



Taraba State Government

Citizens' Accountability Report on the implementation of the

2020 Budget: Accelerated Growth and Development

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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 (Taraba 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 2020 Budget of Taraba State, the Budget of Accelerated Growth and Development, was passed on the 28th January, 2020 and budget implementation commenced on 1st January, 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 29th July, 2020.

Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants, particularly for Taraba's Local Government Councils.

Aggregate revenue performance was 43.9% of the budgeted N176.62 billion in the final budget this is equivalent to N99.15 billion shortfalls – both Federation Account revenues and Internally generated revenue performing in the region of 131-123%. On the expenditure side, the actual total expenditure is about N78.8 billion (44.6%) less than the budgeted amount which was N176.62 billion. A closing balance of N6.2 billion was allowed for due to the anticipated receipt of SFTAS grants in the final month of the year.

Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 60%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.

Executive, Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Housing received the highest proportion of capital expenditure.

Some of the larger contracts were subject to delays due to weather and funding, and some amendments were made. Citizens projects were largely implemented as planned, albeit some minor carry over to 2021 as a result of funding short-falls.

The most material audit findings related to not incorporating the amended Budget column in the Financial Statement Report.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 44%; thus about 66% different from the anticipated revenue in the budget, this is equivalent to N99.15 billion naira. The critical causes of deviation include the budget financing target of N96.76 billion for which only N19.00 (19.6%) billion was realized and also from the opening balance budget of N3 billion, whereas N0.00 billion, representing about 0.0% was realized.

On the expenditure side, the actual total expenditure is about N78.76 billion (45%) less than the budgeted amount which was N176.6 billion. Out of the total Capital expenditure budget of N104.88 billion, the actual capital expenditure was N12.99 billion. This indicates that capital expenditure witnessed the least performance which is circa 12.4%. The inability of the state to access the desired level of financing (loan from the World Bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

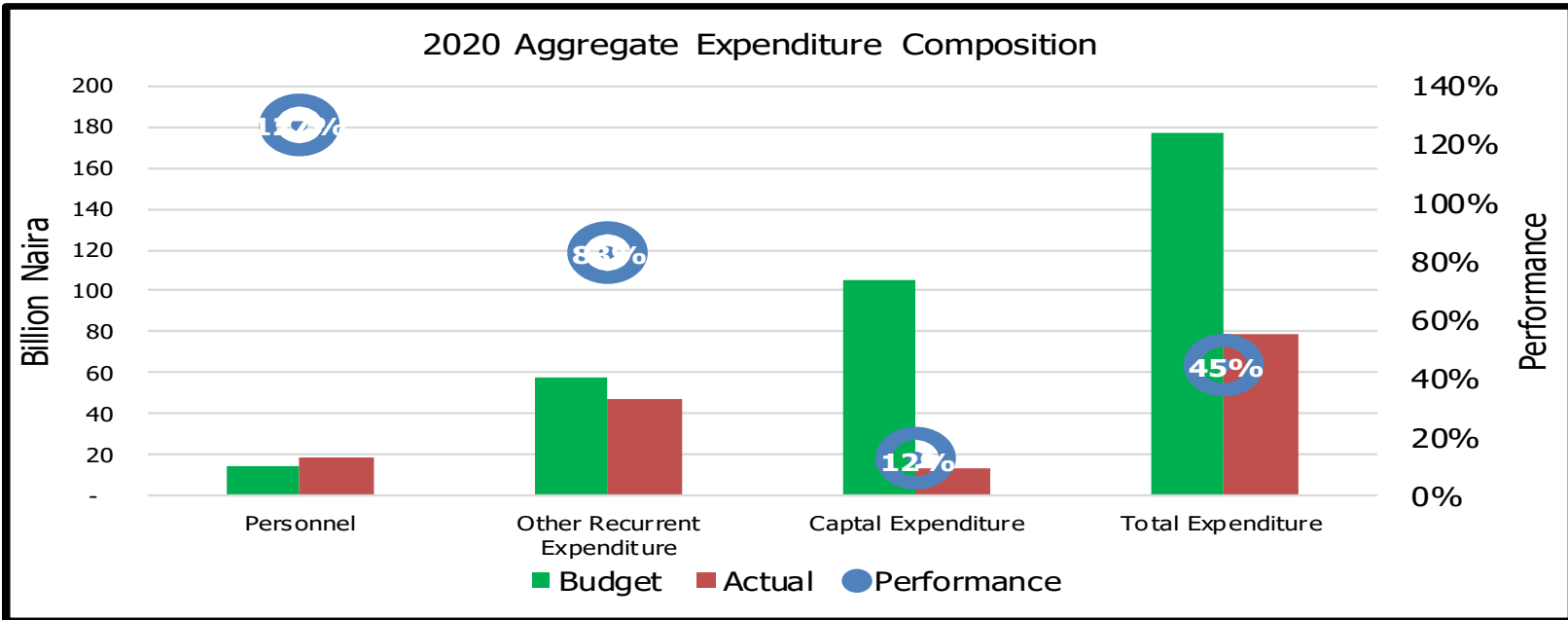
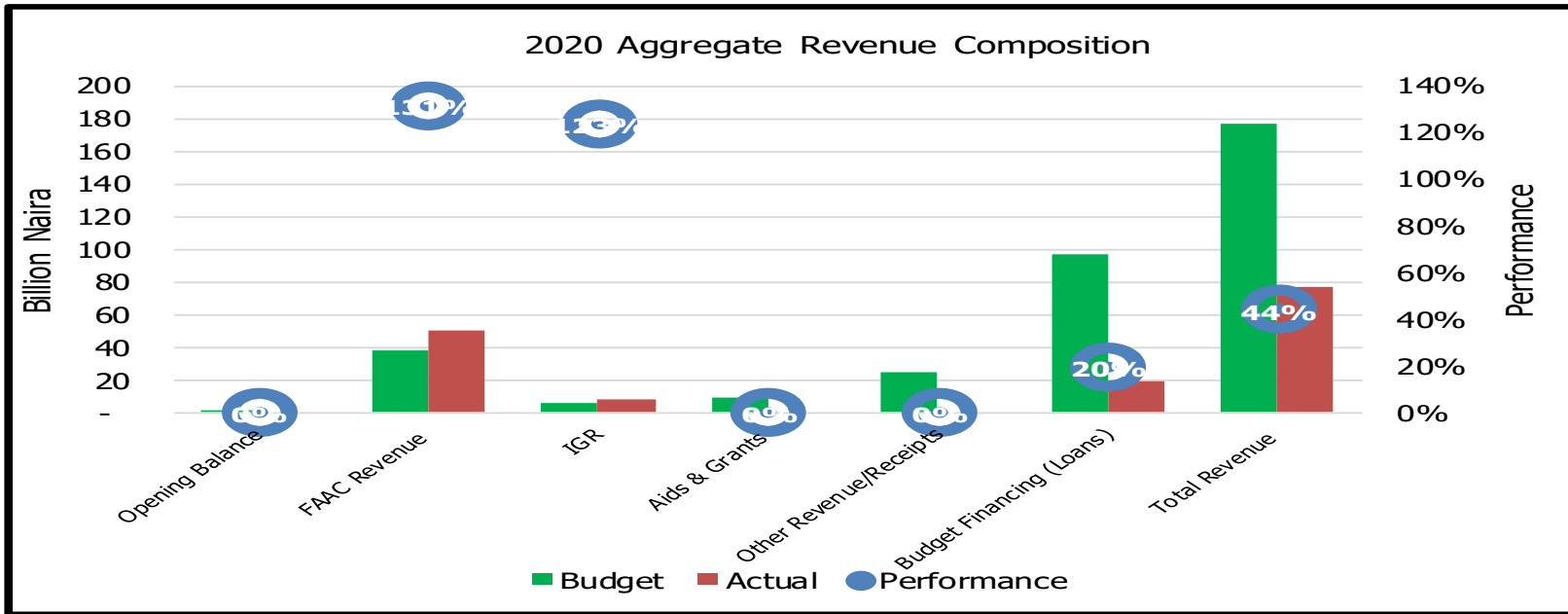
Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn with 126.8% of performance. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 82.8% more than the budget target due to creation of new MDAs which increased the running cost for the state government.

