



Nasarawa State Government

Citizens' Accountability Report (CAR)
on the implementation of the
2020 Budget:
Budget of Inclusive Development

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Table of Contents

Executive Summary 3

Section 1 Budget Outturn 4

Section 2 Revenue Outturn 6

Section 3 Expenditure Outturn..... 9

Section 4 Audit Findings 11

Section 5 Audited Financial Statements 13

Section 6 Top Sectoral Allocation 15

Section 7 Top Value Capital Projects..... 21

Section 8 Citizen-Nominated Projects - Implementation Status Report..... 23

Section 9 Public Consultations with Citizens presenting the Annual Financial Statements 25

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 of Nasarawa 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 Nasarawa State, the Budget of Inclusive Development, was passed on the 30th December 2019 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 28th July 2020. A supplementary budget was subsequently passed on 30th November, 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 Nasarawa's Local Government Councils.

Aggregate revenue performance was 129.9% of the budgeted N68.38 billion in the final budget this is equivalent to N20.45 billion surplus – both Federation Account revenues and Internally generated revenue performing in the region of 110-198%. On the expenditure side, the actual total expenditure is about N54.16 billion (26%) less than the budgeted amount which was N56.75 billion. A closing balance of N6 billion was allowed for due to the anticipated receipt of SFTAS grants in the final month of the year.

Capital Expenditure performed up to 83.6%. This is because most projects were halted. 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.

Education, Governance/Security 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.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 71%; thus about 29% different from the anticipated revenue in the budget, this is equivalent to N39.92 billion naira. The critical causes of deviation include the budget financing target of N45 billion for which only N28.1 (62%) billion was realized and also from the opening balance budget of N16 billion, whereas N8.6 billion, representing about 53% was realized.

On the expenditure side, the actual total expenditure is about N33.9 billion (26%) less than the budgeted amount which was N130.37 billion. Out of the total Capital expenditure budget of N92.79 billion, the actual capital expenditure was N53.4 billion. This indicates that capital expenditure witnessed the least performance which is circa 58%. 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.

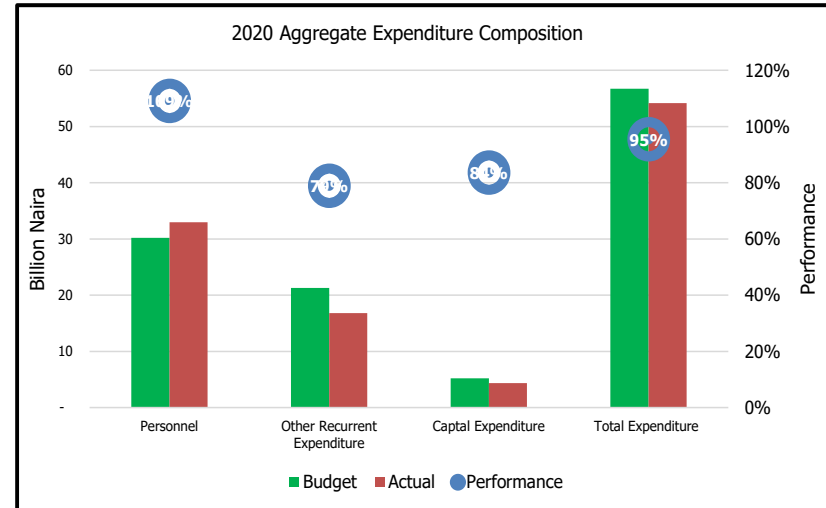
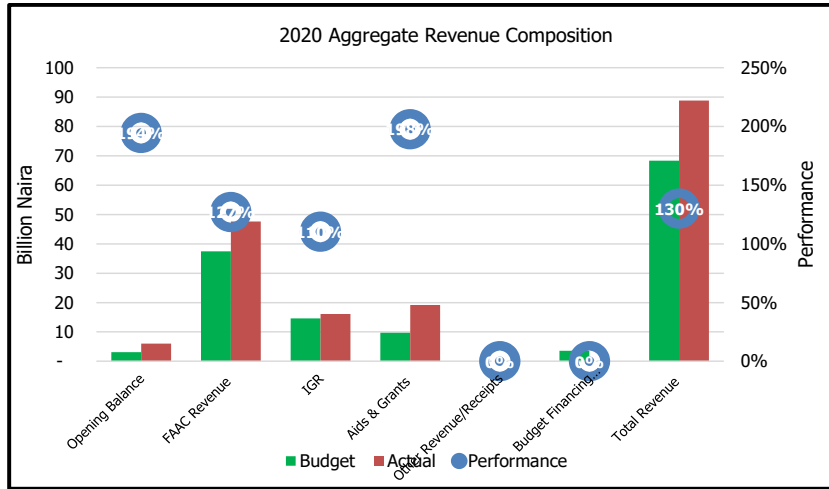
Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 60% 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 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	3,078,211,408	3,078,211,408	5,983,800,156	2,905,588,748	194.4%
FAAC Revenue	37,465,977,166	37,465,977,166	47,591,875,527	10,125,898,361	127.0%
IGR	14,584,820,601	14,584,820,601	16,079,129,273	1,494,308,672	110.2%
Aids & Grants	9,702,974,342	9,702,974,342	19,175,567,509	9,472,593,167	197.6%
Other Revenue/Receipts	-	-	-	-	-
Budget Financing (Loans)	3,550,000,000	3,550,000,000	-	3,550,000,000	0.0%
Total Revenue	68,381,983,517	68,381,983,517	88,830,372,465	20,448,388,948	129.9%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	20,092,838,644	30,215,865,661	32,974,699,755	2,758,834,094	109.1%
Other Recurrent Expenditure	13,906,057,536	21,307,129,963	16,816,705,172	4,490,424,791	78.9%
Capital Expenditure	3,614,700,000	5,227,650,000	4,371,367,530	856,282,470	83.6%
Total Expenditure	37,613,596,180	56,750,645,624	54,162,772,457	2,587,873,167	95.4%

* 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 159.6%. This high performance has been attributed to the reduction in the size of the overall budget to a realistic level, Widening of the tax net to capture more Federal personnel residing in the State who were not hitherto on the tax net as well as payment of backlog of PAYE arrears. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 73.3% and 363.7% respectively.

