



CROSS RIVER STATE GOVERNMENT

Citizens' Accountability Report on the implementation of the 2020 Budget: *Olimpotic Meristemasis*

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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 (Cross River 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 Original Budget of Cross River State, the Budget of Olimpotic Meristemasis was passed on the 30th of December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including dwindling crude oil price and production, was so significant that a revised budget was prepared and passed on the 28th July 2020.

Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants, particularly for the Capital Development of Cross River State.

*Aggregate revenue performance was **82.3%** of the budgeted **N147, 087,248,876** billion in the amended budget. This is equivalent to **N 19,672,771,185** billion shortfall – both Federation Account revenues and Internally Generated Revenue performing in the region of **64%**. On the expenditure side, the actual total expenditure was **N 86,358,970,143** billion, indicating a performance of **58.7%** against its budgeted amount which was **N 147,087,248,874** billion.*

*Recurrent Expenditure took the brunt of the expenditure shortfall, with performance of **20%**. Much of the recurrent expenditure in 2020 was obligatory in nature, based on the revenue short-fall, capital expenditure was largely focused on completing ongoing projects. Few projects were introduced, with the exception of those that targeted COVID-19 response matters, were started. Capital Expenditure had a performance of **70.04%***

*The Economic Sector had a performance of **57.6%** as against a share in total actual expenditure and **118.1%** against its budgeted target of **N24,298,811,471.00**.*

Some of the major contracts were subject to delays due to weather and funding, and some amendments were made. Citizens projects were largely implemented as planned, albeit there were 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 86.6 %; thus about **13.4%** different from the anticipated revenue in the budget, this is equivalent to **N19 billion naira**. The critical causes of deviation include the budget financing target of N39 billion for which only N9.4 billion (**24%**) was realized.*

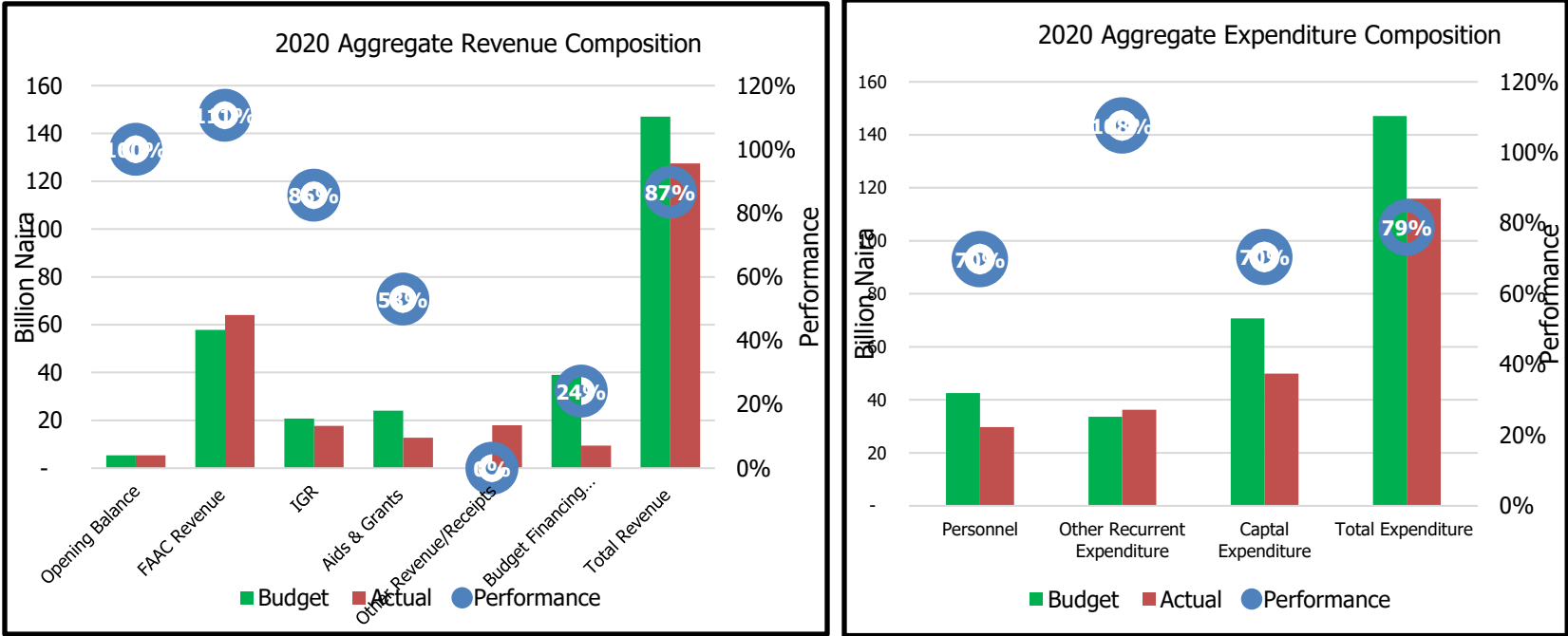
*On the expenditure side, the actual total expenditure is about N **115,883,214,423** billion (22%) less than the budgeted amount which was **N147 billion**. Out of the total Capital expenditure budget of **N147,087,248,874 billion**, the actual capital expenditure was **N 49,860,350,473** billion. This indicates that capital expenditure witnessed a performance of 70.4%. The inability of the state to access the desired level of financing resulted in the shortfall of revenue required for maximum execution of the capital project, hence this level of performance.*

*Observe that personnel expenditure (employees' salaries and wages) has faired better in terms of outturn because of Senator Prof. Ben Ayade's commitment towards the welfare of Civil Servants in the State. This is due to a more realistic projection as well as the state government determination to check payroll frauds. Conversely, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals exceeded its targeted **N33,679,219,052** with a performance of **108%**. The repayment of external loans incurred by previous administrations constituted **40%** of the other recurrent cost.*

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	7,694,770,669	5,427,312,003	5,429,312,003	2,000,000	100.0%
FAAC Revenue	61,821,099,221	57,835,906,446	64,016,901,011	6,180,994,565	110.7%
IGR	71,384,646,576	20,725,030,427	17,745,568,486	- 2,979,461,941	85.6%
Aids & Grants	749,214,172,061	24,099,000,000	12,776,611,292	- 11,322,388,708	53.0%
Other Revenue/Receipts	-	-	18,000,000,000	18,000,000,000	
Budget Financing (Loans)	100,000,000,000	39,000,000,000	9,446,084,899	- 29,553,915,101	24.2%
Total Revenue	990,114,688,526	147,087,248,876	127,414,477,691	- 19,672,771,185	86.6%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	72,102,249,859	42,614,259,156	29,762,442,560	12,851,816,596	69.8%
Other Recurrent Expenditure	115,995,185,428	33,679,219,052	36,260,421,390	- 2,581,202,338	107.7%
Capital Expenditure	912,071,072,400	70,793,770,666	49,860,350,473	20,933,420,193	70.4%
Total Expenditure	1,100,168,507,687	147,087,248,874	115,883,214,423	31,204,034,451	78.8%

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 previous completed fiscal year was poor. This poor performance has been blamed on the low level of voluntary compliance among the potentially big tax payers in the state, the COVID – 19 impact on revenue generation as well as operational challenges in the State Internal Revenue Service (IRS).

The critical source of Tax Revenue for CROSS RIVER state include personal taxes which recorded 82% performance during the period under review.

The State Internal Revenue Service (IRS) which is the highest revenue generating institution of the state had a budget of N20,725,030,427.00 billion and achieved a performance of 85.6%. Strengthening the IRS remains pivotal to the needed upscale in the revenue generation agenda of the state.

This information is presented in Table 3 below.

