

# **Adamawa State Government**



## **2020 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) 2020 and reports on State budget revenue and expenditure for 2020.*

**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 2020 tagged the “Budget of Rebirth” had a total value of ₦183,360,699,485.00. However, as a result of the COVID-19 Pandemic, Adamawa State prepared a 2020 COVID-19 Revised Budget with an aggregate revenue composition of ₦140,072,711,860.00.*

*The actual amount of Adamawa State government revenue for the year was ₦102,116,587,588.00 resulting in budget performance of 72.9% for the year 2020. 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.*

*In terms of expenditure, Adamawa State government proposed to spend ₦140,072,711,860 but actual expenditure for the year was ₦88,065,549,049.00 leading to a variance of ₦52,007,162,810. Overall expenditure performance for the year was 62.9%.*

*For 2020, Adamawa State total budget internally generated revenue (IGR) for the COVID-19 revised and final budget was ₦7,687,761,350.00. Overall, the actual IGR for the year was ₦7,739,814,375.00 with a positive variance of ₦52,053,025.00 and performance of 100.7%.*

*In Adamawa State, government allocated 48.1% (₦67,520,044,335) of its 2020 budget to recurrent expenditure and 51.9% (₦72,799,965,974.00) to capital expenditure. Eventually, actual expenditure deviated significantly from what was budgeted. Total recurrent expenditure for the year accounted for 75.8% while total capital expenditure constituted 24.25%.*

## Section 1 Budget Outturn

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

*In 2020, as a result of the COVID-19 Pandemic, Adamawa State prepared a 2020 COVID-19 Revised Budget with an aggregate revenue composition of ₦140,072,711,860.00 (one hundred and forty billion, seventy-two million, seven hundred and eleven thousand, eight hundred and sixty naira only). The actual amount of Adamawa State government revenue for the year was ₦102,116,587,588.00 (one hundred and two billion, one hundred and sixteen million, five hundred and eighty-seven thousand, five hundred and eighty-eight naira only), resulting in a negative difference/variance of ₦37,956,124,272.00 (thirty-seven million, nine hundred and fifty-six million, one hundred and twenty-four thousand, two hundred and seventy-two naira only). This means that budget performance for the year 2020 is 72.9%, that is, the State government was able to raise 72.9% of the expected revenue. Compared to previous years, there was a significant improvement in the budget performance for 2020. This was largely as a result of the revised COVID-19 and Final Budgets.*

*In terms of expenditure, Adamawa State government proposed to spend ₦140,072,711,860.00 (one hundred and forty billion, seventy-two million, seven hundred and eleven thousand, eight hundred and sixty naira only) as contained in the revised budget. However, actual expenditure for the year was ₦88,065,549,049.00 (eighty-eight billion, sixty-five million, five hundred and forty-nine thousand forty-nine naira only), leading to a positive variance of ₦52,007,162,810 (fifty-two billion, seven million, one hundred and sixty-two thousand, eight hundred and ten naira). Overall expenditure performance for the year was 62.9%.*

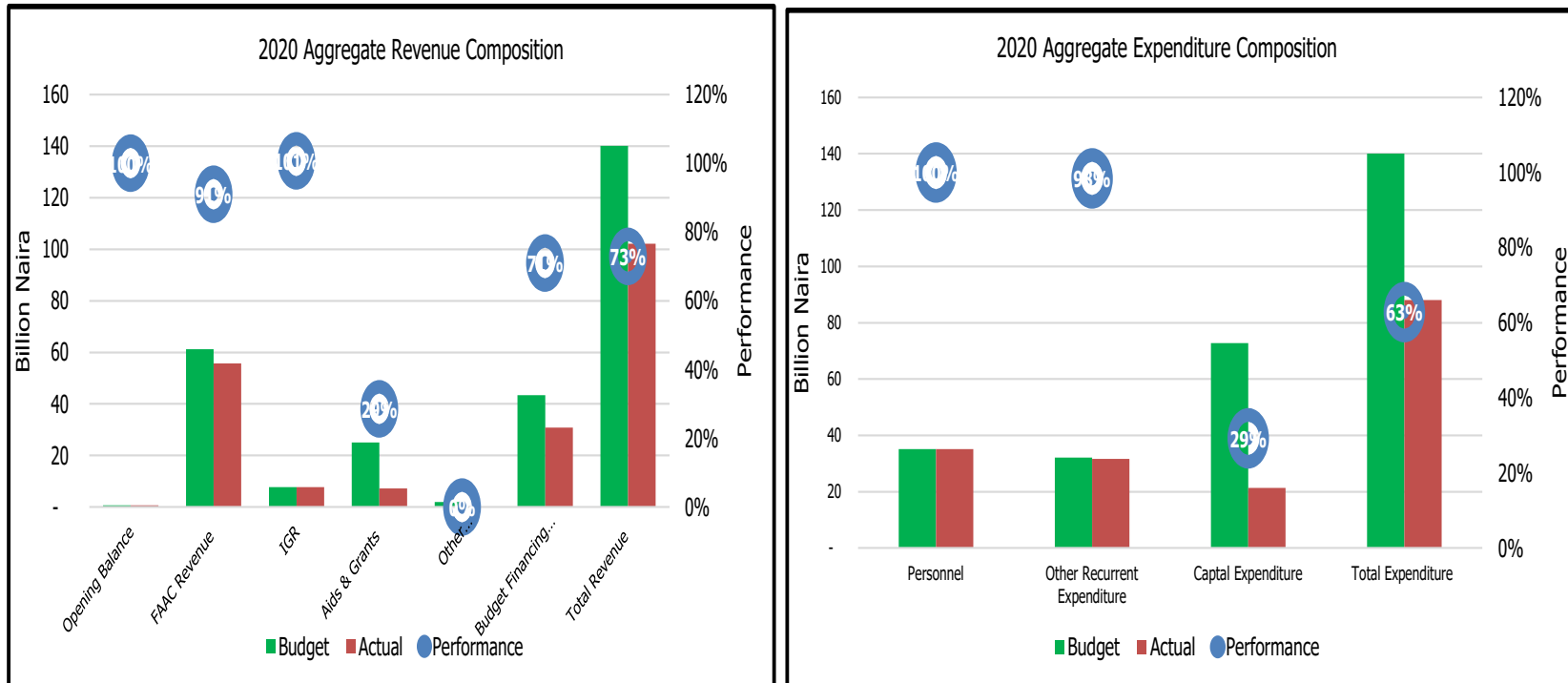
*Table 1: Budget Outturn below gives a breakdown of these figures. In terms of FAAC revenue and IGR, performance for the State was 91.0% and 100.7%, meaning that the budget was largely realistic. Personnel and other recurrent expenditure achieved performance of 100.0% and 98.4%. However, capital expenditure only achieved performance of 29.3%. 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 2020.*

**Table 1 Budget Outturn**

2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	695,005,649	695,005,649	695,005,649	- 0	100.0%
FAAC Revenue	61,186,971,543	61,186,971,543	55,708,579,851	- 5,478,391,692	91.0%
IGR	7,687,761,350	7,687,761,350	7,739,814,375	52,053,025	100.7%
Aids & Grants	25,061,067,143	25,061,067,143	7,156,321,512	- 17,904,745,631	28.6%
Other Revenue/Receipts	2,006,500,000	2,006,500,000	-	- 2,006,500,000	0.0%
Budget Financing (Loans)	43,435,406,175	43,435,406,175	30,816,866,201	- 12,618,539,974	70.9%
<b>Total Revenue</b>	<b>140,072,711,860</b>	<b>140,072,711,860</b>	<b>102,116,587,588</b>	<b>- 37,956,124,272</b>	<b>72.9%</b>
<b>2020 Expenditure Performance by Economic Type</b>					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	35,150,809,685	35,150,809,685	35,140,576,341	10,233,344	100.0%
Other Recurrent Expenditure	32,121,936,200	32,121,936,200	31,622,318,795	499,617,405	98.4%
Capital Expenditure	72,799,965,974	72,799,965,974	21,302,653,913	51,497,312,061	29.3%
<b>Total Expenditure</b>	<b>140,072,711,859</b>	<b>140,072,711,859</b>	<b>88,065,549,049</b>	<b>52,007,162,810</b>	<b>62.9%</b>

