for total recurrent expenditure was 64.9%, total capital expenditure was 35.1% while total expenditure stood at 100%.

Although government has the intention of increasing its allocation to capital expenditure, the relatively low revenue made this unachievable. Therefore, in order to increase funding for capital expenditure, government will need to pay attention to measures aimed at increasing its revenue, identifying and cutting waste and revenue losses.

Figure 2: Expenditure Composition below shows graphical representation of budgeted and actual expenditure composition.

Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	37,244,942,900	22.8%	30,405,137,202	28.1%	6,839,805,698	81.6%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	8,582,343,400	5.2%	8,164,895,888	7.5%	417,447,512	95.1%
Overheads	36,959,556,724	22.6%	20,881,915,073	19.3%	16,077,641,651	56.5%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	13,962,650,016	8.5%	10,917,451,722	10.1%	3,045,198,294	78.2%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	96,749,493,040	59.1%	70,369,399,886	64.9%	26,380,093,154	72.7%
Total Capital Expenditure	66,880,667,000	40.9%	38,003,857,615	35.1%	28,876,809,385	56.8%
Total Expenditure	163,630,160,040	100.0%	108,373,257,500	100.0%	55,256,902,540	66.2%

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

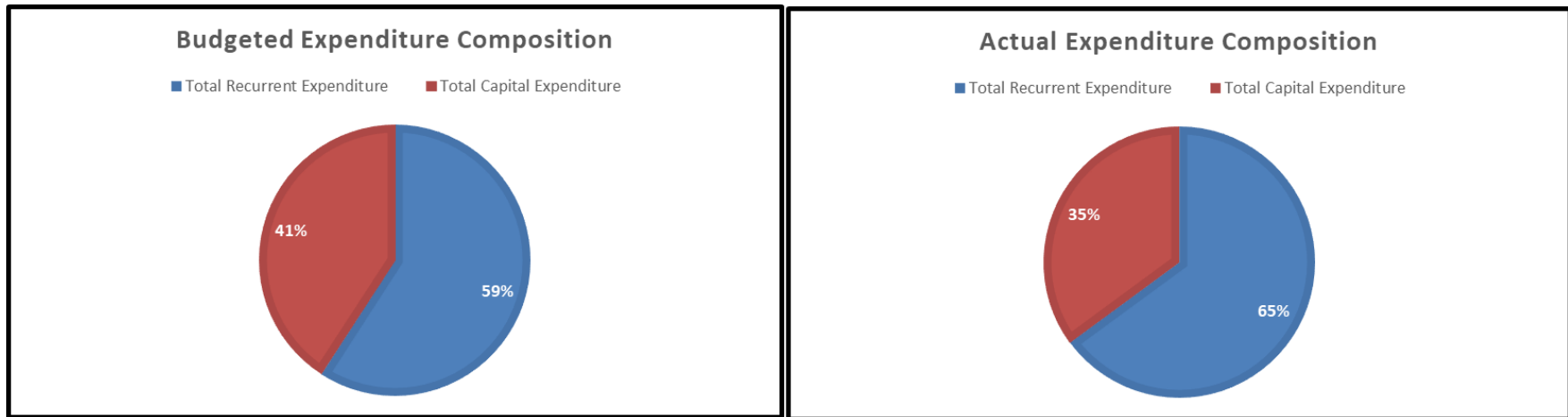


Figure 2 Expenditure Composition

Section 3 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, 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: A total number of 555 payment vouchers were reported totaling cash of N 507,264,259 out of which N 507,264,259 was queried in the year 2022

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

C: SUMMARY OF QUERIED PAYMENT VOUCHERS: A total number of 555 payment vouchers were reported totaling cash expenditure of N 507,264,259 out of which N507,264,259 was queried accounting for 100%

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: Most of the MDAs did not maintain fixed Asset Register in the year under review.

E: BILLS PAYABLE: There was no any observation on Bills Payable in the year 2022

F: INVESTMENTS: No findings were made in respect to Investments in the year 2022

G: AIDS AND GRANTS: No observation worth reporting on Aids and Grants.

H: CONTINGENT LIABILITIES ON BANK GUARANTEES :

I: PERFORMANCE GUARANTEES:

I: ADHERENCE TO PROCUREMENT PROCEDURES : Procurement processes were adhered to in the year 2022.

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 (%)
Undocumented Payments	507	Payment without relevant supporting Documents	395,079,244	395,079,244	100.0%
Unapproved Payments	19	Payments that were not approved by the Chief Executive Officer	10,209,800	10,209,800	100.0%
Unclaimed Payments	15	Payment Vouchers not signed by Payees	21,566,315	21,566,315	100.0%
Payments Without Details of Expenditure	1	Payments that do not have details for understanding	2,400,000	2,400,000	100.0%
Unretired Cash Advances		Cash Advances that were not retired	71,392,900	71,392,900	100.0%
Payments not Produced for Audit	13	Vouchers that were not made available for Audit Examination	6,616,000	616,000	1074.0%
Total Number of Queries	555		507,264,259	501,264,259	101.2%

Section 4 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.

For the year 2021, Adamawa had a final total revenue budget of ₦140,034,409,440.00 while its actual total revenue was ₦94,208,535,954.27 resulting in a negative variance of ₦45,825,873,485.73 with performance of 67.3%. Out of this, statutory allocation received from the Federal Government constituted the largest share with budget figure of ₦40,905,267,905.00 and actual figure of ₦34,478,066,255. Therefore, the State remains largely dependent on statutory allocation for its revenue.

The State government's share of VAT for the year had an actual figure of ₦20,632,649,689 against the budget figure of ₦18,818,641,535 with a performance of 109.6%. For Other Federation Account Distributions, the State received ₦5,054,540,487 while its budget was ₦13,115,000,000.00 leading to a negative variance of ₦8,060,459,513.22 and performance of 38.5%.

Actual independent tax revenue for the year was ₦13,011,611,228, budget was ₦11,375,500,000.00 and performance was 114.4%. Adamawa received foreign grants of ₦4,438,868,969 and It did not receive any domestic grants.

For foreign loans, the State had a budget of ₦3,050,000,000.00 with actual loans received of ₦16,592,799,327 and performance of 544.0%. In terms of domestic loans, the budget was ₦20,000,000,000.00 but did not receive any domestic loans.

In terms of expenditure, the biggest share of government revenue went to salaries, wages and allowances. The budget was ₦30,547,202,964.00, actual was ₦28,828,719,375.54 and performance was 94.4%. Social benefits had performance of 175.1%, overheads had 99.1% while public debt charges achieved performance of 146.1%.