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	14,671,472,654	11,737,178,364	9,628,824,409	2,108,353,955	82.0%
Personal Taxes:	14,671,472,654	11,737,178,364	9,628,824,409	2,108,353,955	82.0%
Personal Income Tax (PAYE)	14,671,472,654	11,737,178,364	9,628,824,409	2,108,353,955	82.0%
Personnal 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	-	-	-	-	

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Withholding Tax	-	-	-	-	
Other Taxes N.E.C	-	-	-	-	
Non-Tax Revenue:	56,713,174,022	8,987,852,063	8,116,744,107	871,107,956	90.3%
Licences General	509,681,096	167,712,820	1,134,302,244	966,589,424	676.3%
Fees – General	31,278,171,294	7,724,217,534	6,932,741,897	791,475,637	89.8%
Fines – General	472,871,295	-	-	-	
Sales – General	21,983,426,585	73,162,340	40,601,046	32,561,294	55.5%
Earnings – General	2,090,026,745	1,022,759,369	9,098,919	1,013,660,450	0.9%
Rent On Government Buildings – General	5,300,000	-	-	-	
Rent on Land and Others – General	365,431,958	-	-	-	
Repayments	-	-	-	-	
Investment Income	-	-	-	-	
Interest Earned	8,265,048	-	-	-	
Reimbursement	-	-	-	-	
Miscellaneous Income				-	

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Independent Revenue (IGR)	71,384,646,676	20,725,030,427	17,745,568,516	-	2,979,461,911	85.6%
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* 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

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
INTERNAL REVENUE SERVICE	15,400,341,853	15,400,341,853	14,307,728,564	- 1,092,613,289	92.9%
DEPT OF COCOA AND DEVELOPMENT	280,732,000	280,732,000	215,590,880	- 65,141,120	76.8%
MINISTRY OF AGRICULTURE & NATURAL RESOURCES	10,000,000	10,000,000	8,689,850	- 1,310,150	86.9%
CRS FORESTRY COMMISSION	50,050,000	50,050,000	33,743,640	- 16,306,360	67.4%
MINISTRY OF CLIMATE CHANGE	2,000,000	2,000,000	45,636,200	43,636,200	2281.8%
CRS TOURISM DEVELOPMENT	15,000,000	15,000,000	64,895	- 14,935,105	0.4%
MEDA			4,914,700	4,914,700	
Ministry of Industry	3,000,000	3,000,000	74,976,500	71,976,500	2499.2%
MINISTRY OF SOLID MINERALS	50,000,000	50,000,000	665,000	- 49,335,000	1.3%
ACCOUNTANT GENERAL	345,378,203	345,378,203	14,793,074	- 330,585,129	4.3%

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Hawkers Right Agency	-	-	10,000	10,000	
CTRA	67,800,000	67,800,000	8,740,400	- 59,059,600	12.9%
CRISSA	120,000,000	120,000,000	21,661,367	- 98,338,633	18.1%
DOPT	57,360,842	57,360,842	23,771,164	- 33,589,678	41.4%
MINISTRY OF WORKS	5,500,000	5,500,000	130,000	- 5,370,000	2.4%
Department of Motor Vehicle Administration(VIO)	-	-	9,535,500	9,535,500	
Hualage City Management Board	-	-	3,385,200	3,385,200	
ADULT AND NON FORMAL EDUCATION	1,056,506	1,056,506	122,000	- 934,506	11.5%
CRUTECH	1,590,086,687	1,590,086,687	1,760,629,474	170,542,787	110.7%
COLLEGE OF EDUCATION	143,936,110	143,936,110	15,721,490	- 128,214,620	10.9%
ITM UGEP	29,940,400	29,940,400	622,600	- 29,317,800	2.1%
CRS MANAGEMENT DEVELOPMENT INSTITUTE	3,915,200	3,915,200	1,015,200	- 2,900,000	25.9%
MINISTRY OF EDUCATION	156,050,000	156,050,000	128,818,712	- 27,231,288	82.5%
SECONDARY EDUCATION BOARD	528,000,000	528,000,000	210,710,450	- 317,289,550	39.9%
TECHNICAL EDUCATION BOARD	40,500,000	40,500,000	11,621,678	- 28,878,322	28.7%
Ministry of Health Headquarters	51,301,000	51,301,000	8,445,380	- 42,855,620	16.5%
COLLEGE OF HEALTH TECHNOLOGY	117,748,753	117,748,753	10,984,000	- 106,764,753	9.3%

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CENTRAL SCHOOL OF NURSING OGOJA	7,295,000	7,295,000	3,043,000	- 4,252,000	41.7%
COTTAGE HOSPITAL OBAN	2,438,398	2,438,398	353,005	- 2,085,393	14.5%
COTTAGE HOSPITAL AKPET CENTRAL	8,477,291	8,477,291	4,964,750	- 3,512,541	58.6%
CRS EYECARE PROGRAMME CALABAR	13,614,682	13,614,682	7,342,610	- 6,272,072	53.9%
CRS EYECARE CLINIC OBANLIKU	5,851,556	5,851,556	2,133,330	- 3,718,226	36.5%
CRS EYECARE PROGRAMME OGOJA	7,342,399	7,342,399	4,584,799	- 2,757,600	62.4%
LAWERENCE HENSHAW MEMORIAL HOSPITAL CAL	6,000,001	6,000,001	3,052,630	- 2,947,371	50.9%
EJA MEMORIAL ITIGIDI	7,922,855	7,922,855	5,079,893	- 2,842,962	64.1%
GENERAL HOSPITAL AKAMKPA	9,299,730	9,299,730	6,796,308	- 2,503,422	73.1%
GENERAL HOSPITAL CALABAR	134,863,241	134,863,241	104,692,114	- 30,171,127	77.6%
GENERAL HOSPITAL OBANLIKU	10,360,800	10,360,800	20,540,982	10,180,182	198.3%
GENERAL HOSPITAL OBUBRA	7,470,000	7,470,000	11,099,975	3,629,975	148.6%
GENERAL HOSPITAL OGOJA	27,550,000	27,550,000	51,327,023	23,777,023	186.3%
GENERAL HOSPITAL OKPOMA	4,850,000	4,850,000	5,204,998	354,998	107.3%
GENERAL HOSPITAL UGEP	32,042,000	32,042,000	25,966,759	- 6,075,241	81.0%
GOVERNMENT DENTAL CENTER	3,147,500	3,147,500	1,692,566	- 1,454,934	53.8%
LUTHERAN HOSPITAL YAHE	61,451,215	61,451,215	165,860	- 61,285,355	0.3%

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RANCH MEDICAL CENTER OBUDU	1,878,309	1,878,309	837,515	- 1,040,794	44.6%
SCHOOL OF MIDWIFERY CALABAR	8,000,000	8,000,000	1,208,000	- 6,792,000	15.1%
SCHOOL OF MIDWIFERY OGOJA	2,000,000	2,000,000	833,000	- 1,167,000	41.7%
SCHOOL OF MIDWIFERY OBUDU	11,120,210	11,120,210	4,476,000	- 6,644,210	40.3%
SCHOOL OF NURSING CALABAR	10,000,000	10,000,000	1,238,000	- 8,762,000	12.4%
SCHOOL OF NURSING ITIGIDI	19,802,000	19,802,000	1,982,000	- 17,820,000	10.0%
ST JOSEPH HOSPITAL AKPABUYO	2,365,000	2,365,000	2,549,350	184,350	107.8%
CRBC CALABAR	100,000,000	100,000,000	24,441,281	- 75,558,719	24.4%
CRBC IKOM	7,214,580	7,214,580	3,818,300	- 3,396,280	52.9%
CRS INFRASTRUCTURE AND REGULATORY AGENCY	100,000,000	100,000,000	36,175,000	- 63,825,000	36.2%
MINISTRY OF INFORMATION	3,000,000	3,000,000	103,500	- 2,896,500	3.5%
SPORTS COMMISSION	14,330,000	14,330,000	440,000	- 13,890,000	3.1%
MINISTRY OF SUSTAINABLE DEVELOPMENT GOALS			4,698,224	4,698,224	
MIISTRY OF YOUTH DEV. ORIENTATION & SPORT			360,000	360,000	
CRS WATER BOARD			10,677,045	10,677,045	
RURAL WATER SUPPLY & SANITATION AGENCY	8,500,000	8,500,000	25,000	- 8,475,000	0.3%
MINISTRY OF WATER RESOURCES	2,500,000	2,500,000	210,000	- 2,290,000	8.4%