\* 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



## Section 2 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 2020, Adamawa State total budget internally generated revenue (IGR) for the COVID-19 revised and final budget was ₦7,687,761,350.00 (seven billion, six hundred and eighty-seven million, seven hundred and sixty-one thousand, three hundred and fifty naira only). A breakdown of the revenue outturn by item is shown in table 2 below. Overall, the actual IGR for the year was ₦7,739,814,375.00 with a positive variance of ₦52,053,025.00 and performance of 100.7%.*

*The State achieved high performance in several items including Personal Income Tax (PAYE) of 156.8% which constitutes the largest share of tax revenue, Sales Tax with 170.7%, Licences General with 131.2%, Rent on Land and Others – General at 100.9%. The low performing items for the year are Lottery Tax/Licence at 24.9%, Capital Gains Tax with 22.8%, Withholding Tax at 36.1%, Fines –General at 13.7%, Sales at 31.2%, Rent on Government Buildings – General at 8.9%. 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 ₦4,309,327,000 and actual revenue of ₦5,894,466,460.00. This implies a positive variance of ₦1,585,139,460.00 and performance of 136.8%. 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**

<b>Internally Generated Revenue Performance</b>					
<b>By Item</b>					
<b>IGR Items</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Tax Revenue	<b>4,317,282,300</b>	<b>4,317,282,300</b>	<b>5,906,086,829</b>	1,588,804,529	136.8%
Personal Taxes:	<b>3,707,816,400</b>	<b>3,707,816,400</b>	<b>5,675,392,956</b>	1,967,576,556	153.1%
Personal Income Tax (PAYE)	3,580,808,000	3,580,808,000	5,615,310,677	2,034,502,677	156.8%
Personnal Income Tax (Direct Assessment Taxes)	127,008,400	127,008,400	60,082,278	- 66,926,122	47.3%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	<b>609,465,900</b>	<b>609,465,900</b>	<b>230,693,873</b>	- 378,772,027	37.9%
Sales Tax	4,183,900	4,183,900	7,140,369	2,956,469	170.7%
Lottery Tax/Licence	298,900	298,900	74,400	- 224,500	24.9%
Property Tax				-	
Capital Gain Taxes	8,965,300	8,965,300	2,043,000	- 6,922,300	22.8%
Withholding Tax	584,064,000	584,064,000	210,575,754	- 373,488,246	36.1%
Other Taxes N.E.C	11,953,800	11,953,800	10,860,350	- 1,093,450	90.9%
Non-Tax Revenue:	<b>3,370,479,050</b>	<b>3,370,479,050</b>	<b>1,833,727,546</b>	- 1,536,751,504	54.4%
Licences General	70,688,000	70,688,000	92,722,905	22,034,905	131.2%
Fees – General	1,673,542,950	1,673,542,950	1,171,012,284	- 502,530,666	70.0%
Fines – General	80,885,300	80,885,300	11,094,570	- 69,790,730	13.7%
Sales – General	246,566,900	246,566,900	76,887,312	- 169,679,588	31.2%
Earnings – General	697,740,000	697,740,000	390,859,005	- 306,880,995	56.0%
Rent On Government Buildings – General	380,567,800	380,567,800	33,981,875	- 346,585,925	8.9%
Rent on Land and Others – General	18,379,000	18,379,000	18,549,547	170,547	100.9%
Repayments	373,600	373,600	208,045	- 165,555	55.7%
Investment Income	14,924,900	14,924,900	9,278,876	- 5,646,024	62.2%
Interest Earned	65,745,500	65,745,500	-	- 65,745,500	0.0%
Reimbursement				-	
Miscellaneous Income	121,065,100	121,065,100	29,133,128	- 91,931,972	24.1%
<b>Independent Revenue (IGR)</b>	<b>7,687,761,350</b>	<b>7,687,761,350</b>	<b>7,739,814,375</b>	<b>52,053,025</b>	<b>100.7%</b>

\* 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**

<b>Internally Generated Revenue Performance</b>					
<b>By MDA:</b>					
<b>MDA</b>	<b>2020 COVID-19 Revised Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Board of Internal Revenue	4,309,327,000	4,309,327,000	5,894,466,460	1,585,139,460	136.8%
Adamawa State University Mubi	280,614,400	280,614,400	316,569,771	35,955,371	112.8%
Adamawa State Health Services Management Board	129,805,700	129,805,700	204,878,730	75,073,030	157.8%
Adamawa State Polytechnic, Yola	190,914,900	190,914,900	191,977,234	1,062,334	100.6%
Adamawa State University Mubi	531,900,350	531,900,350	189,187,100	- 342,713,250	35.6%
College of Education Hong	143,668,000	143,668,000	135,850,000	- 7,818,000	94.6%
Board of Internal Revenue	73,076,600	73,076,600	132,557,021	59,480,421	181.4%
Board of Internal Revenue	50,710,300	50,710,300	70,254,525	19,544,225	138.5%
Ministry of Justice	47,814,900	47,814,900	59,439,788	11,624,888	124.3%
Bureau for Public Procurement	29,884,400	29,884,400	55,600,914	25,716,514	186.1%
Other Revenue Collecting Agencies	1,900,044,800	1,900,044,800	489,032,831	- 1,411,011,969	25.7%
<b>Independent Revenue (IGR)</b>	<b>7,687,761,350</b>	<b>7,687,761,350</b>	<b>7,739,814,375</b>	<b>52,053,025</b>	<b>100.7%</b>

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

## Section 3 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 48.1% (₦67,520,044,335) of its 2020 budget to recurrent expenditure and 51.9% (₦72,799,965,974.00) to capital expenditure. The lion share of recurrent expenditure went to salaries, wages and allowances with 19.8% (₦27,853,048,035.00). Others are overheads at 12.5% (₦17,606,056,701), public debt charges at 10.5% (₦14,763,177,949.00) and social contribution at 5.2% (₦7,297,761,650).*

*Eventually, actual expenditure deviated significantly from what was budgeted. Total recurrent expenditure for the year accounted for 75.8% while total capital expenditure constituted 24.25%. The biggest shares went to salaries, wages and allowances (31.6%), overheads (19.6%), public debt charges (16.3%) and social contribution (8.3%) as shown in table 4: Expenditure Outturn below. Overall, performance for total recurrent expenditure was 98.9%, total capital expenditure was 29.3% while total expenditure stood at 62.3%.*

