

# Niger 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 (Niger 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

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*The 2020 Budget of Niger State, the Budget of Inclusiveness and Sustainable Development, was passed on the 15th December 2019 and budget implementation commenced on 1st January 2020. The outbreak of COVID-19 pandemic and the resultant global economic downturn, including the reduction in crude oil price and production, negatively impacted on the general wellbeing of the world economy and thus necessitated the preparation of a revised budget which was passed on the 15th July 2020.*

*Despite the revision of the budget, the implementation was still hampered by poor revenue performance due to the adverse effect of the Pandemic. However, due to the commitment of the present administration and the desire of the Federal Government in alleviating the suffering of the citizenry, interventions and supports were received towards the revival of individual businesses and the economy at large.*

*Aggregate revenue performance was 99.9% of the budgeted N117.83 billion in the final budget. This is a reflection of the general performances of both Statutory Allocation which was 111.1% and the Internally Generated Revenue of 168.00%. On the expenditure side, the actual total expenditure is about N107.15billion (90.9%) of the budgeted amount(117.83billion).*

*Recurrent Expenditure recorded the highest performance of 128.2% while capital expenditure was 63.6%. This was due to the importance attached to meeting the social needs of the people, such as payment of allowances to social and health workers as well as running cost to related MDAs during the outbreak of the Pandemic. During the period, capital implementation was focused on the completion of critical ongoing projects and provisions of isolation centres at strategic locations.*

*As outlined above, most MDAs in spite of the challenges of resource inflow that resulted from the pandemic enjoyed 100% of their personnel emolument. Releases for capital development projects was hindered by paucity of funds except for some key MDAs, such Works and Infrastructure, Water Resources, Ministry of Environment and few others that recorded appreciable levels of achievements. Some percentage of the projects were carryover to 2021.*

*Generally, cases of over expenditure were noticed, particularly with the recurrent expenditure. This arose from the fact that the revised allocation did not take into cognisance expenditures incurred prior to the revised budget exercise. However, a virement budget was prepared before the end of the year under reference to take care of the short falls.*

## Section 1 Budget Outturn

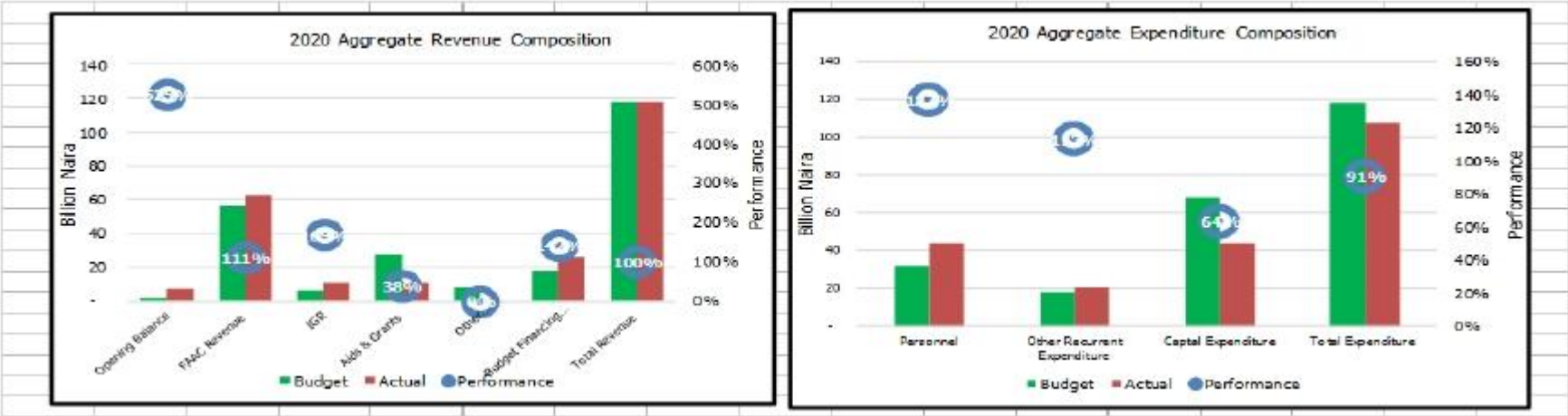
*This section outlines the performance of the main classifications of revenue and expenditure for the State. The sum of 117.83b was estimated for the Revised Budget. Of this amount, the sum of 117.15b was realised representing 99.9%. Internally Generated revenue with only 5.48% share recorded the highest performance. Statutory Allocation have the highest share of 47.92% with a performance of 111.1%. Revenue expected from Development Partners (aids and grants) were affected by the outbreak of Covid-19 that impacted negatively on the economy of most partner countries. On the expenditure side, personnel cost obligations were met despite the challenges. This was mainly due to the fact that government deemed it necessary to meet the social needs of the people to alleviate the hardship brought by the pandemic. Hence, a performance of 138.8% was recorded. The capital expenditure on the other hand, attracted a performance of 63.6%. Capital budget implementation during the period was focused mainly on critical ongoing projects and new ones that have immediate and direct impact in addressing the menace of the pandemic. All these were achieved during the fourth quarter of the year when the economy started recovering from the shock of the global pandemic. Consequently, some capital projects were carried over to 2021.*