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BORDER COMMUNITY DEVELOPMENT COMMISSION	2,000,000	2,000,000	92,600	- 1,907,400	4.6%
CALABAR URBAN DEV. AGENCY (CUDA)	2,000,000	2,000,000	150,000	- 1,850,000	7.5%
CRSGIA	500,000,000	500,000,000	90,075,444	- 409,924,556	18.0%
CRS DEVELOPMENT CONTROL AGENCY	20,000,000	20,000,000	80,023,500	60,023,500	400.1%
MINISTRY OF ENVIRONMENT	40,866,000	40,866,000	4,693,700	- 36,172,300	11.5%
OBUDU URBAN DEV. AGENCY	2,905,642	2,905,642	18,000	- 2,887,642	0.6%
MINISTRY OF LANDS & HOUSING	50,000,000	50,000,000	130,451,638	80,451,638	260.9%
BUDGET MONITORING & EVALUATION DEPT.			5,000	5,000	
OFFICE OF SURVEYOR GENERAL	16,160,000	16,160,000	12,156,448	- 4,003,552	75.2%
OGOJA URBAN DEV.	2,000,000	2,000,000	70,000	- 1,930,000	3.5%
UGEP URBAN DEV.	2,301,294	2,301,294	79,000	- 2,222,294	3.4%
WASTE MANAGEMENT AGENCY	16,346,000	16,346,000	7,241,000	- 9,105,000	44.3%
CIVIL SERVICE COMMISSION	950,000	950,000	5,000	- 945,000	0.5%
CRS JUDICIARY MULTIDOOR COURT HOUSE	1,500,000	1,500,000	137,860	- 1,362,140	9.2%
CRS JUDICIARY CUSTOMARY COURT APPEAL	2,500,000	2,500,000	728,160	- 1,771,840	29.1%
CRS FIRE SERVICE	5,380,000	5,380,000	2,651,000	- 2,729,000	49.3%
CRS HOUSE OF ASSEMBLY			92,045	92,045	

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CRS JUDICIARY	60,000,000	60,000,000	46,970,072	- 13,029,928	78.3%
CRS INDEPENDENT ELECTORAL COMMISSION	15,000,000	15,000,000	5,000,000	- 10,000,000	33.3%
DEPT OF CIVIL SOCIETY			270,000	270,000	
DEPT OF CULTURE & HERITAGE	9,232,000	9,232,000	500,000	- 8,732,000	5.4%
DUE PROCESS	90,000,000	90,000,000	52,609,800	- 37,390,200	58.5%
LOCAL GOVT. SERVICE COMMISSION	2,350,000	2,350,000	1,500,000	- 850,000	63.8%
MINISTRY OF JUSTICE	15,000,000	15,000,000	34,767,482	19,767,482	231.8%
OFFICE OF THE AUDITOR GENERAL LG	13,500,000	13,500,000	102,000	- 13,398,000	0.8%
MINISTRY OF RURAL TRANSFORMATION, ESTABLISHMENT & TRAINING			110,000	110,000	
OFFICE OF THE HEAD OF SERVICE	300,000	300,000	210,000	- 90,000	70.0%
OFFICE OF THE SECRETARY TO THE GOVERNMENT			18,000	18,000	
JSC JUDICIAL SERVICE COMMISSION	3,000,000	3,000,000	-	- 3,000,000	0.0%
CRSCC CARNIVAL COMMISSION	6,000,000	6,000,000	-	- 6,000,000	0.0%
CAD CHIEFTANCY AFFAIRS DEPARTMENT	3,080,000	3,080,000	-	- 3,080,000	0.0%
MOCT MINISTRY OF COMMUNICATION TECHNOLOGY	6,000,000	6,000,000	-	- 6,000,000	0.0%
MOWA MINISTRY OF WOMEN AFFAIRS	11,895	11,895	-	- 11,895	0.0%
EDP ESSENTIAL DRUGS PROGRAMME	10,000,000	10,000,000	-	- 10,000,000	0.0%

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MSWCD MINISTRY OF SOCIAL WELFARE & COMM. DEV.	18,500,000	18,500,000	-	-	18,500,000	0.0%
GENDER & DEVELOPMENT UNIT	7,014,000	7,014,000	-	-	7,014,000	0.0%
IUDA IKOM URBAN DEVELOPMENT AUTHORITY	1,249,275	1,249,275	-	-	1,249,275	0.0%
CRADP AGRICULTURAL DEVELOPMENT PROGRAMME	3,500,000	3,500,000	-	-	3,500,000	0.0%
CRPC CRS PRIVATIZATION COUNCIL	5,000,000	5,000,000	-	-	5,000,000	0.0%
CRSTB CRS TOURISM BUREAU	10,000,000	10,000,000	-	-	10,000,000	0.0%
MFED MORTGAGE FINANCE AND ESTATE DEPARTMENT	5,000,000	5,000,000	-	-	5,000,000	0.0%
SAGO SPECIAL ADVISER, GOVERNOR'S OFFICE/EVENT MGT	22,000,000	22,000,000	-	-	22,000,000	0.0%
MOC MINISTRY OF COMMERCE	44,000,000	44,000,000	-	-	44,000,000	0.0%
Other Revenue Collecting Agencies	50,659,616,249	-	30	-	30	
Independent Revenue (IGR)	71,384,646,676	20,725,030,427	17,745,568,516	-	2,979,461,911	85.6%

* 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 N70.7 billion 48% of the total budget size of N147 billion while recurrent expenditure was allocated N33.6 billion, equivalent to 51.8% 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 N147 billion was N49.8 billion representing 43% while actual recurrent spending was allotted the remaining N66 billion which is (57%) approximately.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, overheads received the highest share of N36.2 billion indicating a performance of (108%); followed by salaries & wages which got N29.7 billion with 70% budget performance.