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)						
2020 Revenue Composition Performance						
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	
Opening Balance	3,005,762	3,005,762	-	3,005,762	0.0%	
FAAC Revenue	38,379,428,267	38,379,428,267	50,352,177,426	11,972,749,159	131.2%	
IGR	6,580,448,886	6,580,448,886	8,114,973,143	1,534,524,257	123.3%	
Aids & Grants	9,936,795,626	9,936,795,626	-	9,936,795,626	0.0%	
Other Revenue/Receipts	24,952,363,364	24,952,363,364	-	24,952,363,364	0.0%	
Budget Financing (Loans)	96,764,276,569	96,764,276,569	19,001,493,743	77,762,782,827	19.6%	
Total Revenue	176,616,318,475	176,616,318,475	77,468,644,312	99,147,674,163	43.9%	
2020 Expenditure Performance by Economic Type						
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	
Personnel	14,509,180,450	14,509,180,450	18,393,050,100	3,883,869,650	126.8%	
Other Recurrent Expenditure	57,229,147,531	57,229,147,531	47,370,244,205	9,858,903,326	82.8%	
Capital Expenditure	104,877,990,494	104,877,990,494	12,999,757,090	91,878,233,403	12.4%	
Total Expenditure	176,616,318,475	176,616,318,475	78,763,051,395	97,853,267,079	44.6%	

* 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

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 123.3%. This excellence performance has been applauded because of the high level of voluntary compliance among the potentially big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the State Internal Revenue Services(SIRS). The IGR has two broad categories, namely the Tax Revenue and Non-Tax Revenue. The outturn for the tax and non-tax revenue was 198.7% and 26.4% respectively.

The critical source of Tax Revenue for Taraba State include Personal Taxes which recorded 199.2% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (199.2%) because it is generally deducted at source. As indicated in the Table 2 below, except for fines general, fees general, sales general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.

The State Internal Revenue Services which is the highest revenue generating institution of the state had a budget of N3.87 billion but N5.25 billion, equivalent to 135.7%. Though with an excellence performance recorded but notwithstanding strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the TSIRS are the Taraba State University which had a final budget in the tune of N725.00 million while the actual realized was N691.81 million, representing 95.4% outturn; and the Post Primary School Management Board with a budget of N272.83 million and N537 million as actual; implying 196.9% performance.

The MDAs with the highest level of outturn include the College of Education, Zing or 174%, State Polytechnic, Suntai or 221%, College of Agriculture, Jalingo or 1353%, Ministry of Environment approximately 48%, Specialist Hospital, Jalingo or 128%, State Asphalt & Crushing Plant or 46% while the least performing MDAs include Ministry of Agriculture a circa 120% and other revenue collecting agencies approximately 23%.

This information is presented in Table 3 below.

Taraba State Government 2020 Citizens Accountability Report
Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	3,701,711,250	3,701,711,250	7,355,576,445	3,653,865,195	198.7%
Personal Taxes:	2,524,234,044	2,524,234,044	5,028,766,771	2,504,532,727	199.2%
Personal Income Tax (PAYE)	2,524,234,044	2,524,234,044	5,028,766,771	2,504,532,727	199.2%
Personal Income Tax (Direct Assessment Taxes)	-	-	-	-	
Penalty For Offences & Interest	-	-	-	-	
Other Personal Tax N.E.C	-	-	-	-	
Other Taxes:	1,177,477,206	1,177,477,206	2,326,809,673	1,149,332,467	197.6%
Sales Tax	-	-	-	-	
Lottery Tax/Licence	-	-	-	-	
Property Tax	-	-	-	-	
Capital Gain Taxes	-	-	-	-	
Withholding Tax	1,177,477,206	1,177,477,206	2,326,809,673	1,149,332,467	197.6%
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	2,878,737,636	2,878,737,636	759,396,698	2,119,340,938	26.4%
Licences General	73,558,838	73,558,838	184,413,054	110,854,216	250.7%
Fees – General	1,330,729,901	1,330,729,901	355,335,811	975,394,090	26.7%
Fines – General	443,576,634	443,576,634	119,971,482	323,605,152	27.0%
Sales – General	706,348,625	706,348,625	47,224,899	659,123,725	6.7%
Earnings – General	176,587,156	176,587,156	11,806,225	164,780,931	6.7%
Rent On Government Buildings – General	52,976,679	52,976,679	1,297,300	51,679,379	2.4%
Rent on Land and Others – General	-	-	-	-	
Repayments	-	-	-	-	
Investment Income	-	-	-	-	
Interest Earned	-	-	39,087,928	39,087,928	
Reimbursement	-	-	-	-	
Miscellaneous Income	94,959,803	94,959,803	260,000	94,699,803	0.3%
Independent Revenue (IGR)	6,580,448,886	6,580,448,886	8,114,973,143	1,534,524,257	123.3%

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

Taraba State Government 2020 Citizens Accountability Report
Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Taraba State Internal Revenue Service	3,869,046,562	3,869,046,562	5,250,459,443	1,381,412,881	135.7%
Taraba State University	725,000,000	725,000,000	691,813,801	- 33,186,199	95.4%
Post Primary School Mot Board	272,829,201	272,829,201	537,094,200	264,264,999	196.9%
College of Education Zing	292,501,482	292,501,482	510,157,500	217,656,018	174.4%
State Polytechnic Suntai	124,890,804	124,890,804	275,946,700	151,055,896	221.0%
College of Agriculture Jalingo	17,860,000	17,860,000	241,703,350	223,843,350	1353.3%
Ministry of Environment	403,440,000	403,440,000	192,850,887	- 210,589,113	47.8%
Specialist Hospital Jalingo	130,115,003	130,115,003	166,511,751	36,396,748	128.0%
State Asphalt and Crushing Plant (Quarry Plant)	150,000,000	150,000,000	69,343,665	- 80,656,335	46.2%
Ministry Of Agriculture	46,172,660	46,172,660	55,739,000	9,566,340	120.7%
Other Revenue Collecting Agencies	548,593,174	548,593,174	123,352,847	- 425,240,327	22.5%
Independent Revenue (IGR)	6,580,448,886	6,580,448,886	8,114,973,143	1,534,524,257	123.3%