Although government budget for capital expenditure was ₦72,817,892,910.00, actual expenditure was ₦24,589,076,114.96 with performance of 33.8%. This puts capital expenditure behind government expenditure on salaries, wages and allowances for the year, and far behind total recurrent expenditure for the year.

Total expenditure for the state in the budget was ₦140,034,409,440.00, actual expenditure was ₦99,884,046,132.12 and performance was 71.3%.

In summary, although Adamawa received a significant share of its budgeted amount (71.3%), the bulk of this was consumed by recurrent expenditure with salaries, wages and allowances constituting the largest share, leaving a 28.7% for capital expenditure. In order to reverse

this trend, government will need to invest and pay serious attention to increasing its revenue, particularly its IGR, reducing its over dependence on statutory allocations, cutting waste and losses in the system through adoption of technology, internal controls and other mechanisms aimed at improving transparency and effectiveness.

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary Budget	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance				-	6,489,973,144	6,489,973,144.28	
Statutory Allocation	34,478,066,255	93,613,980,020		93,613,980,020.00	67,284,139,642	- 26,329,840,377.89	71.9%
13% Derivation				-	-	-	
State Government Share of VAT	20,632,649,689			-	-	-	
Other Federation Account Distributions	5,054,540,487			-	-	-	
Independent Tax Revenue	13,011,611,228	11,519,034,000		11,519,034,000.00	13,175,774,970	1,656,740,969.53	114.4%
Independent Non-Tax Revenue				-	-	-	
Foreign Grants	4,438,868,969	33,738,700,000		33,738,700,000.00	9,217,608,266	- 24,521,091,733.81	27.3%
Domestic Grants				-	-	-	
Foreign Loans	16,592,799,327			-	-	-	
Domestic Loans				-	-	-	
Other Revenues				-	-	-	
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	94,208,535,954.27	138,871,714,020.00	-	138,871,714,020.00	96,167,496,022.11	- 42,704,217,997.89	69.2%
Expenditure:							
Salaries, Wages and Allowances	28,828,719,375.54	37,244,942,900.00		37,244,942,900.00	30,405,137,202.03	6,839,805,697.97	81.6%
CRF Charges (Salary)				-	-	-	
Social Contributions				-	-	-	
Social Benefits	5,994,035,877.22	8,582,343,400.00		8,582,343,400.00	8,164,895,888.26	417,447,511.74	95.1%
Overheads	17,092,612,513.74	36,959,556,723.99		36,959,556,723.99	20,881,915,073.16	16,077,641,650.83	56.5%
Grants & Contributions				-	-	-	
Public Debt Charges	23,379,602,250.66	13,962,650,016.00		13,962,650,016.00	10,917,451,722.12	3,045,198,293.88	78.2%
Transfers				-	-	-	
Capital Expenditure	24,589,076,114.96	66,880,667,000.00		66,880,667,000.00	38,003,857,614.72	28,876,809,385.28	56.8%
Total Expenditure (b)	99,884,046,132.12	163,630,160,039.99	-	163,630,160,039.99	108,373,257,500.29	55,256,902,539.70	66.2%
Surplus/Deficit from Operating Activities c = (a-b)	- 5,675,510,177.85	- 24,758,446,019.99	-	- 24,758,446,019.99	- 12,205,761,478.18	- 97,961,120,537.59	49.3%
Gains/Loss on Disposal of Asset				-	-	-	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)				-	-	-	
Surplus/(Deficit) from Ordinary Activities				-	-	-	
Net Surplus/ (Deficit) for the Period				-	-	-	

* 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.

Section 5 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

In the State, the list of ten (10) Sectors/MDAs that received the top/highest recurrent expenditure are shown in Table 8: The Top Ten Recurrent Expenditure Sectors/MDAs are shown below. Office of the Accountant General tops the list with actual of ₦12,187,932,260 equivalent to 17.3% share in total actual expenditure followed by Post Primary Schools Management Board with actual of ₦10,609,484,342 equivalent to 15.1% share in total actual expenditure. Other big spenders include, Adamawa State Staff Pension Board with actuals of ₦8,194,670,045 equivalent to 11.6% followed by Security and Special Services Department with actuals of ₦7,596,715,637 representing 10.8%, Adamawa State University Mubi spending ₦2,244,718,300, with share of 3.2%, Adamawa State Hospital Services Management Board with ₦3,572,548,703 and share of 5.1% and Adamawa State Board of Internal Revenue spending ₦1,051,621,095 with a share of 1.5%.

Other top spenders include; Adamawa State House of Assembly (Legislature) (3.9%), Office of the Governor (4.2%), and Adamawa State Polytechnic (1.9%).

Apart from the top ten, other Ministries, Departments and Agencies (MDAs) received a combined ₦1,328,901,840 while the top ten gulped ₦52,471,335,855. There is need for further and thorough examination of the MDAs in the top ten to ensure consistency with government priorities and ensure that adequate funds are provided to revenue generating MDAs and priority sectors of education, health, water, sanitation and hygiene (WASH) and nutrition, as they are key in tackling poverty and improving the standard of living of the people.

In terms of Capital Expenditure, the top ten are shown in Table 9 below. At the top of the list is Ministry of Works and Energy Development receiving ₦17,018,760,406 and a 44.0% share of total actual expenditure, and by far the biggest sector. Next to this is the Ministry of Rural Infrastructure & Community Development which received ₦6,947,934,565 with a share of 18%. Others include Ministry of Education and Human Capital Development with a share of ₦2,531,538,116 with 6.7 share. Others include Ministry of Health and Human Services (9.1%), Poverty Alleviation Agency (5.6%), Adamawa State University Mubi (4.2%), Ministry of Housing and Urban Development (3.7%), Ministry of Finance (2.3%). Others on the list are Adamawa State Scholarship Trust Fund (1.7%) and Community and Social Development Agency (0.7%).

All other MDAs recorded capital expenditure of ₦1,091,661,191 for the year 2022, with a 2.9% share of total actual expenditure. The top ten combined received ₦36,912,196,423, equivalent to a share of 97.1%. There is need for government to consider its massive investment in works and prioritize revenue generating projects.