*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.*

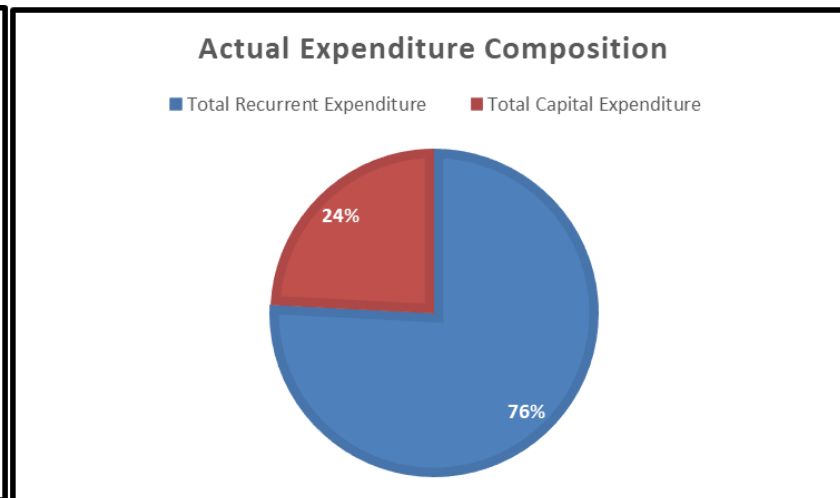
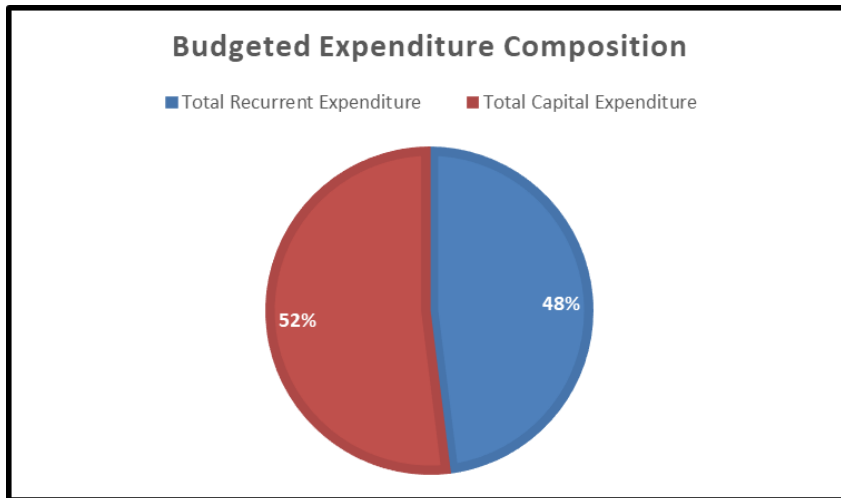
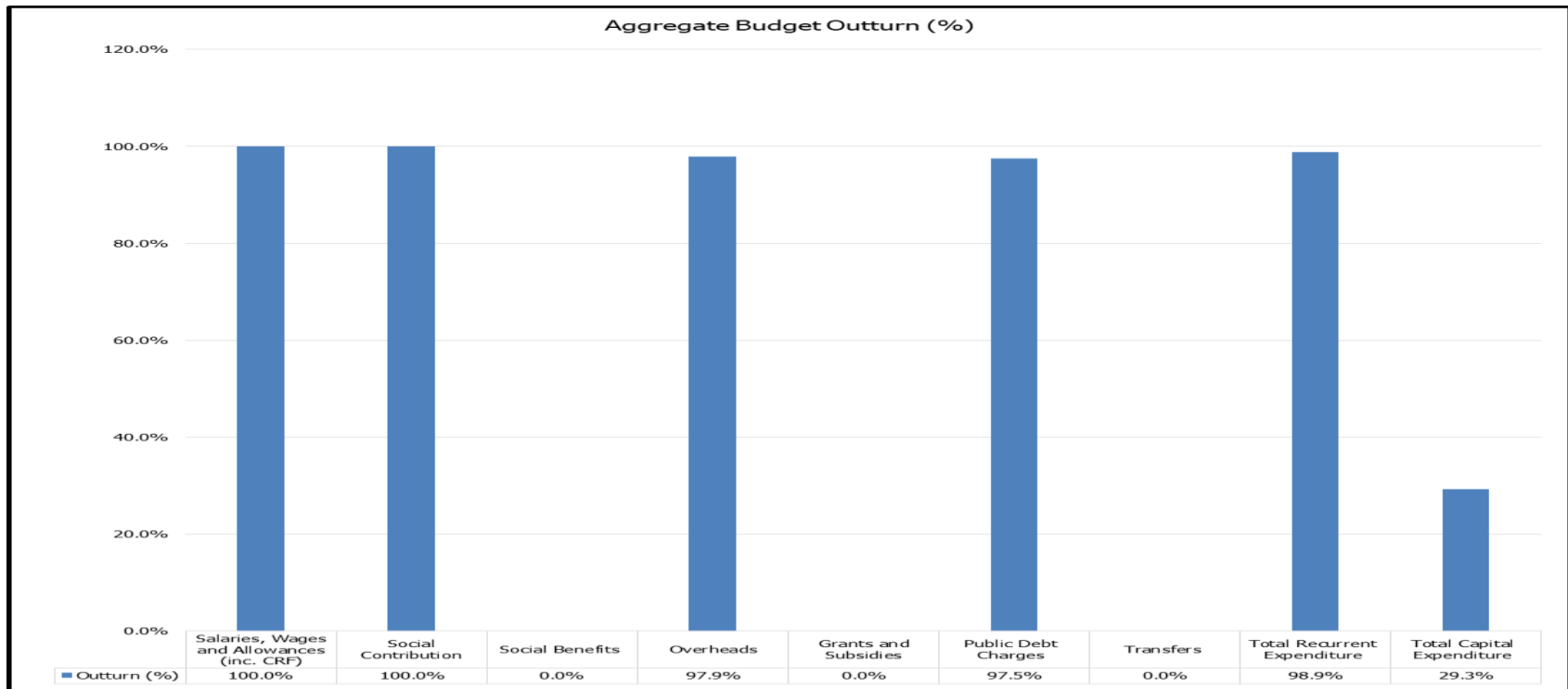
*Figure 2: Expenditure Composition below shows graphical representation of budgeted and actual expenditure composition.*

**Table 4 Expenditure Outturn**

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	27,853,048,035	19.8%	27,842,814,758	31.6%	10,233,277	100.0%
Social Contribution	7,297,761,650	5.2%	7,297,761,582	8.3%	68	100.0%
Social Benefits	-	0.0%	-	0.0%	-	
Overheads	17,606,056,701	12.5%	17,228,324,531	19.6%	377,732,170	97.9%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	14,763,177,949	10.5%	14,393,994,265	16.3%	369,183,684	97.5%
Transfers	-	0.0%	-	0.0%	-	
<b>Total Recurrent Expenditure</b>	<b>67,520,044,335</b>	<b>48.1%</b>	<b>66,762,895,136</b>	<b>75.8%</b>	<b>757,149,199</b>	<b>98.9%</b>
Total Capital Expenditure	72,799,965,974	51.9%	21,302,653,913	24.2%	51,497,312,061	29.3%
<b>Total Expenditure</b>	<b>140,320,010,309</b>	<b>100.0%</b>	<b>88,065,549,049</b>	<b>100.0%</b>	<b>52,254,461,259</b>	<b>62.8%</b>

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

**Figure 2 Expenditure Composition**



## Section 4 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 42 payment vouchers were reported totalling cash of ₦ 1,355,236,692 out of which ₦1,293,812,203 was queried.

**B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

**C: SUMMARY OF QUERIED PAYMENT VOUCHERS:** A total number of 42 payment vouchers were reported totalling cash expenditure of ₦ 1,355,236,692 out of which ₦1,293,812,203 was queried accounting for 95.5%

**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 2020

**F: INVESTMENTS:** No findings were made in respect to Investments in the year 2020

**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 2020.

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 (%)
Deposits received from intending pilgrims without deposit Register	1	Deposits where not registered for Accountability since the deposits were received from different intending muslim pilgrims	1,282,753,533	1,282,753,533	100.0%
Remittance of Statutory Deductions	2	Non remittance of Value Added Taxes and Withholding Taxes to appropriate Tax Authorities	1,224,070	9,792,559	12.5%
Payments Without Supporting Documents	11	Payment Vouchers without Relevant Supporting Documents Attached	1,603,000	1,603,000	100.0%
Cash Payments	17	Payments were supposed to be done through the Bank but were done by Cash transactions	5,842,000	5,842,000	100.0%
Double Payment	1	One Beneficiary was paid twice	1,000,000	53,856,000	1.9%
Items classified as Expenses instead of Assets	10	Wrong classification of Assets as Expenses	1,389,600	1,389,600	100.0%
<b>Total Number of Queries</b>	<b>42</b>		<b>1,293,812,203</b>	<b>1,355,236,692</b>	<b>95.5%</b>

## Section 5 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 2020, 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 2020, the State recorded no changes in net assets as it remained at ₦695,005,648.83 throughout the year.*