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

Section 3 Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N104.88 billion 59.4% of the total budget size of N176.62 billion while recurrent expenditure was allocated N71.74 billion, equivalent to 40.6% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure in the budget but with lesser performance recorded against its recurrent expenditure, consequently, the share of actual capital expenditure in the total expenditure of N78.76 billion was N12.99 billion representing 16.5% while actual recurrent spending was allotted the remaining N65.76 billion which is (83.5%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 42.9% less than its final budget size while the capital expenditure outturn was 12.4%, implying about 87.6% deviation or N91.88 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N18.39 billion (23.4%); followed by overheads which got N16.08 billion 20.4%, public debt charges received N9.75 billion (12.4%) and transfers received N21.54 billion (27.3%).

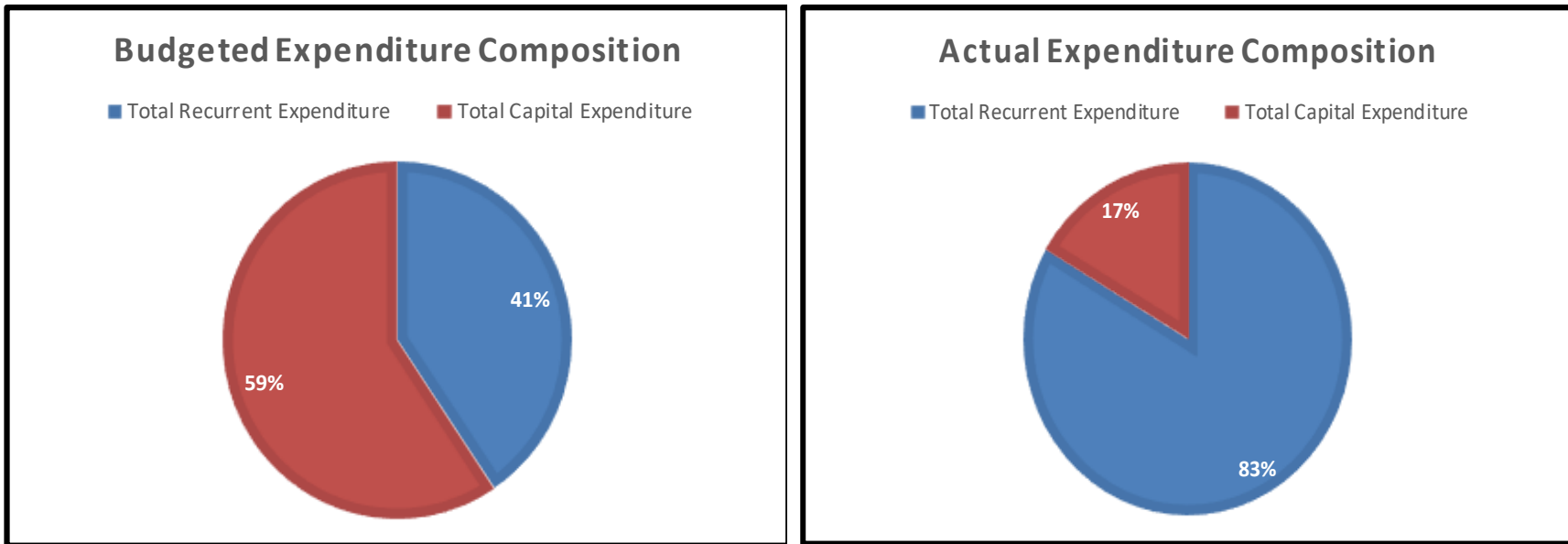
Clearly, with the exception of overhead cost which recorded 69% and transfers 97.5% performance, all components of recurrent expenditure performed significantly more than the final budget size or had a 100% release (see in the table below). This over-performance is due to the creation of new MDAs, and the unprecedented rise in most recurrent costs which was not envisaged during budget preparation. Interestingly, public debt charges received about 35% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

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 (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	14,509,180,450	8.2%	18,393,050,100	23.4%	- 3,883,869,650	126.8%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	-	0.0%	-	0.0%	-	-
Overheads	27,912,819,719	15.8%	16,082,884,105	20.4%	11,829,935,614	57.6%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	7,229,149,928	4.1%	9,748,041,640	12.4%	- 2,518,891,712	134.8%
Transfers	22,087,177,884	12.5%	21,539,318,459	27.3%	547,859,425	97.5%
Total Recurrent Expenditure	71,738,327,981	40.6%	65,763,294,305	83.5%	5,975,033,676	91.7%
Total Capital Expenditure	104,877,990,494	59.4%	12,999,757,090	16.5%	91,878,233,403	12.4%
Total Expenditure	176,616,318,475	100.0%	78,763,051,395	100.0%	97,853,267,079	44.6%

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

Figure 2 Expenditure Composition Budget and Actual



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

No findings.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

No findings.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

No findings.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

No findings

E: BILLS PAYABLE

No findings.

F: INVESTMENTS

No findings.

G: AIDS AND GRANTS

No findings.

H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No bank guarantees were issued or outstanding during the FY 2020.

I: PERFORMANCE GUARANTEES

No performance guarantees were issued or outstanding during the FY 2020.

J: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the FY 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 (%)
No Queries for the Current Year 2020					
Total Number of Queries	0		-	-	

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.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- *Statutory Allocation performed poorly due to the fall in crude oil and production in 2020 (as a result of COVID-19 and its wider global impacts).*
- *Domestic grants also performed poorly – this is due to revenue shortages at Local Government level which results in lower than expected contributions to State managed capital projects (road construction largely).*
- *The draw-down of loans was also significantly lower than budget, due to over ambitious provision in the budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.*
- *Generally, expenditure was low due to low revenue performance – with cuts needing to be made across the board.*
- *The State still recorded a surplus on operating activities at the end of 2020.*
- *Total cash reserves as at the end of 2020 stood at N7,420,028,216.52.*

