



CROSS RIVER STATE GOVERNMENT

Citizens' Accountability Report on the implementation of the 2021 Budget: *Blush and Bliss*

Published: 29/09/2022

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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) 2021 and reports on State budget revenue and expenditure for 2021.

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 2021 Original Budget of Cross River State, the Budget of Blush and Bliss was passed on the 31st of December 2020 and budget implementation commenced on 1st January 2021. In the reasoning of the State Governor – Senator (Prof.) Sir Ben Ayade, economic growth is the most powerful instrument for reducing poverty and improving the citizens quality of life. The 2021 budget witnessed a paradigm shift from the usual capital investment, construction and creating of wealth to welfare services to the citizens.

Such welfare services included –

- (1) Agricultural Empowerment through the following programmes: (i) Support to women and youth in agriculture (ii) Green money for assistance to young farmers. (iii) Land clearing for agriculture (iv) Procurement of fertilizers and distributed at lower prices.
- (2) Skill acquisition Empowerment: (i) Skill acquisition for unemployed (ii) Entrepreneurship development and start – up business.
- (3) Education Empowerment: (i) Cross River State extended programme (ii) School feeding programme (iii) School uniform support for primary schools. (iv) Bursary award and student financing
- (4) Humanity: (i) Conditional cash transfer to poor family. (ii) COVID 19 palliative
- (5) Health: (i) Safe motherhood or save one million people.
- (6) Social Housing: (i) Development of 60 Social Housing Units in the 3 senatorial districts to be given to Local and poor Citizens.

The 2021 Budget is tagged “Blush and Bliss”, which focuses on the welfare of the citizens. The hope for an Industrialized Cross River State to have a better performance as the year runs by *was so significant that a revised budget was prepared and passed on the 28th July 2021*. The macroeconomic impact of the Covid -19 pandemic and the effect of EndSars protest, plunged the State into a challenging budget performance.

Aggregate revenue performance was 61.7% of the budgeted N240, 404,815,286 billion in the amended budget. Federation Account revenues stood at N73, 072,508,065 billion and Internally Generated Revenue performing in the region of 63.9%. On the expenditure side, the actual total expenditure was N 146,846,714,748 billion, indicating a performance of 63% against its budgeted amount which was N 233,108,262,204 billion.

Recurrent Expenditure had a performance of 75.2%. and Capital Expenditure had a performance of 55.7%

Section 1 Budget Outturn

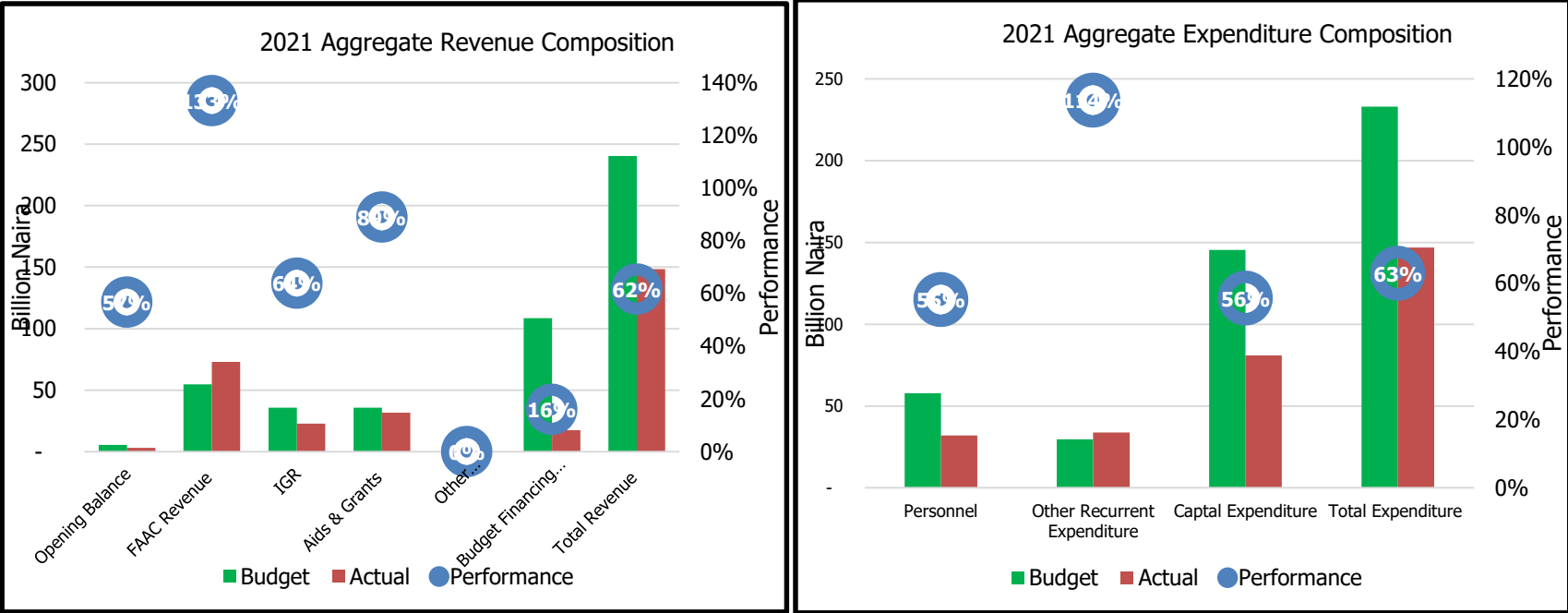
*The revenue performance (outturn) which shows the aggregate revenue performance is about **61.7%**;*