*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 (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	1,624,444,890	695,005,649		695,005,648.83	695,005,649	0.00	100.0%
Statutory Allocation	42,772,061,515	32,880,192,769		32,880,192,769.00	34,422,896,111	1,542,703,341.97	104.7%
13% Derivation				-	-	-	-
State Government Share of VAT	11,961,605,019	16,808,017,795		16,808,017,795.00	14,630,808,360	2,177,209,434.62	87.0%
Other Federation Account Distributions	3,281,912,028	11,498,760,979		11,498,760,979.00	6,654,875,380	4,843,885,599.36	57.9%
Independent Tax Revenue	6,120,722,705	4,317,282,300		4,317,282,300.00	5,906,086,829	1,588,804,528.65	136.8%
Independent Non-Tax Revenue	3,583,927,481	3,370,479,050		3,370,479,050.00	1,833,727,546	1,536,751,503.57	54.4%
Foreign Grants	2,258,828,030	25,061,067,143		25,061,067,143.00	7,156,321,512	17,904,745,630.85	28.6%
Domestic Grants				-	-	-	-
Foreign Loans	12,529,240,722	7,006,590,140		7,006,590,140.00	3,402,938,889	3,603,651,251.18	48.6%
Domestic Loans	12,000,000,000	36,428,816,035		36,428,816,035.00	27,413,927,312	9,014,888,723.10	75.3%
Other Revenues		2,006,500,000		2,006,500,000.00	-	2,006,500,000.00	0.0%
Transfer from other Government Entities				-	-	-	-
<b>Total Revenue (a)</b>	<b>96,132,742,389.54</b>	<b>140,072,711,859.83</b>	<b>-</b>	<b>140,072,711,859.83</b>	<b>102,116,587,587.77</b>	<b>37,956,124,272.06</b>	<b>72.9%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	24,298,196,960.07	27,853,048,035.00		27,853,048,035.00	27,842,814,758.04	10,233,276.96	100.0%
CRF Charges (Salary)				-	-	-	-
Social Contributions	6,573,731,104.53	7,297,761,650.00		7,297,761,650.00	7,297,761,582.49	67.51	100.0%
Social Benefits				-	-	-	-
Overheads	21,334,971,633.29	17,358,758,251.00		17,358,758,251.00	17,228,324,530.84	130,433,720.16	99.2%
Grants & Contributions				-	-	-	-
Public Debt Charges	20,864,457,938.55	14,763,177,949.00		14,763,177,949.00	14,393,994,264.56	369,183,684.44	97.5%
Transfers				-	-	-	-
Capital Expenditure	20,726,987,836.20	72,799,965,974.00		72,799,965,974.00	21,302,653,913.13	51,497,312,060.87	29.3%
<b>Total Expenditure (b)</b>	<b>93,798,345,472.64</b>	<b>140,072,711,859.00</b>	<b>-</b>	<b>140,072,711,859.00</b>	<b>88,065,549,049.06</b>	<b>52,007,162,809.94</b>	<b>62.9%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>2,334,396,916.90</b>	<b>0.83</b>	<b>-</b>	<b>0.83</b>	<b>14,051,038,538.71</b>	<b>89,963,287,082.00</b>	<b>1692861353174.7%</b>
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.



**Table 7 Statement of Changes in Net Assets**

<b>Statement of Changes in Net Assets</b>			
<b>Item</b>	<b>Accumulated Surplus</b>	<b>Available for sale Reserve</b>	<b>Total reserve</b>
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 6 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: Top Ten Recurrent Expenditure Sectors/MDAs as shown below. The Education sector tops the list with the Post Primary Schools Management Board receiving ₦8,856,768,155 equivalent to 13.3% share in total actual expenditure. Other big spenders in education sector are Adamawa State University Mubi spending ₦1,909,659,277, with share of 2.9%, Adamawa State Polytechnic Yola with ₦ 1,185,943,186 and share of 1.8% and College of Education Hong spending ₦1,133,391,854.*

*Other top spenders are Internal Affairs and Special Services (11.4%), Adamawa State Health Services Management Board (5.2%), Adamawa State House of Assembly (3.1%), Government House – Office of the Governor (2.8%), Area Courts (2.7%), and Office of the Accountant General (2.0%).*

*Apart from the top ten, other Ministries, Departments and Agencies (MDAs) received a combined ₦35,544,511,683 while the top ten gulped ₦31,218,383,453. 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 ₦9,239,314,327 and a 43.4% share of total actual expenditure, and by far the biggest sector. Next to this is the Adamawa State Ministry of Finance & Budget which received ₦2,668,797,987 with a 12.5% share. Others include Ministry of Housing and Urban Development (7.0%), Ministry of Education and Human Capital Development (3.6%), Adamawa State Planning Commission (3.3%) and Ministry of Health and Human Services (3.0%). Others on the list are Ministry of Rural Infrastructure & Community Development (2.2%), Ministry of Agriculture (2.0%), Adamawa State Scholarship Trust Fund (1.9%) and Ministry of Water Resources (1.2%).*

*All other MDAs recorded capital expenditure of ₦4,227,978,732 for the year 2020, with a 19.8% share of total actual expenditure. The top ten combined received ₦17,074,673,161, equivalent to a share of 80.2%. 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 9,370,479,510 with a 10.6% share of total actual expenditure. The Post Primary Schools Management Board comes second, receiving ₦8,856,768,155 and a share of 10.1%. Next is Internal Affairs and Special Services which received ₦7,643,719,878 and holds a share of 8.7%.*

*Others in the top ten are Ministry of Finance & Budget (4.3%), Adamawa State Health Services Management Board (3.9%), Government*

House - Office of the Governor (2.5%), Adamawa State University Mubi (2.3%), Adamawa State House of Assembly (Legislature) (2.3%), Arts Council (2.1%) and Ministry of Housing and Urban Development (1.9%).

Other MDAs outside the top ten received a combined ₦45,167,441,368 equivalent to a 51.3% share of the State's total actual expenditure. The top ten received a combined ₦42,898,107,681 which accounts for 48.7% 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	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Post Primary Schools Mgt Board	8,856,768,669	8,856,768,155	514	100.0%	13.2%	13.3%
Internal Affairs and Special Services	7,643,720,136	7,643,719,878	258	100.0%	11.4%	11.4%
Adamawa State Health Services Management Board	3,471,172,073	3,461,486,791	9,685,282	99.7%	5.2%	5.2%
Adamawa State House of Assembly (Legislature)	2,039,200,743	2,039,199,531	1,212	100.0%	3.0%	3.1%
Adamawa State University Mubi	1,909,659,525	1,909,659,277	248	100.0%	2.8%	2.9%
Government House - Office of the Governor	1,856,469,806	1,856,469,218	588	100.0%	2.8%	2.8%
Area Courts	1,772,435,487	1,772,435,469	18	100.0%	2.6%	2.7%
Office of the Accountant General	1,359,310,749	1,359,310,093	656	100.0%	2.0%	2.0%
Adamawa State Polytechnic Yola	1,185,943,432	1,185,943,186	246	100.0%	1.8%	1.8%
College of Education Hong	1,133,392,096	1,133,391,854	242	100.0%	1.7%	1.7%
Other MDA Expenditure	36,044,673,170	35,544,511,683	500,161,486	98.6%	53.6%	53.2%
<b>Total (Except Other MDA Expenditure)</b>	<b>31,228,072,716</b>	<b>31,218,383,453</b>	<b>9,689,263</b>	<b>100.0%</b>	<b>46.4%</b>	<b>46.8%</b>
<b>Total Budgeted Expenditure</b>	<b>67,272,745,886</b>	<b>66,762,895,136</b>	<b>509,850,750</b>	<b>99.2%</b>		