The critical source of Tax Revenue for Nasarawa State include personal taxes which recorded 73.8% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (73.5%) because it is generally deducted at source. As indicated in the Table 2 below, most of the revenue sources exceeded targets.

The State Board of Internal Revenue (NIRS) which is the highest revenue generating institution of the state had a budget of N7.04 billion but N5.26 billion, equivalent to 74.7%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Lands & Urban Development/NAGIS which had a final budget in the tune of N223.9 million while the actual realized was N901 million, representing 402.4% outturn.

This information is presented in Table 3 below.

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

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	7,040,413,358	7,040,413,358	5,161,225,791	- 1,879,187,567	73.3%
Personal Taxes:	6,870,413,358	6,870,413,358	5,073,221,763	- 1,797,191,595	73.8%
Personal Income Tax (PAYE)	6,836,413,358	6,836,413,358	5,025,767,515	- 1,810,645,843	73.5%
Personal Income Tax (Direct Assessment Taxes)	34,000,000	34,000,000	47,454,248	13,454,248	139.6%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	170,000,000	170,000,000	88,004,028	- 81,995,972	51.8%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax	20,000,000	20,000,000	-	- 20,000,000	0.0%
Capital Gain Taxes	20,000,000	20,000,000	-	- 20,000,000	0.0%
Withholding Tax	70,000,000	70,000,000	76,381,277	6,381,277	109.1%
Other Taxes N.E.C	60,000,000	60,000,000	11,622,751	- 48,377,249	19.4%
Non-Tax Revenue:	2,974,075,041	2,974,075,041	10,817,903,483	7,843,828,442	363.7%
Licences General	124,094,000	124,094,000	178,301,363	54,207,363	143.7%
Fees – General	1,169,000,000	1,169,000,000	4,751,237,273	3,582,237,273	406.4%
Fines – General	23,980,000	23,980,000	7,847,750	- 16,132,250	32.7%
Sales – General	433,719,041	433,719,041	547,008,992	113,289,951	126.1%
Earnings – General	296,598,000	296,598,000	510,108,199	213,510,199	172.0%
Rent On Government Buildings – General	21,168,000	21,168,000	27,248,905	6,080,905	128.7%
Rent on Land and Others – General	126,000,000	126,000,000	591,494,321	465,494,321	469.4%
Repayments	779,516,000	779,516,000	4,204,656,680	3,425,140,680	539.4%
Investment Income		-	-	-	
Interest Earned		-	-	-	
Reimbursement		-	-	-	
Miscellaneous Income		-	-	-	
Independent Revenue (IGR)	10,014,488,399	10,014,488,399	15,979,129,274	5,964,640,875	159.6%

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

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

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Board of Internal Revenue		7,040,413,358	5,261,225,790	- 1,779,187,568	74.7%
Ministry of Lands and Urban Development		223,900,000	901,006,635	677,106,635	402.4%
Ministry of Agriculture & Water Resources			93,390,525	93,390,525	
				-	
				-	
				-	
				-	
				-	
				-	
Other Revenue Collecting Agencies	10,014,488,399	2,750,175,041	9,723,506,323	6,973,331,282	353.6%
Independent Revenue (IGR)	10,014,488,399	10,014,488,399	15,979,129,274	5,964,640,875	159.6%

* 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 N40.2 billion 43.8% of the total budget size of N91.8 billion while recurrent expenditure was allocated N51.5 billion, equivalent to 56.2% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N83.6 billion was N33.8 billion representing 40.5% while actual recurrent spending was allotted the remaining N49.8 billion which is (59.5%) approximately.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N28.4 billion (34.0%); followed by overheads which got N15.3 billion 18.2% and then allowances, social contribution and social benefits which received N6.1 billion (7.3%).

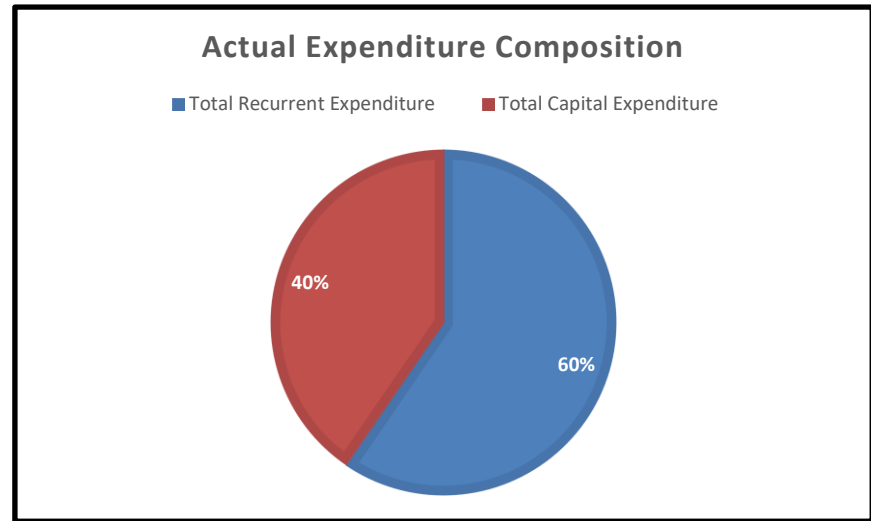
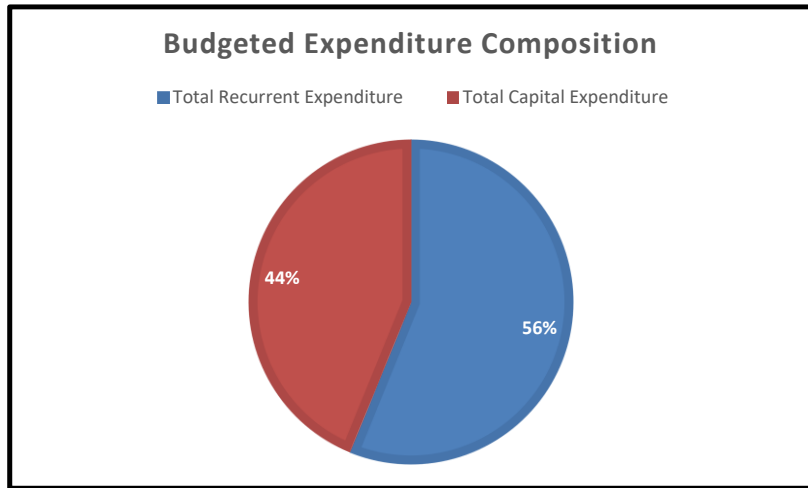
Clearly, with the exception of overheads which recorded 71.6% performance, all components of recurrent expenditure performed significantly more than the final budget size (see Transfers in the table below). This overperformance is due to the downsizing of the 2020 budgetary allocation as a result of the COVID-19 pandemic.