Table 4 Expenditure Outturn

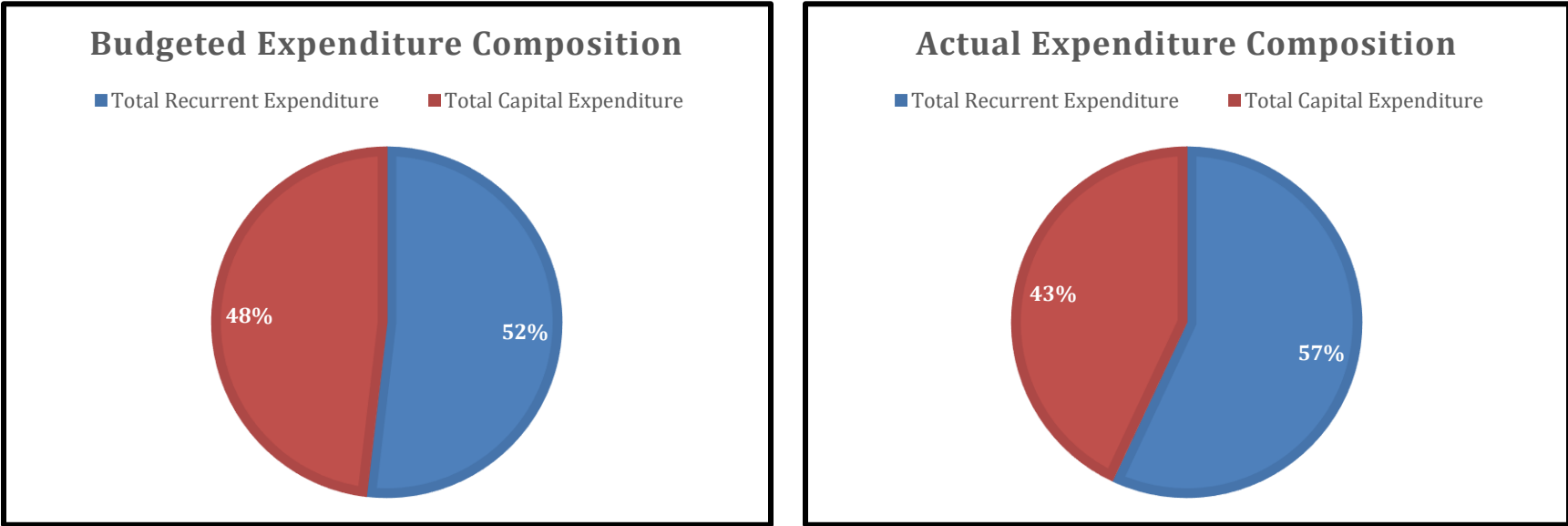
Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Perf (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	42,614,259,156	29.0%	29,762,442,560	25.7%	12,851,816,596	69.8%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	-	0.0%	-	0.0%	-	
Overheads	32,036,930,406	21.8%	36,260,421,390	31.3%	4,223,490,984	113.2%

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Grants and Subsidies	1,642,288,646	1.1%	-	0.0%	1,642,288,646	0.0%
Public Debt Charges	-	0.0%	-	0.0%	-	
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	76,293,478,208	51.9%	66,022,863,950	57.0%	10,270,614,258	86.5%
Total Capital Expenditure	70,793,770,666	48.1%	49,860,350,473	43.0%	20,933,420,193	70.4%
Total Expenditure	147,087,248,874	100.0%	115,883,214,423	100.0%	31,204,034,451	78.8%

* 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

<p>A: RECURRENT EXPENDITURE PAYMENT VOUCHERS No findings.</p>
<p>B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Six payment vouchers presented by Ministry of Lands and Urban Development were approved and executed without the appropriate retirements being in place.</p>
<p>C: SUMMARY OF QUERIED PAYMENT VOUCHERS Six vouchers totalling N24,050,000 million as presented in Table 5 below.</p>
<p>D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER No findings.</p>
<p>E: BILLS PAYABLE No findings</p>
<p>F: INVESTMENTS No findings</p>
<p>G: AIDS AND GRANTS No findings</p>
<p>H: CONTINGENT LIABILITIES ON BANK GUARANTEES No bank guarantees were issued or outstanding during the FY 2020.</p>
<p>I: PERFORMANCE GUARANTEES No performance guarantees were issued or outstanding during the FY 2020.</p>
<p>J: ADHERENCE TO PROCUREMENT PROCEDURES All procurement procedures were duly observed during the FY 2020.</p>

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 (%)
External Loans	1	There was no budget provision for external loans, but the state obtained the said loans	1,382,129,252	1,382,129,252	100.0%
External Loans	1	The outstanding balance of 80,782,660,215.21 did not agree with 73,141,149,270.69 provided by the debt management Office	7,641,510,945	7,641,510,945	100.0%
Future Generation Fund	1	There were no contributions by the Local Government Councils and the			

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		State contributed only a paltry sum			
Various Capital Expenditures not retired by Ministry of Lands and Urban Development	6	Various Capital Expenditures not retired by Ministry of Lands and Urban Development	24,050,000	24,050,000	100.0%
Total Number of Queries	9		9,047,690,197	9,047,690,197	100.0%

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 performance stood at 110.7%*
- *Aids and Grants had a performance of 53%*
- *Generally expenditure had a 78.8% performance – with cuts needing to be made across the board.*
- *Closing balance stood at N 3,168,917,549.37*

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure						
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Final Budget	2020 Actuals	Variance*	Perf (%)*
Revenue:						
Opening Balance	6,798,422,270	5,427,312,003	5,427,312,003.06	5,429,312,003	2,000,000.00	100.0%
Statutory Allocation	41,406,205,692	26,565,994,812	26,565,994,812.00	43,785,194,134	17,219,199,322.18	164.8%
13% Derivation			-		-	
State Government Share of VAT	11,565,185,318	12,475,174,025	12,475,174,025.00	14,731,706,877	2,256,532,851.51	118.1%
Other Federation Account Distributions	12,634,817,567	18,794,737,609	18,794,737,608.85	5,500,000,000	13,294,737,608.85	29.3%
Independent Tax Revenue	24,093,842,507	20,725,030,427	20,725,030,427.00	17,745,568,486	2,979,461,941.34	85.6%
Independent Non-Tax Revenue			-		-	
Foreign Grants	2,618,985,624	24,099,000,000	24,099,000,000.00	12,776,611,292	11,322,388,707.59	53.0%
Domestic Grants			-		-	
Foreign Loans			-	1,382,129,252	1,382,129,252.00	
Domestic Loans	15,649,945,375	39,000,000,000	39,000,000,000.00	8,063,955,647	30,936,044,353.25	20.7%

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Other Revenues			-		-	
Transfer from other Government Entities			-		-	
Total Revenue (a)	114,767,404,352.06	147,087,248,875.91	147,087,248,875.91	109,414,477,690.57	-37,672,771,185.34	74.4%
Expenditure:						
Salaries, Wages and Allowances	19,469,910,426.21	42,614,259,156.00	42,614,259,156.00	29,762,442,560.32	12,851,816,595.68	69.8%
CRF Charges (Salary)	-	-	-	-	-	
Social Contributions			-		-	
Social Benefits	5,393,112,477.57	-	-		-	
Overheads	25,770,995,543.46	32,036,930,406.08	32,036,930,406.08	36,260,421,389.72	4,223,490,983.64	113.2%
Grants & Contributions	1,886,807,350.00	1,642,288,645.92	1,642,288,645.92		1,642,288,645.92	0.0%
Public Debt Charges			-		-	
Transfers			-		-	
Capital Expenditure	29,012,048,570.94	70,793,770,665.91	70,793,770,665.91	49,860,350,473.01	20,933,420,192.90	70.4%
Total Expenditure (b)	81,532,874,368.18	147,087,248,873.91	147,087,248,873.91	115,883,214,423.05	31,204,034,450.86	78.8%
Surplus/Deficit from Operating Activities c = (a-b)	33,234,529,983.88	2.00	2.00	-6,468,736,732.48	-68,876,805,636.20	-323436836624.0%
Gains/Loss on Disposal of Asset			-		-	
Gain/Loss on Foreign Exchange Transaction			-		-	
Total Non-Operating Revenue/(Expenses)			-		-	

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Surplus/(Deficit) from Ordinary Activities			-		-	
Net Surplus/ (Deficit) for the Period			-		-	

Section 5 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.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors

Total Expenditure – As indicated in Table 10 for the top highest spending sector was the Economic Sector which had a performance of 57% followed by the General Administration Sector which includes the Office of the Chief of Staff which handled the disbursement of palliatives during the lockdown period.

As indicated on Table 1, Top Value Capital projects, Treatment of Corona Virus patients has not commenced while the Biase Teachers Continuous Training Institute and Materials/ Accessories for clothe production has been completed. Worthy of note also is the Construction of the Poultry feeds mills which is almost completed.