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 (%)*
Revenue:							
Opening Balance	-	3,005,762	-	3,005,762.43	-	3,005,762.43	0.0%
Statutory Allocation	35,686,610,653	25,448,239,992	-	25,448,239,992.00	37,075,069,015	11,626,829,023.11	145.7%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	10,828,741,498	11,681,188,275	-	11,681,188,275.00	13,277,108,411	1,595,920,135.71	113.7%
Other Federation Account Distributions	235,331,557	1,250,000,000	-	1,250,000,000.00	-	1,250,000,000.00	0.0%
Independent Tax Revenue	-	3,701,711,250	-	3,701,711,250.00	7,355,576,445	3,653,865,194.66	198.7%
Independent Non-Tax Revenue	-	2,878,737,636	-	2,878,737,636.00	759,396,698	2,119,340,937.52	26.4%
Foreign Grants	1,113,929,009	3,965,677,834	-	3,965,677,834.00	-	3,965,677,834.00	0.0%
Domestic Grants	5,750,000,000	5,971,117,792	-	5,971,117,792.00	-	5,971,117,792.00	0.0%
Foreign Loans	1,151,341,133	7,353,968,934	-	7,353,968,934.00	507,424,787	6,846,544,147.05	6.9%
Domestic Loans	18,381,965,232	89,410,307,635	-	89,410,307,635.47	18,494,068,956	70,916,238,679.55	20.7%
Other Revenues	-	24,952,363,364	-	24,952,363,364.10	-	24,952,363,364.10	0.0%
Transfer from other Government Entities	-	-	-	-	-	-	-
Total Revenue (a)	73,147,919,083.06	176,616,318,475.00	-	176,616,318,475.00	77,468,644,311.83	99,147,674,163.17	43.9%
Expenditure:							
Salaries, Wages and Allowances	6,982,447,077.47	9,887,509,058.00	-	9,887,509,058.00	6,850,672,167.04	3,036,836,890.96	69.3%
CRF Charges (Salary)	12,050,632,215.44	4,621,671,392.00	-	4,621,671,392.00	11,542,377,933.32	6,920,706,541.32	249.7%
Social Contributions	-	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-	-
Overheads	17,499,923,368.18	27,912,819,719.00	-	27,912,819,719.00	16,082,884,105.45	11,829,935,613.55	57.6%
Grants & Contributions	-	-	-	-	-	-	-
Public Debt Charges	4,406,158,122.55	7,229,149,928.00	-	7,229,149,928.00	6,047,853,393.73	1,181,296,534.27	83.7%
Transfers	21,167,152,101.35	22,087,177,884.00	-	22,087,177,884.00	21,539,318,459.39	547,859,424.61	97.5%
Capital Expenditure	7,136,628,638.13	104,877,990,493.72	-	104,877,990,493.72	12,999,757,090.38	91,878,233,403.34	12.4%
Total Expenditure (b)	69,242,941,523	176,616,318,475	-	176,616,318,475	75,062,863,149	101,553,455,325	42.5%
Surplus/Deficit from Operating Activities c = (a-b)	3,904,977,559.94	0.28	-	0.28	2,405,781,162.52	200,701,129,488.58	859211303906.9%
Gains/Loss on Disposal of Asset	-	-	-	-	-	-	-
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	-	-	-
Total Non-Operating Revenue/(Expenses)	-	-	-	-	-	-	-
Surplus/(Deficit) from Ordinary Activities	8,087,298,694.40	0.28	-	0.28	1,294,407,083.52	1,294,407,083.80	-462290259539.9%
Net Surplus/ (Deficit) for the Period	8,087,298,694.40	0.28	-	0.28	1,294,407,083.52	1,294,407,083.80	-462290259539.9%

* 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

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	14,987,975,355	-	14,987,975,354.59
Actuarial Gains/(Losses)	-	-	-
Change in Fair Value Available-for -sale Financial Asse	-	-	-
Surplus/(Deficit) for the period	-	-	-
Balance as at 31 December 2020	14,987,975,354.59	-	14,987,975,354.59

Section 6 Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs/Sectors. It was observed that for all the sectors listed, only two actual expenditures were more than budget. The level of performance varies across all the MDAs/sectors and the share for each sector is different as a percentage of budget and actual expenditure. Executive got the highest share of sector share in total actual expenditure 19.0%, Education got 17.8%, Health received 9.1%, Finance & Poverty Alleviation got 4.6%, Legislature got 4.5%, Law & Justice received 4.2%, Agriculture and Natural Resources got 3.9%, Works & Housing & Transport received 2.1%, Water Resources & Information received 1.0% as well.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/Sectors. The sectoral capital expenditure performance shows that only Works, Housing and Transport received actual capital expenditure more than others. All the Sectors listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, Works, Housing and Transport got the highest actual expenditure which is about N7.13 billion or 54.8% of the total capital expenditure (N13 billion). Governance received N1.47 billion, equivalent to 11.3% while Agriculture and Natural Resources got N956.6 million (7.4%), Finance & Poverty Alleviation received N888.9 million equivalent to 6.8%, Lands & Urban Development got N445.4 million (3.4%), Education with a less of N274.4 million compared to its Capital Expenditure performance, Social Development recorded N252.5 million (1.9%), Rural & Community Development received N220.9 million (1.7%) while Environmental & Forestry received N46.22 million or 0.4%. However, due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one the lowest capital expenditure which was about N1.27 billion or 9.8% performance.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/Sectors, Executive received the highest total actual expenditure which is about N10.65 billion (15.4%) as also recorded in recurrent expenditure of top MDAs/Sectors of the total actual expenditure N69.02 billion, followed by Education which got N10.22 billion (14.8%), Works & Housing & Transport received N8.32 billion (12.1%) while the health sector had an actual expenditure of N6.4 billion (9.3%), Finance & Poverty got N3.45 billion or 5.0%, Agriculture & Natural Resources received N3.11 billion (4.5%), Legislature got N2.53 billion (3.7%), Law & Justice received N2.34 billion (3.4%) with Governance having a lower total performance of N2.28 billion or 3.3%, followed by Lands & Urban Development that recorded N654.79 million equivalent to 0.9% performance. Consequently, the performance shows that only Governance Sector had actual total expenditure more than the budgeted figure while all the other sectors had a positive variance (actual expenditure less than the budget).

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
Executive	19,740,096,678	10,653,570,210	9,086,526,468	54.0%	27.5%	19.0%
Education	11,303,442,677	9,942,889,963	1,360,552,714	88.0%	15.8%	17.8%
Health	5,602,767,462	5,123,328,831	479,438,631	91.4%	7.8%	9.1%
Finance and Poverty Alleviation	3,562,841,749	2,565,073,674	997,768,075	72.0%	5.0%	4.6%
Legislature	5,465,071,677	2,529,850,782	2,935,220,895	46.3%	7.6%	4.5%
Law and Justice	2,925,587,269	2,335,209,241	590,378,028	79.8%	4.1%	4.2%
Agriculture and Natural Resources	2,576,328,804	2,156,681,115	419,647,689	83.7%	3.6%	3.9%
Works, Housing and Transport	1,463,898,677	1,194,239,924	269,658,753	81.6%	2.0%	2.1%
Water Resources	724,869,143	571,193,311	153,675,832	78.8%	1.0%	1.0%
Information	506,668,637	559,969,037	- 53,300,400	110.5%	0.7%	1.0%
Other MDA Expenditure	17,866,755,208	18,383,246,578	- 516,491,370	102.9%	24.9%	32.8%
Total (Except Other MDA Expenditure)	53,871,572,773	37,632,006,087	16,239,566,686	69.9%	75.1%	67.2%
Total Budgeted Expenditure	71,738,327,981	56,015,252,665	15,723,075,316	78.1%		