Table 4 Expenditure Outturn

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)	28,320,854,601	30.9%	28,431,665,843	34.0%	- 110,811,242	100.4%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	1,895,011,060	2.1%	4,543,033,912	5.4%	- 2,648,022,852	239.7%
Overheads	21,307,129,963	23.2%	15,255,270,409	18.2%	6,051,859,554	71.6%
Grants and Subsidies	-	0.0%	159,248,983	0.2%	- 159,248,983	-
Public Debt Charges	-	0.0%	1,402,185,780	1.7%	- 1,402,185,780	-
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	51,522,995,624	56.2%	49,791,404,927	59.5%	1,731,590,697	96.6%
Total Capital Expenditure	40,229,628,620	43.8%	33,835,331,096	40.5%	6,394,297,524	84.1%
Total Expenditure	91,752,624,244	100.0%	83,626,736,023	100.0%	8,125,888,221	91.1%

* 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

Non retirement of advances, payment vouchers without relevant supporting documents characterised the recurrent expenditure findings with a total of N37,916,785 .

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

Unretired Expenditure, Extra Budgetary Expenditure & Payments Without Adequate Supporting Document from the State Universal Basic Education Board, totalling N202.6 million.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Eleven vouchers totalling N240.5 million as presented in Table 5 below.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

Ministry of Education, Science & Technology was found to have no Fixed Asset Registers.

E: BILLS PAYABLE

No findings

F: INVESTMENTS

No findings

G: AIDS AND GRANTS

No Findings

H: CONTINGENT LIABILITIES ON BANK GUARANTEES

No findings.

I: PERFORMANCE GUARANTEES

No findings

J: ADHERENCE TO PROCUREMENT PROCEDURES

Procurement procedures were not adequately observed in most MDAs 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 (%)
Ministry of Education, Science & Technology	2	Unretired Advances & Absence of Fixed Assets Register	7,999,500	486,617,530	1.6%
Ministry of Youth & Sports Development	2	Unretired Advances & Unpresented Payment Vouchers	4,230,800	382,768,040	1.1%
Ministry Agriculture & Water Resources	1	Unretired Advances	650,000	33,876,643	1.9%
Customary Court of Appeal	1	Unretired Advances	1,043,985	26,295,250	4.0%
Nasarawa State Urban Development Board	2	Unretired Approved Expenditure/ payments without Adequate Supporting Documents	23,992,500	3,331,935,848	0.7%
Nasarawa State Basic Education Board	3	Unretired Expenditure, Extra Budgetary Expenditure & Payments Without Adequate Supporting Document	202,620,570	6,631,108,629	3.1%
Total Number of Queries	11		240,537,355	10,892,601,941	2.2%

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 over and beyond the budgeted due to the fluctuation of the macroeconomic variables (as a result of COVID-19 and its wider global impacts).*
- *Domestic grants also performed very well – this is due to SFTAS grants, TETFunds Interventions as well as UBEC Support.*
- *The draw down of loans was nil because the State Government was not willing to add to its debt burden.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.*
-
- *The State still recorded a surplus on operating activities at the end of 2020.*
-