**Table 9 Top Ten Capital Expenditure Sectors / MDAs**

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Energy Development	10,620,000,000	9,239,314,327	1,380,685,673	87.0%	14.6%	43.4%
Ministry of Finance	5,203,093,700	2,668,797,987	2,534,295,713	51.3%	7.1%	12.5%
Ministry of Housing and Urban Development	3,676,350,000	1,497,045,669	2,179,304,331	40.7%	5.0%	7.0%
Ministry of Education and Human Capital Development	13,021,799,100	760,237,989	12,261,561,111	5.8%	17.9%	3.6%
Adamawa State Planning Commission	3,256,200,310	711,950,860	2,544,249,450	21.9%	4.5%	3.3%
Ministry of Health and Human Services	5,872,982,837	634,211,209	5,238,771,628	10.8%	8.1%	3.0%
Ministry of Rural Infrastructure & Community Development	1,539,694,317	475,839,964	1,063,854,353	30.9%	2.1%	2.2%
Ministry of Agriculture	906,500,000	417,551,969	488,948,031	46.1%	1.2%	2.0%
Adamawa State Scholarship Trust Fund	628,500,000	406,178,708	222,321,292	64.6%	0.9%	1.9%
Ministry of Water Resources	1,658,890,600	263,544,479	1,395,346,121	15.9%	2.3%	1.2%
Other MDA Expenditure	26,415,955,090	4,227,978,732	22,187,976,358	16.0%	36.3%	19.8%
<b>Total (Except Other MDA Expenditure)</b>	<b>46,384,010,864</b>	<b>17,074,673,161</b>	<b>29,309,337,703</b>	<b>36.8%</b>	<b>63.7%</b>	<b>80.2%</b>
<b>Total Budgeted Expenditure</b>	<b>72,799,965,954</b>	<b>21,302,651,893</b>	<b>51,497,314,061</b>	<b>29.3%</b>		

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

**Table 10 Top Ten Total Expenditure Sectors / MDAs**

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works and Energy Development	10,751,165,589	9,370,479,510	1,380,686,079	87.2%	7.7%	10.6%
Post Primary Schools Mgt Board	8,984,268,669	8,856,768,155	127,500,514	98.6%	6.4%	10.1%
Internal Affairs and Special Services	7,643,720,136	7,643,719,878	258	100.0%	5.5%	8.7%
Ministry of Finance	6,314,479,050	3,780,182,856	2,534,296,194	59.9%	4.5%	4.3%
Adamawa State Health Services Management Board	3,471,172,073	3,461,486,791	9,685,282	99.7%	2.5%	3.9%
Government House - Office of the Governor	2,160,594,544	2,160,593,658	886	100.0%	1.5%	2.5%
Adamawa State University Mubi	3,996,774,625	2,067,218,861	1,929,555,764	51.7%	2.9%	2.3%
Adamawa State House of Assembly (Legislature)	2,039,200,743	2,039,199,531	1,212	100.0%	1.5%	2.3%
Arts Council	1,862,081,192	1,862,080,713	479	100.0%	1.3%	2.1%
Ministry of Housing and Urban Development	3,835,682,309	1,656,377,727	2,179,304,582	43.2%	2.7%	1.9%
Other MDA Expenditure	89,013,572,930	45,167,441,368	43,846,131,562	50.7%	63.5%	51.3%
<b>Total (Except Other MDA Expenditure)</b>	<b>51,059,138,930</b>	<b>42,898,107,681</b>	<b>8,161,031,249</b>	<b>84.0%</b>	<b>36.5%</b>	<b>48.7%</b>
<b>Total Budgeted Expenditure</b>	<b>140,072,711,860</b>	<b>88,065,549,049</b>	<b>52,007,162,810</b>	<b>62.9%</b>		