Table 7 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
CHIEF OF STAFF	3,173,094,800	2,607,455,588	565,639,212	82.2%	9.9%	39.4%
MINISTRY OF INDUSTRY	244,825,197	902,200,000	-657,374,803	368.5%	0.8%	13.6%
HOUSE OF ASSEMBLY		708,900,000	-708,900,000		0.0%	10.7%
UNIVERSITY OF CROSS RIVER	743,420,923	476,244,800	267,176,123	64.1%	2.3%	7.2%
INTERNAL REVENUE SERVICE	585,071,330	432,212,339	152,858,992	73.9%	1.8%	6.5%
BUDGET OFFICE	1,644,791,963	370,441,888	1,274,350,075	22.5%	5.1%	5.6%
HEAD OF PERSONAL STAFF TO THE DEP GOV.	361,263,781	225,918,000	135,345,781	62.5%	1.1%	3.4%

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JUDICIARY HEAD QUARTERS	281,962,457	225,412,238	56,550,219	79.9%	0.9%	3.4%
OFFICE OF THE STATE ACCOUNTANT GENERAL	596,015,271	98,737,900	497,277,371	16.6%	1.9%	1.5%
COLLEGE OF HEALTH TECHNOLOGY	497,268,211	90,328,051	406,940,160	18.2%	1.6%	1.4%
Other MDA Expenditure	23,909,216,473	482,367,805	23,426,848,668	2.0%	74.6%	7.3%
Total (Except Other MDA Expenditure)	8,127,713,933	6,137,850,804	1,989,863,129	75.5%	25.4%	92.7%
Total Budgeted Expenditure	32,036,930,406	6,620,218,609	25,416,711,797	20.7%		

* 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 (%)*	Sect or Share in Total Budget	Sector Share in Total Actual Expenditure
ADMINISTRATIVE SECTOR	10,411,329,136	14,896,397,428	-4,485,068,292	143.1%	14.7%	29.9%
ECONOMIC SECTOR	24,298,811,471	28,700,273,747	-4,401,462,276	118.1%	34.3%	57.6%

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LAW AND ORDER	390,288,831	15,500,000	374,788,831	4.0%	0.6%	0.0%
REGIONAL SECTOR	7,062,000,698	2,539,521,286	4,522,479,412	36.0%	10.0%	5.1%
SOCIAL SECTOR	28,631,340,531	3,708,658,012	24,922,682,519	13.0%	40.4%	7.4%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	70,793,770,667	49,860,350,473	20,933,420,194	70.4%	100.0%	100.0%
Total Budgeted Expenditure	70,793,770,667	49,860,350,473	20,933,420,194	70.4%		

* 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 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
ADMINISTRATIVE SECTOR	10,411,329,136	14,896,397,428	-4,485,068,292	143.1%	14.7%	29.9%
ECONOMIC SECTOR	24,298,811,471	28,700,273,747	-4,401,462,276	118.1%	34.3%	57.6%

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LAW AND ORDER	390,288,831	15,500,000	374,788,831	4.0%	0.6%	0.0%
REGIONAL SECTOR	7,062,000,698	2,539,521,286	4,522,479,412	36.0%	10.0%	5.1%
SOCIAL SECTOR	28,631,340,531	3,708,658,012	24,922,682,519	13.0%	40.4%	7.4%
Other MDA Expenditure			-		0.0%	0.0%
Total (Except Other MDA Expenditure)	70,793,770,667	49,860,350,473	20,933,420,194	70.4%	100.0%	100.0%
Total Budgeted Expenditure	70,793,770,667	49,860,350,473	20,933,420,194	70.4%		