**Table 1 Budget Outturn**

| <b>Budget Outturn (Originally Approved vs Actual)</b> |                             |                          |                           |                       |                         |
|---|-----------------------------|--------------------------|---------------------------|-----------------------|-------------------------|
| <b>2020 Revenue Composition Performance</b>           |                             |                          |                           |                       |                         |
| <b>2020 Aggregate Revenue Composition</b>             | <b>2020 Original Budget</b> | <b>2020 Final Budget</b> | <b>2020 Actual Amount</b> | <b>Variance*</b>      | <b>Performance (%)*</b> |
| Opening Balance                                       | 1,444,294,372               | 1,444,294,372            | 7,581,810,865             | 6,137,516,493         | 524.9%                  |
| FAAC Revenue  | 85,480,633,062              | 56,459,458,194           | 62,753,710,275            | 6,294,252,081         | 111.1%                  |
| GR  | 11,270,321,631              | 6,574,354,285            | 11,087,239,285            | 4,512,885,001         | 168.6%                  |
| Aids & Grants   | 17,174,968,542              | 27,473,985,393           | 10,519,425,899            | 16,954,559,494        | 38.3%                   |
| Other Revenue/Receipts                                | 9,708,543,785               | 7,708,543,785            | -                         | 7,708,543,785         | 0.0%                    |
| Budget Financing (Loans)                              | 31,825,347,732              | 18,166,461,771           | 25,760,534,648            | 7,594,072,877         | 141.8%                  |
| <b>Total Revenue</b>                                  | <b>156,904,109,124</b>      | <b>117,827,097,800</b>   | <b>117,702,720,972</b>    | <b>124,376,828</b>    | <b>99.9%</b>            |
| <b>2020 Expenditure Performance by Economic Type</b>  |                             |                          |                           |                       |                         |
| <b>2020 Aggregate Expenditure Composition</b>         | <b>2020 Original Budget</b> | <b>2020 Final Budget</b> | <b>2020 Actual Amount</b> | <b>Variance*</b>      | <b>Performance (%)*</b> |
| Personnel   | 55,575,524,093              | 31,881,945,585           | 43,617,875,842            | 11,735,930,257        | 136.8%                  |
| Other Recurrent Expenditure                           | 14,426,700,000              | 17,977,346,064           | 20,323,183,084            | 2,345,837,019         | 113.0%                  |
| Capital Expenditure                                   | 85,457,590,659              | 67,967,806,150           | 43,205,125,032            | 24,762,681,118        | 63.6%                   |
| <b>Total Expenditure</b>                              | <b>155,457,814,752</b>      | <b>117,827,097,800</b>   | <b>107,146,183,958</b>    | <b>10,680,913,842</b> | <b>90.9%</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.*

*The sum of 6.57b was estimated as Internally Generated Revenue (IGR) for the revised budget. During the period under review, a total of 11.09b was actually realised representing 168% performance. The IGR was made up of Tax and non-tax revenue. The sum of 4.48b was expected from Tax revenue, while 2.09b was to be generated from non-tax revenue. However, records of actual collections revealed that the sum of 8.2b and 2.78b were realised from Tax and non- tax revenue representing 185% and 133.6% performances respectively.*

*Contribution from revenue generating entities disclosed that the sum of 4.85b was expected from the Niger State Internal Revenue Services (NGIRS) which represents 73.82% of the total estimated IGR. Amount actually realised by the NGIRS stood at 8.79b or 181.3%. This outstanding performance was realised in spite of the economic lockdown due to the contribution of PAYE. Another notable performance was realised from the State Ministry of Lands and Housing that generated 1.81b or 1,131.13% out of the targeted .016b. This also was as a result of collections from accumulated arrears of ground rent.*

*Though the targeted revenue for the period under review was realised, Ministry of Tertiary Education was not able to realise any amount because of the economic lockdown.*