\* 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

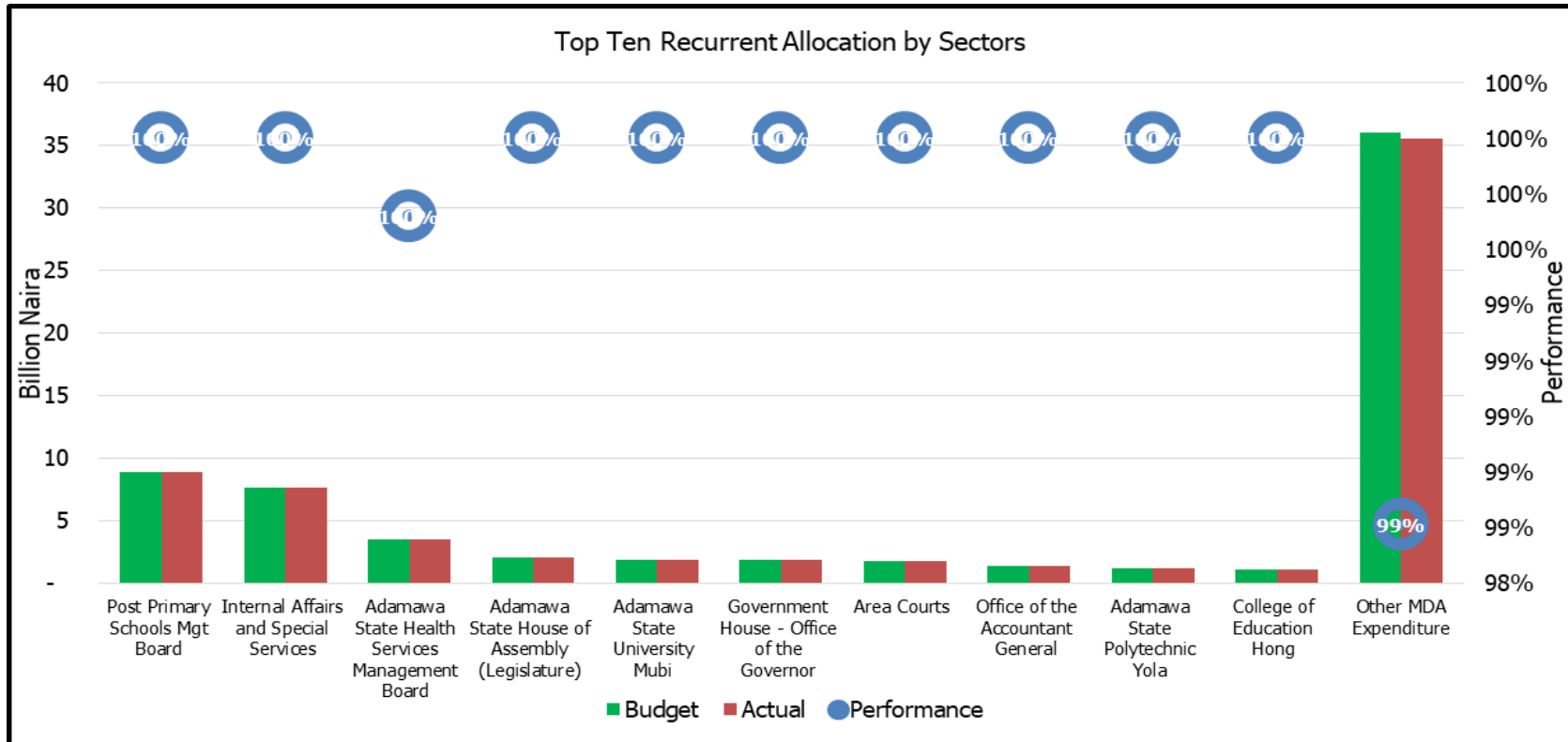


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

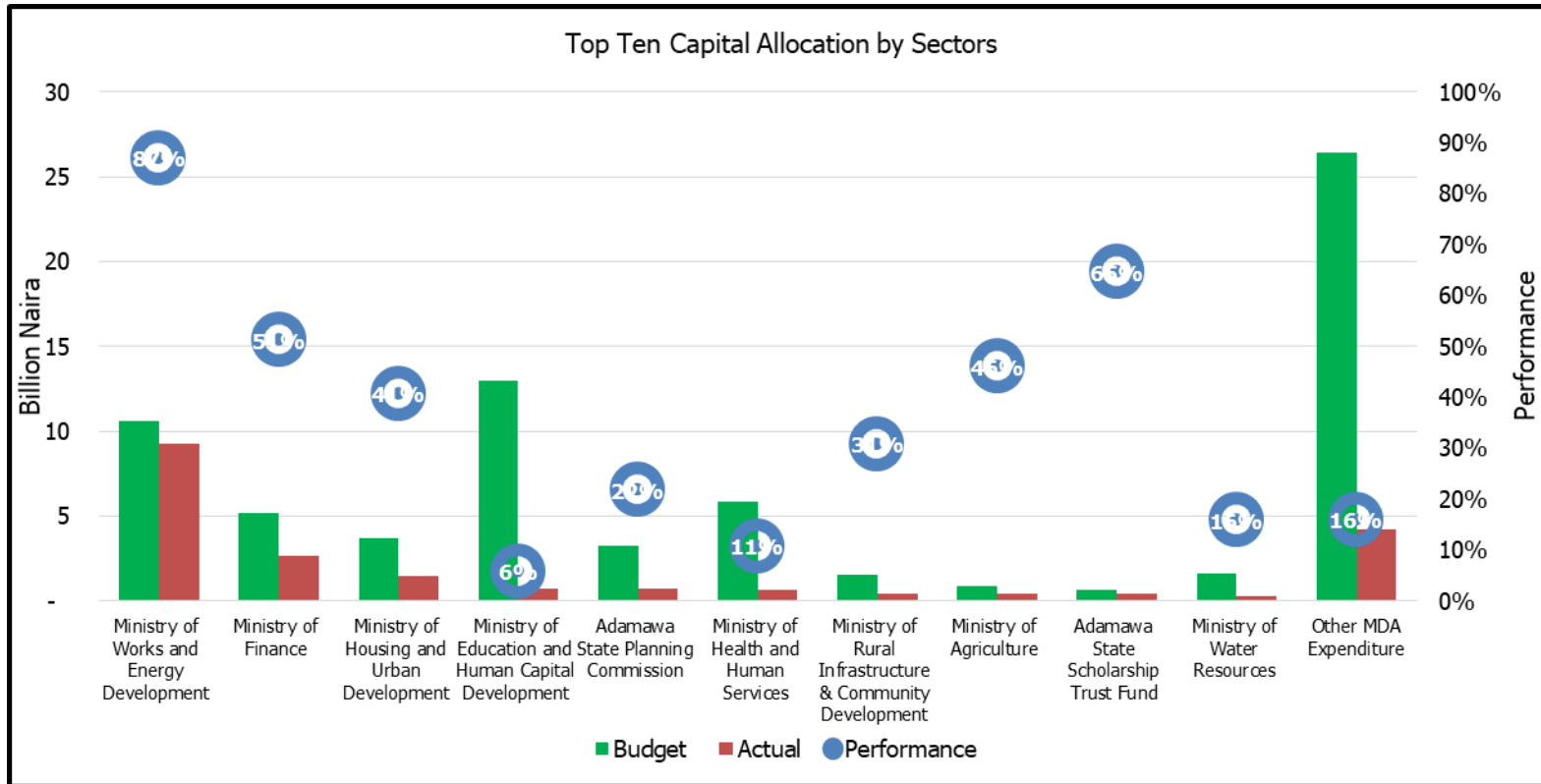
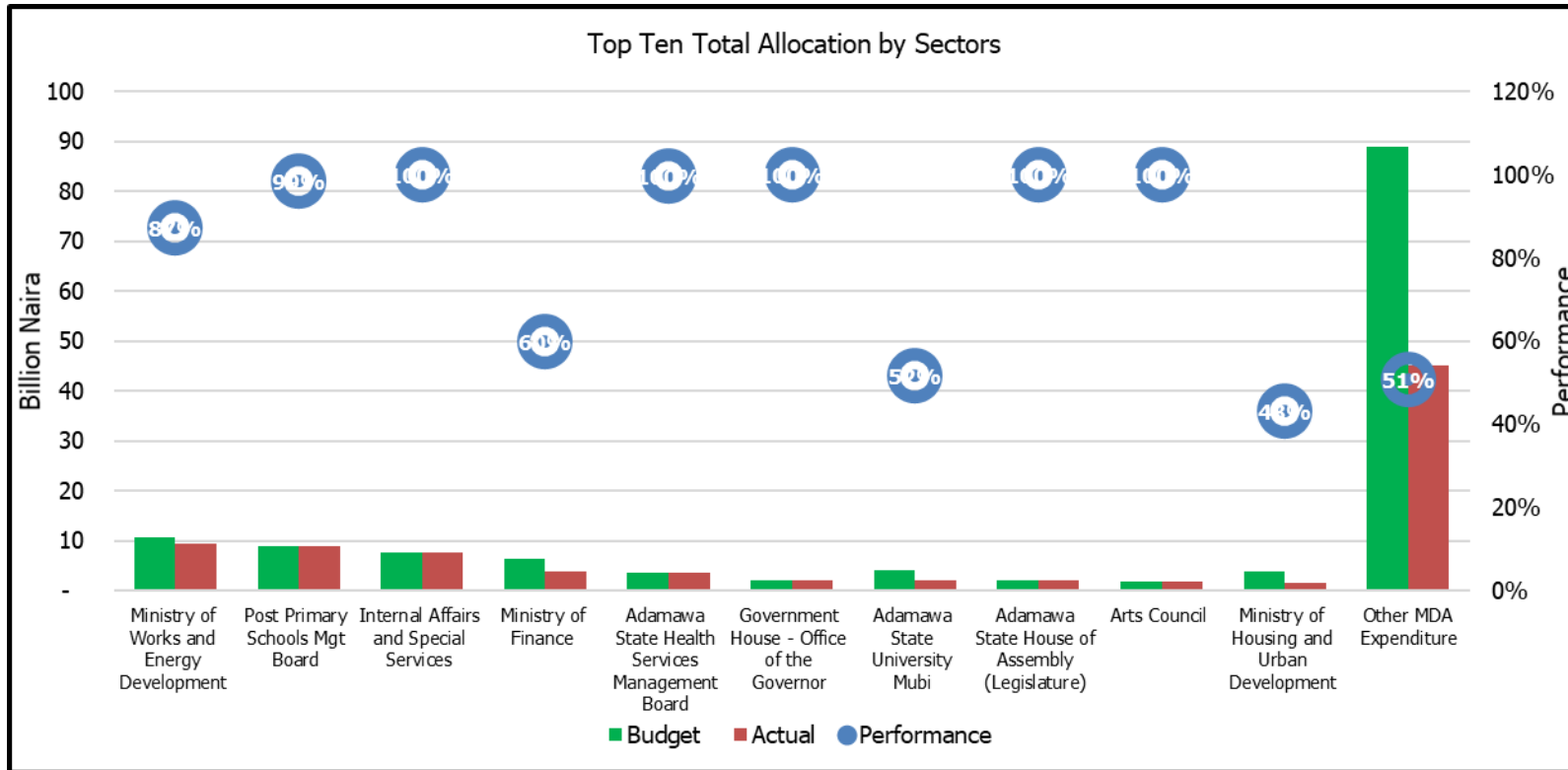


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



## Section 7 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 25 top value/largest projects for the year 2020 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 Nigeria State Health Investment Project under the Ministry of Health and Human Services. It has a budget figure of ₦ 3,500,000,000, actual value of ₦3,480,637,718 with performance of 99.4%. Next to this is the Design & Construction of 1st Fly-Over at Police roundabout with actual value of ₦2,500,000,000 and performance of 100.0%. The Construction of Total Junction Fly-over Jimeta has a value of ₦1,900,000,000 with performance of 100%. Further details are shown in the table below. A total of 8 projects have been completed while others are ongoing.*

*In summary, Ministry of Health & Human Services has 4 projects, Ministry of Works & Energy has 11 projects, Ministry of Housing & Urban Development has 1, Ministry of Finance & Budget has 3, Adamawa State Planning Commission has 2, Ministry of Rural Infrastructure & Community Development has 1, Ministry of Water Resources has 1 while Ministry of Education and Human Capital Development has 2. 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.*