* 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

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
Works, Housing and Transport	40,075,575,855	7,126,349,416	32,949,226,439	17.8%	38.2%	54.8%
Governance	2,052,614,481	1,471,944,325	580,670,156	71.7%	2.0%	11.3%
Health	12,519,638,815	1,272,109,913	11,247,528,902	10.2%	11.9%	9.8%
Agriculture and Natural Resources	8,428,293,747	956,600,513	7,471,693,234	11.3%	8.0%	7.4%
Finance and Poverty Alleviation	14,008,091,728	888,940,722	13,119,151,007	6.3%	13.4%	6.8%
Lands and Urban Development	1,827,630,656	445,382,210	1,382,248,446	24.4%	1.7%	3.4%
Education	6,848,855,242	274,416,042	6,574,439,200	4.0%	6.5%	2.1%
Social Development	1,126,220,384	252,544,000	873,676,384	22.4%	1.1%	1.9%
Rural and Community Development	3,857,486,730	220,922,167	3,636,564,563	5.7%	3.7%	1.7%
Environmental and Forestry	65,500,000	46,220,000	19,280,000	70.6%	0.1%	0.4%
Other MDA Expenditure	14,068,082,856	44,327,783	14,023,755,072	0.3%	13.4%	0.3%
Total (Except Other MDA Expenditure)	90,809,907,638	12,955,429,307	77,854,478,331	14.3%	86.6%	99.7%
Total Budgeted Expenditure	104,877,990,493	12,999,757,090	91,878,233,403	12.4%		

* 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
Executive	22,623,393,626	10,653,570,210	11,969,823,416	47.1%	12.8%	15.4%
Education	18,152,297,919	10,217,306,004	7,934,991,915	56.3%	10.3%	14.8%
Works, Housing and Transport	41,539,474,532	8,320,589,340	33,218,885,192	20.0%	23.5%	12.1%
Health	18,122,406,277	6,395,438,744	11,726,967,533	35.3%	10.3%	9.3%
Finance and Poverty Alleviation	17,570,933,477	3,454,014,396	14,116,919,081	19.7%	9.9%	5.0%
Agriculture and Natural Resources	11,004,622,551	3,113,281,628	7,891,340,923	28.3%	6.2%	4.5%
Legislature	6,732,105,043	2,529,850,782	4,202,254,261	37.6%	3.8%	3.7%
Law and Justice	4,670,608,060	2,335,209,241	2,335,398,819	50.0%	2.6%	3.4%
Governance	2,273,051,050	2,283,715,081	10,664,031	100.5%	1.3%	3.3%
Lands and Urban Development	2,128,601,747	654,785,537	1,473,816,210	30.8%	1.2%	0.9%
Other MDA Expenditure	31,798,824,193	19,057,248,793	12,741,575,400	59.9%	18.0%	27.6%
Total (Except Other MDA Expenditure)	144,817,494,282	49,957,760,963	94,859,733,319	34.5%	82.0%	72.4%
Total Budgeted Expenditure	176,616,318,475	69,015,009,756	107,601,308,719	39.1%		