* 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

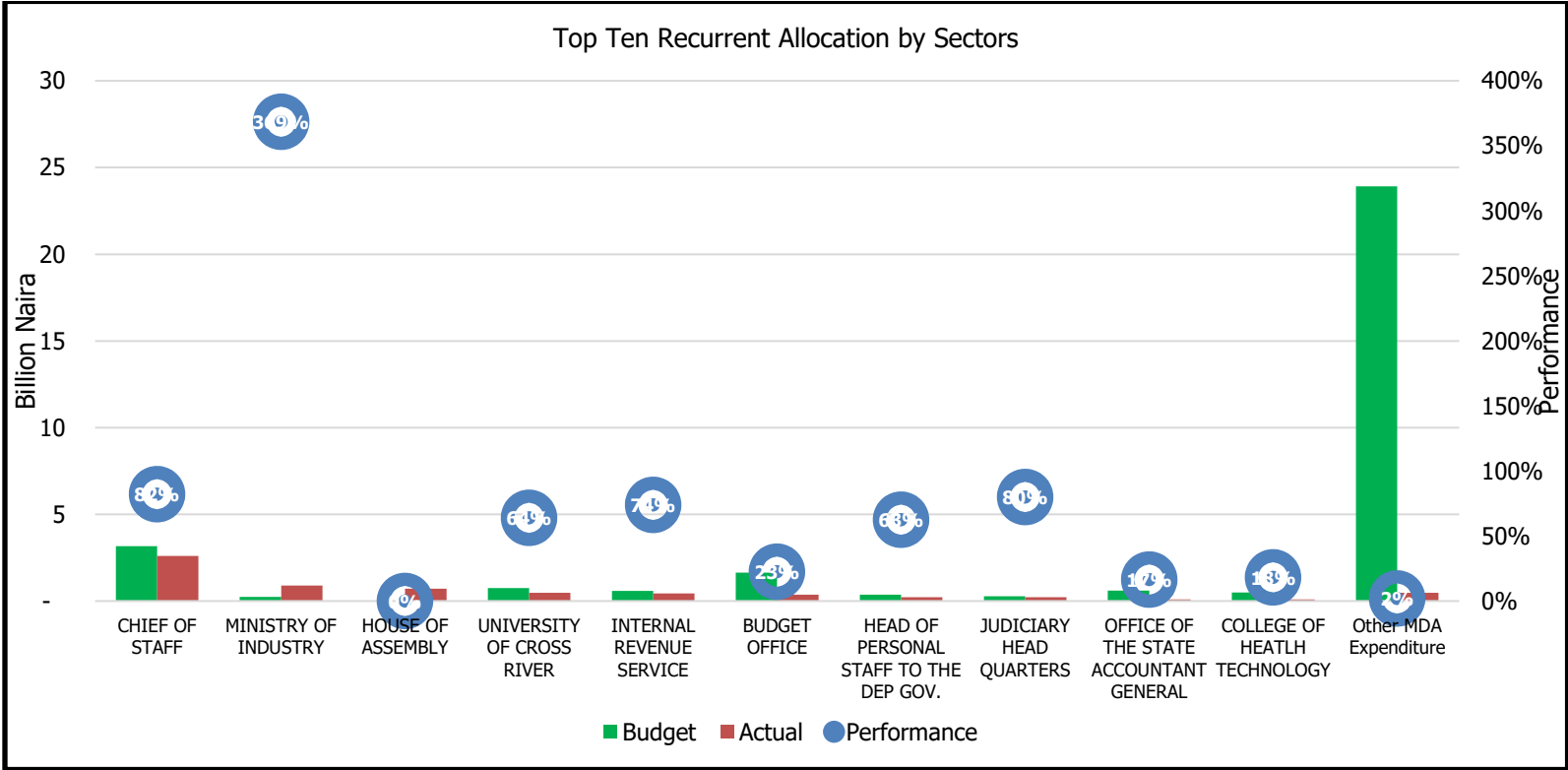


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

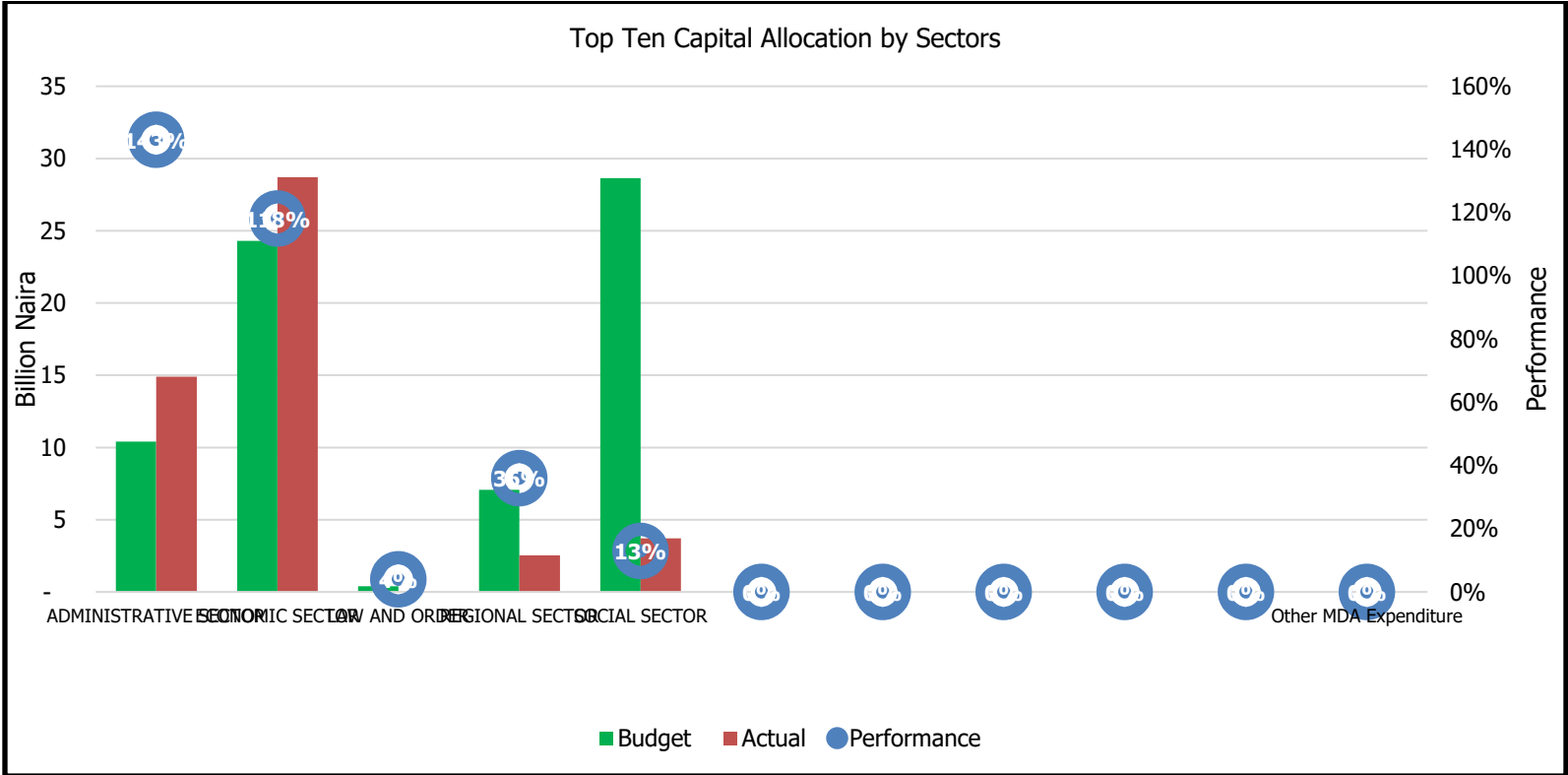
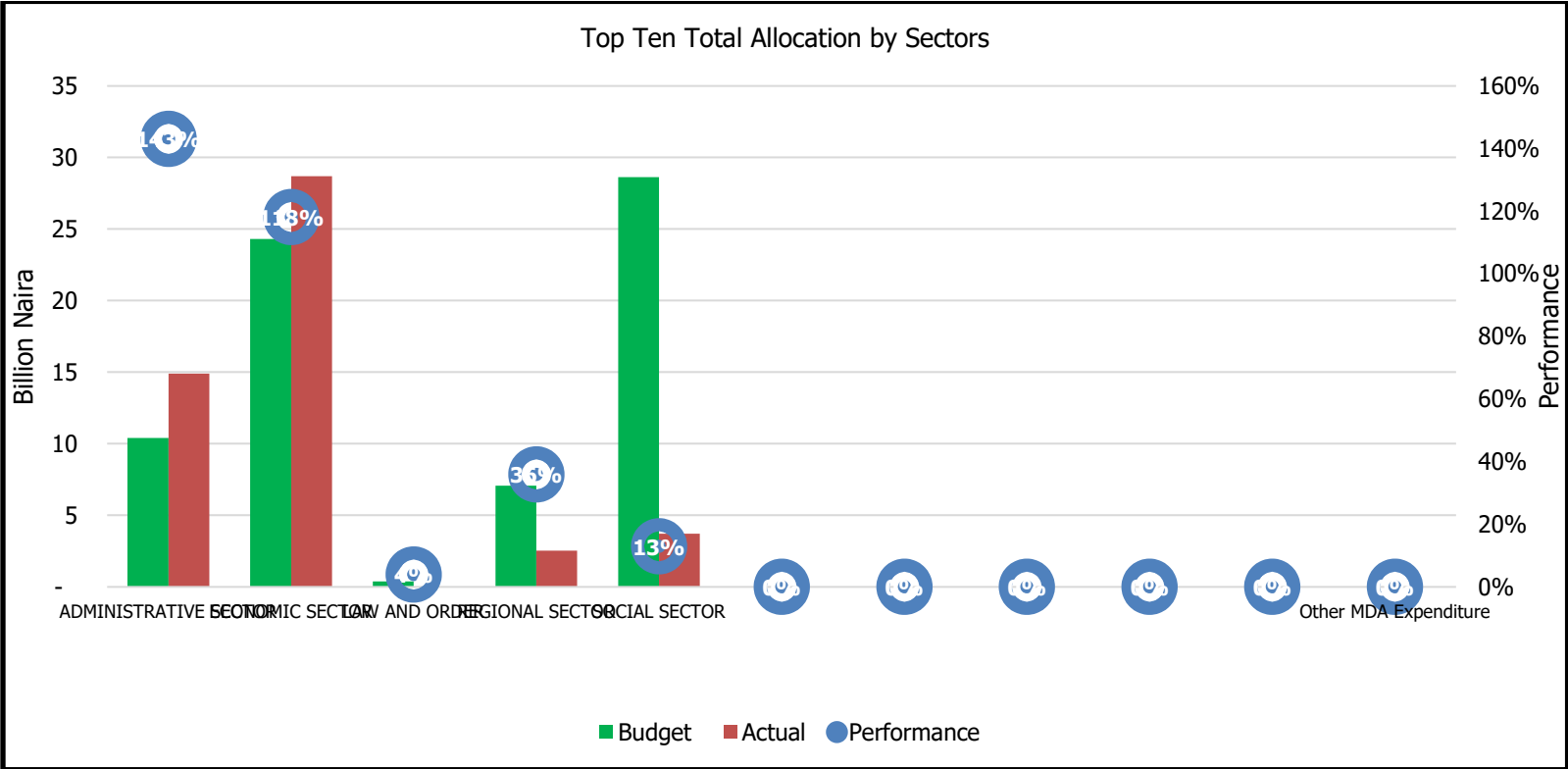


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 6 Top Value Capital Projects