Table 10 below shows Top Ten Total Expenditure by Sectors/MDAs. Remaining at the top of the list is the Ministry of Works and Energy Development which received ₦17,143,325,018 with a 15.8% share of total actual expenditure. Office of the Accountant General received ₦12,187,932,260 with share of 11.2%. Next is Post Primary Schools Management Board which received ₦10,609,484,342 and a share of 9.8%. Next is Internal Affairs and Special Services which received ₦7,596,715,637 and holds a share of 7.0%.

Others in the top ten are Adamawa State Staff Pension Board (7.6%), Adamawa State University Mubi (3.5%), Ministry of Health and Human Services (3.4%), Adamawa State House of Assembly (Legislature) (2.5%), Adamawa State Hospital Services Management Board (3.3%) and Ministry of Finance & Budget (1.8%).

Other MDAs outside the top ten received a combined ₦ 36,810,547,690 equivalent to a 34.0% share of the State's total actual expenditure. The top ten received a combined ₦ 71,562,709,810 which accounts for 66.0% share. There is need to properly examine these allocations to ensure consistency with government priorities and adequate funding for revenue generating Agencies and key sectors of education, health, WASH and nutrition.

Graphical illustrations of budget figures, actual figures and percentage performance for top ten recurrent expenditure by sectors/MDAs, top ten capital expenditure by sectors/MDAs and top ten total expenditure by sectors/MDAs are shown in figures 3, 4 and 5 below.

Table 7 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Office of the Accountant General	20,251,500,416	12,187,932,260	8,063,568,156	60.2%	19.3%	17.3%
Post Primary Schools Mgt Board	12,003,221,859	10,609,484,342	1,393,737,517	88.4%	11.4%	15.1%
Adamawa State Staff Pension Board	8,492,172,400	8,194,670,045	297,502,355	96.5%	8.1%	11.6%
Security and Special Services Department	7,683,912,824	7,596,715,637	87,197,187	98.9%	7.3%	10.8%
Adamawa State University Mubi	5,863,556,600	2,244,718,300	3,618,838,300	38.3%	5.6%	3.2%
Adamawa State Hospital Services Management Board	4,468,914,941	3,572,548,703	896,366,238	79.9%	4.3%	5.1%
Board of Internal Revenue	3,683,642,400	1,051,621,095	2,632,021,305	28.5%	3.5%	1.5%
Adamawa State House of Assembly (Legislature)	3,540,121,000	2,755,864,235	784,256,765	77.8%	3.4%	3.9%
Office of the Governor	3,244,639,400	2,928,879,397	315,760,003	90.3%	3.1%	4.2%
Adamawa State Polytechnic Yola	2,187,443,400	1,328,901,840	858,541,560	60.8%	2.1%	1.9%
Other MDA Expenditure	33,713,638,780	17,898,064,030	15,815,574,750	53.1%	32.1%	25.4%
Total (Except Other MDA Expenditure)	71,419,125,240	52,471,335,855	18,947,789,385	73.5%	67.9%	74.6%
Total Budgeted Expenditure	105,132,764,020	70,369,399,886	34,763,364,134	66.9%		

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

Table 8 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Energy Development	24,299,119,953	17,018,760,406	7,280,359,548	70.0%	36.3%	44.8%
Ministry of Rural Infrastructure & Community Development	7,599,471,957	6,947,934,565	651,537,392	91.4%	11.4%	18.3%
Ministry of Education and Human Capital Development	6,299,419,852	2,531,538,116	3,767,881,737	40.2%	9.4%	6.7%
Ministry of Health and Human Services	3,039,160,000	3,468,203,232	-	114.1%	4.5%	9.1%
Poverty Alleviation Agency	3,400,000,000	2,112,726,832	1,287,273,168	62.1%	5.1%	5.6%
Adamawa State University Mubi	1,860,364,000	1,599,923,511	260,440,489	86.0%	2.8%	4.2%
Ministry of Housing and Urban Development	2,800,800,000	1,416,505,498	1,384,294,502	50.6%	4.2%	3.7%
Ministry of Finance	1,445,000,000	885,190,258	559,809,742	61.3%	2.2%	2.3%
Adamawa State Scholarship Trust Fund	656,653,000	650,882,221	5,770,779	99.1%	1.0%	1.7%
Community and Social Development Agency	499,000,000	280,531,785	218,468,215	56.2%	0.7%	0.7%
Other MDA Expenditure	14,981,678,237	1,091,661,191	13,890,017,046	7.3%	22.4%	2.9%
Total (Except Other MDA Expenditure)	51,898,988,763	36,912,196,423	14,986,792,340	71.1%	77.6%	97.1%
Total Budgeted Expenditure	66,880,667,000	38,003,857,615	28,876,809,385	56.8%		

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

Table 9 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Energy Development	23,844,407,960	17,143,325,018	6,701,082,942	71.9%	14.6%	15.8%
Office of the Accountant General	22,421,218,616	12,187,932,260	10,233,286,356	54.4%	13.7%	11.2%
Post Primary Schools Mgt Board	12,561,755,000	10,609,484,342	1,952,270,658	84.5%	7.7%	9.8%
Internal Affairs and Special Services	9,640,906,024	7,596,715,637	2,044,190,387	78.8%	5.9%	7.0%
Adamawa State Staff Pension Board	8,799,027,400	8,194,670,045	604,357,355	93.1%	5.4%	7.6%
Adamawa State University Mubi	7,447,481,000	3,844,641,810	3,602,839,190	51.6%	4.6%	3.5%
Ministry of Health and Human Services	6,205,955,000	3,737,170,192	2,468,784,808	60.2%	3.8%	3.4%
Adamawa State House of Assembly (Legislature)	5,326,042,007	2,755,864,235	2,570,177,771	51.7%	3.3%	2.5%
Adamawa State Hospital Services Management Board	5,087,490,000	3,572,548,703	1,514,941,297	70.2%	3.1%	3.3%
Ministry of Finance	4,507,806,000	1,920,357,567	2,587,448,433	42.6%	2.8%	1.8%
Other MDA Expenditure	57,787,821,033	36,810,547,690	20,977,273,343	63.7%	35.3%	34.0%
Total (Except Other MDA Expenditure)	105,842,089,007	71,562,709,810	34,279,379,196	67.6%	64.7%	66.0%
Total Budgeted Expenditure	163,629,910,040	108,373,257,500	55,256,652,540	66.2%		