**Table 2 Revenue Outturn by Item**

| <b>Internally Generated Revenue Performance</b> |                             |                          |                           |                      |                         |
|---|-----------------------------|--------------------------|---------------------------|----------------------|-------------------------|
| <b>By Item</b>                                  |                             |                          |                           |                      |                         |
| <b>GR Items</b>                                 | <b>2020 Original Budget</b> | <b>2020 Final Budget</b> | <b>2020 Actual Amount</b> | <b>Variance*</b>     | <b>Performance (%)*</b> |
| Tax Revenue                                     | 7,683,672,484               | 4,482,142,282            | 8,291,370,049             | 3,809,227,767        | 185.0%                  |
| Personal Taxes:                                 | 7,683,672,484               | 4,482,142,282            | 8,291,370,049             | 3,809,227,767        | 185.0%                  |
| Personal Income Tax (PAYE)                      | 7,683,672,484               | 4,482,142,282            | 8,291,370,049             | 3,809,227,767        | 185.0%                  |
| Personal Income Tax (Direct Assessment Taxes)   | -                           | -                        | -                         | -                    |                         |
| Penalty For Offences & Interest                 | -                           | -                        | -                         | -                    |                         |
| Other Personal Tax N.E.C                        | -                           | -                        | -                         | -                    |                         |
| Other Taxes:                                    | -                           | -                        | -                         | -                    |                         |
| Sales Tax                                       | -                           | -                        | -                         | -                    |                         |
| Lottery Tax/Licence                             | -                           | -                        | -                         | -                    |                         |
| Property Tax                                    | -                           | -                        | -                         | -                    |                         |
| Capital Gain Taxes                              | -                           | -                        | -                         | -                    |                         |
| Withholding Tax                                 | -                           | -                        | -                         | -                    |                         |
| Other Taxes N.E.C                               | -                           | -                        | -                         | -                    |                         |
| Non-Tax Revenue:                                | 3,586,649,147               | 2,092,212,003            | 2,795,869,237             | 703,657,234          | 133.6%                  |
| Licences General                                | 262,019,990                 | 152,844,994              | 226,290,841               | 73,445,847           | 148.1%                  |
| Fees – General                                  | 2,595,652,855               | 1,114,130,832            | 334,333,323               | 779,797,509          | 30.0%                   |
| Fines – General                                 | -                           | -                        | 30,186,426                | 30,186,426           |                         |
| Sales – General                                 | 475,175,378                 | 277,185,637              | 71,283,440                | 205,902,197          | 25.7%                   |
| Earnings – General                              | 101,625,000                 | 59,281,250               | -                         | 59,281,250           | 0.0%                    |
| Rent On Government Buildings – General          | 150,500,000                 | 87,791,667               | 1,500,895,000             | 1,413,103,333        | 1709.6%                 |
| Rent on Land and Others – General               | 1,675,925                   | 977,623                  | 105,939,733               | 104,962,110          | 10836.5%                |
| Repayments                                      | -                           | -                        | -                         | -                    |                         |
| Investment Income                               | -                           | 400,000,000              | 521,931,862               | 121,931,862          | 130.5%                  |
| Interest Earned                                 | -                           | -                        | 5,008,611                 | 5,008,611            |                         |
| Reimbursement                                   | -                           | -                        | -                         | -                    |                         |
| Miscellaneous Income                            | -                           | -                        | -                         | -                    |                         |
| <b>Independent Revenue (IGR)</b>                | <b>11,270,321,631</b>       | <b>6,574,354,285</b>     | <b>11,087,239,285</b>     | <b>4,512,885,001</b> | <b>168.6%</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 Approved Budget</b> | <b>2020 Approved Budget</b> | <b>2020 Actual Amount</b> | <b>Variance*</b>     | <b>Performance (%)*</b> |
| Niger State Internal Revenue Service              | 8,135,308,613               | 4,847,408,708               | 8,787,429,425             | 3,940,020,717        | 181.3%                  |
| Ministry of Education                             | 54,606,000                  | 31,853,500                  | 18,805,000                | 13,048,500           | 59.0%                   |
| Ministry of Tertiary Education, Science and Tech. | 2,083,729,697               | 1,216,486,613               | -                         | 1,216,486,613        | 0.0%                    |
| Ministry of Environment and Forestry              | 55,005,000                  | 32,083,333                  | 17,193,030                | 14,890,303           | 53.6%                   |
| Ministry of Women Affairs and Social Development  | 50,000                      | 29,167                      | -                         | 29,167               | 0.0%                    |
| Ministry of Justice                               | 1,500,000                   | 875,000                     | 1,845,000                 | 970,000              | 210.9%                  |
| High Court of Justice                             | 30,000,000                  | 17,500,000                  | 16,031,126                | 1,468,874            | 91.6%                   |
| Shariah of Appeal                                 | 16,900,000                  | 9,858,333                   | 5,008,200                 | 4,850,133            | 50.8%                   |
| Ministry of Information and Strategy              | 45,200,000                  | 26,366,667                  | 10,295,000                | 16,071,667           | 39.0%                   |
| Ministry of Water Resources and Dam Development   | 237,500,000                 | 138,541,667                 | -                         | 138,541,667          | 0.0%                    |
| Ministry of Livestock and Fisheries               | 1,370,000                   | 153,731,661                 | 415,000                   | 153,316,661          | 0.3%                    |
| Ministry of Agric and Rural Development           | 3,000,000                   | 1,750,000                   | -                         | 1,750,000            | 0.0%                    |
| Ministry of Lands and Housing                     | 124,400,000                 | 160,066,667                 | 1,810,760,808             | 1,650,694,141        | 1131.3%                 |
| Ministry of Investment and Commerce               | 5,150,000                   | 3,004,167                   | 3,105,000                 | 100,833              | 103.4%                  |
| Ministry of Works and Infrastructural Development | 12,000,000                  | 7,000,000                   | 1,140,000                 | 5,860,000            | 16.3%                   |
| Ministry of Spors Development                     | 6,900,000                   | 4,025,000                   | -                         | 4,025,000            | 0.0%                    |
| Ministry of Mineral Resources                     | 38,500,000                  | 25,666,667                  | -                         | 25,666,667           | 0.0%                    |
| Ministry of Transport                             | 2,000,000                   | 1,166,667                   | 200,000                   | 966,667              | 17.1%                   |
| Ministry of Youth Development                     | 153,000,000                 | 1,750,000                   | 895,000                   | 855,000              | 51.1%                   |
| Public Procurement Board                          | 17,000,000                  | 9,916,667                   | 6,250,000                 | 3,666,667            | 63.0%                   |
| Local Government Service Commission               | 300,000                     | 175,000                     | -                         | 175,000              | 0.0%                    |
| BB Specialized Hospital                           | 65,081,110                  | 37,963,981                  | 11,148,109                | 26,815,872           | 29.4%                   |
| Other Revenue Collecting Agencies                 | 181,821,211                 | 152,865,177                 | 396,718,588               | 549,583,765          | -259.5%                 |
| <b>Independent Revenue (IGR)</b>                  | <b>11,270,321,631</b>       | <b>6,574,354,285</b>        | <b>11,087,239,285</b>     | <b>4,512,885,001</b> | <b>168.6%</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.*

**ADD NARRATIVE**

**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)   | 31,881,945,585         | 27.1%            | 33,816,568,734         | 31.6%            | - 1,934,623,149         | 106.1%           |
| Social Contribution   | -                      | 0.0%             | -                      | 0.0%             | -                       | -                |
| Social Benefits   | -                      | 0.0%             | 9,801,307,108          | 9.1%             | - 9,801,307,108         | -                |
| Overheads   | 11,984,062,588         | 10.2%            | 13,207,742,624         | 12.3%            | - 1,223,680,035         | 110.2%           |
| Grants and Subsidies  | -                      | 0.0%             | 3,297,092,706          | 3.1%             | - 3,297,092,706         | -                |
| Public Debt Charges   | 5,993,283,476          | 5.1%             | 3,818,347,754          | 3.6%             | - 2,174,935,722         | 63.7%            |
| Transfers   | -                      | 0.0%             | -                      | 0.0%             | -                       | -                |
| <b>Total Recurrent Expenditure</b>  | <b>49,859,291,649</b>  | <b>42.3%</b>     | <b>63,941,058,926</b>  | <b>59.7%</b>     | <b>- 14,081,767,276</b> | <b>128.2%</b>    |
| Total Capital Expenditure   | 67,967,806,150         | 57.7%            | 43,205,125,032         | 40.3%            | - 24,762,681,118        | 63.6%            |
| <b>Total Expenditure</b>  | <b>117,827,097,800</b> | <b>100.0%</b>    | <b>107,146,183,958</b> | <b>100.0%</b>    | <b>10,680,913,842</b>   | <b>90.9%</b>     |

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

**Figure 2 Expenditure Composition**

| Figure 2 Expenditure Composition |       |  |         |  |                 |  |       |  |       |  |  |
|----------------------------------|-------|--|---------|--|-----------------|--|-------|--|-------|--|--|
|                                  | Total |  | Capital |  | Total Recurrent |  | Total |  | Total |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
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|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |
|                                  |       |  |         |  |                 |  |       |  |       |  |  |



## 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**

Ministry of Transport had the total sum of N 2.64m realized on Motorcycle movement restriction, Traffic violation and May,2020 generation not accounted. The sum of N94.3m generated by the Niger State Transport Authority was not properly accounted. The sum of N 224,520 was realized from the High Court of Justice via Chief Magistrate Court Minna but was not accounted. Expenditure of N 95.18m was effected in the Ministry of Education, out of which 26 payment vouchers totaling the sum of N74.8m were without supporting documents. Out of the sum of N18.9m executed in the Ministry of Agriculture and Rural Development, about 7 payment vouchers totaling the sum of N196,100.00 were without supporting documents to prove the genuines of the expenditure. Expenditure of N116.08m in the Niger State Water & Sewage Corporation, had about 17 vouchers not properly accounted as documents such as Receipts, Store Receipt Vouchers, Job Orders neither attached nor tendered for Certification. Expenditure of N39.9m was effected in Ibrahim Badamasi Babangida University Consultancy Service Unit, Lapai out of which 8 payment vouchers amounting to N0.78m were un-authorized and 29 payment vouchers amounting to N10.4m were supporting documents. Similarly, out of expenditure of N5.80m effected in Minna Institute of Technology and Innovation, 10 payment vouchers amounting to the sum of N0.86m were un-authorized.