*On the expenditure side, the actual total expenditure is about N **146,846,714,748** billion (22%) with a variance amount which was N **86,261,547,456** billion. Out of the total Capital expenditure budget of N **145,530,134,689** billion, the actual capital expenditure was N **81,028,876,274** billion. This indicates that capital expenditure witnessed a performance of 55.7%. 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.*

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)					
2021 Revenue Composition Performance					
2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance	5,581,997,313	5,581,997,313	3,168,917,549	- 2,413,079,763	56.8%
FAAC Revenue	54,857,559,437	54,857,559,437	73,072,508,065	18,214,948,628	133.2%
IGR	35,833,292,161	35,833,292,161	22,912,281,172	- 12,921,010,989	63.9%
Aids & Grants	35,684,700,000	35,684,700,000	31,764,293,747	- 3,920,406,253	89.0%
Other Revenue/Receipts	-	-	-	-	
Budget Financing (Loans)	108,447,266,375	108,447,266,375	17,450,869,285	- 90,996,397,091	16.1%
Total Revenue	240,404,815,286	240,404,815,286	148,368,869,819	- 92,035,945,467	61.7%
2021 Expenditure Performance by Economic Type					
2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	55,683,857,205	57,828,684,044	31,969,701,608	25,858,982,436	55.3%
Other Recurrent Expenditure	31,260,468,679	29,749,443,471	33,848,136,866	- 4,098,693,395	113.8%
Capital Expenditure	145,530,134,689	145,530,134,689	81,028,876,274	64,501,258,415	55.7%
Total Expenditure	232,474,460,573	233,108,262,204	146,846,714,748	86,261,547,456	63.0%

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 Revenue for CROSS RIVER state include Non-Tax revenue which recorded 64% performance during the period under review.

This information is presented in Table 3 below.

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Tax Revenue	14,984,646,769	14,984,646,769	9,559,664,830	5,424,981,939	63.8%
Personal Taxes:	14,984,646,769	14,984,646,769	9,559,664,830	5,424,981,939	63.8%
Personal Income Tax (PAYE)	14,984,646,769	14,984,646,769	9,559,664,830	5,424,981,939	63.8%
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:	20,848,645,392	20,848,645,392	13,352,616,342	7,496,029,050	64.0%

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Licences General	873,940,910	873,940,910	148,231,292	- 725,709,618	17.0%
Fees – General	3,488,886,703	3,488,886,703	3,837,300,740	348,414,037	110.0%
Fines – General	103,728,818	103,728,818	153,119,747	49,390,928	147.6%
Sales – General	5,130,115,098	5,130,115,098	237,195,170	- 4,892,919,928	4.6%
Earnings – General	11,251,973,862	11,251,973,862	8,976,769,393	- 2,275,204,470	79.8%
Rent On Government Buildings – General				-	
Rent on Land and Others – General				-	
Repayments				-	
Investment Income				-	
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income				-	
Independent Revenue (IGR)	35,833,292,161	35,833,292,161	22,912,281,172	- 12,921,010,989	63.9%

* 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	2021 Approved Budget	2021 Approved Budget	2021 Actual Amount	Variance*	Performance (%)*
MINISTRY OF URBAN RENEWAL	207,500,000	207,500,000	84,544,500	- 122,955,500	40.7%
ACCOUNTANT GENERAL	49,000	49,000	18,043	- 30,957	36.8%
ADULT AND NON FORMAL EDUCATION	100,000	100,000	173,900	73,900	173.9%
BORDER COMMUNITY DEVELOPMENT AGENCY	2,000,000	2,000,000	-	- 2,000,000	0.0%
BUDGET MONITORING & EVALUATION DEPT.	-	-	3,928,639	3,928,639	
C RS WATERFRONTINFRASTRUCTURE AND DEV AGENCY	600,153,000	600,153,000	12,979,600	- 587,173,400	2.2%
CALABAR URBAN DEV. AGENCY (CUDA)	15,000,000	15,000,000	10,545,000	- 4,455,000	70.3%
CENTRAL SCHOOL OF NURSING OGOJA	6,700,000	6,700,000	58,019,446	51,319,446	866.0%
CIVIL SERVICE COMMISSION	-	-	62,000	62,000	
CLMATE CHANGE	5,000,000	5,000,000	1,636,900	- 3,363,100	32.7%
COLLEGE OF EDUCATION	69,371,000	69,371,000	79,936,660	10,565,660	115.2%
COLLEGE OF HEALTH TECHNOLOGY	25,157,431	25,157,431	138,072,060	112,914,629	548.8%
COMMUNICATION AND TECHNOLOGY	14,500,000	14,500,000	-	- 14,500,000	0.0%

