

Adamawa State Government



2021 Citizens' Accountability Report

Published:28/09/2022

Figure 1 Budget Outturn Graphs

Table of Contents

Executive Summary	3
Section 1 Budget Outturn	4
Section 2 Expenditure Outturn.....	9
Section 3 Audit Findings.....	11
Section 4 Audited Financial Statements	13
Section 5 Top Sectoral Allocation	16
Section 6 Top Value Capital Projects.....	22
Section 7 Citizen-Nominated Projects - Implementation Status Report.....	25
Section 8 Public Consultations with Citizens presenting the Annual Financial Statements	28

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, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.*

Executive Summary

The 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 2021, Adamawa State prepared a Budget with an aggregate revenue composition of ₦140,034,409,440 (one hundred and forty billion, thirty-four million, four hundred and nine thousand, four hundred and forty naira only). The actual amount of Adamawa State government revenue for the year was ₦106,657,711,226 (one hundred and six billion, six hundred and fifty-seven million, seven hundred and eleven thousand, two hundred and twenty-six naira only), resulting in a negative difference/variance of ₦33,376,698,214 (thirty-three billion, three hundred and seventy-six million, six hundred and ninety-eight thousand, two hundred and fourteen naira only). This shows that budget performance for the year 2021 is 76.2%, that is, the State government was able to raise 76.2% of the expected revenue. Compared to previous years, there was a significant improvement in the budget performance for 2021.

In terms of expenditure, Adamawa State government proposed to spend ₦ 140,034,409,440 (one hundred and forty billion, thirty-four million, four hundred and nine thousand, four hundred and forty naira only) as contained in the final budget. However, actual expenditure for the year was ₦ 99,884,046,132 (ninety-nine billion, eight hundred and eighty-four million, forty-six thousand, one hundred and thirty-two naira only), leading to a variance of ₦ 40,150,363,308 (forty billion, one hundred and fifty million, three hundred and sixty-three thousand, three hundred and eight naira only). Overall expenditure performance for the year was 71.3%

Table 1: Budget Outturn below gives a breakdown of these figures. In terms of FAAC revenue and IGR, performance for the State was 82.6% and 114.4%, meaning that the budget was largely realistic for these items. Personnel and other recurrent expenditure achieved performance of 78.2% and 86.1% However, capital expenditure only achieved performance of 50.0% 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.

Figure 1 Budget Outturn Graphs

Table 1 Budget Outturn

2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance			12,449,175,272	12,449,175,272	
FAAC Revenue	72,838,909,440	72,838,909,440	60,165,256,431	- 12,673,653,009	82.6%
IGR	11,375,500,000	11,375,500,000	13,011,611,228	1,636,111,228	114.4%
Aids & Grants	32,770,000,000	32,770,000,000	4,438,868,969	- 28,331,131,031	13.5%
Other Revenue/Receipts				-	
Budget Financing (Loans)	23,050,000,000	23,050,000,000	16,592,799,327	- 6,457,200,673	72.0%
Total Revenue	140,034,409,440	140,034,409,440	106,657,711,226	- 33,376,698,214	76.2%
2021 Expenditure Performance by Economic Type					
2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	36,882,696,045	36,882,696,045	28,828,719,376	8,053,976,669	78.2%
Other Recurrent Expenditure	53,957,582,541	53,957,582,541	46,466,250,642	7,491,331,899	86.1%
Capital Expenditure	49,194,130,854	49,194,130,854	24,589,076,115	24,605,054,739	50.0%
Total Expenditure	140,034,409,440	140,034,409,440	99,884,046,132	40,150,363,308	71.3%