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

2 payment vouchers totalling the sum of N 22.3m was expended in Niger State Fire Service in respect of supply of Rapid Intervention vehicles but physical verification revealed that the said vehicles were yet to be supplied. Similarly, 2 payment vouchers amounting to N8.11m was paid for the supply of 2 Commander vehicles. The vehicles were supplied but were not taken on charge in the Store Unit. Ministry of expended the sum of N63.72m on two number of projects, but it was observed in our verification that the level of work done valued the sum of N23.52m resulting to an overpayment of N40.2m.

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

111 payment vouchers totalling N266.44m was queried.

|  |
|--|
| <b>D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER</b><br>There was inadequate or no maintenance of Asset Register in most of the MDAs. |
| <b>E: BILLS PAYABLE</b><br>No findings.  |
| <b>F: INVESTMENTS</b><br>No findings.  |
| <b>G: AIDS AND GRANTS</b><br>No findings.  |
| <b>H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND</b>  |
| <b>I: PERFORMANCE GUARANTEES</b>   |
| <b>I: ADHERENCE TO PROCUREMENT PROCEDURES</b><br>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 (%) |
| Niger State Fire Service                          | 4              | Supplies not taken on charge                                     | 30,365,000         | 30,365,000             | 100.0%         |
| Ministry of Agric & Rural Development             | 7              | Payment without Adequate supporting documents                    | 196,100            | 18,931,302             | 1.0%           |
| Ministry of Works and Infrastructural Development | 2              | Overpayment on contracts   | 40,198,651         | 63,717,941             | 63.1%          |
| Niger State Water & Sewage Corporation            | 17             | Expenditures not properly accounted                              | 11,720,183         | 116,082,844            | 10.1%          |
| Ministry of Transport                             | 3              | Revenue realised not accounted for.                              | 2,640,000          | 2,640,000              | 100.0%         |
| Niger State Transport Authority                   | 4              | Revenue realised not properly accounted for.                     | 94,269,249         | 94,269,249             | 100.0%         |
| High Court of Justice                             | 1              | Revenue realised not accounted for.                              | 224,520            | 224,520                | 100.0%         |
| IBB University Consultancy Service Unit Lapai     | 37             | Unauthorised expenditure & Payment without supporting documents. | 11,183,085         | 39,881,214             | 28.0%          |
| Ministry of Education                             | 26             | Payment without supporting documents.                            | 74,781,200         | 95,177,665             | 78.6%          |
| Minna Institute of Technology and Innovation      | 10             | Unauthorised expenditure.  | 858,980            | 5,803,440              | 14.8%          |
| <b>Total Number of Queries</b>                    | <b>111</b>     |  | <b>266,436,968</b> | <b>467,093,175</b>     | <b>57.0%</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.*