* 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

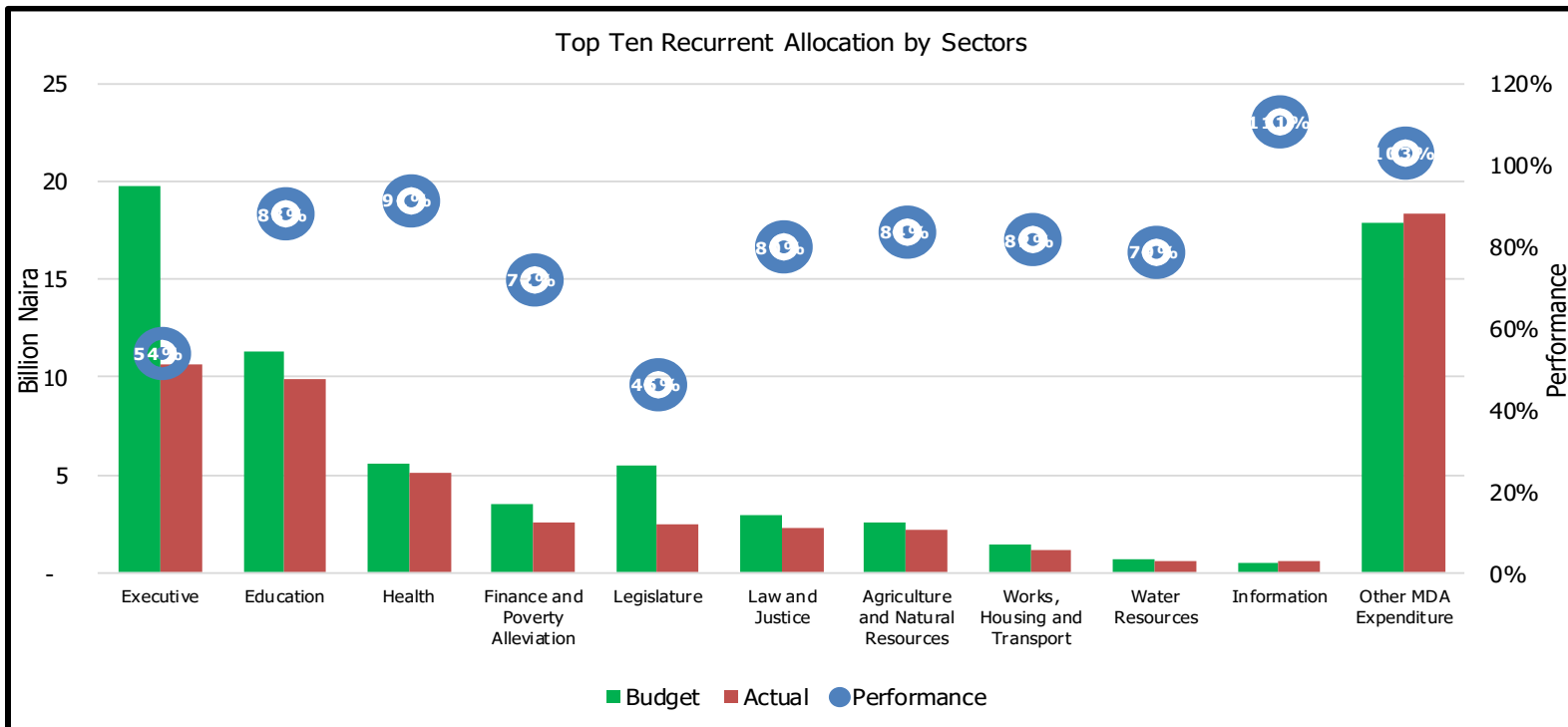


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

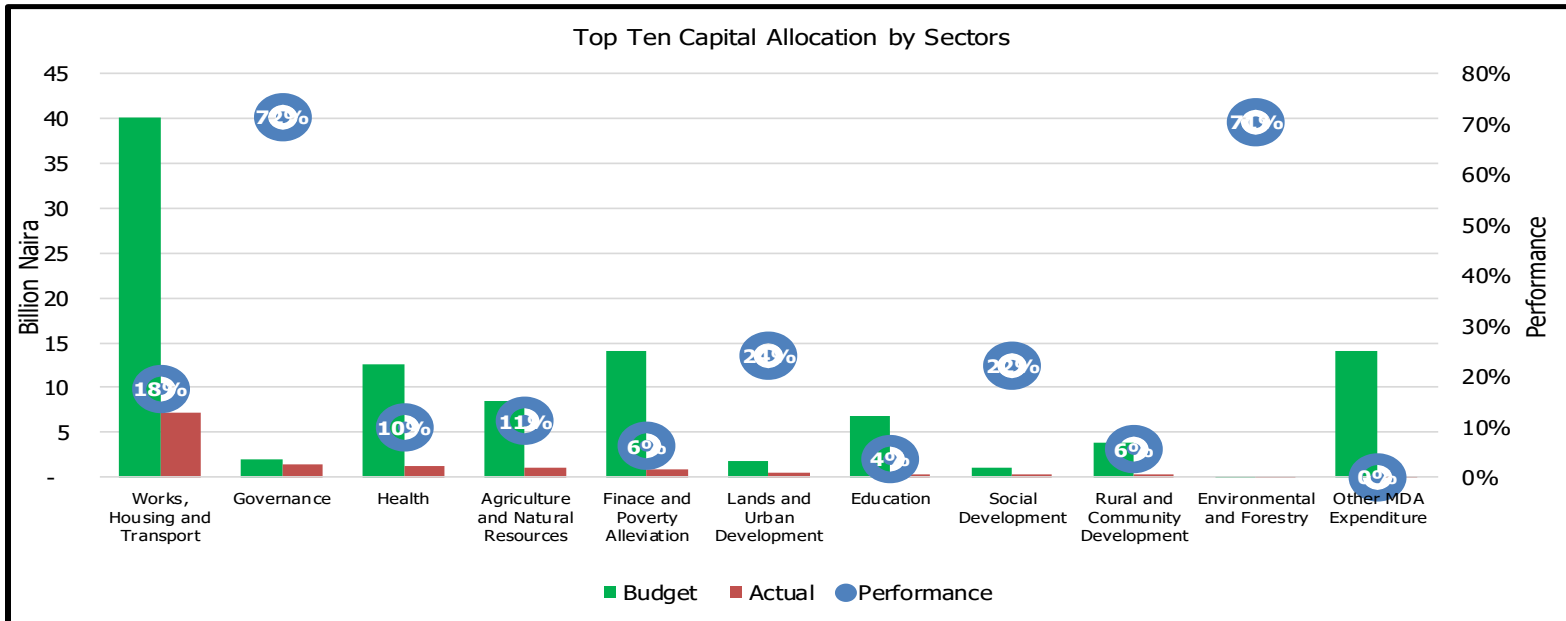
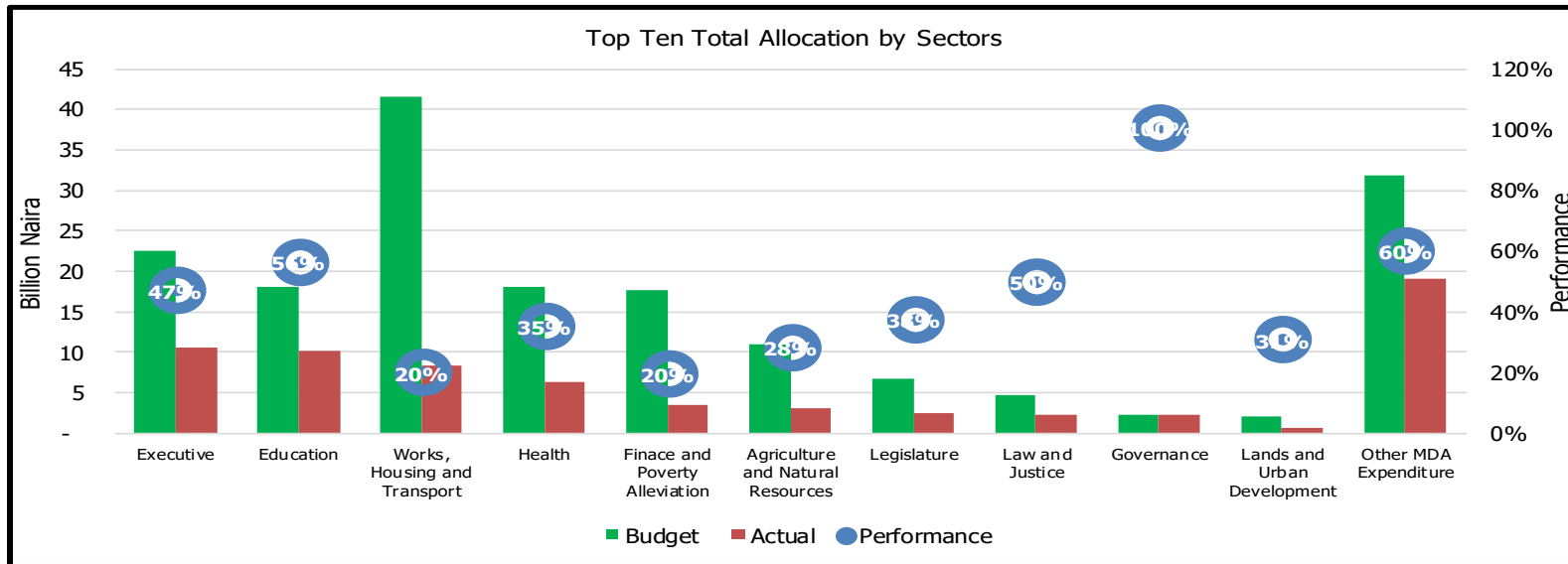


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 7 Top Value Capital Projects