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

Figure 1 Budget Outturn Graphs

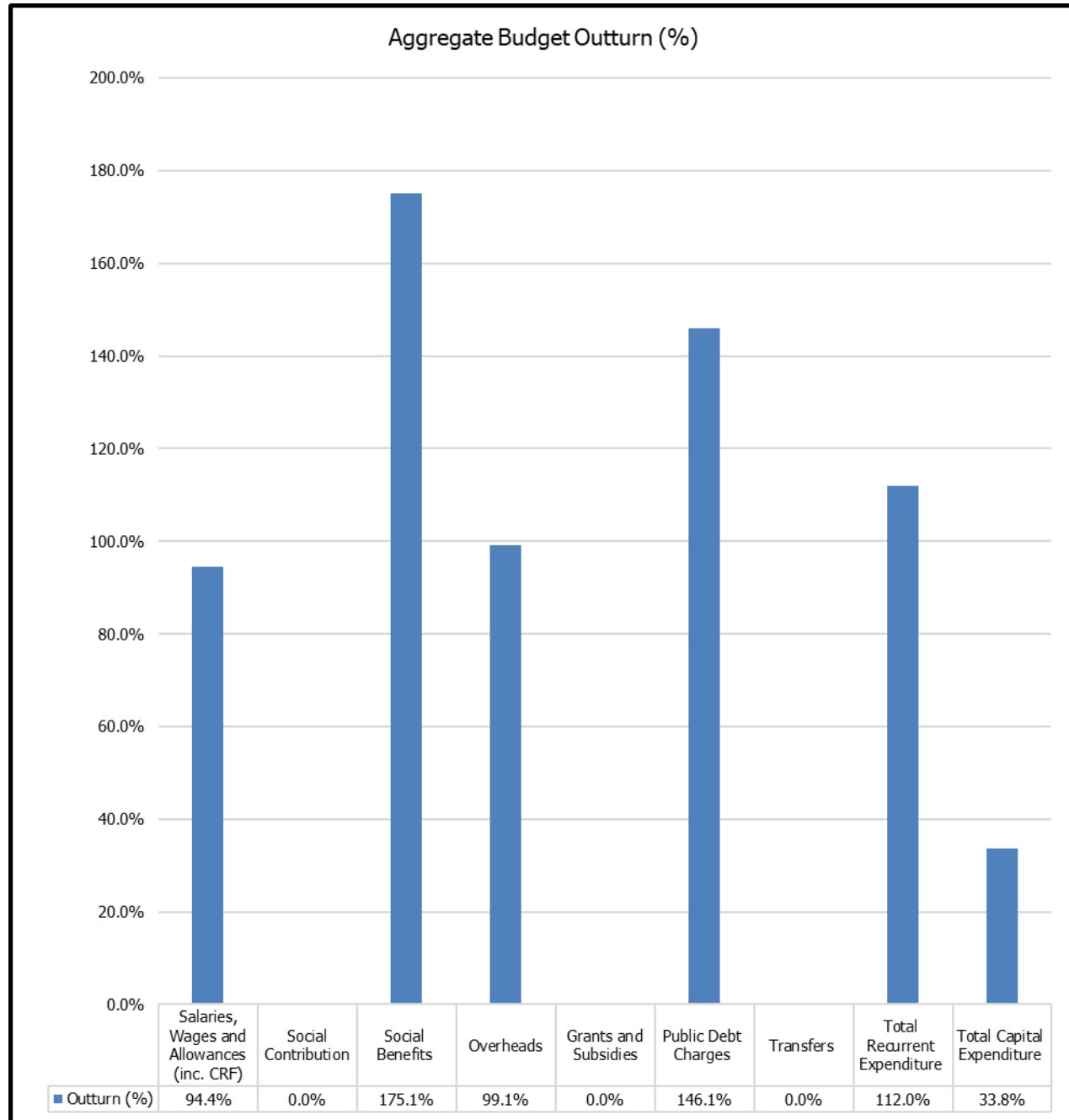


Figure 1 Budget Outturn Graphs

Revenue Outturn

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

For 2021, Adamawa State total budget internally generated revenue (IGR) for the final budget was ₦ 11,375,500,000 (eleven billion, three hundred and seventy-five million, five hundred thousand naira only). A breakdown of the revenue outturn by item is shown in table 2 below. Overall, the actual IGR for the year was ₦ 13,063,926,441 with a positive variance of ₦ 1,688,426,441 and performance of 114.8%.

The State achieved high performance in several items including Sales Tax with performance of 3196.1%, followed by Earnings-General with performance of 296.5%. Capital Gain Taxes with performance of 143.3%, Personal Income Tax (PAYE) recorded a performance of 133.3% and constitutes the largest share of tax revenue, Licences General with 139.2%. 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 ₦7,192,356,874 and actual revenue of ₦ 8,424,493,083.00. This implies a positive variance of ₦1,232,136,209 and performance of 117.1%. Other top earners are Adamawa State University Mubi with performance of 112.8%, Adamawa State Health Services Management Board with performance of 157.8% and Adamawa State Polytechnic with 100.6%. The Bureau for Public Procurement also had a high performance of 186.1%.

However, other Revenue Collecting Agencies has a combined low performance of 25.7% after generating actual revenue of ₦489,032,831 against its budget revenue of ₦1,900,044,800. This shows a need to review the forecasting method used and improve support for these agencies to boost their revenue generation. Overall, the COVID-19 pandemic had a negative impact on the State's efforts to increase and enhance its revenue generation.

Table 2 Revenue Outturn by Item

Figure 1 Budget Outturn Graphs

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue	7,192,356,874	7,192,356,874	8,424,493,083	1,232,136,209	117.1%
Ministry of Agriculture	7,856,000	7,856,000	225,527,960	217,671,960	2870.8%
Ministry of Commerce, Trade and Industries	197,900,000	197,900,000	66,082,353	- 131,817,647	33.4%
Ministry of Transportation	122,014,596	122,014,596	49,677,713	- 72,336,883	40.7%
Adamawa State University Mubi	1,055,567,000	1,055,567,000	1,644,513,426	588,946,426	155.8%
Adamawa State Polytechnic Yola	397,011,900	397,011,900	339,491,601	- 57,520,299	85.5%
College of Education Hong	259,982,000	259,982,000	186,318,700	- 73,663,300	71.7%
College of Nursing & Midwifery Yola	43,772,000	43,772,000	45,697,000	1,925,000	104.4%
College of Health Technology Michika	55,000,000	55,000,000	56,966,000	1,966,000	103.6%
Adamawa State Hospital Services Management Board	230,848,000	230,848,000	223,633,048	- 7,214,952	96.9%
Other Revenue Collecting Agencies	1,813,191,630	1,813,191,630	1,749,210,343	- 63,981,287	96.5%
Independent Revenue (IGR)	11,375,500,000	11,375,500,000	13,011,611,228	1,636,111,228	114.4%

* 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 48.0% (₦67,216,516,530) of its 2021 budget to recurrent expenditure and 51.0% (₦72,817,892,910) to capital expenditure. The lion share of recurrent expenditure went to salaries, wages and allowances with 21.8% (₦30,547,202,964). Others are overheads at 12.3% (₦17,240,316,566), public debt charges at 11.4% (₦16,006,683,000) and social benefits at 2.4% (₦3,422,314,000).

Eventually, actual expenditure deviated significantly from what was budgeted. Total recurrent expenditure for the year accounted for 75.4% while total capital expenditure constituted 24.6%. The biggest shares went to salaries, wages and allowances (28.9%), overheads (17.1%), public debt charges (23.4%) and social benefit (6.0%) as shown in table 4: Expenditure Outturn below. Overall, performance for total recurrent expenditure was 112.0%, total capital expenditure was 33.8% while total expenditure stood at 71.3%.

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.

Figure 1 Budget Outturn Graphs

Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	30,547,202,964	21.8%	28,828,719,376	28.9%	1,718,483,588	94.4%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	3,422,314,000	2.4%	5,994,035,877	6.0%	- 2,571,721,877	175.1%
Overheads	17,240,316,566	12.3%	17,092,612,514	17.1%	147,704,052	99.1%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	16,006,683,000	11.4%	23,379,602,251	23.4%	- 7,372,919,251	146.1%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	67,216,516,530	48.0%	75,294,970,017	75.4%	- 8,078,453,487	112.0%
Total Capital Expenditure	72,817,892,910	52.0%	24,589,076,115	24.6%	48,228,816,795	33.8%
Total Expenditure	140,034,409,440	100.0%	99,884,046,132	100.0%	40,150,363,308	71.3%