**ADD NARRATIVE**

**Table 6 Statement of Income and Expenditure**

| Statement of Income and Expenditure                        |                           |                                 |                           |                           |                             |                         |                  |
|--|---------------------------|---------------------------------|---------------------------|---------------------------|-----------------------------|-------------------------|------------------|
| Item   | Previous Actual (2019)    | Originally Approved 2020 Budget | 2020 Supplementary Budget | 2020 Final Budget         | 2020 Actuals                | Variance*               | Performance (%)* |
| <b>Revenue:</b>  |                           |                                 |                           |                           |                             |                         |                  |
| Opening Balance  | 14,943,849,094            | 1,444,294,372                   |                           | 1,444,294,372.12          | 7,581,810,865               | 6,137,516,492.88        | 524.9%           |
| Statutory Allocation                                       | 48,774,385,694            | 66,790,517,860 -                | 24,722,448,878            | 42,068,068,981.78         | 46,647,366,064              | 4,579,297,082.22        | 110.9%           |
| 13% Derivation   | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| State Government Share of VAT                              | 13,058,527,718            | 18,690,115,860 -                | 4,298,726,648             | 14,391,389,212.20         | 15,874,494,889              | 1,483,105,676.80        | 110.3%           |
| Other Federation Account Distributions                     | 3,527,945,905             | -                               | -                         | -                         | -                           | -                       | -                |
| Independent Tax Revenue                                    | 13,272,518,670            | 7,683,672,484 -                 | 3,201,530,201             | 4,482,142,282.09          | 8,294,370,049               | 3,812,227,766.91        | 185.1%           |
| Independent Non-Tax Revenue                                | 604,747,330               | 3,586,649,147 -                 | 1,494,437,145             | 2,092,212,002.54          | 2,268,928,763               | 176,716,760.46          | 108.4%           |
| Foreign Grants   | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Domestic Grants  | 6,277,052,839             | 17,174,968,542                  | 10,299,016,851            | 27,473,985,392.86         | 10,519,425,899 -            | 16,954,559,493.86       | 38.3%            |
| Foreign Loans  | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Domestic Loans   | 2,000,000,000             | 31,825,347,732 -                | 13,658,885,961            | 18,166,461,771.11         | 25,760,534,648              | 7,594,072,876.89        | 141.8%           |
| Other Revenues   | -                         | 2,000,000,000 -                 | 2,000,000,000             | -                         | -                           | -                       | -                |
| Transfer from other Government Entities                    | -                         | 7,708,543,785                   | -                         | 7,708,543,785.00          | -                           | 7,708,543,785.00        | 0.0%             |
| <b>Total Revenue (a)</b>                                   | <b>102,459,027,251.47</b> | <b>156,904,109,781.78 -</b>     | <b>39,077,011,982.08</b>  | <b>117,827,097,799.70</b> | <b>116,946,931,177.00 -</b> | <b>880,166,622.70</b>   | <b>99.3%</b>     |
| <b>Expenditure:</b>  |                           |                                 |                           |                           |                             |                         |                  |
| Salaries, Wages and Allowances                             | 30,954,060,985.00         | 35,688,395,130.62 -             | 8,415,555,882.31          | 27,272,839,248.31         | 33,816,568,734.41 -         | 6,543,729,486.10        | 124.0%           |
| CRF Charges (Salary)                                       | 6,522,107,516.15          | -                               | -                         | -                         | -                           | -                       | -                |
| Social Contributions                                       | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Social Benefits  | -                         | 17,933,415,615.50 -             | 17,933,415,615.50         | -                         | 9,801,307,107.73 -          | 9,801,307,107.73        | -                |
| Overheads  | 18,268,946,233.00         | 14,426,700,000.00 -             | 4,419,437,411.67          | 10,007,262,588.33         | 13,207,742,623.60 -         | 3,200,480,035.27        | 132.0%           |
| Grants & Contributions                                     | 2,598,897,122.00          | -                               | -                         | -                         | 3,297,092,706.28 -          | 3,297,092,706.28        | -                |
| Public Debt Charges  | 4,463,834,634.16          | -                               | 5,993,283,476.07          | 5,993,283,476.07          | 3,818,347,753.86            | 2,174,935,722.21        | 63.7%            |
| Transfers  | 2,598,897,121.68          | -                               | -                         | -                         | -                           | -                       | -                |
| Capital Expenditure  | 32,373,438,584.87         | 85,457,590,658.70 -             | 17,489,784,508.27         | 67,967,806,150.43         | 43,205,125,032.22           | 24,762,681,118.21       | 63.6%            |
| <b>Total Expenditure (b)</b>                               | <b>97,780,182,196.86</b>  | <b>153,506,101,404.82 -</b>     | <b>42,264,909,941.68</b>  | <b>111,241,191,463.14</b> | <b>107,146,183,958.10</b>   | <b>4,095,007,505.04</b> | <b>96.3%</b>     |
| <b>Surplus/Deficit from Operating Activities c = (a-b)</b> | <b>4,678,845,054.61</b>   | <b>3,398,008,376.96</b>         | <b>3,187,897,959.60</b>   | <b>6,585,906,336.56</b>   | <b>9,800,747,218.90 -</b>   | <b>4,975,174,127.74</b> | <b>148.8%</b>    |
| Gains/Loss on Disposal of Asset                            | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Gain/Loss on Foreign Exchange Transaction                  | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Total Non-Operating Revenue/(Expenses)                     | -                         | -                               | -                         | -                         | -                           | -                       | -                |
| Surplus/(Deficit) from Ordinary Activities                 | -                         | -                               | 48,635,073,174.00         | 48,635,073,174.00         | 14,725,271,194.00 -         | 33,909,801,980.00       | 30.3%            |
| Net Surplus/ (Deficit) for the Period                      | -                         | -                               | 48,635,073,174.00         | 48,635,073,174.00         | 14,725,271,194.00 -         | 33,909,801,980.00       | 30.3%            |

\* 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.

**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                      | - 35,932,205,189           |                                   | - 35,932,205,189.00  |
| Actuarial Gains/(Losses)                                  | -                          |                                   | -                    |
| Change in Fair Value Available-for -sale Financial Assets | -                          |                                   | -                    |
| Surplus/(Deficit) for the period                          | 14,725,271,194             |                                   | 14,725,271,194.00    |
| Balance as at 31 December 2020                            | - 21,206,933,995.00        | -                                 | - 21,206,933,995.00  |



## 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.*

**ADD NARRATIVE**

**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 |
| Ministry of Health                                | 304,534,656           | 330,658,534             | 26,123,878            | 108.6%           | 0.6%                         | 0.5%                                     |
| Ministry of Education                             | 1,059,363,327         | 1,046,818,338           | 12,544,990            | 98.8%            | 2.1%                         | 1.6%                                     |
| Sharia court of appeal                            | 1,462,000,584         | 1,427,920,884           | 34,079,700            | 97.7%            | 2.9%                         | 2.2%                                     |
| Hospital Management board                         | 3,679,324,460         | 3,737,339,979           | 58,015,520            | 101.6%           | 7.4%                         | 5.8%                                     |
| Ministry of Agricultural and Rural Development    | 108,747,447           | 108,432,255             | 315,192               | 99.7%            | 0.2%                         | 0.2%                                     |
| Secondary Education Boaed                         | 4,144,978,691         | 4,156,783,339           | 11,804,648            | 100.3%           | 8.3%                         | 6.5%                                     |
| Ministry of Works and Infrastructural Development | 402,610,729           | 438,963,196             | 36,352,468            | 109.0%           | 0.8%                         | 0.7%                                     |
| Ministry of Water Resources and Dam Development   | 80,114,161            | 82,118,976              | 2,004,815             | 102.5%           | 0.2%                         | 0.1%                                     |
| BB Specialised Hospital                           | 369,057,074           | 351,444,261             | 17,612,813            | 95.2%            | 0.7%                         | 0.5%                                     |
| Primary Health care                               | 480,692,297           | 471,726,098             | 8,966,199             | 98.1%            | 1.0%                         | 0.7%                                     |
| Other MDA Expenditure                             | 37,767,868,224        | 51,788,853,067 -        | 14,020,984,842        | 137.1%           | 75.7%                        | 81.0%                                    |
| <b>Total (Except Other MDA Expenditure)</b>       | <b>12,091,423,425</b> | <b>12,152,205,859 -</b> | <b>60,782,434</b>     | <b>100.5%</b>    | <b>24.3%</b>                 | <b>19.0%</b>                             |
| <b>Total Budgeted Expenditure</b>                 | <b>49,859,291,649</b> | <b>63,941,058,926 -</b> | <b>14,081,767,277</b> | <b>128.2%</b>    |                              |  |