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COTTAGE HOSPITAL AKPET CENTRAL	4,928,098	4,928,098	13,648,600	8,720,502	277.0%
COTTAGE HOSPITAL OBAN	2,320,524	2,320,524	1,927,400	- 393,124	83.1%
CRBC CALABAR	111,900,000	111,900,000	57,356,756	- 54,543,244	51.3%
CRSBC IKOM	9,840,000	9,840,000	6,747,356	- 3,092,644	68.6%
CRISSA	55,000,000	55,000,000	24,102,000	- 30,898,000	43.8%
CROSS RIVER STATE SIGNAGE AND ADVERTISEMENT	55,000,000	55,000,000	24,102,000	- 30,898,000	43.8%
CROSS RIVER STATE TOURISM DEVELOPMENT	10,000,000	10,000,000		- 10,000,000	0.0%
CROSS RIVER TOURISM DEVELOPMENT	4,638,400	4,638,400	-	- 4,638,400	0.0%
CRS EYECARE CLINIC OBANLIKU	2,242,000	2,242,000	2,205,500	- 36,500	98.4%
CRS EYECARE PROGRAMME CALABAR	13,404,882	13,404,882	25,481,696	12,076,814	190.1%
CRS EYECARE PROGRAMME OGOJA	6,353,628	6,353,628	4,735,940	- 1,617,688	74.5%
CRS FIRE SERVICE	3,000,000	3,000,000	4,375,000	1,375,000	145.8%
CRS INFRASTRUCTURE AND REGULATORY AGENCY	170,700,818	170,700,818	226,890,000	56,189,182	132.9%
CRS JUDICIARY MULTIDOOR COURT HOUSE	1,500,000	1,500,000	54,330	- 1,445,670	3.6%
CRS JUDICIARY CUSTOMARY COURT APPEAL	2,300,000	2,300,000	209,370	- 2,090,630	9.1%
CRS MANAGEMENT DEVELOPMENT INSTITUTE	2,793,600	2,793,600	770,696	- 2,022,904	27.6%
CRS TOURISM BUREAU	10,000,000	10,000,000	2,200,000	- 7,800,000	22.0%

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CRS WATER BOARD	200,000,000	200,000,000	54,591,729	- 145,408,271	27.3%
CRSGIA	98,075,821	98,075,821	88,769,968	- 9,305,854	90.5%
CRUTECH	2,040,815,000	2,040,815,000	1,879,334,734	- 161,480,266	92.1%
CTRRA	52,800,000	52,800,000	12,038,000	- 40,762,000	22.8%
Department of Motor Vehicle Administration(VIO)	115,700,000	115,700,000	48,007,456	- 67,692,545	41.5%
DEPT OF CIVIL SOCIETY	-	-	140,000	140,000	
DEPT OF COCOA AND DEVELOPMENT	209,732,000	209,732,000	257,288,702	47,556,702	122.7%
DOPT			1,655,410	1,655,410	
DUE PROCESS	45,000,000	45,000,000	41,310,475	- 3,689,525	91.8%
EJA MEMORIAL ITIGIDI	11,009,096	11,009,096	4,275,426	- 6,733,670	38.8%
EJA MEMORIAL JOINT HOSPITAL ITIGIDI	1,368,307	1,368,307	4,275,426	2,907,119	312.5%
ESTABLISHMENT	1,000,000	1,000,000	5,000	- 995,000	0.5%
EYE CARE PROGRAMME CALABAR	5,000,000	5,000,000		- 5,000,000	0.0%
FINANCE	40,000	40,000	18,550	- 21,450	46.4%
FIRE SERVICE	3,800,000	3,800,000	-	- 3,800,000	0.0%
FORESTRY COMMISSION	50,000,000	50,000,000	7,171,440	- 42,828,560	14.3%
GENERAL HOSPITAL AKAMKPA	11,912,813	11,912,813	10,910,305	- 1,002,508	91.6%
GENERAL HOSPITAL CALABAR	75,500,000	75,500,000	140,561,626	65,061,626	186.2%

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GENERAL HOSPITAL OBANLIKU	16,834,400	16,834,400	15,062,407	- 1,771,993	89.5%
GENERAL HOSPITAL OBUBRA	14,768,800	14,768,800	10,604,999	- 4,163,801	71.8%
GENERAL HOSPITAL OGOJA	3,000,000	3,000,000	56,531,351	53,531,351	1884.4%
GENERAL HOSPITAL OKPOMA	7,400,000	7,400,000	5,301,200	- 2,098,800	71.6%
GENERAL HOSPITAL UGEP	15,700,000	15,700,000	15,884,915	184,915	101.2%
GOVERNMENT DENTAL CENTER	1,653,750	1,653,750	2,642,900	989,150	159.8%
GOVT. DENTAL CENTER CALABAR	1,651,125	1,651,125	2,642,900	991,775	160.1%
Hualage City Management Board	200,000	200,000	3,662,697	3,462,697	1831.3%
INTERNAL REVENUE SERVICE	28,944,401,624	28,944,401,624	18,009,751,162	- 10,934,650,462	62.2%
INVESTMENT PROMOTION	5,000,000	5,000,000	-	- 5,000,000	0.0%
ITM UGEP	5,000,000	5,000,000	332,477,125	327,477,125	6649.5%
JUDICIAL SERVICE COMMISSION	3,000,000	3,000,000	-	- 3,000,000	0.0%
CRS JUDICIARY	108,400,000	108,400,000	31,320,624	- 77,079,376	28.9%
LAWERENCE HENSHAW MEMORIAL HOSPITAL CAL	496,913	496,913	2,700,310	2,203,397	543.4%
LOCAL GOVT. SERVICE COMMISSION	2,850,000	2,850,000	1,000,000	- 1,850,000	35.1%
MEDA			8,639,000	8,639,000	
MIISTRY OF YOUTH DEV. ORIENTATION & SPORT	700,000	700,000	789,894	89,894	112.8%
MIN OF TRAINING AND DOCTRINE	2,559,571	2,559,571	24,775,000	22,215,429	967.9%