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

Table 10 Top Value Capital Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Treatment of Coronavirus Patients	18 LGAs	99000 00003 0655	Ministry of Health	5,063,840,531	0	5,063,840,531	0.0%	Not Yet Started
Procurement of Test kit Equipment,Ambulance,Face mask & Other Equipment's	18 LGAs	99000 00003 0657	Ministry of Health	4,000,000,000	729,739,983	3,270,260,017	18.2%	Ongoing
Protection & Honorarium for Doctors, Health workers & Volunteers	18 LGAs	99000 00003 0656	Ministry of Health	3,000,000,000	496,300,000	2,503,700,000	16.5%	Ongoing
Feasibility Studies, Design& Construction of Obudu Airport	Obudu	99000 00002 8301	Ministry of Aviation	2,500,000,000	1,623,900,000	876,100,000	65.0%	Ongoing
Renovation of 5 general Hospitals for COVID-19 Quarantine usage	Senatorial Districts	99000 00003 0654	Ministry of Health	2,000,000,000	80,000,000	1,920,000,000	4.0%	Ongoing

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Biase Teacher Training Covid 19	Biase	60100 00020 102	Ministry of Education	2,000,0 00,000	2,000,00 0,000	-	100.0 %	Comp lete
Procurement of Aircraft(Carli Air)	Calabar	99000 00002 8302	Ministry of Aviation	1,800,0 00,000	603,861, 525	1,196,138, 475	33.5 %	Ongoi ng
Feasibility Study, Design and Construction of Cocoa Processing Plant	Ikrom	99000 00000 0114	Ministry of Agriculture	1,500,0 00,000	1,000,00 0,000	500,000,0 00	66.7 %	Ongoi ng
Operational Funds for waste Evacuation	Calabar	99000 00002 6907	Waste Management Agency	1,300,0 00,000	1,036,49 8,000	263,502,0 00	79.7 %	Ongoi ng
Citizen Financial - COVID 19 Programme	18 LGAs	99000 00001 7031	Office of the Chief Of Staff	1,000,0 00,000	428,500, 000	571,500,0 00	42.9 %	Ongoi ng
Free Community Health Outreach Covid 19	18 LGAs	99000 00002 9437	Primary Health Care Development Agency	1,000,0 00,000		1,000,000, 000	0.0%	Ongoi ng
Community Support Programme(PalliativeCoronavirus)Covid	18 LGAs	99000 00001 6414	State Emergency Management Agency	1,000,0 00,000	250,310, 000	749,690,0 00	25.0 %	Ongoi ng
Provision of Social Protection/Conditional Cash Transfer (CCT) Covid 19	18 LGAs	99000 00002 7254	Ministry of Humanity and Social Welfare	1,000,0 00,000		1,000,000, 000	0.0%	Ongoi ng
Coronavirus Humanitarian Services to Communities	18 LGAs	99000 00003 0653	Ministry of Humanity and Social Welfare	1,000,0 00,000		1,000,000, 000	0.0%	Ongoi ng
Palliative for Youth for Covid 19	18 LGAs	99000 00001 6132	Ministry of Youths and Skills Acquisition	1,000,0 00,000	21,500,0 00	978,500,0 00	2.2%	Ongoi ng

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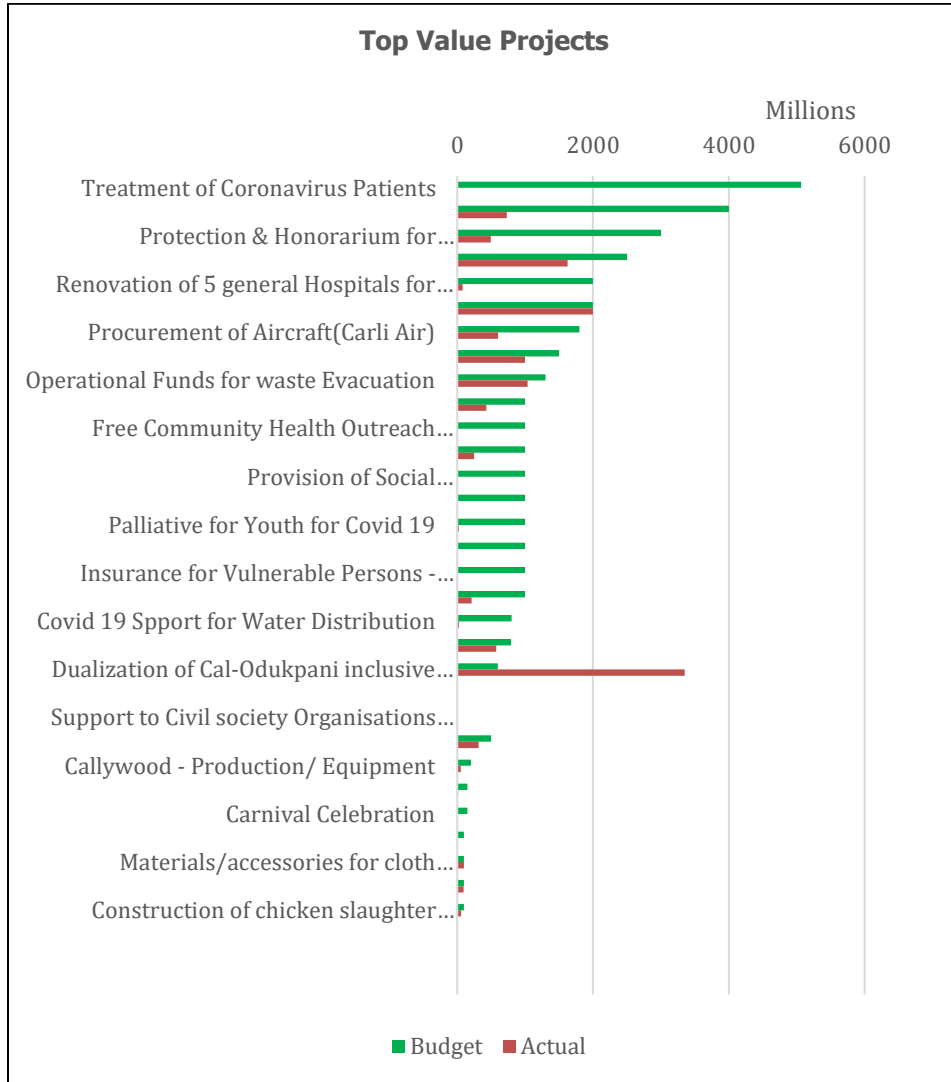
Empowerment of Women for Covid 19	18 LGAs	99000 00001 5482	Ministry of Women Affairs	1,000,000,000		1,000,000,000	0.0%	Ongoing
Insurance for Vulnerable Persons -Covid 19	18 LGAs	99000 00001 6910	State Health Insurance Scheme	1,000,000,000		1,000,000,000	0.0%	Ongoing
Procurement of Waste Bins	Calabar	99000 00002 6908	Waste Management Agency	1,000,000,000	213,100,000	786,900,000	21.3%	Ongoing
Covid 19 Support for Water Distribution	18 LGAs	99000 00000 7727	CRS Water Board	800,000,000	28,000,000	772,000,000	3.5%	Ongoing
Procurement of Tractor, Combine Harvester and Rotary Tillers/Agric	18 LGAs	99000 00000 0116	Ministry of Agriculture	792,804,000	575,900,000	216,904,000	72.6%	Ongoing
Dualization of Cal-Odukpani inclusive of Odukpani-Spaghetti flyover	Odukpani	99000 00000 4410	Ministry of Infrastructure	600,000,000	3,350,000,000	2,750,000,000	558.3%	Ongoing
Provide livelihood support to orphaned and vulnerable Children	18 LGAs	99000 00001 4907	SACA	500,000		500,000	0.0%	Ongoing
Support to Civil society Organisations to carry out HIV/AIDs	18 LGAs	99000 00001 4914	SACA	500,000	0	500,000	0.0%	Ongoing
Design / Drawing and Construction Rice Mill Processing Plant	Ogoja	99000 00000 0141	Ministry of Agriculture	500,000,000	315,000,000	185,000,000	63.0%	Ongoing
Callywood - Production/ Equipment	Calabar	99000 00000 1712	Special Adviser Governor's Office	200,000,000	51,000,000	149,000,000	25.5%	Ongoing