\* 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 |
| Ministry of Health                                | 4,075,560,242         | 1,037,082,280         | 3,038,477,962         | 25.4%            | 6.0%                         | 2.4%                                     |
| Ministry of Education                             | 5,798,263,770         | 237,830,200           | 5,560,433,570         | 4.1%             | 8.5%                         | 0.6%                                     |
| Sharia court of appeal                            | 320,000,000           | 221,909,000           | 98,091,000            | 69.3%            | 0.5%                         | 0.5%                                     |
| Hospital Management Board                         | -                     | -                     | -                     | -                | 0.0%                         | 0.0%                                     |
| Ministry of Agricultural and Rural Development    | 7,708,691,592         | 1,860,689,875         | 5,848,001,717         | 24.1%            | 11.3%                        | 4.3%                                     |
| Secondary Education Boaed                         | -                     | -                     | -                     | -                | 0.0%                         | 0.0%                                     |
| Ministry of Works and Infrastructural Development | 12,088,360,081        | 10,422,958,273        | 1,665,401,807         | 86.2%            | 17.8%                        | 24.1%                                    |
| Ministry of Water Resources and Dam Development   | 583,700,207           | 516,523,370           | 67,176,837            | 88.5%            | 0.9%                         | 1.2%                                     |
| IBB Specialised Hospital                          | 27,203,762            | 72,748,162 -          | 45,544,400            | 267.4%           | 0.0%                         | 0.2%                                     |
| Primary Health care                               | 2,812,121,446         | 71,770,900            | 2,740,350,546         | 2.6%             | 4.1%                         | 0.2%                                     |
| Other MDA Expenditure                             | 34,553,905,050        | 28,763,612,971        | 5,790,292,079         | 83.2%            | 50.8%                        | 66.6%                                    |
| <b>Total (Except Other MDA Expenditure)</b>       | <b>33,413,901,100</b> | <b>14,441,512,061</b> | <b>18,972,389,039</b> | <b>43.2%</b>     | <b>49.2%</b>                 | <b>33.4%</b>                             |
| <b>Total Budgeted Expenditure</b>                 | <b>67,967,806,150</b> | <b>43,205,125,032</b> | <b>24,762,681,118</b> | <b>63.6%</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 |
| <b>Ministry of Health</b>                                | <b>4,380,094,898</b>   | <b>1,367,740,814</b>    | <b>3,012,354,084</b>  | <b>31.2%</b>     | <b>3.7%</b>                  | <b>1.3%</b>                              |
| <b>Ministry of Education</b>                             | <b>6,857,627,097</b>   | <b>1,284,648,538</b>    | <b>5,572,978,559</b>  | <b>18.7%</b>     | <b>5.8%</b>                  | <b>1.2%</b>                              |
| <b>Sharia court of appeal</b>                            | <b>1,782,000,584</b>   | <b>1,649,829,884</b>    | <b>132,170,700</b>    | <b>92.6%</b>     | <b>1.5%</b>                  | <b>1.5%</b>                              |
| <b>Hospital Management Board</b>                         | <b>3,679,324,460</b>   | <b>3,737,339,979 -</b>  | <b>58,015,520</b>     | <b>101.6%</b>    | <b>3.1%</b>                  | <b>3.5%</b>                              |
| <b>Ministry of Agricultural and Rural Development</b>    | <b>7,817,439,039</b>   | <b>1,969,122,130</b>    | <b>5,848,316,909</b>  | <b>25.2%</b>     | <b>6.6%</b>                  | <b>1.8%</b>                              |
| <b>Secondary Education Boaed</b>                         | <b>4,144,978,691</b>   | <b>4,156,783,339 -</b>  | <b>11,804,648</b>     | <b>100.3%</b>    | <b>3.5%</b>                  | <b>3.9%</b>                              |
| <b>Ministry of Works and Infrastructural Development</b> | <b>12,490,970,809</b>  | <b>10,861,921,470</b>   | <b>1,629,049,340</b>  | <b>87.0%</b>     | <b>10.6%</b>                 | <b>10.1%</b>                             |
| <b>Ministry of Water Resources and Dam Development</b>   | <b>663,814,368</b>     | <b>598,642,346</b>      | <b>65,172,022</b>     | <b>90.2%</b>     | <b>0.6%</b>                  | <b>0.6%</b>                              |
| <b>IBB Specialised Hospital</b>                          | <b>396,260,837</b>     | <b>424,192,423 -</b>    | <b>27,931,587</b>     | <b>107.0%</b>    | <b>0.3%</b>                  | <b>0.4%</b>                              |
| <b>Primary Health care</b>                               | <b>3,292,813,743</b>   | <b>543,496,998</b>      | <b>2,749,316,745</b>  | <b>16.5%</b>     | <b>2.8%</b>                  | <b>0.5%</b>                              |
| <b>Other MDA Expenditure</b>                             | <b>72,321,773,275</b>  | <b>80,552,466,038 -</b> | <b>8,230,692,763</b>  | <b>111.4%</b>    | <b>61.4%</b>                 | <b>75.2%</b>                             |
| <b>Total (Except Other MDA Expenditure)</b>              | <b>45,505,324,525</b>  | <b>26,593,717,920</b>   | <b>18,911,606,604</b> | <b>58.4%</b>     | <b>38.6%</b>                 | <b>24.8%</b>                             |
| <b>Total Budgeted Expenditure</b>                        | <b>117,827,097,800</b> | <b>107,146,183,958</b>  | <b>10,680,913,842</b> | <b>90.9%</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