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MINISTRY OF AGRICULTURE & NATURAL RESOURCES	3,000,000	3,000,000	5,630,750	2,630,750	187.7%
Ministry of Commerce	34,000,000	34,000,000	4,645,900	29,354,100	13.7%
MINISTRY OF COMMUNICATION TECHNOLOGY	6,000,000	6,000,000		6,000,000	0.0%
MINISTRY OF EDUCATION	230,200,000	230,200,000	227,217,935	2,982,065	98.7%
MINISTRY OF ENVIRONMENT	1,500,000	1,500,000	5,245,000	3,745,000	349.7%
MINISTRY OF GAS DEVELOPMENT	8,708,000	8,708,000	8,386,214	321,786	96.3%
Ministry of Health Headquarters	60,000,000	60,000,000	51,676,440	8,323,560	86.1%
MINISTRY OF INDUSTRY	221,640,976	221,640,976	-	221,640,976	0.0%
MINISTRY OF INFORMATION	2,050,000	2,050,000	30,000	2,020,000	1.5%
MINISTRY OF JUSTICE	11,000,000	11,000,000	36,961,145	25,961,145	336.0%
MINISTRY OF LANDS & HOUSING	20,529,571	20,529,571	215,473,951	194,944,380	1049.6%
MINISTRY OF LOCAL GOVT	500,000	500,000	512,000	12,000	102.4%
MINISTRY OF SOCIAL WELFARE	3,000,000	3,000,000	4,348,421	1,348,421	144.9%
MINISTRY OF SOLID MINERALS	21,640,976	21,640,976	3,262,000	18,378,976	15.1%
MINISTRY OF SUSTAINABLE DEVELOPMENT GOALS	-	-	7,347,166	7,347,166	
MINISTRY OF TRANSPORT AND MARINE SERVICES	3,500,000	3,500,000	-	3,500,000	0.0%
MINISTRY OF WATER RESOURCES	500,000	500,000	27,317,449	26,817,449	5463.5%
MINISTRY OF WORKS			1,465,500	1,465,500	

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MORTGAGE FINANCE AND ESTATE DEVELOPMENT	5,000,000	5,000,000	-	-	5,000,000	0.0%
OBUDU MOUNTAIN RESORT	80,000,000	80,000,000	-	-	80,000,000	0.0%
OFFICE OF SURVEYOR GENERAL	12,619,571	12,619,571	17,818,572		5,199,002	141.2%
OFFICE OF THE AUDITOR GENERAL LG	-	-	340,000		340,000	
OFFICE OF THE HEAD OF SERVICE	-	-	100		100	
OFFICE OF THE SECRETARY TO THE GOVERNMENT	1,000,000	1,000,000	1,069,000		69,000	106.9%
PRIVITISATION COUNCIL	1,005,000,000	1,005,000,000			-	0.0%
PROJECT AND MONITORING	100,000	100,000	100,000		-	100.0%
PUBLIC ORIENTATION	-	-	7,000		7,000	
RANCH MEDICAL CENTER OBUDU	5,878,309	5,878,309	485,311		-	8.3%
RURAL WATER SUPPLY & SANITATION AGENCY	500,000	500,000	78,680		421,320	15.7%
SCHOOL OF MIDWIFERY CALABAR	6,200,000	6,200,000	3,634,000		-	58.6%
SCHOOL OF MIDWIFERY MONAYA	850,000	850,000	3,129,000		2,279,000	368.1%
SCHOOL OF MIDWIFERY OBUDU	-	-	5,860,912		5,860,912	
SCHOOL OF MIDWIFERY OGOJA	2,700,000	2,700,000	3,129,000		429,000	115.9%
SCHOOL OF NURSING CALABAR					-	
SCHOOL OF NURSING ITIGIDI	6,008,000	6,008,000			-	0.0%
SECONDARY EDUCATION BOARD	308,201,520	308,201,520	367,792,985		59,591,465	119.3%

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SPORTS COMMISSION	6,390,000	6,390,000	120,000	- 6,270,000	1.9%
ST JOSEPH HOSPITAL IKOT ENE AKPABUYO	600,000	600,000	-	- 600,000	0.0%
STATE AUDITOR GENERAL	700,000	700,000	600,000	- 100,000	85.7%
TECHNICAL EDUCATION BOARD	40,500,000	40,500,000	25,919,112	- 14,580,888	64.0%
TRAFFIC REGULATORY AGENCY	8,000,000	8,000,000	-	- 8,000,000	0.0%
TRAMA	15,900,000	15,900,000	-	- 15,900,000	0.0%
WASTE MANAGEMENT AGENCY	17,346,000	17,346,000	10,972,500	- 6,373,500	63.3%
				-	
				-	
				-	
				-	
				-	
Other Revenue Collecting Agencies	215,207,637	215,207,637	12,841,006	- 202,366,631	6.0%
Independent Revenue (IGR)	35,833,292,161	35,833,292,161	22,912,281,172	- 12,921,010,989	63.9%

* 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 N145 billion representing 62.4% of the budget size while recurrent expenditure was allocated N87.5 billion, had an actual of 75.2%.. 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 N233 billion was N81 billion representing 55.7 % while actual recurrent spending was 75.2% approximately.