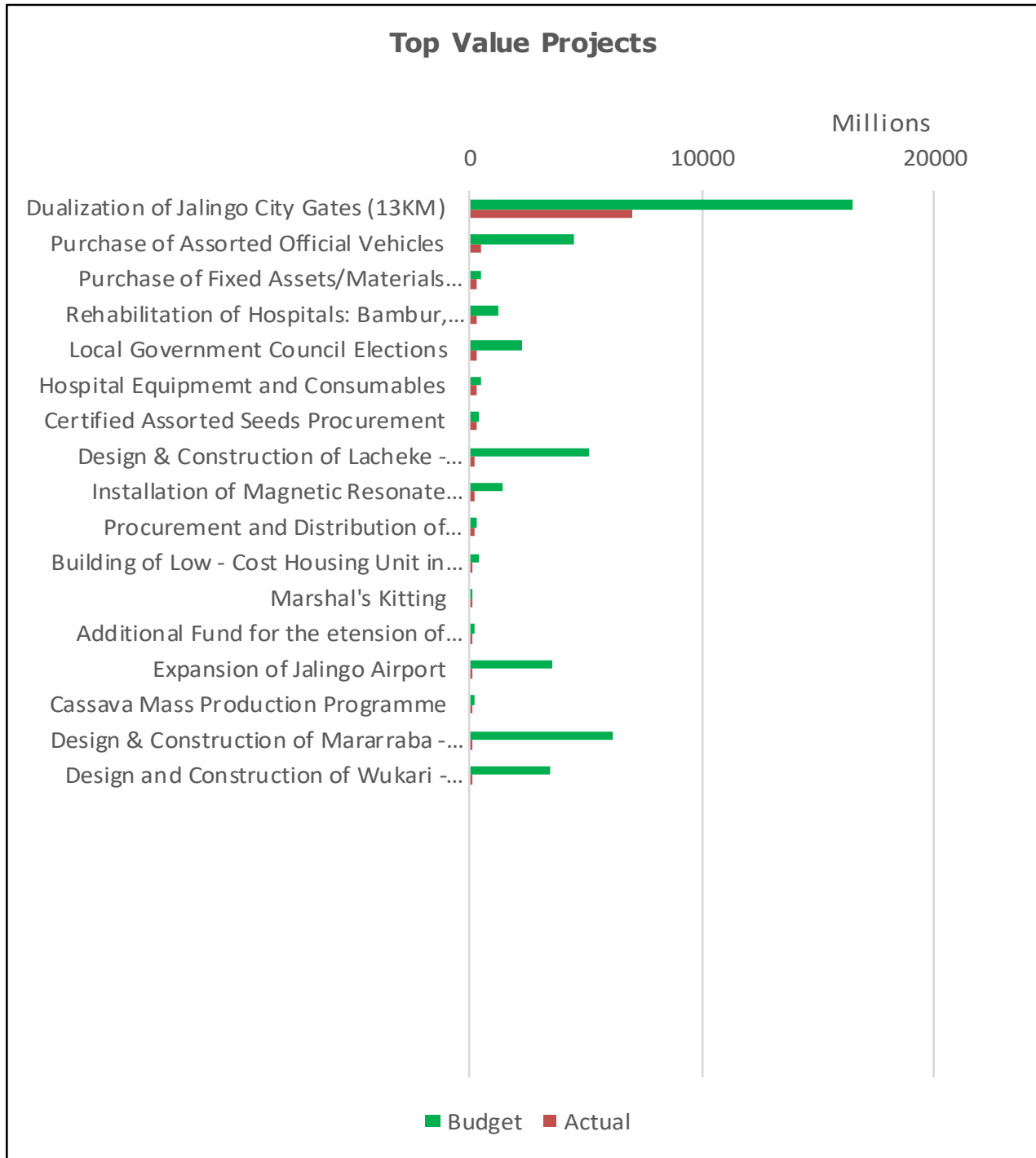
This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 11 Top Value Contracts

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Dualization of Jalingo City Gates (13KM)	Jalingo	170000000000	Ministry of Works & Transport	16,500,000,000	6,986,967,329	9,513,032,671	42.3%	Ongoing
Purchase of Assorted Official Vehicles	All LGAs	130000000000	Ministry of Finance	4,500,000,000	500,000,000	4,000,000,000	11.1%	Ongoing
Purchase of Fixed Assets/Materials General	All LGAs	130000000000	Office of the Executive Governor	500,000,000	346,086,750	153,913,250	69.2%	Ongoing
Rehabilitation of Hospitals: Bambur, Zing, Bali, Wukari	Bambur, Zing, Bali, Wukari	040000000000	Ministry of Health	1,200,000,000	344,776,627	855,223,373	28.7%	Ongoing
Local Government Council Elections	All LGAs	130000000000	TSIEC	2,267,398,545	343,152,050	1,924,246,495	15.1%	Ongoing
Hospital Equipment and Consumables	All LGAs	040000000000	Ministry of Health	500,620,000	340,227,186	160,392,814	68.0%	Ongoing
Certified Assorted Seeds Procurement	All LGAs	010000000000	Ministry of Agriculture	400,000,000	313,687,000	86,313,000	78.4%	Ongoing
Design & Construction of Lacheke - Pantisawa Road	Lacheke - Pantisawa	170000000000	Ministry of Works & Transport	5,166,666,667	210,440,000	4,956,226,667	4.1%	Ongoing
Installation of Magnetic Resonate Images in Takum, Ba	Takum, Wukari & Ba	040000000000	Ministry of Health	1,400,000,000	199,939,286	1,200,060,714	14.3%	Ongoing
Procurement and Distribution of Fertilizers	All LGAs	010000000000	Ministry of Agriculture	340,000,000	174,000,000	166,000,000	51.2%	Ongoing
Building of Low - Cost Housing Unit in the State Polytex	Suntai	060000000000	Ministry of Tertiary Education	389,000,000	155,000,000	234,000,000	39.8%	Ongoing
Marshal's Kitting	All LGAs	130000000000	Home Affairs and Special Services	100,000,000	149,100,000	- 49,100,000	149.1%	Ongoing
Additional Fund for the extension of 33KV ITC Line from	Gassol	140000000000	Ministry of Rural Development	200,000,000	139,160,123	60,839,877	69.6%	Ongoing
Expansion of Jalingo Airport	Jalingo	170000000000	Ministry of Works & Transport	3,587,690,053	138,393,152	3,449,296,901	3.9%	Ongoing
Cassava Mass Production Programme	All LGAs	010000000000	Ministry of Agriculture	200,000,000	100,000,000	100,000,000	50.0%	Ongoing
Design & Construction of Mararraba - Baissa - Abong	Baissa	170000000000	Ministry of Works & Transport	6,166,666,667	27,312,033	6,139,354,634	0.4%	Ongoing
Design and Construction of Wukari - Tsokundi Road	Wukari - Tsokundi	170000000000	Ministry of Works & Transport	3,466,666,667	18,000,000	3,448,666,667	0.5%	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.

Only thirteen (13) citizens nominated projects in the 2020 Budget has an actual performance – Mutum Biyu in Gassol LGA electrification with drop-down in some rural areas which is ongoing received a lot of government attention within the fiscal year 2020. In addition, about 20 number transformers were equally distributed to enhance uninterrupted power supply to the rural areas in the state.