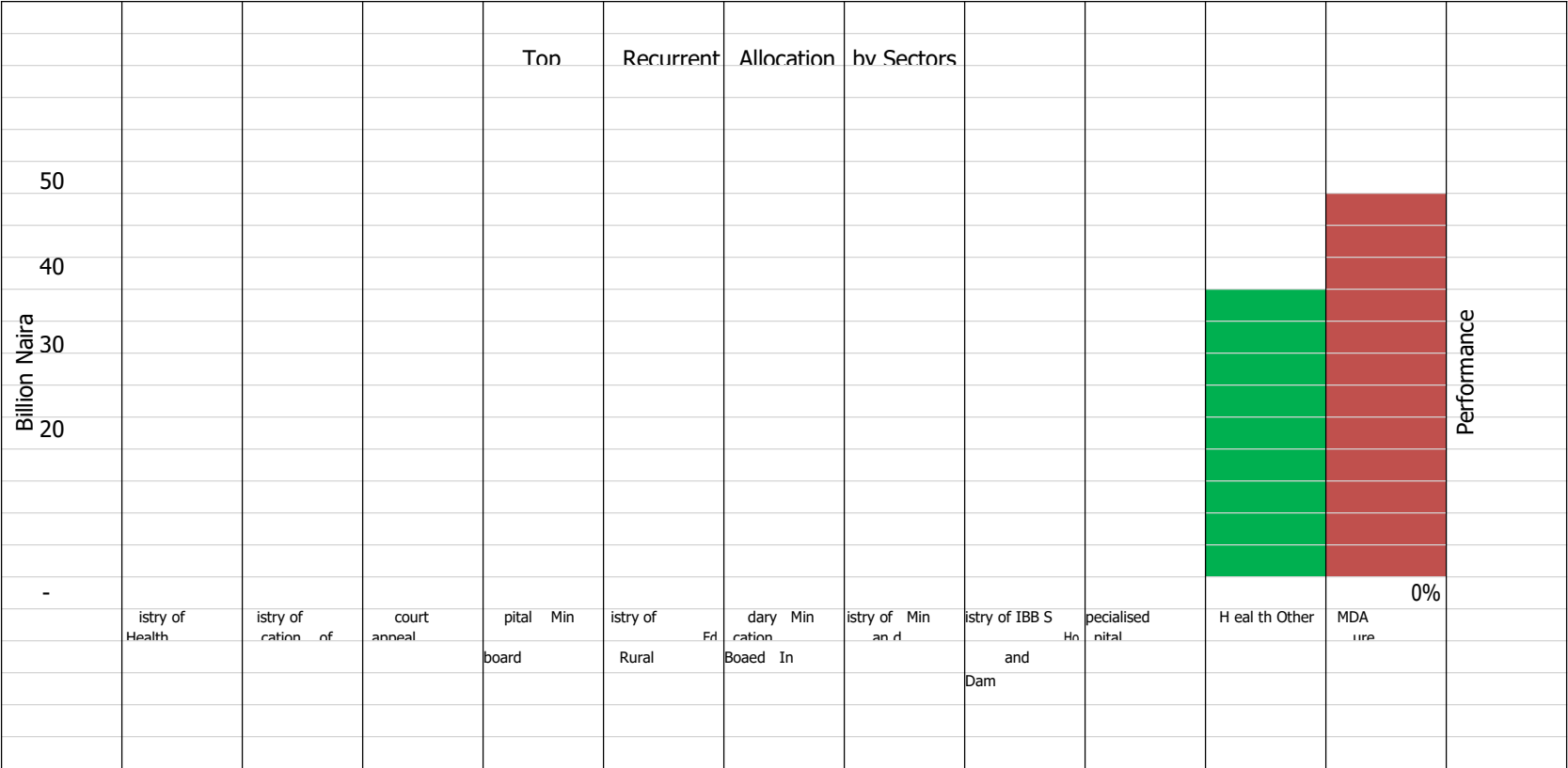
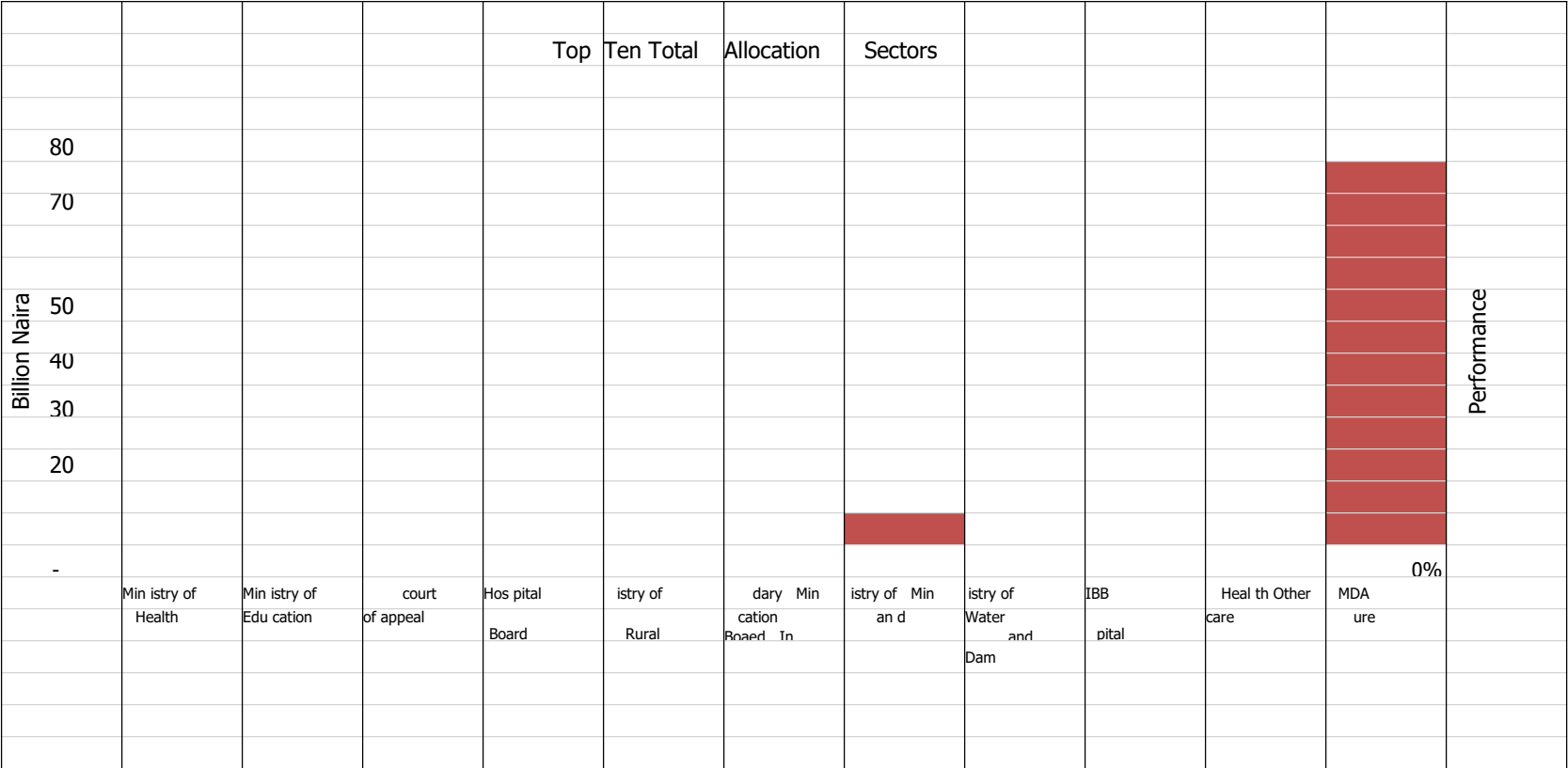