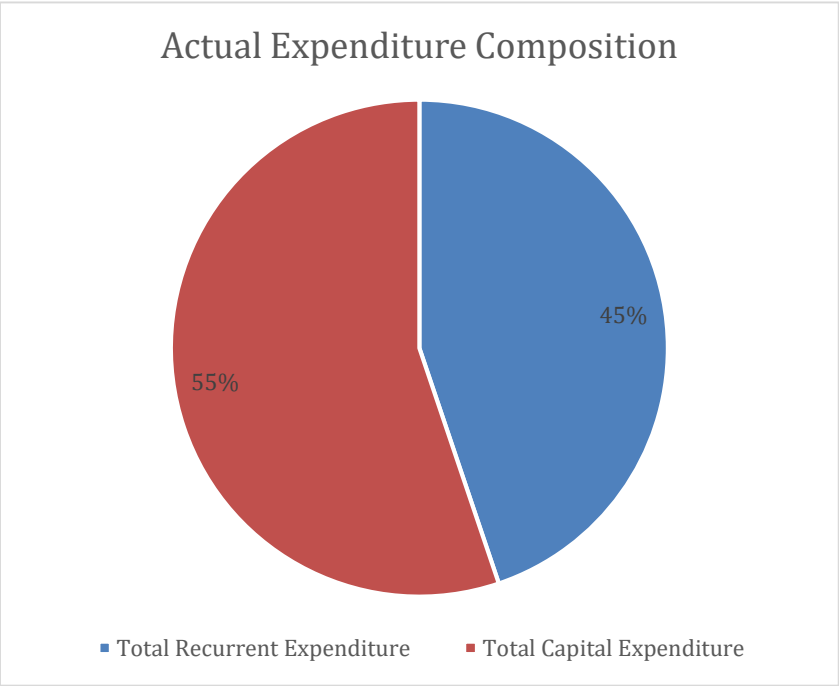
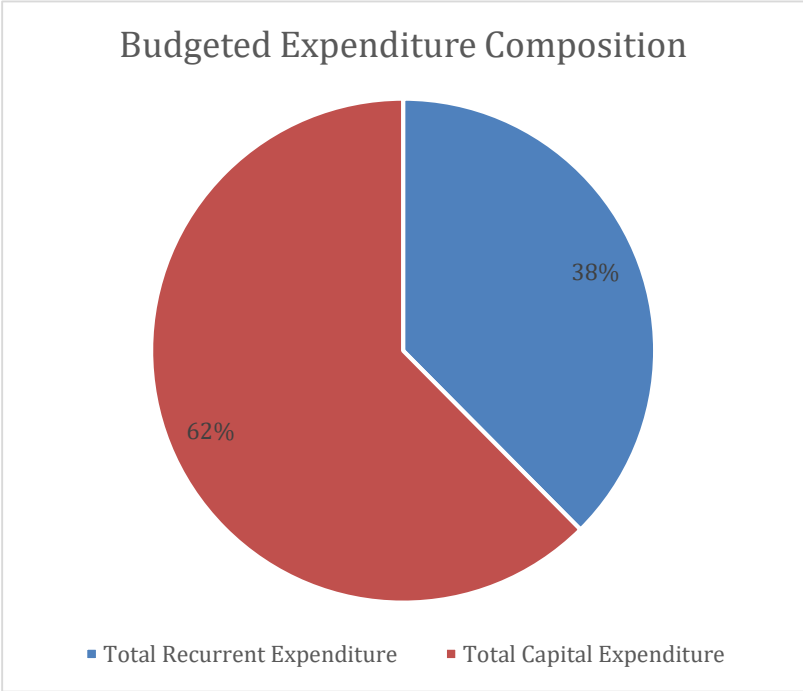
Table 4 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	50,028,684,044	21.5%	24,081,332,572	16.4%	25,947,351,472	48.1%
Social Contribution	-	0.0%	-	0.0%	-	
Social Benefits	7,800,000,000	3.3%	7,888,369,036	5.4%	88,369,036	101.1%
Overheads	17,749,443,471	7.6%	9,319,876,418	6.3%	8,429,567,053	52.5%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	12,000,000,000	5.1%	24,528,260,449	16.7%	12,528,260,449	204.4%
Transfers	-	0.0%	-	0.0%	-	

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Total Recurrent Expenditure	87,578,127,515	37.6%	65,817,838,475	44.8%	21,760,289,041	75.2%
Total Capital Expenditure	145,530,134,689	62.4%	81,028,876,274	55.2%	64,501,258,415	55.7%
Total Expenditure	233,108,262,204	100.0%	146,846,714,748	100.0%	86,261,547,456	63.0%

Figure 2 Expenditure Composition Budget and Actual



Section 4 Audit Findings

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS: Nil
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Nil
C: SUMMARY OF QUERIED PAYMENT VOUCHERS Nil
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER Nil
E: BILLS PAYABLE Nil
F: INVESTMENTS Nil
G: AIDS AND GRANTS Inadequate Disclosure of Aid & Grants
H: CONTINGENT LIABILITIES ON BANK GUARANTEES Non-Full Disclosure of Contingent/Contractual Liabilities
I: PERFORMANCE GUARANTEES Nil
J: ADHERENCE TO PROCUREMENT PROCEDURES Nil

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 (%)
Non-compliance with extant regulations on timeline for submission of the consolidated Financial Statements	1	Non-compliance with extant regulations on timeline for submission of the consolidated Financial Statements			
Non-disclosure of events after the reporting date	1	Non-disclosure of events after the reporting date			
Non-Disclosure of Information on Cost of Servicing Debts in the CRSG Consolidated Financial Statements	1	Non-Disclosure of Information on Cost of Servicing Debts in the CRSG Consolidated Financial Statements	16,375,441,301		
Closing Balances of Liabilities not represented in the Statement of Assets and Liabilities	1	Closing Balances of Liabilities not represented in the Statement of Assets and Liabilities			
Non-Full Disclosure of Contingent/Contractual Liabilities	1	Non-Full Disclosure of Contingent/Contractual Liabilities			
Inadequate Disclosure of Aid & Grants	1	Inadequate Disclosure of Aid & Grants	31,764,293,747		
Budget Performance	1	Budget Performance			
Annual Abstract Account	8	Annual Abstract Account			
Statement of Assets and Liabilities	5	Statement of Assets and Liabilities			
Ratios of Current Topical Issues	7	Analysis of Performances through Ratios			
Total Number of Queries	20		48,139,735,048	-	

NOTES
All numbers must be rounded to the nearest number
All description/item cells are coloured grey
All figure input cells are coloured pink
All calculation cells are coloured yellow
All title cells are coloured green