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

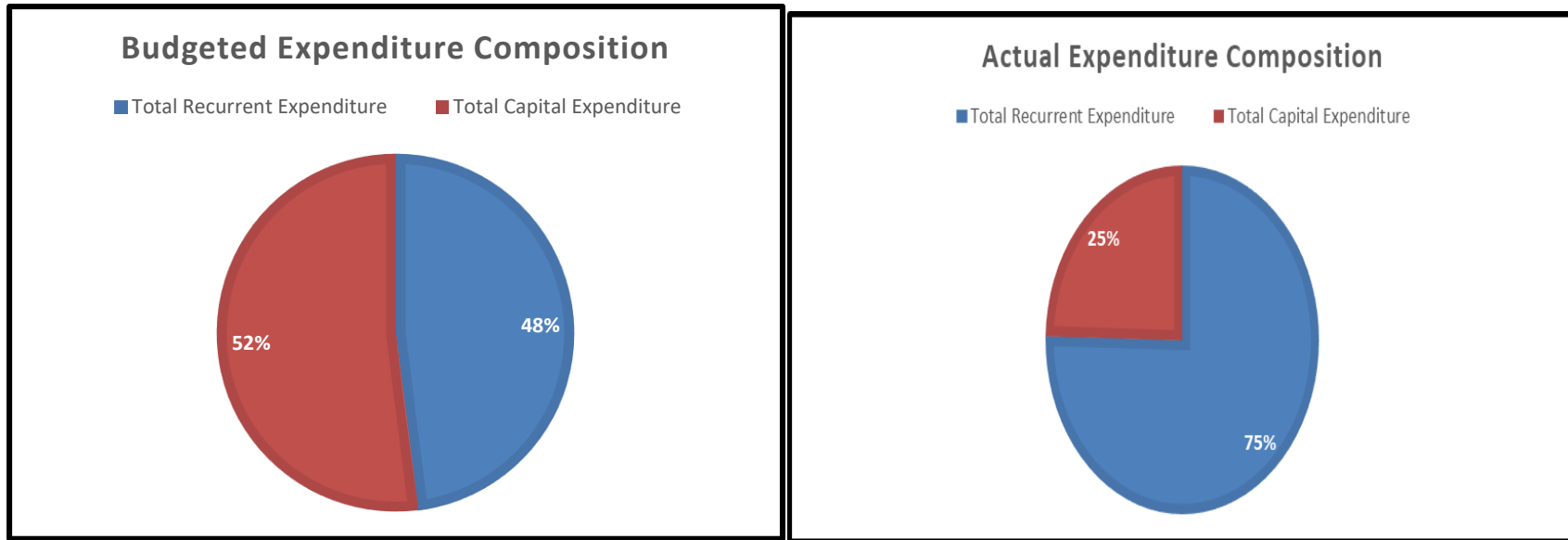


Figure 1 Expenditure Composition

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 648 payment vouchers were reported totaling cash of N 3,366,853,604 out of which N 3,354,442,354 was queried.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

C: SUMMARY OF QUERIED PAYMENT VOUCHERS: A total number of 648 payment vouchers were reported totaling cash expenditure of N 3,366,853,604 out of which N3,354,442,354 was queried accounting for 99.6%

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 2021

F: INVESTMENTS: No findings were made in respect to Investments in the year 2021

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 2021.

Figure 1 Budget Outturn Graphs

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	339	Payment Vouchers without supporting Documents	443,875,210	443,875,210	100.0%
Diverted Revenue	1	Revenue not remitted to the appropriate Authority	51,270,530	51,270,530	100.0%
Unpaid Taxes	2	VAT & WHT not remitted to relavant tax authorities	337,833,084	337,833,084	100.0%
Vouchers not Checked by Internal Auditors	5	Payments not checked and Passed for payment	6,305,866	6,305,866	100.0%
Payments without Approval	39	payments without approval of approving officer	2,946,006,698	2,946,006,698	100.0%
Unaccounted Funds	1	Funds that utilization cannot be ascertained	455,400	455,400	100.0%
Total Number of Queries	387		3,785,746,788	3,785,746,788	100.0%

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 COVID-19/final total revenue budget of ₦140,072,722,859.83 while its actual total revenue was ₦102,116,587,587.77 resulting in a negative variance of ₦37,956,124,272.06 with performance of 72.9%. Out of this, statutory allocation received from the Federal Government constituted the largest share with budget figure of ₦32,880,192,769.00 and actual figure of ₦34,422,896,111.00. 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 ₦ 14,630,808,360 against the budget figure of ₦16,808,017,795.00 with a performance of 87.0%. For Other Federation Account Distributions, the State received ₦6,654,875,380 while its budget was ₦11,498,760,979.00 leading to a negative variance of ₦4,843,885,599.36 and performance of 57.9%.

Actual independent tax revenue for the year was ₦ 5,906,086,829, budget was ₦4,317,282,300.00 and performance was 136.8%. Performance for independent non-tax revenue was 54.4%. Adamawa received foreign grants of ₦7,156,321,512 against its budget figure of ₦25,061,067,143.00 and had a performance of 28.6%. It did not receive any domestic grants.

For foreign loans, the State had a budget of ₦7,006,590,140.00 with actual loans received of ₦3,402,938,889 and performance of 48.6%. In terms of domestic loans, the budget was ₦36,428,816,035.00 while actual figure stood at ₦27,413,927,312 with performance of 75.3%. In terms of expenditure, the biggest share of government revenue went to salaries, wages and allowances. The budget was ₦27,853,048,035.00, actual was ₦27,842,814,758.04 and performance was 100%. Social contributions had performance of 100%, overheads had 99.2%, while public debt charges achieved performance of 97.5%.

Although government budget for capital expenditure was ₦ 72,799,965,974.00, actual expenditure was ₦21,302,653,913.13 with performance of 29.3%. 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 ₦140,072,711,859.00, actual expenditure was ₦88,065,549,049.06 and performance was 62.9%.

For 2021, the State recorded no changes in net assets as it remained at ₦695,005,648.83 throughout the year.

Figure 1 Budget Outturn Graphs

In summary, although Adamawa received a significant share of its budgeted amount (72.9%), the bulk of this was consumed by recurrent expenditure with salaries, wages and allowances constituting the largest share, leaving a meagre 29.3% 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 (2020)	Originally Approved 2021 Budget	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	695,005,649			-		-	
Statutory Allocation	34,422,896,111	40,905,267,905		40,905,267,905.00	34,478,066,255	6,427,201,650.29	84.3%
13% Derivation				-		-	
State Government Share of VAT	14,630,808,360	18,818,641,535		18,818,641,535.00	20,632,649,689	1,814,008,154.02	109.6%
Other Federation Account Distributions	6,654,875,380	13,115,000,000		13,115,000,000.00	5,054,540,487	8,060,459,513.22	38.5%
Independent Tax Revenue	5,906,086,829	11,375,500,000		11,375,500,000.00	13,011,611,228	1,636,111,228.12	114.4%
Independent Non-Tax Revenue	1,833,727,546			-		-	
Foreign Grants	7,156,321,512			-	4,438,868,969	4,438,868,968.78	
Domestic Grants		32,770,000,000		32,770,000,000.00		32,770,000,000.00	0.0%
Foreign Loans	3,402,938,889	3,050,000,000		3,050,000,000.00	16,592,799,327	13,542,799,326.86	544.0%
Domestic Loans	27,413,927,312	20,000,000,000		20,000,000,000.00		20,000,000,000.00	0.0%
Other Revenues				-		-	
Transfer from other Government Entities				-		-	
Total Revenue (a)	102,116,587,587.77	140,034,409,440.00	-	140,034,409,440.00	94,208,535,954.27	45,825,873,485.73	67.3%
Expenditure:							
Salaries, Wages and Allowances	27,842,814,758.04	30,547,202,964.00		30,547,202,964.00	28,828,719,375.54	1,718,483,588.46	94.4%
CRF Charges (Salary)				-		-	
Social Contributions	7,297,761,582.49			-		-	
Social Benefits		3,422,314,000.00		3,422,314,000.00	5,994,035,877.22	2,571,721,877.22	175.1%
Overheads	17,228,324,530.84	17,240,316,566.00		17,240,316,566.00	17,092,612,513.74	147,704,052.26	99.1%
Grants & Contributions				-		-	
Public Debt Charges	14,393,994,264.56	16,006,683,000.00		16,006,683,000.00	23,379,602,250.66	7,372,919,250.66	146.1%
Transfers				-		-	
Capital Expenditure	21,302,653,913.13	72,817,892,910.00		72,817,892,910.00	24,589,076,114.96	48,228,816,795.04	33.8%
Total Expenditure (b)	88,065,549,049.06	140,034,409,440.00	-	140,034,409,440.00	99,884,046,132.12	40,150,363,307.88	71.3%
Surplus/Deficit from Operating Activities c = (a-b)	14,051,038,538.71	-	-	-	5,675,510,177.85	85,976,236,793.61	
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.