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 (%)*
Revenue:							
Opening Balance	5,055,989,017	3,078,211,408		3,078,211,408.00	5,983,800,156	2,905,588,748.00	194.4%
Statutory Allocation	37,972,811,519	24,363,147,912		24,363,147,912.00	31,258,724,802	6,895,576,890.00	128.3%
13% Derivation				-	-	-	
State Government Share of VAT	10,371,432,684	11,187,899,180		11,187,899,180.00	12,533,143,967	1,345,244,787.00	112.0%
Other Federation Account Distributions	5,199,008,256	1,914,930,074		1,914,930,074.00	3,800,006,758	1,885,076,684.00	198.4%
Independent Tax Revenue	5,119,342,427	7,040,413,358		7,040,413,358.00	5,261,225,790	- 1,779,187,568.00	74.7%
Independent Non-Tax Revenue	9,465,478,174	7,544,407,243		7,544,407,243.00	10,817,903,483	3,273,496,240.00	143.4%
Foreign Grants	2,161,178,143	74,000,000		74,000,000.00	8,160,820,011	8,086,820,011.00	11028.1%
Domestic Grants	1,661,718,215	9,628,974,342		9,628,974,342.00	11,014,747,498	1,385,773,156.00	114.4%
Foreign Loans		1,550,000,000		1,550,000,000.00	-	- 1,550,000,000.00	0.0%
Domestic Loans	5,000,000,000	2,000,000,000		2,000,000,000.00	-	- 2,000,000,000.00	0.0%
Other Revenues				-	-	-	
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	82,006,958,435.00	68,381,983,517.00	-	68,381,983,517.00	88,830,372,465.00	20,448,388,948.00	129.9%
Expenditure:							
Salaries, Wages and Allowances	22,601,387,287.00	17,357,676,434.00	10,123,027,017.00	27,480,703,451.00	25,303,505,662.00	2,177,197,789.00	92.1%
CRF Charges (Salary)	4,017,616,208.00	840,151,150.00		840,151,150.00	3,128,160,181.00	- 2,288,009,031.00	372.3%
Social Contributions				-	-	-	
Social Benefits	3,191,807,205.00	1,895,011,060.00		1,895,011,060.00	4,543,033,912.00	- 2,648,022,852.00	239.7%
Overheads	20,006,775,314.00	13,906,057,536.00	7,401,072,427.00	21,307,129,963.00	15,255,270,409.00	6,051,859,554.00	71.6%
Grants & Contributions	35,248,983.00			-	159,248,983.00	- 159,248,983.00	
Public Debt Charges	1,371,949,401.00	-	-	-	1,402,185,780.00	- 1,402,185,780.00	
Transfers				-	-	-	
Capital Expenditure	1,605,085,816.00	29,508,601,230.00	10,721,027,390.00	40,229,628,620.00	33,835,331,096.00	6,394,297,524.00	84.1%
Total Expenditure (b)	52,829,870,214.00	63,507,497,410.00	28,245,126,834.00	91,752,624,244.00	83,626,736,023.00	8,125,888,221.00	91.1%
Surplus/Deficit from Operating Activities c = (a-b)	29,177,088,221.00	4,874,486,107.00	- 28,245,126,834.00	- 23,370,640,727.00	5,203,636,442.00	12,322,500,727.00	-22.3%

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. It was observed that for all the sectors listed, only infrastructure sector has its actual expenditures above the budget, with 105.8%. Education/Science /ICT got the highest share of 27.4% budget and 25.7% actual, Governance/General Administration and Security received 18.6% allocation and 18.8% actual, Health got 14.2% budget and 10.9% actual while infrastructure received 27.4% budget allocation and 32.4% actual.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Health and Environment/Natural Resources sub-sectors received actual capital expenditure more than the amount budgeted. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in table 9, Health got the highest actual expenditure which is about N9.75 billion or 28.8% of the total capital expenditure (N33.8 billion). Infrastructure got N9.3 billion, equivalent of 27.5%, Education/Science/ICT, on the other hand received N8.5 billion, equivalent to 25.1% while Governance/General Administration & Security got N4.4 billion (12.9%).

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Education/Science /ICT received the highest total actual expenditure which is about N23.3 billion (31.6%) of the total actual expenditure N73.5 billion, followed by Health which got N16.0 billion (21.8%), Governance/General Administration and Security got N15.8 billion (20.6%), Infrastructure (Works, Housing, Transport/Lands & Urban Development received N10.1 billion (13.8%) while Judiciary/Law & Justice got N2.7 billion (3.7%) while the Women & Youth Development sector had an actual expenditure of N2.3 billion (3.1%). The performance shows that only Health and Environment Sectors had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).

Table 7 Top Ten Recurrent Expenditure Sectors / MDAs

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
Education/Science /ICT	17,643,713,786	14,767,806,873	2,875,906,913	83.7%	27.4%	25.7%
Governance/General Administration and Security	11,992,125,100	10,808,582,914	1,183,542,186	90.1%	18.6%	18.8%
Health	9,153,892,034	6,267,006,435	2,886,885,599	68.5%	14.2%	10.9%
Infrastructure (Works, Housing, Transport/Lands & U	17,633,090,186	18,662,516,769	- 1,029,426,583	105.8%	27.4%	32.4%
Women & Youth Development	2,280,037,999	2,245,300,899	34,737,100	98.5%	3.5%	3.9%
udiciary/Law & Justice	2,185,014,655	2,146,152,913	38,861,742	98.2%	3.4%	3.7%
Agriculture & Water Resources	1,414,462,850	1,260,561,248	153,901,602	89.1%	2.2%	2.2%
Infrastructure (Works, Housing, Transport/Lands & U	1,012,171,542	826,851,032	185,320,510	81.7%	1.6%	1.4%
Investment/Commerce/Trade	658,245,623	104,336,792	553,908,831	15.9%	1.0%	0.2%
Environment and Natural Resources	485,113,850	469,931,899	15,181,951	96.9%	0.8%	0.8%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	64,457,867,625	57,559,047,774	6,898,819,851	89.3%	100.0%	100.0%
Total Budgeted Expenditure	64,457,867,625	57,559,047,774	6,898,819,851	89.3%		

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

Table 8 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure (Works, Housing, Transport/Lands & U	12,638,761,934	9,300,817,092	3,337,944,842	73.6%	30.9%	27.5%
Education/Science/ICT	12,240,184,042	8,484,357,896	3,755,826,146	69.3%	29.9%	25.1%
Governance/General Administration & Security	5,627,650,000	4,371,367,530	1,256,282,470	77.7%	13.8%	12.9%
Health	5,312,406,144	9,752,110,390	- 4,439,704,246	183.6%	13.0%	28.8%
Investment/Commerce/Trade	1,467,000,000	241,184,900	1,225,815,100	16.4%	3.6%	0.7%
Agriculture & Water Resources	1,453,950,000	495,940,304	958,009,696	34.1%	3.6%	1.5%
Finance and Economic Planning	1,187,500,000	176,671,510	1,010,828,490	14.9%	2.9%	0.5%
Judiciary/Law & Justice	701,676,500	586,832,991	114,843,509	83.6%	1.7%	1.7%
Environment and Natural Resources	215,000,000	405,967,890	- 190,967,890	188.8%	0.5%	1.2%
Women and Youth Development	27,000,000	20,080,593	6,919,407	74.4%	0.1%	0.1%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	40,871,128,620	33,835,331,096	7,035,797,524	82.8%	100.0%	100.0%
Total Budgeted Expenditure	40,871,128,620	33,835,331,096	7,035,797,524	82.8%		