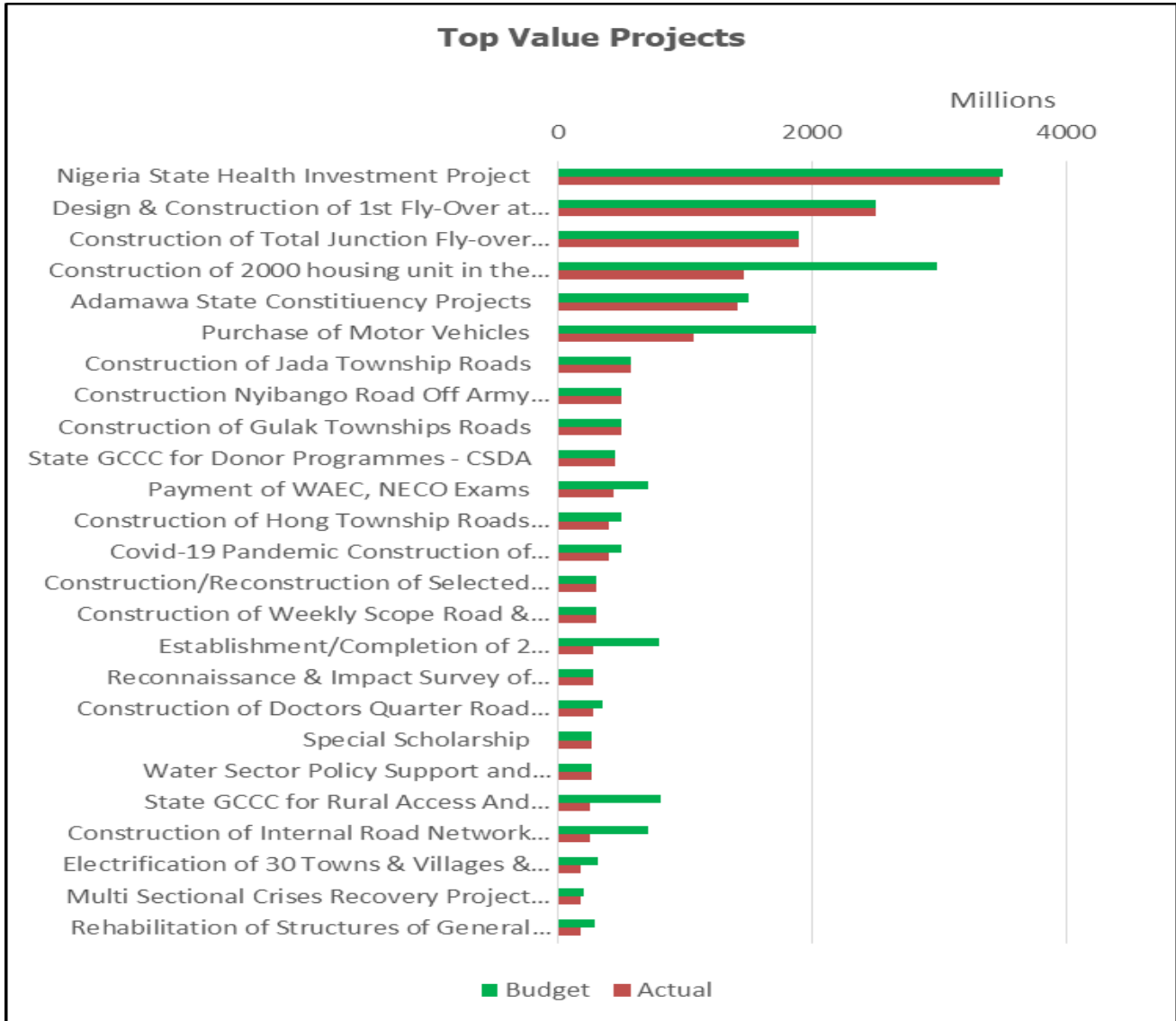


Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Nigeria State Health Investment Project	State wide	23050101/04000114	Ministry of Health and Human Services	3,500,000,000	3,480,637,718	19,362,282	99.4%	Complete
Design & Construction of 1st Fly-Over at Police roundabout	Yola Noth	23020114/17000236	Ministry of Works and Energy Development	2,500,000,000	2,500,000,000	-	100.0%	Ongoing
Construction of Total Junction Fly-over Jimeta	Yola Noth	23020114/17000283	Ministry of Works and Energy Development	1,900,000,000	1,900,000,000	-	100.0%	Complete
Construction of 2000 housing unit in the State	State wide	23020104/06000035	Ministry of Housing and Urban Development	2,989,000,000	1,461,973,000	1,527,027,000	48.9%	Ongoing
Adamawa State Constituency Projects	State wide	23020118/13000006	Ministry of Finance	1,500,000,000	1,418,573,822	81,426,178	94.6%	Complete
Purchase of Motor Vehicles	State wide	23010105/13000001	Ministry of Finance	2,034,328,300	1,070,052,619	964,275,681	52.6%	Complete
Construction of Jada Township Roads	Jada	23020114/17017245	Ministry of Works and Energy Development	581,500,000	581,464,100	35,900	100.0%	Ongoing
Construction Nyibango Road Off Army Barracks Road and Links	Yola Noth	23020114/17000252	Ministry of Works and Energy Development	500,000,000	500,000,000	-	100.0%	Ongoing
Construction of Gulak Townships Roads	Madagali	23020114/17000269	Ministry of Works and Energy Development	500,000,000	500,000,000	-	100.0%	Complete
State GCCC for Donor Programmes - CSDA	State Wide	23050101/13000008	Adamawa State Planning Commission	455,220,290	455,220,287	3	100.0%	Complete
Payment of WAEC, NECO Exams	State Wide	23050101/05000258	Ministry of Education and Human Capital Development	715,000,000	438,551,201	276,448,799	61.3%	Ongoing
Construction of Hong Township Roads (2km)	Hong	23020114/17000261	Ministry of Works and Energy Development	500,000,000	400,000,000	100,000,000	80.0%	Ongoing
Covid-19 Pandemic Construction of Michika Township Roads	Michika	23020114/17000289	Ministry of Works and Energy Development	500,000,000	400,000,000	100,000,000	80.0%	Complete
Construction/Reconstruction of Selected Numan Township Road	Numan	23020114/17000054	Ministry of Works and Energy Development	300,000,000	300,000,000	-	100.0%	Complete
Construction of Weekly Scope Road & Links (4.7km)	Yola Noth	23020114/17000103	Ministry of Works and Energy Development	300,000,000	300,000,000	-	100.0%	Complete
Establishment/Completion of 2 No.Cottage Hospitals		23020106/04000005	Ministry of Health and Human Services	800,000,000	282,407,923	517,592,077	35.3%	Ongoing
Reconnaissance & Impact Survey of Agric in the State	State Wide	23050101/01000037	Ministry of Health and Human Services	280,000,000	279,100,000	900,000	99.7%	Ongoing
Construction of Doctors Quarter Road Yola (1.6Km)	Yola South	23020114/17000287	Ministry of Works and Energy Development	350,000,000	274,950,758	75,049,242	78.6%	Ongoing
Special Scholarship	State wide	23050101/05000019	Ministry of Education and Human Capital Development	266,000,000	265,542,983	457,017	99.8%	Ongoing
Water Sector Policy Support and Development( Quarterly consumption)	State Wide	23020105/10000005	Ministry of Water Resources	268,280,000	263,544,479	4,735,521	98.2%	Ongoing
State GCCC for Rural Access And Mobility Project ( ADRAMP-2)	State wide	23050101/13000039	Adamawa State Planning Commission	816,730,600	256,730,573	560,000,027	31.4%	Ongoing
Construction of Internal Road Network in ADSU	Mubi	23020114/17000248	Ministry of Works and Energy Development	710,000,000	255,164,984	454,835,016	35.9%	Ongoing
Electrification of 30 Towns & Villages & Procur.of Dis Trans	State Wide	23020103/14000002	Ministry of Rural Infrastructure & Community Development	317,000,000	180,368,232	136,631,768	56.9%	Ongoing
Multi Sectional Crises Recovery Project (MCRP)	State Wide	23020101/13000015	Ministry of Finance	200,000,000	180,171,547	19,828,453	90.1%	Ongoing
Rehabilitation of Structures of General Hospital Numan	Numan	23030105/04000037	Ministry of Health and Human Services	292,437,062	179,936,151	112,500,911	61.5%	Ongoing