Figure 1 Budget Outturn Graphs

Table 7 Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	695,005,649		695,005,648.83
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2020	695,005,648.83	-	695,005,648.83

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; Post Primary Schools Management Board tops the list with actual of ₦9,621,572,816

equivalent to 12.8% share in total actual expenditure followed by The Security and Special Services Department with actual of ₦7,263,862,307 equivalent to 9.6%. Other big spenders include, Adamawa State Staff Pension Board with actuals of ₦6,032,146,599 equivalent to 8.0%, Adamawa State University Mubi spending ₦4,759,158,070, with share of 6.3%, Adamawa State Hospital Services Management Board with ₦3,509,033,068 and share of 4.7% and Office of the Governor spending ₦2,035,818,744 with a share of 2.7%.

Other top spenders are Area Court (2.4%), Adamawa State House of Assembly (Legislator) (2.4%), Adamawa State Polytechnic (1.6%), and Office of the Accountant General (1.8%).

Apart from the top ten, other Ministries, Departments and Agencies (MDAs) received a combined ₦35,934,137,712 while the top ten gulped ₦39,360,832,305. 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 ₦11,061,713,889 and a 45.0% share of total actual expenditure, and by far the biggest sector. Next to this is the Adamawa State Ministry of Health which received ₦5,114,599,712 with a 20.8% share. Others include Ministry of Housing and Urban Development (10.2%), Adamawa State University (6.9%), Ministry of Finance (3.2%), Ministry of Education and Human Capital Development (3.1%), Adamawa State Scholarship Trust Fund (1.8%). Others on the list are Rural Water Supply and Environmental Sanitation (1.4%), Ministry of Agriculture (1.1%), and Adamawa State Water Board (0.9%).

All other MDAs recorded capital expenditure of ₦1,422,071,380 for the year 2021, with a 5.8% share of total actual expenditure. The top ten combined received ₦24,589,076,115, equivalent to a share of 50%. 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 ₦11,189,961,715 with a 11.2% share of total actual expenditure. The Post Primary Schools Management Board comes second, receiving 9,621,572,816 and a share of 9.6%. Next is Internal Affairs and Special Services which received ₦7,263,862,307 and holds a share of 7.3%.

Figure 1 Budget Outturn Graphs

Others in the top ten are Ministry of Health and Human Services (5.4%), Adamawa State University (3.9%), Ministry of Housing and Urban Development (2.6), Adamawa State House of Assembly (Legislature) (1.8%) Ministry of Finance & Budget (1.6%), Office of the Accountant General (1.3%), and Ministry of Education and Human Capital Development (0.9%)

Other MDAs outside the top ten received a combined ₦ 54,214,192,404 equivalent to a 54.3% share of the State's total actual expenditure. The top ten received a combined ₦ 45,669,853,728 which accounts for 45.7% 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 8 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Security and Special Services Department	30,332,718,182	7,263,862,307	23,068,855,875	23.9%	33.4%	9.6%
Post Primary Schools Mgt Board	11,220,486,300	9,621,572,816	1,598,913,484	85.8%	12.4%	12.8%
Office of the Governor	7,922,094,382	2,035,818,744	5,886,275,638	25.7%	8.7%	2.7%
Adamawa State House of Assembly (Legislature)	3,953,451,500	1,806,203,962	2,147,247,538	45.7%	4.4%	2.4%
Adamawa State Hospital Services Management Board	3,646,340,300	3,509,033,068	137,307,232	96.2%	4.0%	4.7%
Office of the Accountant General	3,548,040,100	1,323,695,261	2,224,344,839	37.3%	3.9%	1.8%
Adamawa State University Mubi	3,482,663,000	4,759,158,070	- 1,276,495,070	136.7%	3.8%	6.3%
Adamawa State Staff Pension Board	3,261,152,800	6,032,146,599	- 2,770,993,799	185.0%	3.6%	8.0%
Area Courts	2,061,463,000	1,832,316,064	229,146,936	88.9%	2.3%	2.4%
Adamawa State Polytechnic Yola	1,639,580,400	1,177,025,414	462,554,986	71.8%	1.8%	1.6%
Other MDA Expenditure	19,772,288,622	35,934,137,712	- 16,161,849,090	181.7%	21.8%	47.7%
Total (Except Other MDA Expenditure)	71,067,989,964	39,360,832,305	31,707,157,659	55.4%	78.2%	52.3%
Total Budgeted Expenditure	90,840,278,586	75,294,970,017	15,545,308,569	82.9%		

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

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Figure 1 Budget Outturn Graphs

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Energy	16,363,000,000	11,061,713,889	5,301,286,111	67.6%	33.3%	45.0%
Ministry of Health	7,108,087,018	5,114,599,712	1,993,487,306	72.0%	14.4%	20.8%
Ministry of Housing	5,207,912,200	2,506,904,028	2,701,008,172	48.1%	10.6%	10.2%
Adamawa State University	1,703,681,000	1,692,882,397	10,798,603	99.4%	3.5%	6.9%
Ministry of Finance	1,408,000,000	775,913,880	632,086,120	55.1%	2.9%	3.2%
Ministry of Education	773,794,330	753,001,548	20,792,782	97.3%	1.6%	3.1%
Adamawa State Scholarship Trust Fund	437,187,526	434,479,304	2,708,222	99.4%	0.9%	1.8%
Rural Water Supply & Environmental Sanitation Agency	473,557,150	342,500,000	131,057,150	72.3%	1.0%	1.4%
Ministry of Agriculture	984,325,000	260,964,529	723,360,471	26.5%	2.0%	1.1%
Adamawa State Water Board	616,416,360	224,045,448	392,370,912	36.3%	1.3%	0.9%
Other MDA Expenditure	14,118,170,270	1,422,071,380	12,696,098,890	10.1%	28.7%	5.8%
Total (Except Other MDA Expenditure)	35,075,960,584	23,167,004,735	11,908,955,849	66.0%	71.3%	94.2%
Total Budgeted Expenditure	49,194,130,854	24,589,076,115	24,605,054,739	50.0%		