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

Table 9 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Education/Science /ICT	29,883,897,828	23,252,164,768	6,631,733,060	77.8%	33.7%	31.6%
Governance/General Administration and Security	17,619,775,100	15,179,950,445	2,439,824,655	86.2%	19.9%	20.6%
Health	14,466,298,178	16,019,116,825	- 1,552,818,647	110.7%	16.3%	21.8%
Infrastructure (Works, Housing, Transport/Lands & U	13,650,933,476	10,127,668,124	3,523,265,352	74.2%	15.4%	13.8%
Judiciary/Law & Justice	2,886,691,155	2,732,985,905	153,705,250	94.7%	3.3%	3.7%
Agriculture & Water Resources	2,868,412,850	1,756,501,552	1,111,911,298	61.2%	3.2%	2.4%
Women & Youth Development	2,307,037,999	2,265,381,492	41,656,507	98.2%	2.6%	3.1%
Finance and Economic Planning	2,189,888,750	964,620,658	1,225,268,092	44.0%	2.5%	1.3%
Investment/Commerce/Trade	2,125,245,623	345,521,692	1,779,723,931	16.3%	2.4%	0.5%
Environment and Natural Resources	700,113,850	875,899,789	- 175,785,939	125.1%	0.8%	1.2%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	88,698,294,809	73,519,811,250	15,178,483,559	82.9%	100.0%	100.0%
Total Budgeted Expenditure	88,698,294,809	73,519,811,250	15,178,483,559	82.9%		