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International Carnival Participation/Bikers	Calabar	99000 00002 0502	Carnival Commission	150,00 0,000	12,000,0 00	138,000,0 00	8.0%	Ongoing
Carnival Celebration	Calabar	99000 00002 0517	Carnival Commission	150,00 0,000	0	150,000,0 00	0.0%	Ongoing
Opening of Rural communities Roads	18 LGAs	99000 00003 0627	North, Central & South Development Commission	100,00 0,000	5,500,00 0	94,500,00 0	5.5%	Ongoing
Materials/accessories for cloth production and technical support	Calabar	99000 00003 0546	Ministry of Industry	100,00 0,000	100,000, 000	-	100.0 %	Complete
Construction of poultry and feed mills	Calabar	99000 00003 0559	Ministry of Industry	100,00 0,000	94,500,0 00	5,500,000	94.5 %	Ongoing
Construction of chicken slaughter factory	Calabar	99000 00003 0562	Ministry of Industry	100,00 0,000	56,001,5 96	43,998,40 4	56.0 %	Ongoing

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

Figure 6 TOP VALUE PROJECTS



Section 7 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget. Only twelve citizens nominated projects were included in the 2020 Budget. The remaining works and payments were captured in the 2021 budget and the contract and project are actually now in the completion level.

Table 11 Citizens Nominated Projects

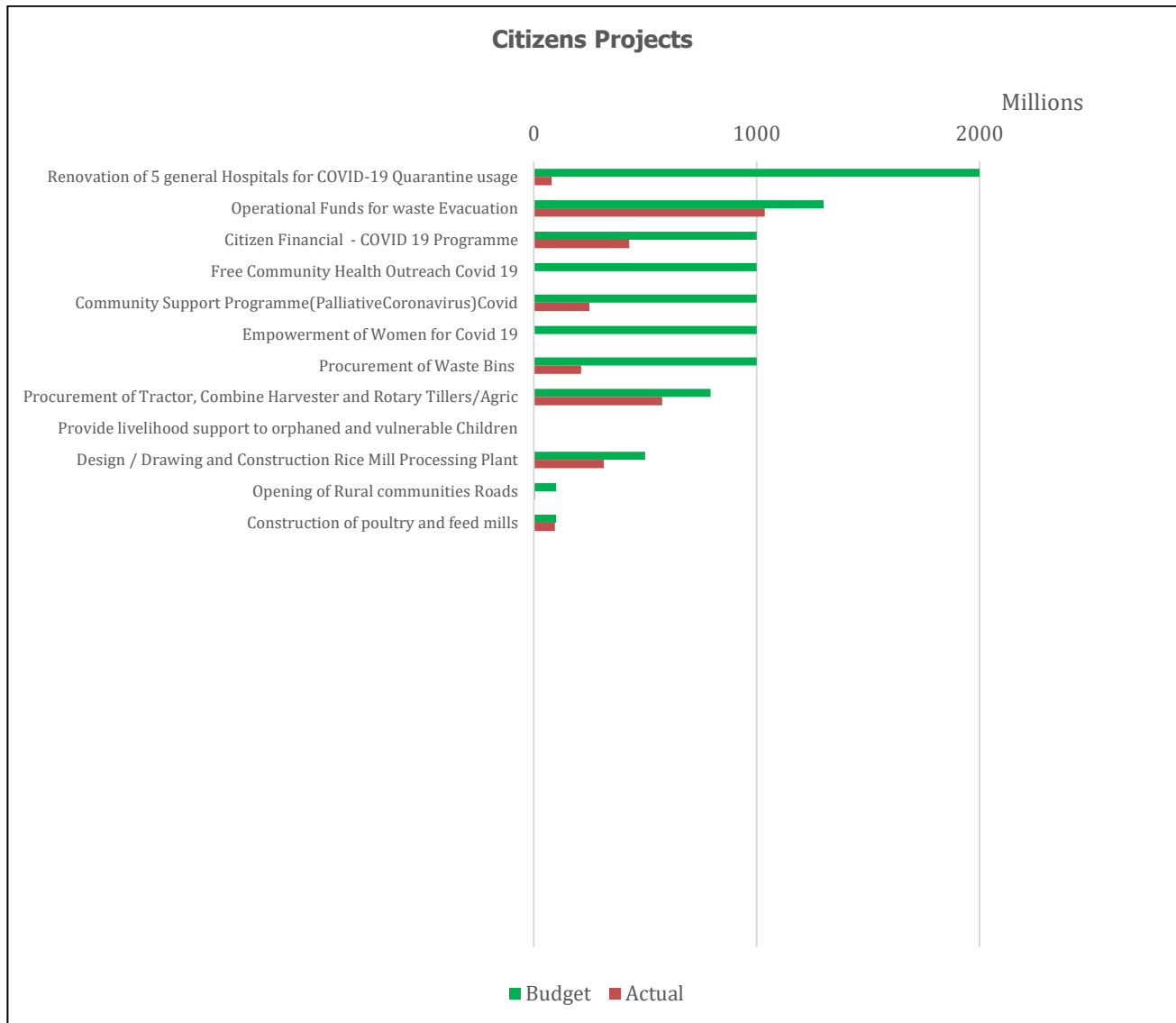
Citizens Nominated Projects								
Project	Project Location	Program me Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Perfor manc e (%)*	Com pletio n Statu s
Renovation of 5 general Hospitals for COVID-19 Quarantine usage	Senatori al Districts	990000 000306 54	Ministry of Health	2,000,00 0,000	80,000,00 0	1,920,000,0 00	4.0%	Ongo ing
Operational Funds for waste Evacuation	Calabar	990000 000269 07	Waste Management Agency	1,300,00 0,000	1,036,498 ,000	263,502,000	79.7%	Ongo ing
Citizen Financial - COVID 19 Programme	18 LGAs	990000 000170 31	Office of the Chief Of Staff	1,000,00 0,000	428,500,0 00	571,500,000	42.9%	Ongo ing
Free Community Health Outreach Covid 19	18 LGAs	990000 000294 37	Primary Health Care Development Agency	1,000,00 0,000	0	1,000,000,0 00	0.0%	Ongo ing
Community Support Programme(PalliativeCoronavirus)Covid	18 LGAs	990000 000164 14	State Emergency Management Agency	1,000,00 0,000	250,310,0 00	749,690,000	25.0%	Ongo ing

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Empowerment of Women for Covid 19	18 LGAs	990000 000154 82	Ministry of Women Affairs	1,000,000,000	0	1,000,000,000	0.0%	Ongoing
Procurement of Waste Bins	Calabar	990000 000269 08	Waste Management Agency	1,000,000	213,100,000	786,900,000	21.3%	Ongoing
Procurement of Tractor, Combine Harvester and Rotary Tillers/Agric	18 LGAs	990000 000001 16	Ministry of Agriculture	792,804,000	575,900,000	216,904,000	72.6%	Ongoing
Provide livelihood support to orphaned and vulnerable Children	18 LGAs	990000 000149 07	SACA	500,000	0	500,000	0.0%	Ongoing
Design / Drawing and Construction Rice Mill Processing Plant	Ogoja	990000 000001 41	Ministry of Agriculture	500,000,000	315,000,000	185,000,000	63.0%	Ongoing
Opening of Rural communities Roads	18 LGAs	990000 000306 27	North, Central & South Development Commission	100,000,000	5,500,000	94,500,000	5.5%	Ongoing
Construction of poultry and feed mills	Calabar	990000 000305 59	Ministry of Industry	100,000,000	94,500,000	5,500,000	94.5%	Ongoing

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

Figure 7 Citizens Nominated Projects Graph



Section 8 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Cross River State can be found on the State Government Website, at the following specific address: www.crips.ng

Cross River State Government published the Audited Annual Financial Statements on the 29th July 2021.