* 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

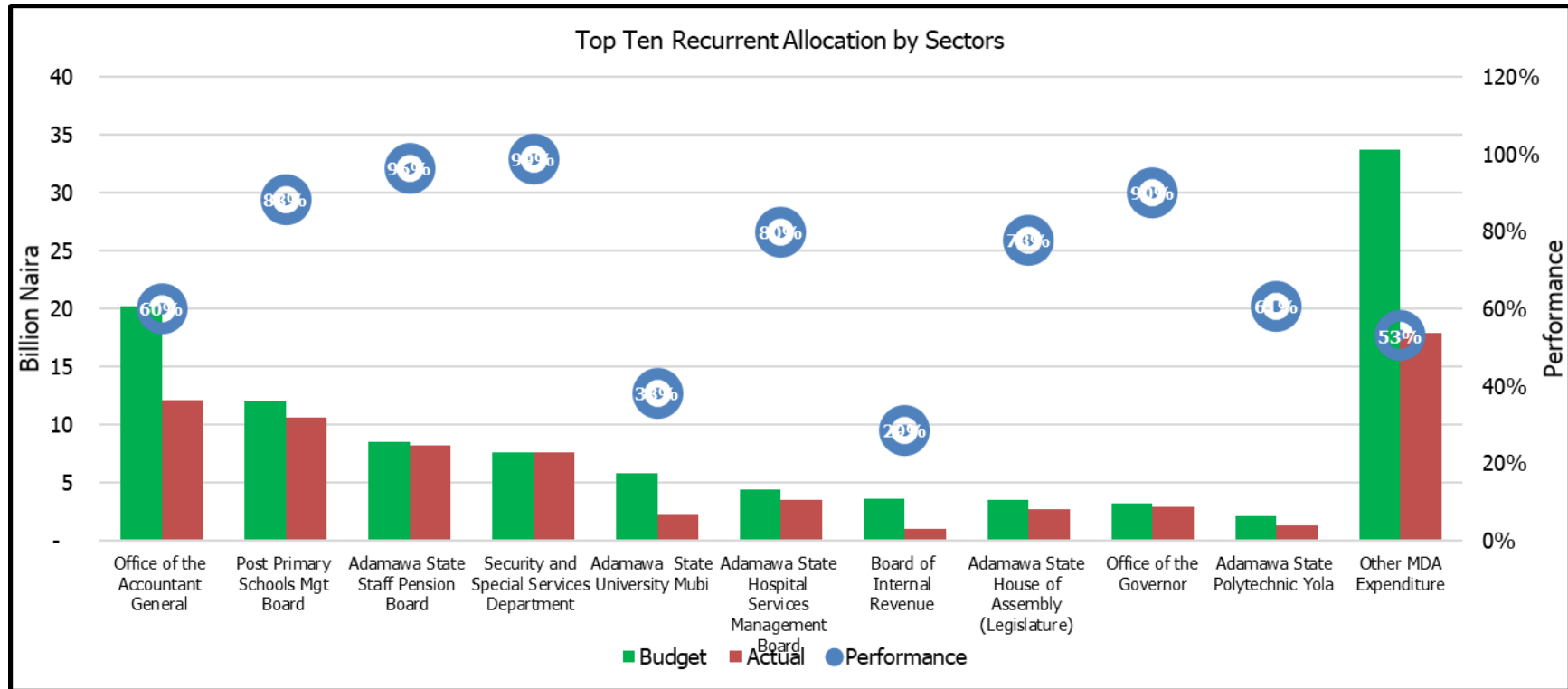


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

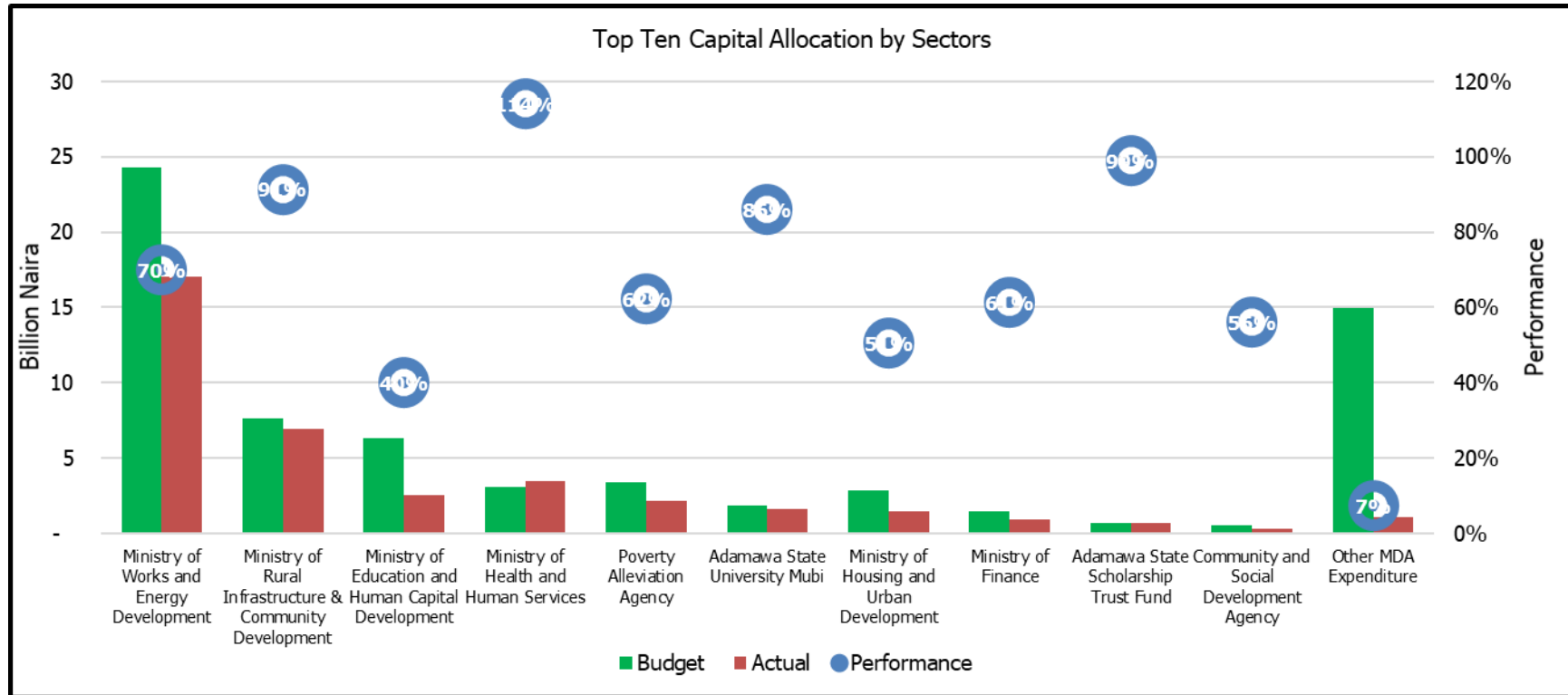
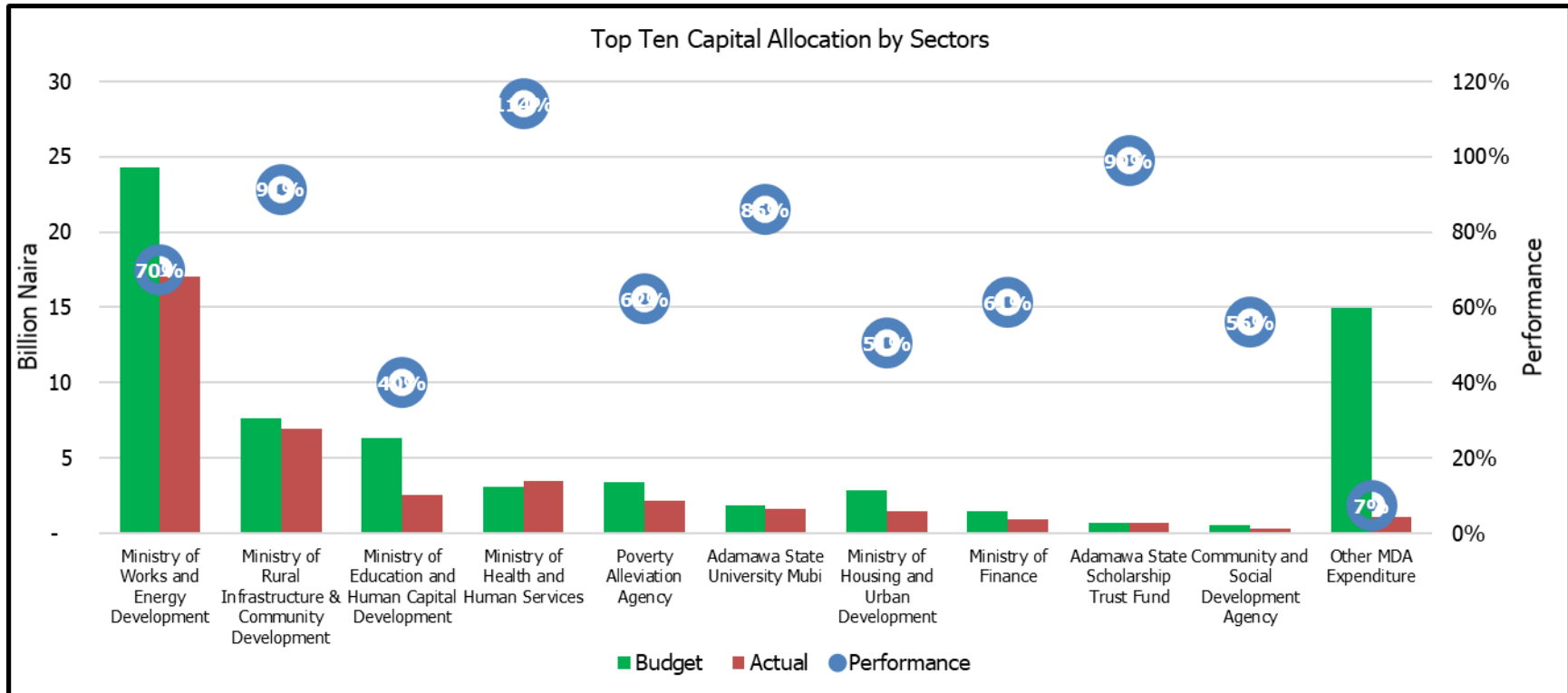


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 6 Top Value Capital Projects

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

A list of the State's 18 top value/largest projects for the year 2022 are shown in table 11 below. The table shows the project, its location, MDA responsible, final budget, actual budget, performance, completion status and other details.

At the top of the list is the Completion of the Electrification Projects in 42 Towns and Villages under the Ministry of Rural Infrastructure and Community Development. It has a budget figure of ₦ 6,780,330,000, actual value of ₦ 6,780,329,186 with performance of 100%. Next to this is the Rehabilitation of Urban Township Roads in the States value at ₦ 3,469,890,201 with performance of 100%. Procurement of School Furniture General (Tables and Chairs) with an actual value of ₦ 2,531,538,116 and performance of 100%. Further details are shown in the table below. A total of 9 projects have been completed while other 9 are ongoing.

In summary, Ministry of Health & Human Services has 3 project, Ministry of Works & Energy has 6 projects, Ministry of Housing & Urban Development has 1, Ministry of Rural Infrastructure and Community Development has 2, Adamawa State Scholarship Trust Fund has 1, Community and Social Development Agency has 1, Adamawa State University Mubi has 1, Adamawa State Water Board has 1 while Bureau for Public Procurement has 1. The largest number of projects are under the Ministry of Works & Energy, consistent with our findings in table 9 and 10 above that show that the Ministry receives the top capital and total allocation in the State.