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 2021. Some of the highlights (major variances) are as follows:

- *Statutory Allocation performance stood at 43.3%*
- *Aids and Grants had a performance of 73.3%*
- *Generally expenditure had a 63% performance – with cuts needing to be made across the board.*
- *Closing balance stood at N 1,335,868,312.25*

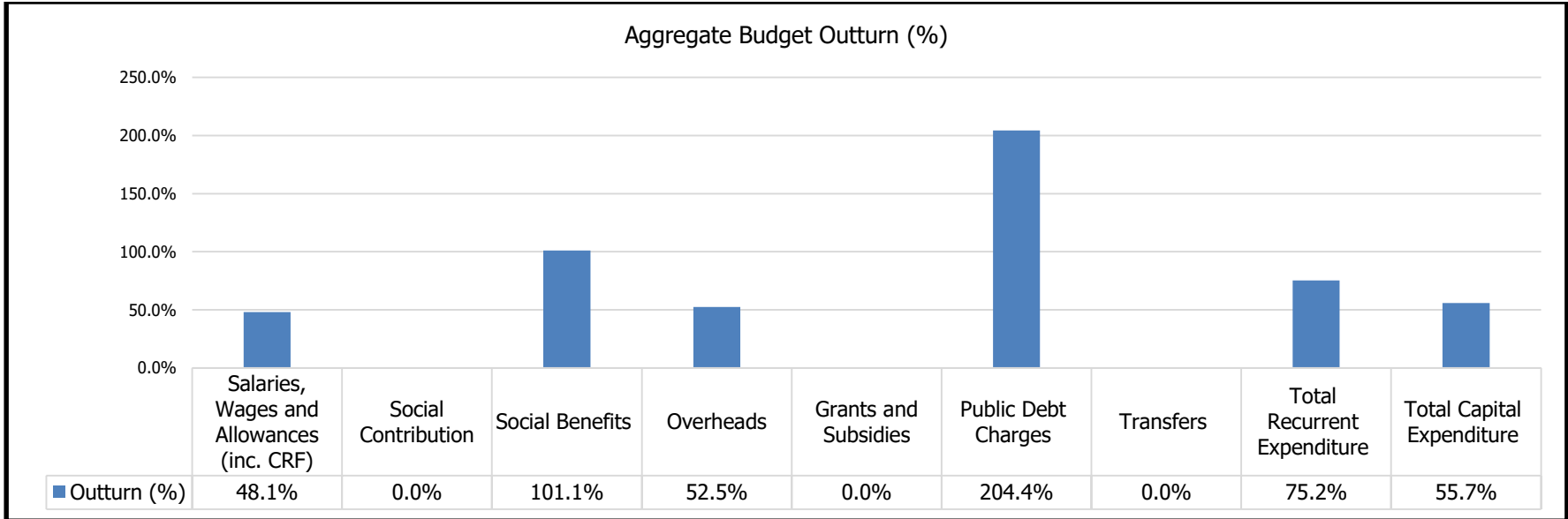
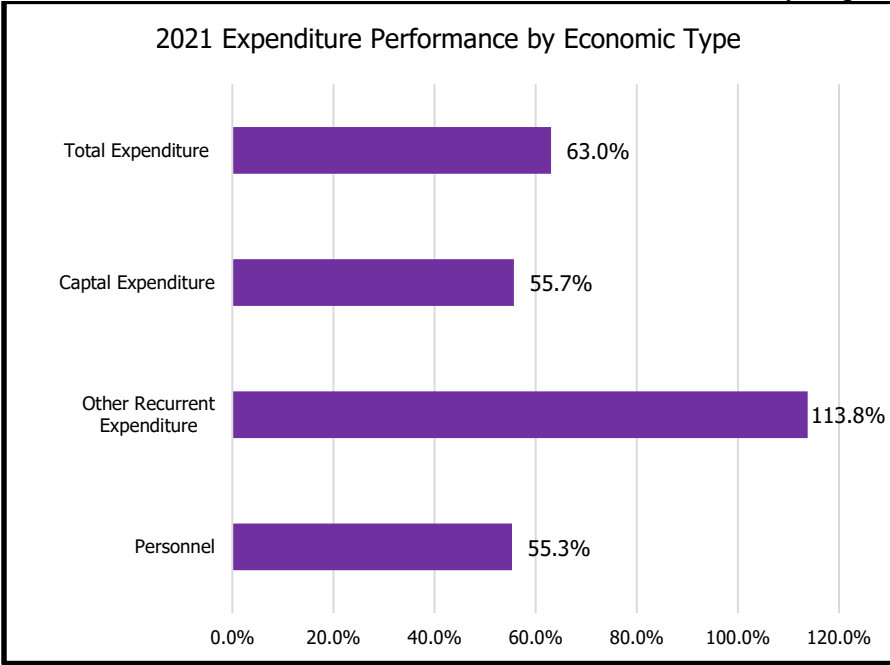
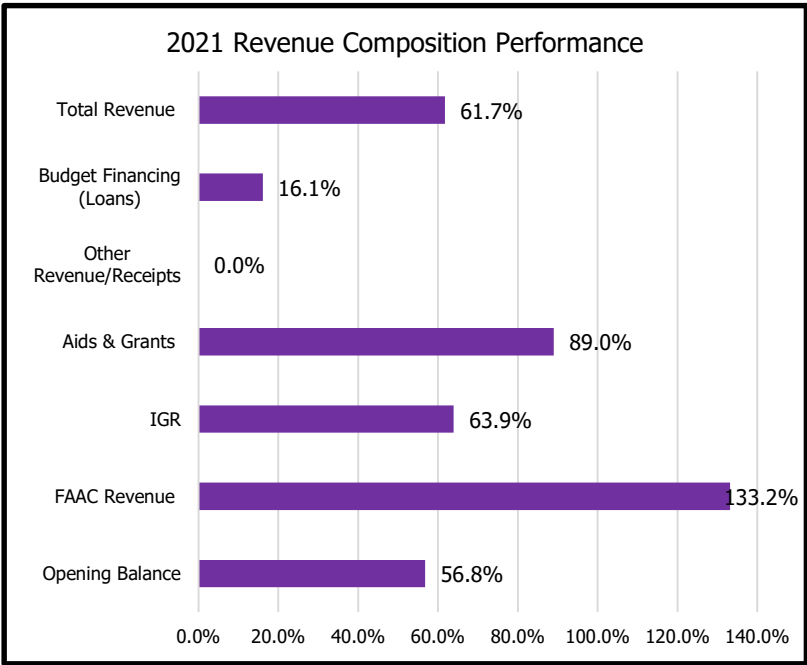
Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2020)	Originally Approved 2021 Budget	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Perfor mance (%)*
Revenue:							
Opening Balance	5,429,312,003	5,581,997,313	5,581,997,313	5,581,997,312.50	3,168,917,549	- 2,413,079,763.1 3	56.8%
Statutory Allocation	43,785,194,134	40,896,654,607	40,896,654,607	40,896,654,607.00	35,431,917,741	- 5,464,736,865.8 7	86.6%
State Government Share of VAT	14,731,706,877	12,257,084,640	12,257,084,640	12,257,084,639.76	19,652,134,165	7,395,049,524.9 4	160.3%
Other Federation Account Distributions	5,500,000,000	1,703,820,190	1,703,820,190	1,703,820,190.44	17,988,456,160	16,284,635,969. 18	1055.8%
Independent Tax Revenue	9,628,824,409	14,984,646,769	14,984,646,769	14,984,646,769.40	9,559,664,830	- 5,424,981,938.9 3	63.8%