* 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

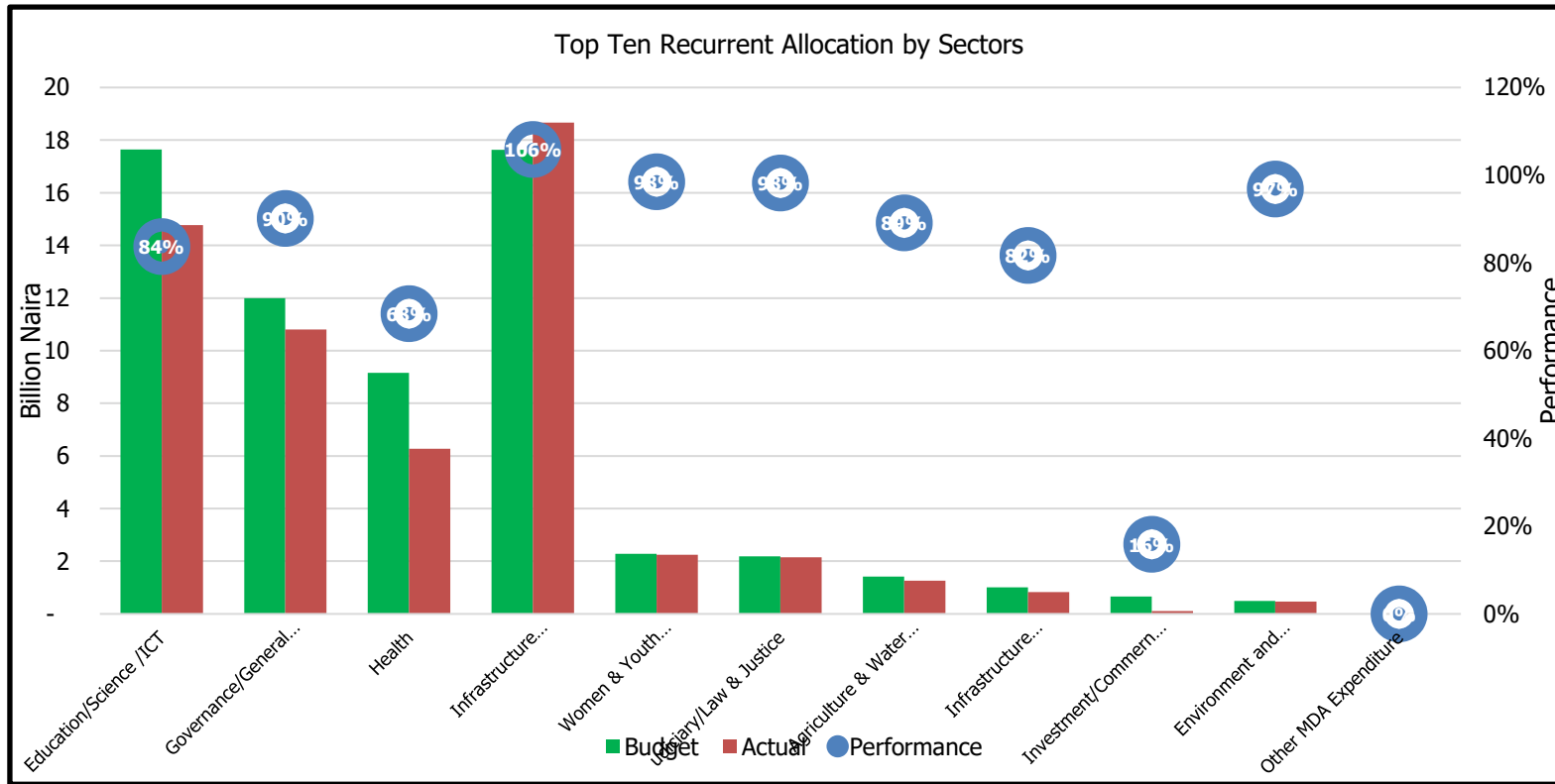