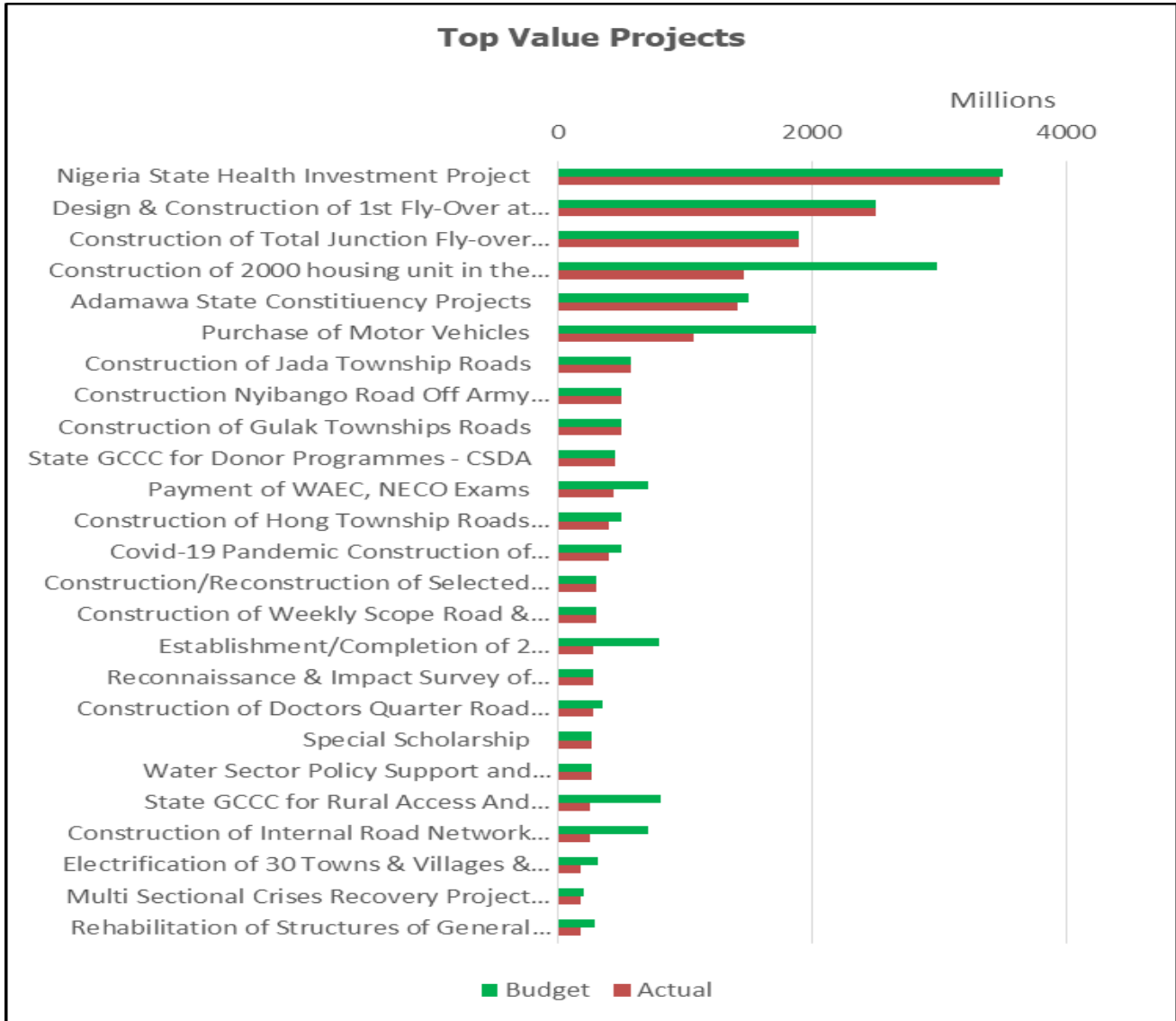
Figure 6 below is a graph of the top value projects showing budget and actual values.

Table 10 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Completion of the Electrification Projects in 42 Towns and Villages	State Wide	130554001024	Ministry of Rural Infrastructure & Community Development	6,780,330,000	6,780,329,186	814	100.0%	Complete
Rehabilitation of Urban Township Roads in the State	State Wide	170234001155	Ministry of Works and Energy Development	3,469,890,960	3,469,890,201	759	100.0%	Ongoing
Procurement of School Furniture General (Tables and Chairs)	State Wide	050105170100	Ministry of Education and Human Capital Development	2,531,538,116	2,531,538,116	-	100.0%	Complete
Design and Construction of Mubi By Pass - (11.90km)	Mubi North LGA	170234001084	Ministry of Works and Energy Development	1,990,000,000	1,987,014,899	2,985,102	99.8%	Complete
Construction of 2000 housing units in the various LGAs in the State	Yola South LGA	060253001007	Ministry of Housing and Urban Development	2,093,800,000	1,047,240,047	1,046,559,953	50.0%	Complete
Construct. of NYSC Orientation Camps Road	Girei LGA	170234001071	Ministry of Works and Energy Development	1,450,000,000	966,553,783	483,446,217	66.7%	Ongoing
Supply of Medical equipment to Hospitals	State Wide	190521001025	Ministry of Health and Human Services	632,910,000	632,900,651	9,350	100.0%	Ongoing
Construction of Jada Township Roads (6km)	Jada LGA	170234001046	Ministry of Works and Energy Development	700,000,000	588,199,257	929	100.0%	Complete
Students Scholarship Allowance	State Wide	090568022001	Adamawa State Scholarship Trust Fund	566,653,000	566,652,071	749,304	99.8%	Complete
Construction of Benue Street (0.8km)	Yola North LGA	170234001014	Ministry of Works and Energy Development	461,000,000	460,250,696	491,526	99.9%	Ongoing
Constr of Uba township stormwater drain	Hong LGA	170234001084	Ministry of Works and Energy Development	333,000,000	332,508,474	43,468,215	86.6%	Complete
CSDA Projects in 33 Communities (CARES)	State Wide	130111101002	Community and Social Development Agency	324,000,000	280,531,785	4,443	100.0%	Complete
Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital-Covid-19 Pandemic	Madagali LGA	190521001047	Ministry of Health and Human Services	149,730,000	149,725,557	863	100.0%	Complete
Extension of Water and Electricity Supply	Mubi North LGA	090568021004	Adamawa State University Mubi	119,030,000	119,029,138	76,492	99.9%	Ongoing
Procurement of Water T/Chemicals	State Wide	100252102007	Adamawa State Water Board	107,400,000	107,323,508	7,622	100.0%	Ongoing
Construction and Rehabilitation Lokoro Junction Road to Lamza-Falu-Dukil in Guyuk	Madagali LGA	130554001076	Ministry of Rural Infrastructure & Community Development	99,090,000	99,082,378	-	100.0%	Ongoing
Establishment of e-Procurement portal through Commercial Over The Shelves (COTS)	Yola North LGA	130000000008	Bureau for Public Procurement	85,200,000	85,200,000	47,792	99.9%	Ongoing
Rehabilitation of Structures of General Hospital Numan-Covid-19 Pandemic	Numan LGA	190521001037	Ministry of Health and Human Services	59,200,000	59,152,208	-		Complete

against final budget. Negative variance for expenditure items means actuals were above budget.

Figure 6 Largest Projects Graph



Section 7 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Table 12 below lists a total of 17 Citizens Nominated Projects for Adamawa State for the year 2021. Among these the biggest project is the Nigeria State Health Investment Project under the Ministry of Health and Human Services with budget and actual value of ₦3,500,000,000 and ₦3,480,637,718 respectively. This amounts to a performance of 99.4%. This is followed by Adamawa State Constituency Projects under Ministry of Finance & Budget with budget value of ₦1,500,000,000, actual value of ₦1,418,573,822 and performance of 94.6%. Construction of Jada Township Roads under the Ministry of Works and Energy Development has budget value of ₦581,500,000, actual of ₦581,464,100 and performance of 100.0%.