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Independent Non-Tax Revenue	8,116,744,077	20,848,645,392	20,848,645,392	20,848,645,391.60	13,352,616,342	- 7,496,029,049.9 0	64.0%
Foreign Grants	12,776,611,292	21,680,500,000	21,680,500,000	21,680,500,000.00	31,764,293,747	10,083,793,746. 97	146.5%
Domestic Grants		14,004,200,000	14,004,200,000	14,004,200,000.00		- 14,004,200,000. 00	0.0%
Foreign Loans	1,382,129,252	98,447,266,375	98,447,266,375	98,447,266,375.31	8,674,332,908	- 89,772,933,466. 83	8.8%
Domestic Loans	8,063,955,647	10,000,000,000	10,000,000,000	10,000,000,000.00	8,776,536,376	- 1,223,463,623.7 4	87.8%
Total Revenue (a)	109,414,477,690.57	240,404,815,286.01	240,404,815,286.01	240,404,815,286.01	148,368,869,818.70	- 92,035,945,467. 31	61.7%
Expenditure:							
Salaries, Wages and Allowances	22,104,605,257.73	47,883,857,204.77	50,028,684,044.15	50,028,684,044.15	24,081,332,571.91	25,947,351,472. 24	48.1%
Social Benefits	7,657,837,302.59	7,800,000,000.28	7,800,000,000.28	7,800,000,000.28	7,888,369,036.46	- 88,369,036.18	101.1%
Overheads	6,620,218,609.46	16,460,468,679.23	17,749,443,471.00	17,749,443,471.00	9,319,876,417.51	8,429,567,053.4 9	52.5%
Grants & Contributions	115,958,500.00	2,800,000,000.00		-		-	
Public Debt Charges	29,524,244,280.26	12,000,000,000.00	12,000,000,000.00	12,000,000,000.00	24,528,260,448.86	- 12,528,260,448. 86	204.4%
Transfers				-		-	
Capital Expenditure	49,860,350,473.01	145,530,134,688.85	145,530,134,688.85	145,530,134,688.85	81,028,876,273.69	64,501,258,415. 16	55.7%
Total Expenditure (b)	115,883,214,423.05	232,474,460,573.13	233,108,262,204.28	233,108,262,204.28	146,846,714,748.43	- 86,261,547,455. 85	63.0%

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Section 6 Top Sectoral Allocation

Tables below 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 - Table 7 is data on overhead expenditure of top MDAs.

Capital Expenditure – Table 8 presents capital expenditure of sectors

Total Expenditure – a) Where does the money go?

b) Aggregate Expenditure Composition

Table 7 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
COS Office of the Chief of Staff.	5,909,000,000	2,641,955,588	3,267,044,412	44.7%	26.7%	28.3%
CRSHOA Office of the Speaker.	3,386,745,420	708,900,000	2,677,845,420	20.9%	15.3%	7.6%
BMED Budget Monitoring and Evaluation..	3,279,647,489	370,441,888	2,909,205,601	11.3%	14.8%	4.0%
HPSDG Head of Personal Staff to the Deputy Governor...	370,013,600	232,213,814	137,799,786	62.8%	1.7%	2.5%