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

Figure 1 Budget Outturn Graphs

Figure 2 Top Ten Recurrent Expenditure Sectors / MDAs Graph

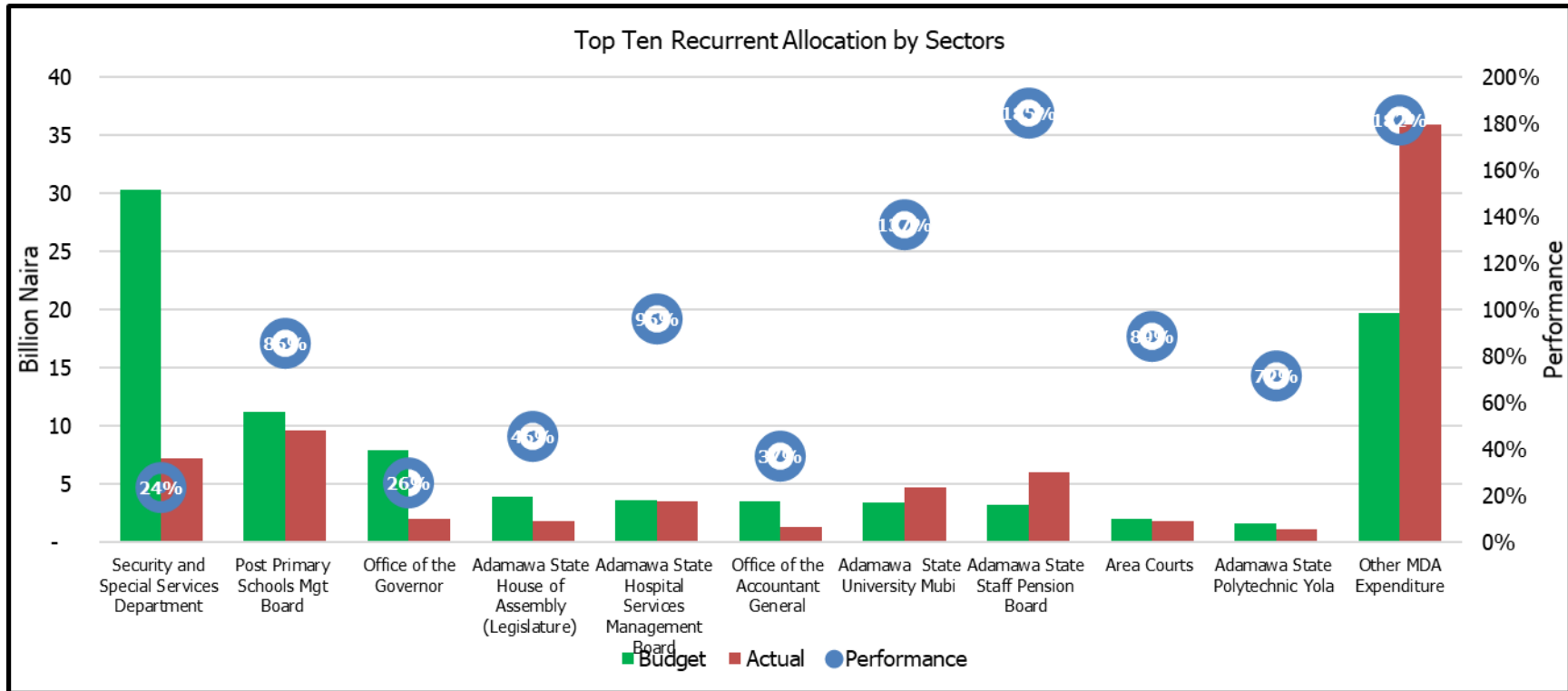


Figure 1 Budget Outturn Graphs

Figure 3 Top Ten Capital Expenditure Sectors / MDAs Graph

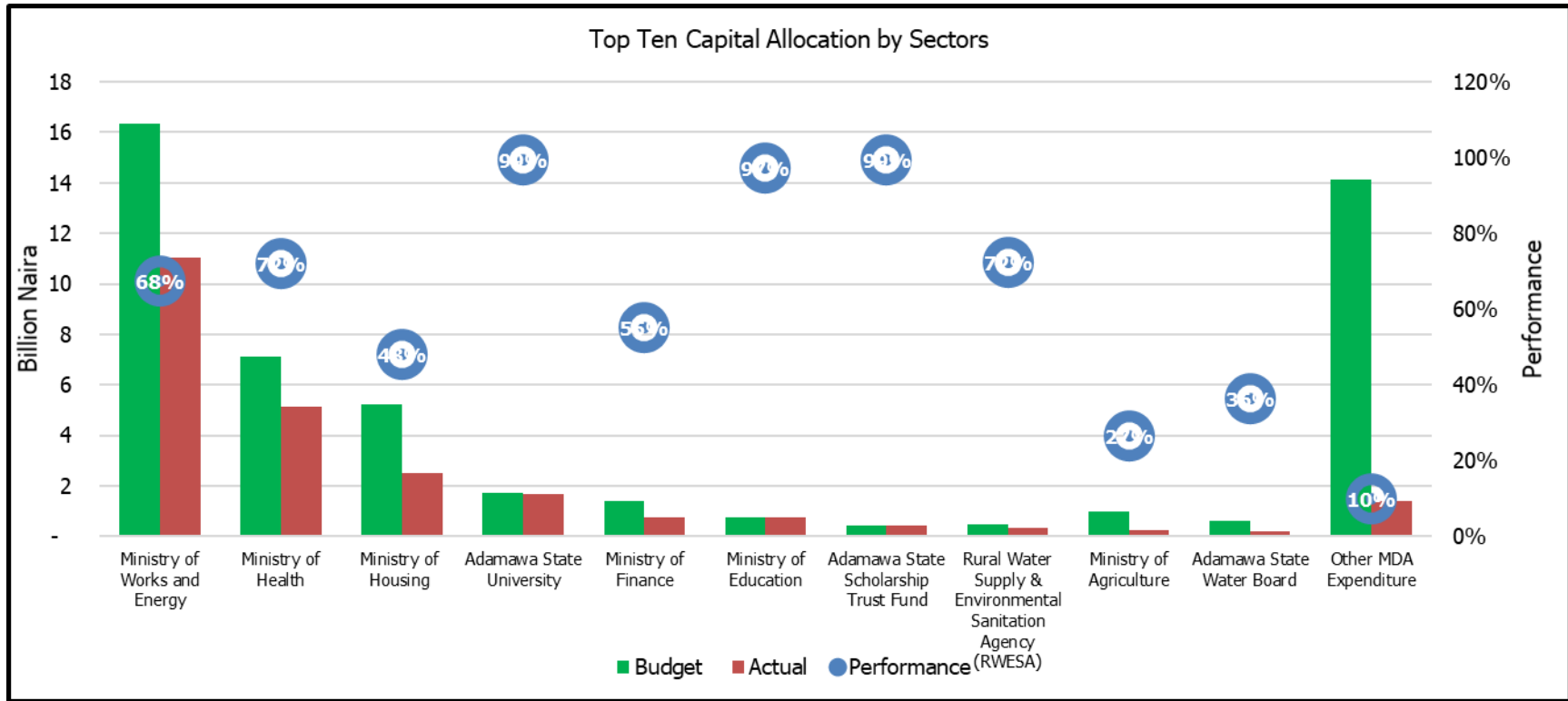
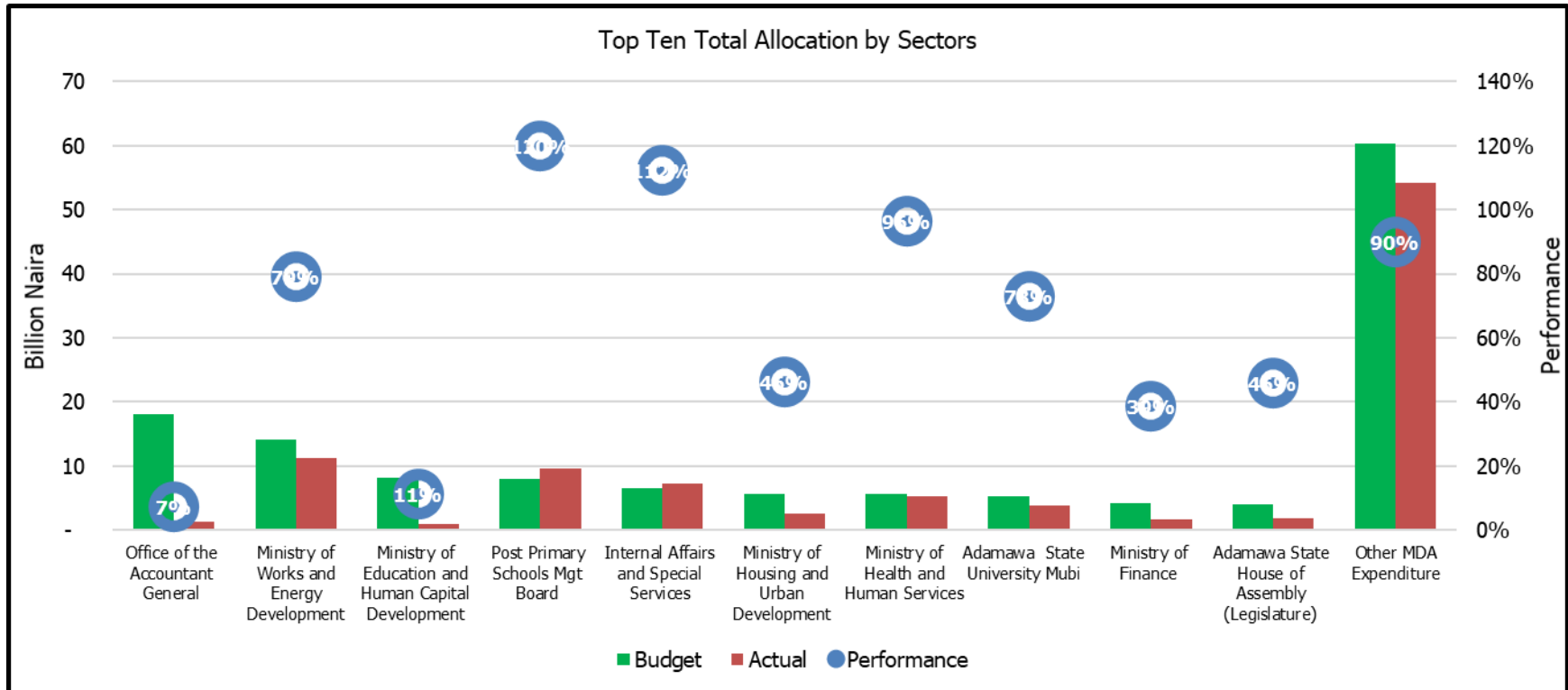


Figure 1 Budget Outturn Graphs

Figure 4 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 15 top value/largest projects for the year 2021 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 Construction of 2000 housing unit in the various LGAs in the State under the Ministry of Housing and Urban Development. It has a budget figure of ₦4,636,428,400, actual value of ₦2,126,509,973 with performance of 45.9%. Next to this is the Construction of Numan Township Roads value at ₦1,993,864,190 with performance of 92%. The Design & Construction of 1st Fly-Over at Police roundabout with an actual value of ₦1,307,237,927 and performance of 52.4%. Further details are shown in the table below. A total of 4 projects have been completed while others are ongoing.

In summary, Ministry of Health & Human Services has 1 project, Ministry of Works & Energy has 6 projects, Ministry of Housing & Urban Development has 1, Ministry of Agriculture has 2 projects, Ministry of Finance & Budget has 1, Ministry of Land and Survey has 1, Ministry of Environment has 1, while Ministry of Education and Human Capital Development 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.