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

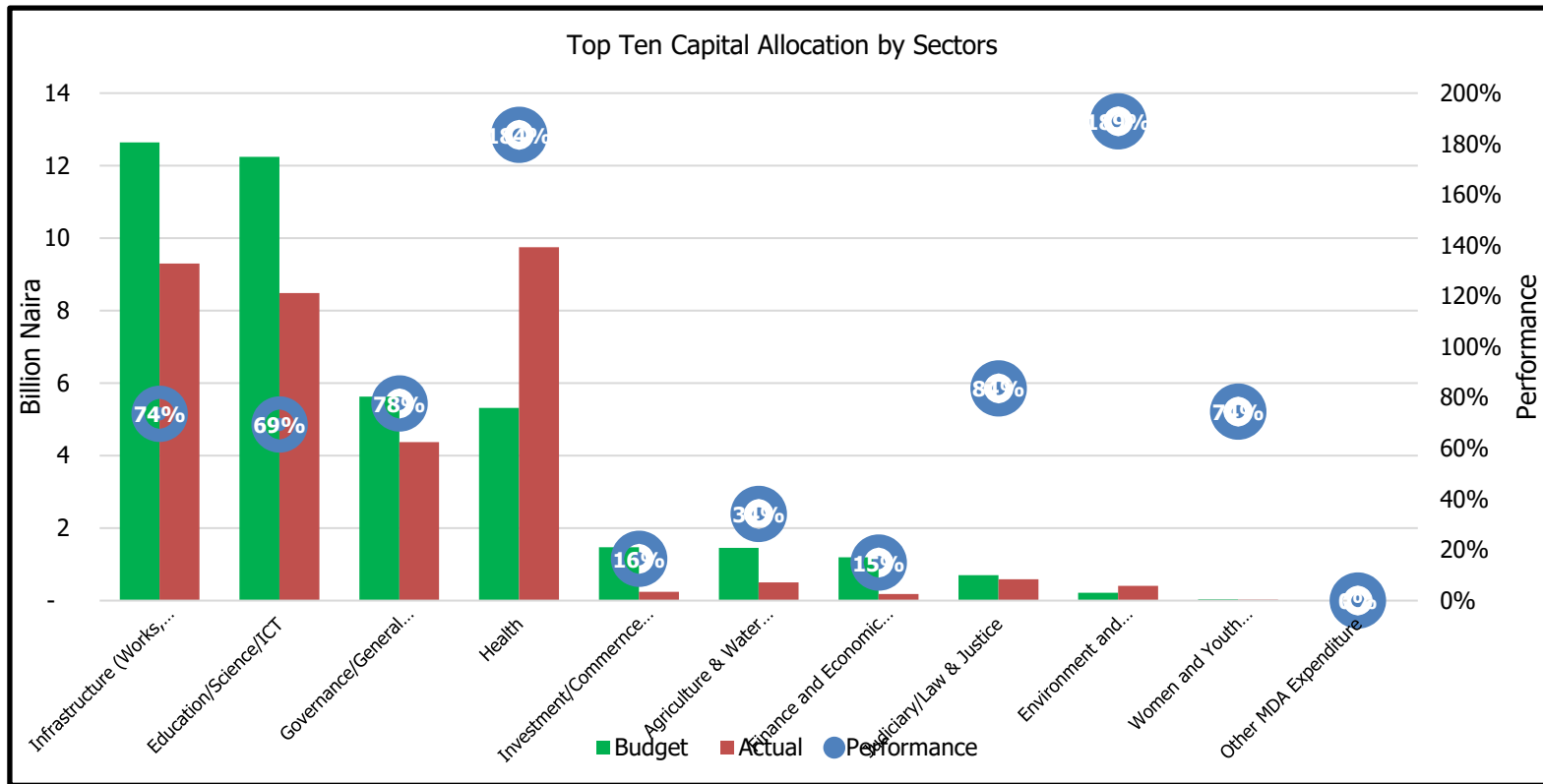
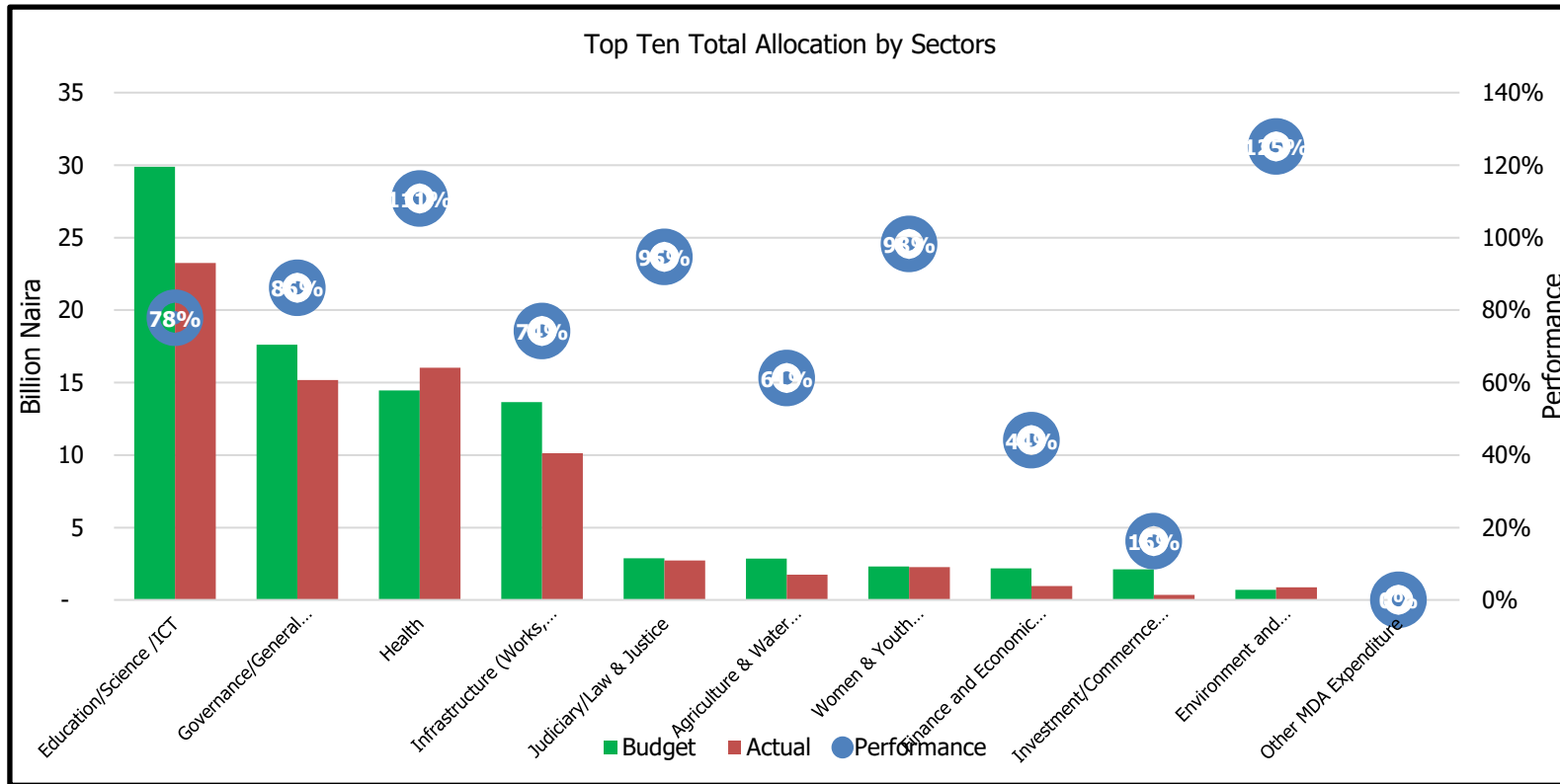