Overall, there are 4 projects under Ministry of Health & Human Services, 1 under Ministry of Finance & Budget, 6 under Ministry of Works & Energy Development and 1 under Ministry of Education & Human Capital Development. The Ministry of Water Resources has 1, Ministry of Rural Infrastructure & Community Development has 2, and Adamawa State Emergency Management Agency (ADSEMA) has 2. 4 projects are complete while others are ongoing.

Figure 7 below is a graph of the Citizens Nominated Project showing budget and actual values.

Table 11 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
Establishment of e-Procurement portal through CSDA Projects in 33 Communities (CARES)	Yola North LGA	130000000008	Bureau for Public	85,200,000	85,200,000	-	100.0%	Ongoing
	State Wide	130111101002	Community and Social Development Agency	324,000,000	280,531,785	43,468,215	86.6%	Ongoing
Constr of Uba township stormwater drain	Hong LGA	170234001084	Ministry of Works and Energy Development	333,000,000	332,508,474	491,526	99.9%	Complete
Design and Construction of Mubi By Pass - (11.90km)	Mubi North LGA	170234001084	Ministry of Works and Energy Development	1,990,000,000	1,987,014,899	2,985,102	99.8%	Complete
Construction of Benue Street (0.8km)	Yola North LGA	170234001014	Ministry of Works and Energy Development	461,000,000	460,250,696	749,304	99.8%	Complete
Construction of Njobbore Road off Vinkl (2.5km)	Girei LGA	170234001034	Ministry of Works and Energy Development	1,310,000,000	1,300,000,000	10,000,000	99.2%	Ongoing
Design & Constr. Of 1st Fly-Over at Police	Yola North LGA	170234001042	Ministry of Works and Energy Development	1,953,924,993	1,836,626,695	117,298,298	94.0%	Ongoing
Construction of Jada Township Roads (6km)	Jada LGA	170234001046	Ministry of Works and Energy Development	700,000,000	588,199,257	111,800,743	84.0%	Ongoing
Construct. of NYSC Orientation Camps Road	Girei LGA	170234001071	Ministry of Works and Energy Development	1,450,000,000	966,553,783			
Construction of Guyuk Township Road	Guyuk LGA	170234001088	Ministry of Works and Energy Development	1,063,000,000	1,062,053,207	946,793	99.9%	Ongoing
Rehabilitation of Urban Township Roads in the State	State Wide	170234001155	Ministry of Works and Energy Development	3,469,890,960	3,469,890,201	759	100.0%	Ongoing
Construction of 2000 housing units in the various	Yola South LGA	060253001007	Ministry of Housing and	2,093,800,000	1,047,240,047	1,046,559,953	50.0%	Complete
Procurement of School Furniture General (Tables and construction of residential block of flats (1) each in	State Wide	050105170100	Ministry of Education and	2,531,538,116	2,531,538,116	-	100.0%	
Supply of Medical equipment to Hospitals	State Wide	040521001121	Ministry of Health and	1,633,283,000	1,633,282,931	69	100.0%	
Rehabilitation & Upgrading of Gulak C/Hosp.to Gen.	State Wide	190521001025	Ministry of Health and	632,910,000	632,900,651	9,350	100.0%	
Rehabilitation of Structures of General Hospital	Madagali LGA	190521001047	Ministry of Health and	149,730,000	149,725,557	4,443	100.0%	
Completion of the Electrification Projects in 42 Towns	Numan LGA	190521001037	Ministry of Health and	59,200,000	59,152,208	47,792	99.9%	
Construction and Rehabilitation Lokoro Junction Road to Lamza-Falu-Dukil in Guyuk	State Wide	130554001024	Ministry of Rural Infrastructure & Community Development	6,780,330,000	6,780,329,186	814	100.0%	
Extension of Water and Electricity Supply	Madagali LGA	130554001076	Ministry of Rural Infrastructure & Community Development	99,090,000	99,082,378	7,622	100.0%	Ongoing
	Mubi North LGA	090568021004	Adamawa State University Mubi	119,030,000	119,029,138	863	100.0%	Ongoing
Students Scholarship Allowance	State Wide	090568022001	Adamawa State	566,653,000	566,652,071	929	100.0%	Ongoing
Procurement of Water T/Chemicals	State Wide	100252102007	Adamawa State Water	107,400,000	107,323,508	76,492	99.9%	Ongoing