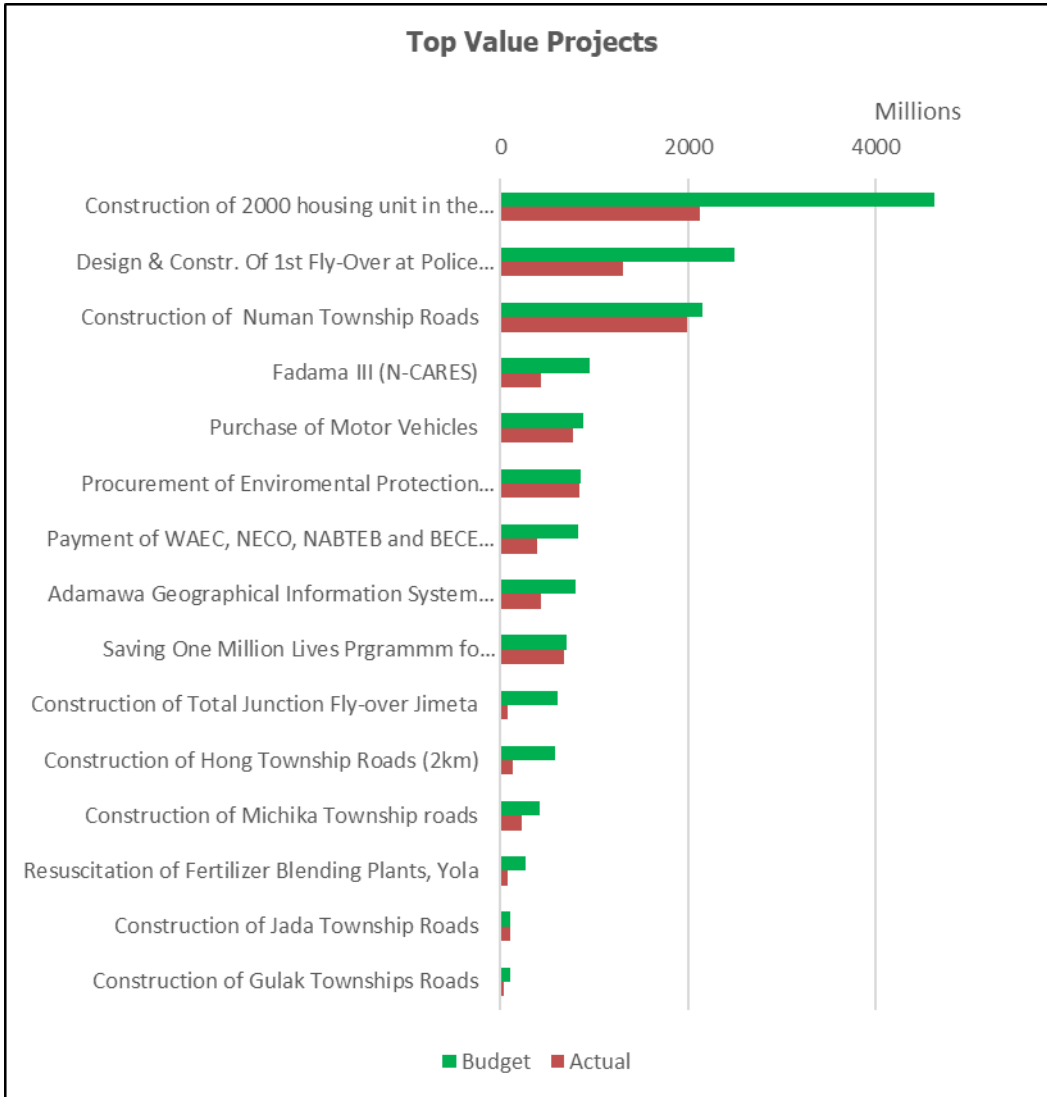
Figure 1 Budget Outturn Graphs

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)**	Completion Status
Construction of 2000 housing unit in the various LGAs in the State	Yola North LGA	060000000029	Ministry of Housing	4,636,428,400	2,126,509,973	2,509,918,427	45.9%	Ongoing
Design & Constr. Of 1st Fly-Over at Police roundabout	Yola North	170000000236	Ministry of Works	2,495,000,000	1,307,237,927	1,187,762,073	52.4%	Complete
Construction of Numan Township Roads	Numan LGA	170000000054	Ministry of Works	2,150,000,000	1,993,864,190	156,135,810	92.7%	Complete
Fadama III (N-CARES)	State wide	100000000054	Ministry of Agriculture	950,000,000	429,101,633	520,898,368	45.2%	Ongoing
Purchase of Motor Vehicles	Yola North LGA	130000000001	Ministry of Finance	875,913,900	775,913,880	100,000,020	88.6%	Ongoing
Procurement of Environmental Protection Equipments for Control of Covid-19 Pandemic	State wide	190000000027	Ministry Environment	850,000,000	847,203,888	2,796,112	99.7%	Complete
Payment of WAEC, NECO, NABTEB and BECE Exams	State wide	050000000258	Ministry of Education	823,547,600	389,617,602	433,929,998	47.3%	Ongoing
Adamawa Geographical Information System (GIS)	Yola North LGA	060000000002	Ministry of Land and Survey	800,000,000	434,921,040	365,078,960	54.4%	Ongoing
Saving One Million Lives Prgrammm fo Results (SOML)	State wide	040000000095	Ministry of Health	700,000,000	672,869,034	27,130,966	96.1%	Ongoing
Construction of Total Junction Fly-over Jimeta	Yola North LGA	170000000283	Ministry of Works	612,000,000	71,348,779	540,651,221	11.7%	Complete
Construction of Hong Township Roads (2km)	Hong LGA	170000000261	Ministry of Works	585,000,000	132,713,418	452,286,582	22.7%	Ongoing
Construction of Michika Township roads	Michika LGA	170000000289	Ministry of Works	417,687,700	231,517,095	186,170,605	55.4%	Ongoing
Resuscitation of Fertilizer Blending Plants, Yola	Yola North LGA	100000000053	Ministry of Agriculture	273,789,500	75,707,000	198,082,500	27.7%	Ongoing
Construction of Jada Township Roads	Jada LGA	170000000245	Ministry of Works	104,703,430	98,515,743	6,187,687	94.1%	Ongoing
Construction of Gulak Townships Roads	Madagali LGA	170000000269	Ministry of Works	100,000,000	39,615,750	60,384,250	39.6%	Ongoing

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

Figure 5 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.