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



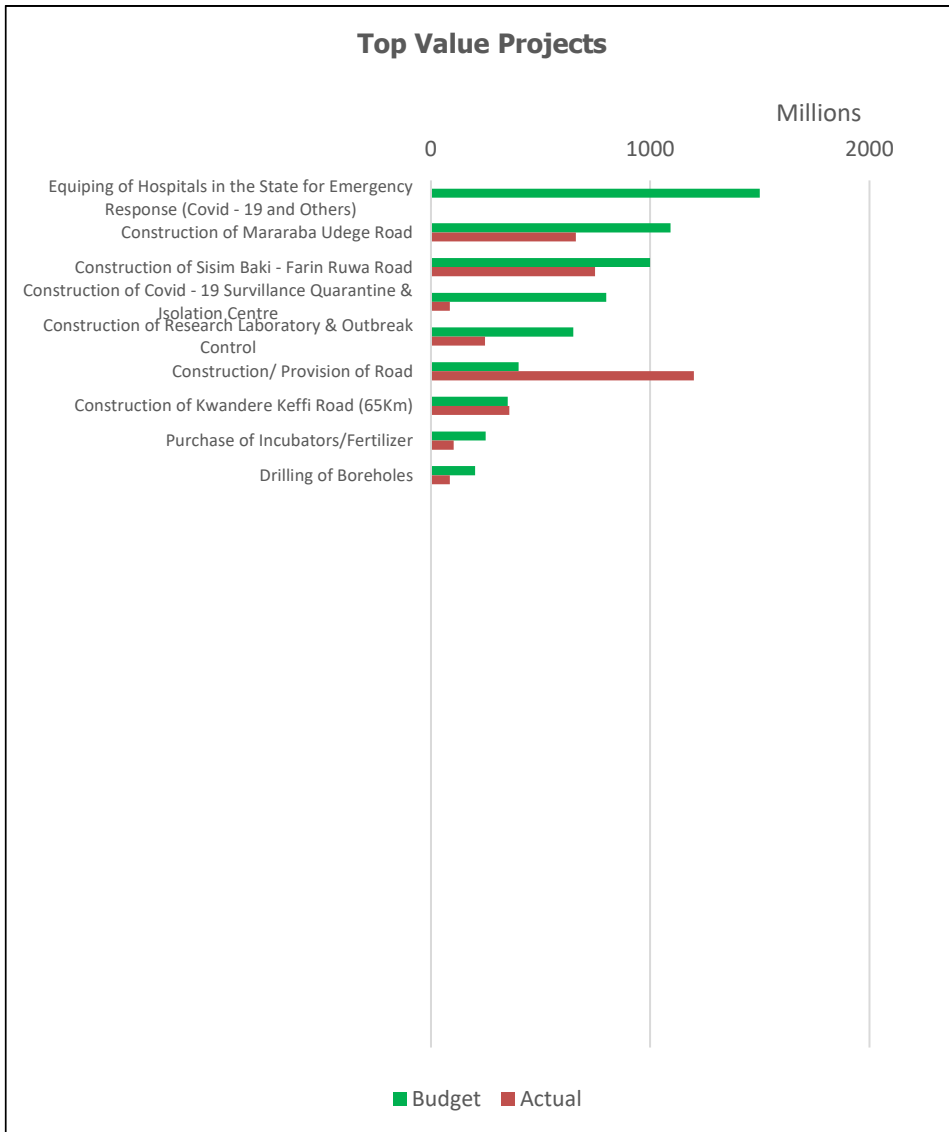
Section 7 Top Value Capital Projects

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 10 Top Value Contracts

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Equiping of Hospitals in the State for Emergency Res	Lafia, Akwanga, Keffi ETC		Ministry of Health	1,500,000,000	2,500,000	1,497,500,000	0.2%	Ongoing
Construction of Mararaba Udege Road	Nasarawa LGA		Works, Housing & Transp	1,093,381,389	660,911,800	432,469,589	60.4%	Ongoing
Construction of Sisim Baki - Farin Ruwa Road	Wamba		Works, Housing & Transp	1,000,000,000	748,579,350	251,420,650	74.9%	Ongoing
Construction of Covid - 19 Survillance Quarantine &	Lafia		Health	800,000,000	86,883,113	713,116,887	10.9%	Ongoing
Construction of Research Laboratory & Outbreak Cor	Lafia		Health	650,000,000	247,423,992	402,576,008	38.1%	Complete
Construction/ Provision of Road	Across the State		Secretary to the State Go	400,000,000	1,200,390,248	- 800,390,248	300.1%	Ongoing
Construction of Kwandere Keffi Road (65Km)	Kwandere - Keffi		Works, Housing & Transp	350,000,000	358,086,300	- 8,086,300	102.3%	Ongoing
Purchase of Incubators/Fertilizer	Across the State		Ministry of Agriculture & \	250,000,000	104,130,000	145,870,000	41.7%	Ongoing
Drilling of Boreholes	Across the State		Ministry of Agriculture & \	202,000,000	87,193,330	114,806,670	43.2%	Ongoing

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

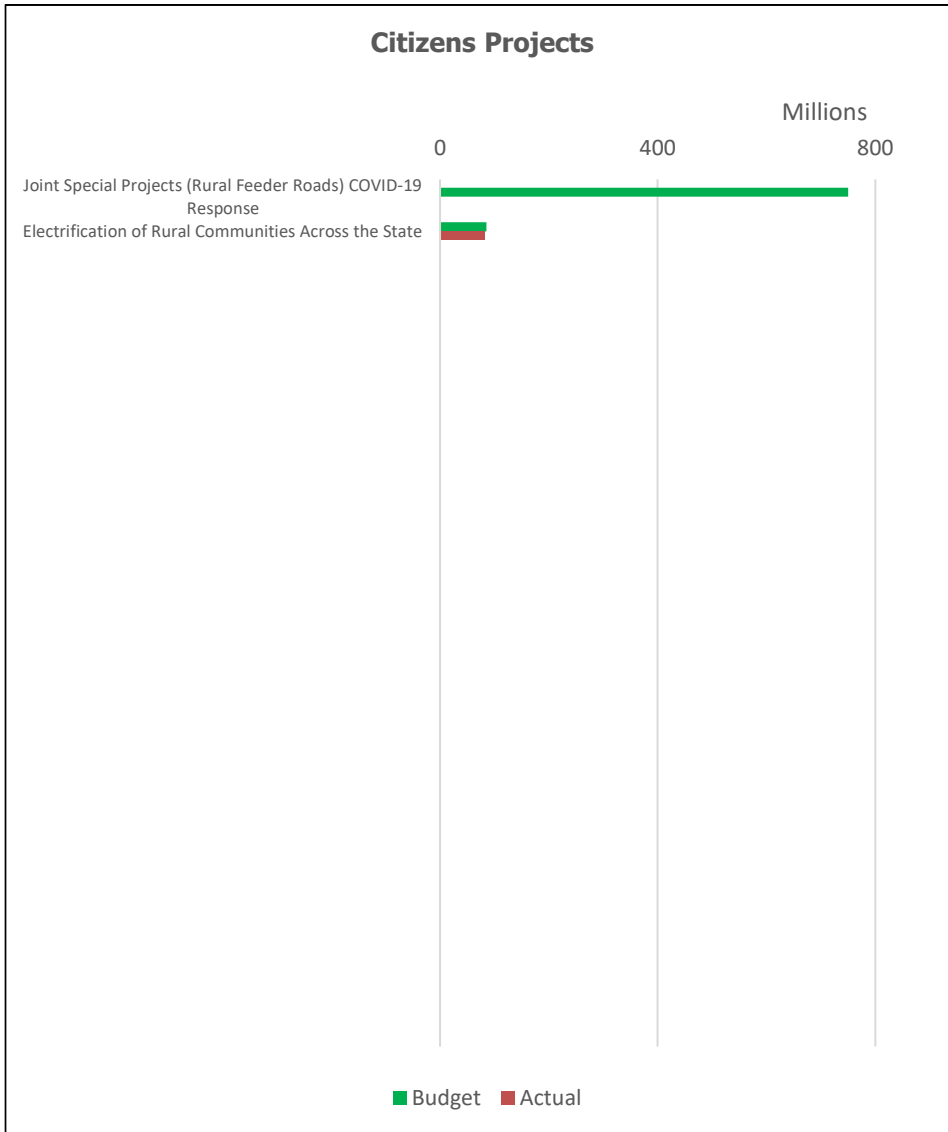
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Most of the projects nominated by the citizens are generally on good governance and upgrade of rural roads which was captured in the budget as Construction of Rural Feeder Roads across the State with N750 million allocated. The remaining works and payments were captured in the 2021 budget with a separate budget line for a new agency known as Nasarawa State Rural Development Agency and the contract and project are actually now ongoing.

Table 11 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Joint Special Projects (Rural Feeder Roads) COVID-1	Across the State		Office of the Secretary to	750,000,000	0	750,000,000	0.0%	Ongoing
Electrification of Rural Communities Across the State	Across the State		Electricity Power Agency	85,000,000	82,125,200	2,874,800	96.6%	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 Nasarawa State can be found on the State Government Website, at the following specific address: www.nasarawastate.gov.ng/
Nasarawa State Government published the Audited Annual Financial Statements on the 28th June 2021.*