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

Figure 7 Citizens Nominated Projects Graph

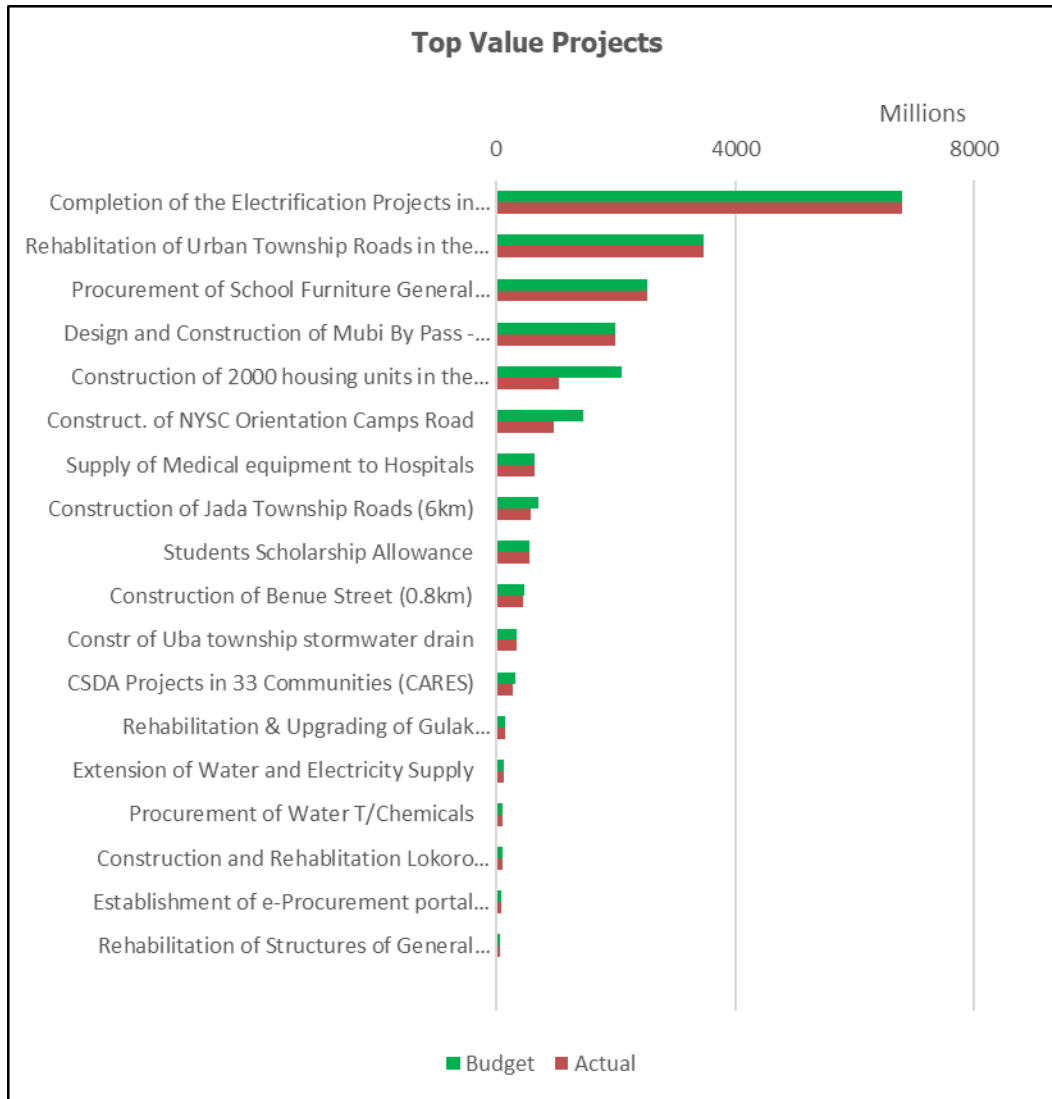
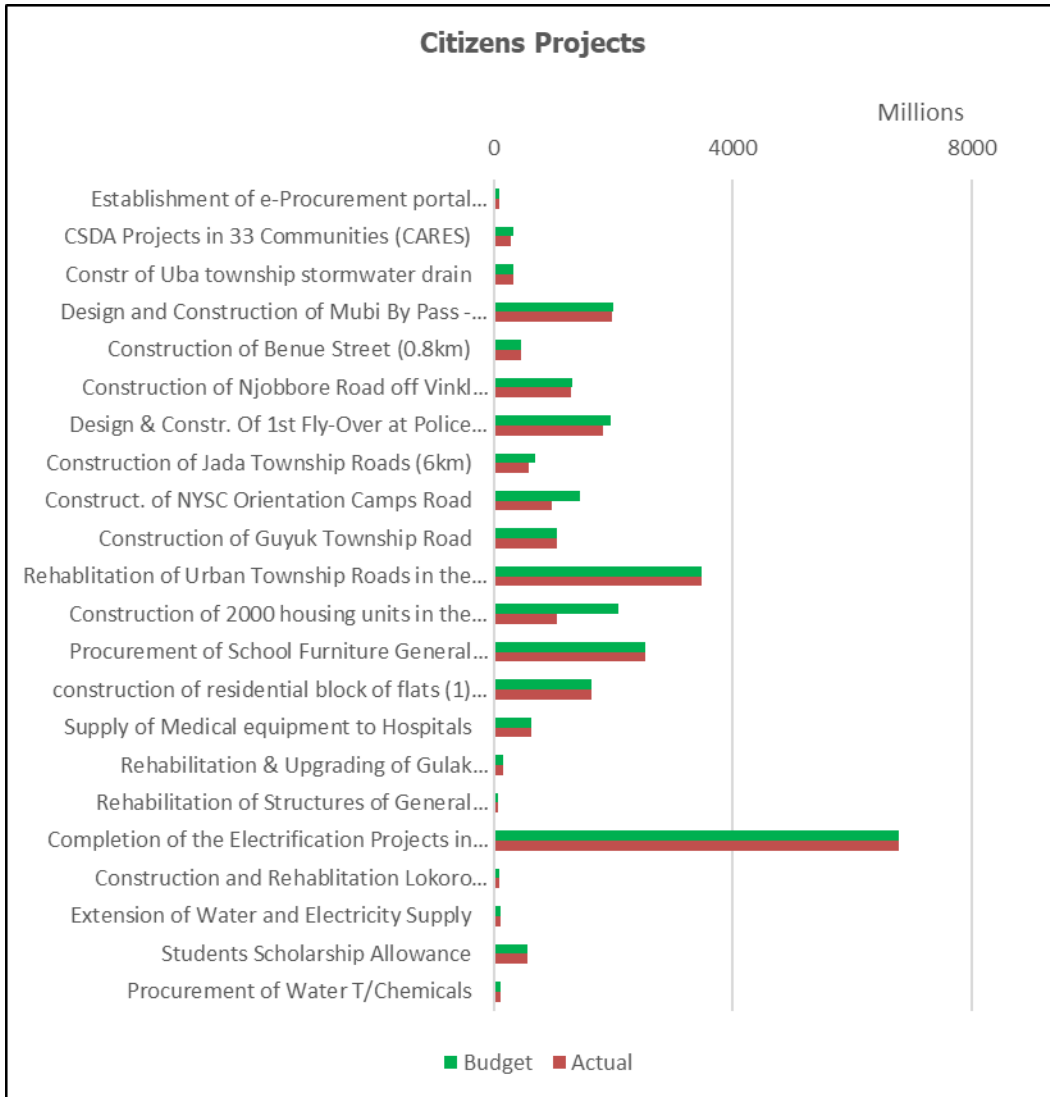


Figure 8 Citizens Nominated Projects Graph



Section 8 Public Consultations with Citizens presenting the Annual Financial Statements

Adamawa State Audited Financial Statement for FY2021 can be found on the website of the Adamawa State Ministry of Finance & Budget available at: <https://www.budgetoffice.ad.gov.ng/post/adamawa-state-report-of-the-accountant-general-for-the-year-ended-31st-december-2022> and <https://mof.ad.gov.ng/>

The document was published on July 25, .

A one-day Public Consultation was held with citizens on September 29, . Citizens comments and Minutes of the Meeting are also available on the website.