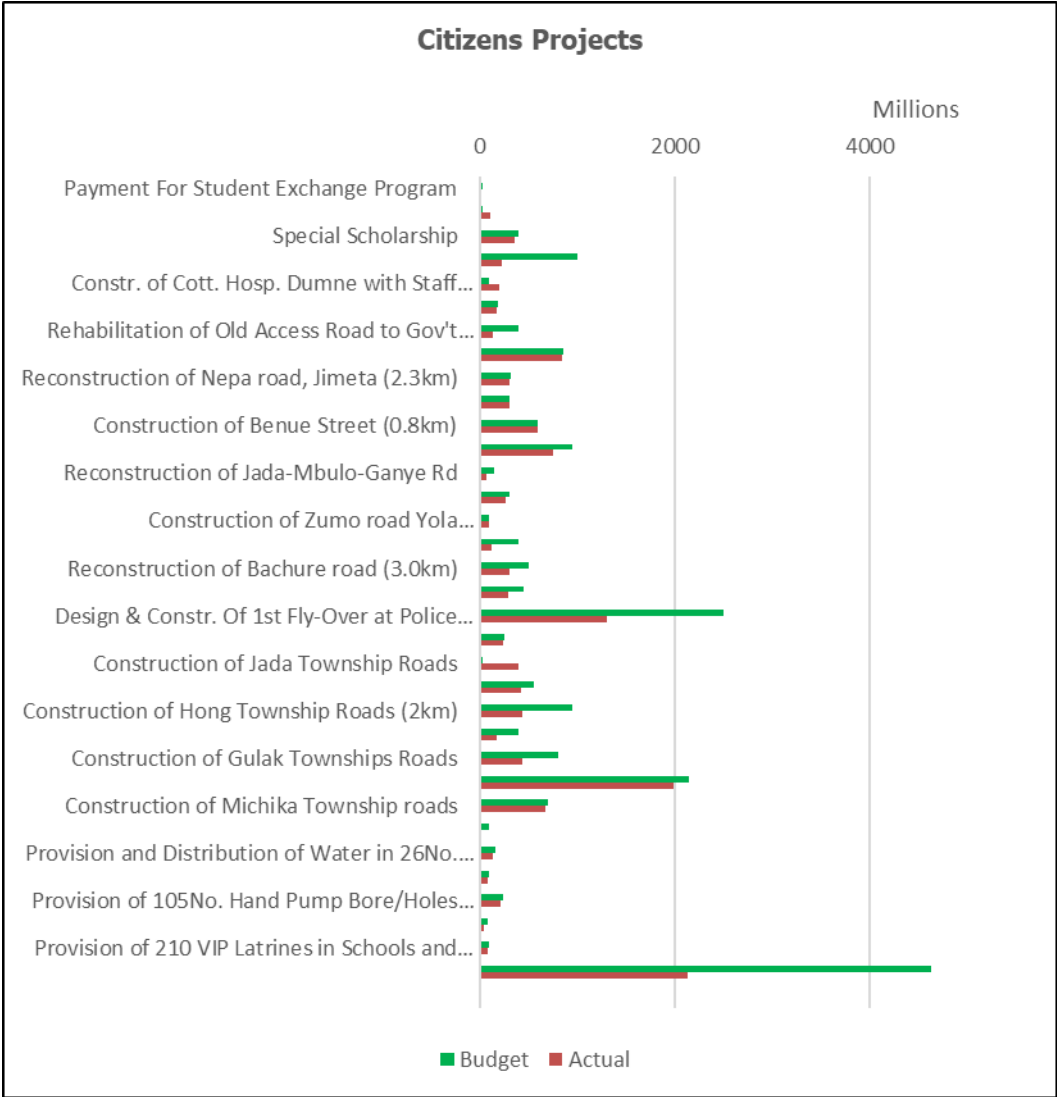
Figure 1 Budget Outturn Graphs

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Payment For Student Exchange Program	State Wide	050000000027	Ministry of Education	25,000,000	17,821,543	7,178,457	71.3%	Ongoing
Payment of WACE, NECO registration for SEP, SSI and SEC	State Wide	050000000177	Ministry of Education	25,000,000	104,972,050	-79,972,050	419.9%	Ongoing
Special Scholarship	State Wide	050000000019	Adamawa State Scholarship Fund	400,000,000	351,404,304	48,595,696	87.9%	Ongoing
Saving One Million Lives Prgrammm to Results (SOML)	State Wide	040000000095	Ministry of Health	1,000,000,000	231,517,095	768,482,905	23.2%	Ongoing
Constr. of Cott. Hosp. Dumne with Staff Quarters & Equipment	Song LGA	040000000050	Ministry of Health	100,000,000	193,063,346	-93,063,346	193.1%	Ongoing
Rehabilitation of Fufore Cottage Hospital - Covid 19	Fufore LGA	040000000115	Ministry of Health	180,000,000	172,661,682	7,338,318	95.9%	Ongoing
Rehabilitation of Old Access Road to Gov't House	Yola North LGA	170000000052	Ministry of Works	400,000,000	138,673,925	261,326,075	34.7%	Complete
Construction of Numan Township Roads	Numan LGA	170000000054	Ministry of Works	850,000,000	847,203,888	2,796,112	99.7%	Complete
Reconstruction of Nepa road, Jimeta (2.3km)	Yola North LGA	170000000077	Ministry of Works	315,207,300	300,000,000	15,207,300	95.2%	Ongoing
Construction of Weekly Scope Road & Links (2.5km)	Yola North LGA	170000000103	Ministry of Works	300,000,000	299,175,191	824,809	99.7%	Complete
Construction of Benue Street (0.8km)	Yola North LGA	170000000078	Ministry of Works	590,258,400	590,258,308	92	100.0%	Complete
Completion of Kiri Junction-Kiri -Shelleng Road	Shelleng LGA	170000000140	Ministry of Works	950,000,000	750,000,000	200,000,000	78.9%	Complete
Reconstruction of Jada-Mbulu-Garye Rd	Jada LGA	170000000146	Ministry of Works	150,000,000	64,797,145	85,202,855	43.2%	Ongoing
Reconstruction of Yolde Pate Road (4.5km) On-going	Yola South LGA	170000000207	Ministry of Works	300,000,000	263,016,482	36,983,518	87.7%	Ongoing
Construction of Zumo road Yola Town(0.75km) Yola	Yola North LGA	170000000224	Ministry of Works	98,402,400	98,402,385	15	100.0%	Complete
Construction of Mampaya road in Uba Town (2.5km)	Hong LGA	170000000225	Ministry of Works	401,597,600	124,871,825	276,725,775	31.1%	Ongoing
Reconstruction of Bachure road (3.0km)	Yola South LGA	170000000232	Ministry of Works	500,000,000	300,000,000	200,000,000	60.0%	Complete
Constr.of Jambutu Street & Mambila Street Yola North	Yola North LGA	170000000234	Ministry of Works	450,000,000	288,559,233	161,440,767	64.1%	Complete
Design & Constr. Of 1st Fly-Over at Police	Yola North LGA	170000000236	Ministry of Works	2,495,000,000	1,307,237,927	1,187,762,073	52.4%	Complete
Construction of Falu Road Karewa , Yola North	Yola North LGA	170000000242	Ministry of Works	250,000,000	243,822,499	6,177,501	97.5%	Ongoing
Construction of Jada Township Roads	Jada LGA	170000000245	Ministry of Works	23,547,600	389,617,602	-366,070,002	1654.6%	Complete
Construction Nyibango Road Off Army Barracks Road	Yola South LGA	170000000252	Ministry of Works	560,000,000	427,483,764	132,516,236	76.3%	Complete
Construction of Hong Township Roads (2km)	Hong LGA	170000000261	Ministry of Works	950,000,000	429,101,633	520,898,368	45.2%	Ongoing
Construction of Lagos Crescent, Jimeta	Yola North LGA	170000000262	Ministry of Works	400,000,000	170,591,672	229,408,328	42.6%	Complete
Construction of Gulak Townships Roads	Madagali LGA	170000000269	Ministry of Works	800,000,000	434,921,040	365,078,960	54.4%	Complete
Construction of Total Junction Fly-over Jimeta	Yola North LGA	170000000283	Ministry of Works	2,150,000,000	1,993,864,190	156,135,810	92.7%	Complete
Construction of Michika Township roads	Michika LGA	170000000289	Ministry of Works	700,000,000	672,869,034	27,130,966	96.1%	Complete
Procurement of Water T/Chemicals	Yola North LGA	100000000006	Adamawa State Water Board	90,000,000	10,000,000	80,000,000	11.1%	Complete
Provision and Distribution of Water in 26No. Small Reh of Water Facilities in 7towns affected by	State Wide	190000000001	Rural Water Supply &	158,000,000	130,000,000	28,000,000	82.3%	Complete
Provision of 105No. Hand Pump Bore/Holes in Rural	State Wide	190000000001	Rural Water Supply &	243,950,000	210,000,000	33,950,000	86.1%	Complete
Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	State Wide	190000000002	Rural water supply & Environmental Sanitation Agency (RWESA)	75,500,000	47,000,000	28,500,000	62.3%	Complete
Provision of 210 VIP Latrines in Schools and Clinics -	State Wide	190000000005	Rural Water Supply &	99,653,750	78,500,000	21,153,750	78.8%	Ongoing
Construction of 2000 housing unit in the various LGAs	Yola South LGA	060000000029	Ministry of Housing	4,636,428,400	2,126,509,937	2,509,918,463	45.9%	Ongoing

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

Figure 6 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-2021> 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.