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

Figure 6 Largest Projects Graph



## Section 8 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 2020. 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.*

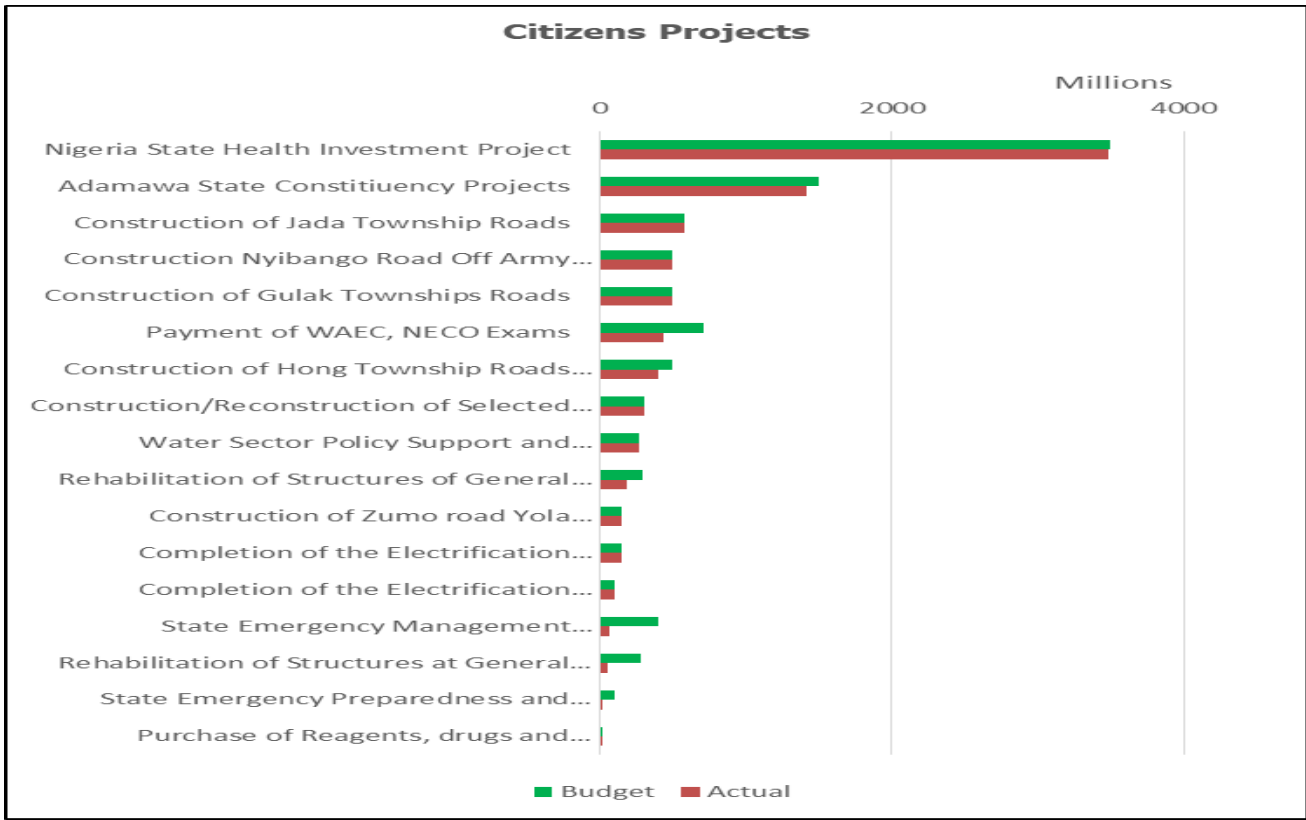
*Figure 7 below is a graph of the Citizens Nominated Project showing budget and actual values.*

**Table 12 Citizens Nominated Projects**

Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Nigeria State Health Investment Project	State Wide	23050101/04000114	Ministry of Health and Human Services	3,500,000,000	3,480,637,718	19,362,282	99.4%	Ongoing
Adamawa State Constituency Projects	State Wide	23020118/13000006	Ministry of Finance	1,500,000,000	1,418,573,822	81,426,178	94.6%	Ongoing
Construction of Jada Township Roads	Jada	23020114/17017245	Ministry of Works and Energy Development	581,500,000	581,464,100	35,900	100.0%	Complete
Construction Nyibango Road Off Army Barracks Road and Links	Yola North	23020114/17000252	Ministry of Works and Energy Development	500,000,000	500,000,000	-	100.0%	Complete
Construction of Gulak Townships Roads	Madagali	23020114/17000269	Ministry of Works and Energy Development	500,000,000	500,000,000	-	100.0%	Complete
Payment of WAEC, NECO Exams	State Wide	23050101/05000258	Ministry of Education and Human Capital Development	715,000,000	438,551,201	276,448,799	61.3%	Ongoing
Construction of Hong Township Roads (2km)	Hong	23020114/17000261	Ministry of Works and Energy Development	500,000,000	400,000,000	100,000,000	80.0%	Ongoing
Construction/Reconstruction of Selected Numan Township Road	Numan	23020114/17000054	Ministry of Works and Energy Development	300,000,000	300,000,000	-	100.0%	Ongoing
Water Sector Policy Support and Development( Quarterly consumption)	State Wide	23020105/10000005	Ministry of Water Resources	268,280,000	263,544,479	4,735,521	98.2%	Ongoing
Rehabilitation of Structures of General Hospital Numan	Numan	23030105/04000037	Ministry of Health and Human Services	292,437,062	179,936,151	112,500,911	61.5%	Ongoing
Construction of Zumo road Yola Town(0.5km)	Yola South	23020114/17000224	Ministry of Works and Energy Development	150,000,000	150,000,000	-	100.0%	Complete
Completion of the Electrification Projects in 42 Towns and V	State Wide	23020103/14000004	Ministry of Rural Infrastructure & Community Development	145,000,000	144,539,321	460,679	99.7%	Ongoing
Completion of the Electrification Projects in 3 Towns&Vill		23020103/14000001	Ministry of Rural Infrastructure & Community Development	98,000,000	97,455,111	544,889	99.4%	Ongoing
State Emergency Management Preparedness	State Wide	23050101/13000002	Adamawa State Emergency Management Agency (ADSEMA)	400,000,000	66,430,008	333,569,992	16.6%	Ongoing
Rehabilitation of Structures at General Hospital Ganye	Ganye	23030105/04000038	Ministry of Health and Human Services	280,419,642	51,866,113	228,553,529	18.5%	Ongoing
State Emergency Preparedness and Control Outbreak	State Wide	23050101/04000011	Adamawa State Emergency Management Agency (ADSEMA)	100,000,000	17,934,000	82,066,000	17.9%	Ongoing
Purchase of Reagents, drugs and Consumables	State Wide	23010144/04000020	Ministry of Health and Human Services	20,000,000	12,997,782	7,002,218	65.0%	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**



## Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*Adamawa State Audited Financial Statement for FY2020 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-2020> and <https://mof.ad.gov.ng/>*

*The document was published on July 25, 2021.*

*The Audited Financial Statement was also published in the following national dailies: Daily Trust on Monday, July 26, 2021 and Leadership Newspaper on Monday, July 26, 2021.*

*A one-day Public Consultation was held with citizens on September 29, 2021. The meeting report with citizens comments is also available on the website.*