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph



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.*

**ADD NARRATIVE**

**Table 11 Largest Projects**

| Top Value Projects                            |                            |                |                             |                   |                    |               |                  |                   |
|---|----------------------------|----------------|-----------------------------|-------------------|--------------------|---------------|------------------|-------------------|
| Project                                       | Project Location           | Programme Code | MDA Responsible             | 2020 Final Budget | 2020 Actual Amount | Variance*     | Performance (%)* | Completion Status |
| Construction of Rural Access Roads            | Paikoro Local Government   | 03010000180100 | Ministry of Agriculture     | 1,516,888,623     | 1,367,000,000      | 149,888,623   | 90.1%            |                   |
| Buffer Stock Programme                        | Chanchaga Local Government | 03010000010600 | Ministry of Agriculture     | 440,976,003       | 427,650,000        | 13,326,003    | 97.0%            |                   |
| Rehabilitation of Some Selected Road in Minna | Chanchaga Local Government | 01170000570200 | Ministry of Works           | 7,478,778,640     | 4,666,138,003      | 2,812,640,637 | 62.4%            |                   |
| Rehabilitation of Some Selected State Roads   | Kontagora Local Government | 01170000560200 | Ministry of Works           | 14,124,297,377    | 5,547,990,083      | 8,576,307,294 | 39.3%            |                   |
| Maintenance of Existing Water Works           | Suleja Local Government    | 01100001270200 | Ministry of Water Resources | 117,876,623       | 106,418,250        | 11,458,373    | 90.3%            |                   |
| Renovation of General Hospital Minna          | Chanchaga Local Government | 01040000810600 | Ministry of Health          | 100,000,000       | 130,127,389        | 30,127,389    | 130.1%           |                   |
| Construction of Dialysis Center               | Chanchaga Local Government | 01040000970700 | Ministry of Health          | 82,000,000        | 72,748,162         | 9,251,838     | 88.7%            |                   |
| Youth Engagement Programme                    | Across the State           | 01080001190300 | Ministry of Youth Affairs   | 111,247,075       | 77,050,000         | 34,197,075    | 69.3%            |                   |
| Rehabilitation of Selected Secondary Schools  | Across the State           | 04050000630400 | Ministry of Education       | 300,447,121       | 188,680,200        | 111,766,921   | 62.8%            |                   |
| Extension of House of Assembly Complex        | Chanchaga Local Government | 01170001700200 | Ministry of Works           | 169,688,483       | 106,192,155        | 63,496,328    | 62.6%            |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |
|   |                            |                |                             |                   |                    | -             |                  |                   |

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

**Figure 6 Largest Projects Graph**

|  |  |                             | <b>To Value</b>     |   |      |       |       |
|--|--|-----------------------------|---------------------|---|------|-------|-------|
|  |  |                             |                     |   |      |       |       |
|  |  |                             |                     | 0 | 5000 | 10000 | 15000 |
|  |  |                             |                     |   |      |       |       |
|  |  | of Some<br>Minnaof<br>Roads | Road in<br>Selected |   |      |       |       |
|  |  |                             |                     |   |      |       |       |
|  |  |                             |                     |   |      |       |       |
|  |  | of<br>Schools               |                     |   |      |       |       |
|  |  |                             |                     |   |      |       |       |
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|  |  |                             |                     |   |      |       |       |
|  |  |                             |                     |   |      |       |       |
|  |  |                             |                     |   |      |       |       |

## 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.*

**ADD NARRATIVE**

**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 |
| Buffer Stock Programme                    | Chanchaga Local Government | 03010000010600 | Ministry of Agriculture     | 440,976,003       | 427,650,000        | 13,326,003  | 97.0%            |                   |
| Renovation of General Hospital Minna      | Chanchaga Local Government | 01040000810600 | Ministry of Health          | 100,000,000       | 130,127,389        | 30,127,389  | 130.1%           | Complete          |
| Construction of Dialysis Center           | Chanchaga Local Government | 01040000970700 | Ministry of Health          | 82,000,000        | 72,748,162         | 9,251,838   | 88.7%            | Complete          |
| Tractor Hiring Scheme                     | Across the State           | 03010000040100 | Ministry of Agriculture     | 165,000,000       | 271,571,875        | 106,571,875 | 164.6%           |                   |
| Construction of Rural Access Roads        | Paikoro Local Government   | 03010000180100 | Ministry of Agriculture     | 1,516,888,623     | 1,367,000,000      | 149,888,623 | 90.1%            |                   |
| Provision of Water Chemicals and Reagents | Across the State           | 01100001270200 | Ministry of Water Resources | 100,823,583       | 206,710,000        | 105,886,417 | 205.0%           |                   |
| Youth Engagement Programme                | Across the State           | 01080001190300 | Ministry of Youth Affairs   | 111,247,075       | 77,050,000         | 34,197,075  | 69.3%            |                   |
| Control of Erosion and Flood              | Across the State           | 01090001361200 | Ministry of Environment     | 878,083,650       | 688,257,100        | 189,826,550 | 78.4%            |                   |
|   |                            |                |                             |                   |                    | -           |                  | Complete          |
|   |                            |                |                             |                   |                    | -           |                  | Complete          |
|   |                            |                |                             |                   |                    | -           |                  | Complete          |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |
|   |                            |                |                             |                   |                    | -           |                  |                   |

\* 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

Niger State presented the 2020 Audited Financial Statement to the public at a consultative meeting with the citizens held on 28<sup>th</sup> September, 2021 at Abdulsalam Youth Center, Minna. The report of the meeting tagged “Niger State Report on Public Consultation on Audited Financial Statement 2020” can be accessed on:

<https://www.nigerstate-gov.ng/uploads/NIGER%20STATE%20REPORT%20ON%20PUBLIC%20CONSULTATION%20ON%202020%20AUDITED%20FINANCIAL%20STATEMENT.pdf>

The forum was attended by Government Officials, CSOs and CBOs, Professional Bodies, Media and SFTAS Focal Office where contributions and observations/questions were raised on the Audited Financial Statement and clarifications provided.