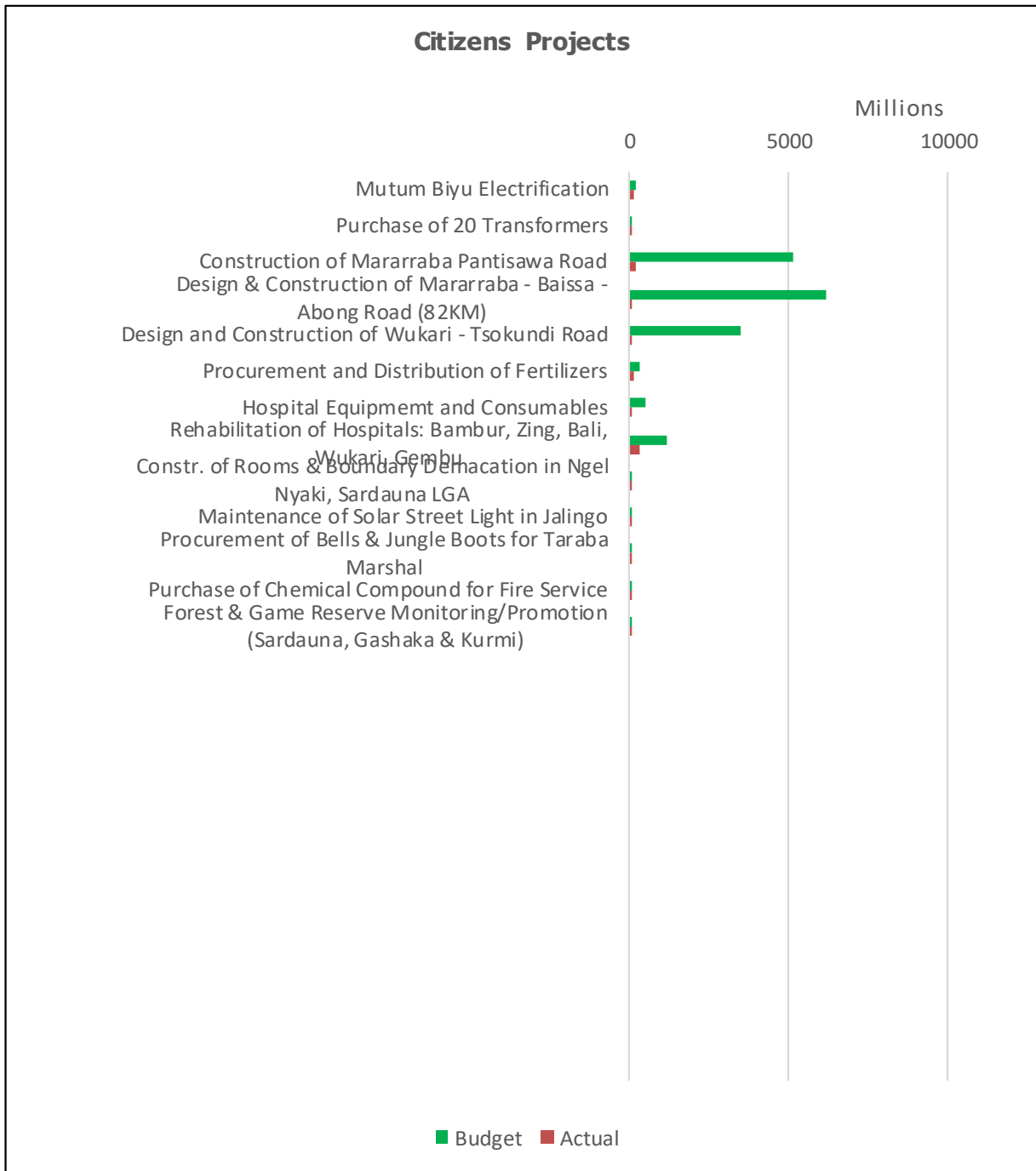
The economic empowerment through agriculture has been one of the Rescue Mission priorities as inputs has been distributed to all the LGAs in the including the two development areas – the actual cost of the project was N174,000,000 less than budgeted as the result of a thorough procurement process and financial negotiations by the State. All funds have been disbursed to the contractor.

There was construction of six rooms to facilitate the protection of its citizen’s boundaries at Ngel Nyaki, Sardauna LGA. The forest and game reserve monitoring and promotion were equally received attention in order to continue promoting tourism in the state with a hundred percent performance as indicated in table 12 below.

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Mutum Biyu Electrification	Mutum Biyu	140000000000	Ministry of Rural Developm	200,000,000	139,160,123	60,839,877	69.6%	Ongoing
Purchase of 20 Transformers	All LGAs	140000000000	Ministry of Rural Developm	40,000,000	22,956,267	17,043,733	57.4%	Ongoing
Construction of Mararraba Pantisawa Road	Pantisawa	170000000000	Ministry of Works	5,166,666,667	210,440,000	4,956,226,667	4.1%	Ongoing
Design & Construction of Mararraba - Baissa - Abor	Baissa	170000000000	Ministry of Works & Trans	6,166,666,667	27,312,033	6,139,354,634	0.4%	Ongoing
Design and Construction of Wukari - Tsokundi Road	Wukari - Tsokundi	170000000000	Ministry of Works & Trans	3,466,666,667	18,000,000	3,448,666,667	0.5%	Ongoing
Procurement and Distribution of Fertilizers	All LGAs	010000000000	Ministry of Agriculture	340,000,000	174,000,000	166,000,000	51.2%	Ongoing
Hospital Equipemnt and Consumables	All LGAs	040000000000	Ministry of Health	500,620,000	50,000,000	450,620,000	10.0%	Ongoing
Rehabilitation of Hospitals: Bambur, Zing, Bali, Wukari	Bambur, Zing, Bali, Wukari, G	040000000000	Ministry of Health	1,200,000,000	344,776,627	855,223,373	28.7%	Ongoing
Constr. of Rooms & Boundary Demacation in Ngel Nyaki	Sardauna LGA	090000000000	Ministry of Environment	20,000,000	6,070,000	13,930,000	30.4%	Ongoing
Maintenance of Solar Street Light in Jalingo	Jalingo	140000000000	Ministry of Power	32,200,000	14,500,000	17,700,000	45.0%	Complete
Procurement of Bells & Jungle Boots for Taraba Ma	All LGAs	080000000000	Ministry of Social Developr	100,000,000	81,100,000	18,900,000	81.1%	Ongoing
Purchase of Chemical Compound for Fire Service	All LGAs	080000000000	Ministry of Social Developr	25,000,000	40,600,000	- 15,600,000	162.4%	Ongoing
Forest & Game Reserve Monitoring/Promotion (Sardauna, Gashaka & Kurmi)	Sardauna, Gashaka & Kurmi	090000000000	Ministry of Environment	15,000,000	15,000,000	-	100.0%	Ongoing

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Taraba State can be found on the State Government Website, at the following specific address: www.tarabastate.gov.ng/2021/07/30/accountant-general-report-2020/ Taraba State Government published the Audited Annual Financial Statements on the 30th July, 2021. Subsequently, three town hall consultations were held on the 11th September, 2021 to present the Audited Financial Statements. Citizens comments were taken in the minutes of the meetings which are also available at the above web address.