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SSG Office of the SSG.	94,900,000	52,020,000	42,880,000	54.8%	0.4%	0.6%
Ministry of International Donor	6,000,000	25,290,064	-	421.5%	0.0%	0.3%
GADA Office of the Special Adviser, Inter-governmental Affairs, Abuja.	135,000,000	25,080,000	109,920,000	18.6%	0.6%	0.3%
OAGS Auditor General - State's Office.	24,000,000	18,438,000	5,562,000	76.8%	0.1%	0.2%
Cross River State Strategic Policy Advisory Council (CRSPAC)	20,500,000	12,000,000	8,500,000	58.5%	0.1%	0.1%
HOS Office of the Head of Service	70,684,500	12,000,000	58,684,500	17.0%	0.3%	0.1%
Other MDA Expenditure	8,819,749,768	5,221,537,064	3,598,212,704	59.2%	39.9%	56.0%
Total (Except Other MDA Expenditure)	13,296,491,008	4,098,339,354	9,198,151,654	30.8%	60.1%	44.0%
Total Budgeted Expenditure	22,116,240,776	9,319,876,418	12,796,364,358	42.1%		

Table 8 Capital Expenditure Sectors

Capital Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Administrative Sector	39,464,695,790	17,796,316,721	21,668,379,069	45.1%	27.1%	22.0%
Economic Sector	54,980,047,769	24,963,761,986	30,016,285,784	45.4%	37.8%	30.8%
Law and Justice Sector	947,504,630	143,392,500	804,112,130	15.1%	0.7%	0.2%
Regional Sector	137,886,500	136,373,816	1,512,684	98.9%	0.1%	0.2%
Social Sector	20,706,828,564	13,361,349,694	7,345,478,870	64.5%	14.2%	16.5%
Other MDA Expenditure	29,293,171,436	24,627,681,557	4,665,489,879	84.1%	20.1%	30.4%
Total (Except Other MDA Expenditure)	116,236,963,253	56,401,194,716	59,835,768,537	48.5%	79.9%	69.6%
Total Budgeted Expenditure	145,530,134,689	81,028,876,274	64,501,258,415	55.7%		

Figure 3 WHERE DOES THE MONEY GO?

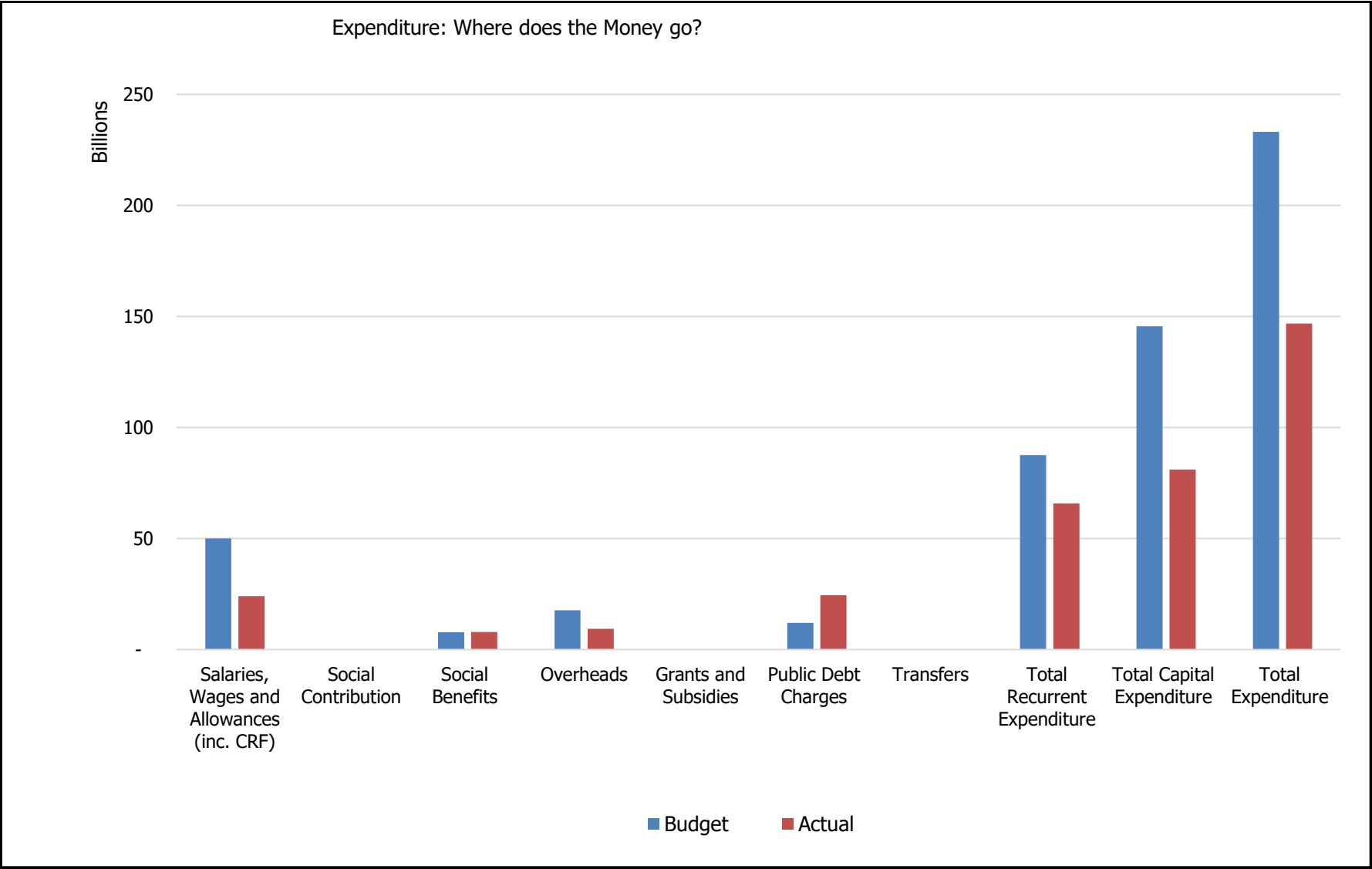


Figure 4 AGGREGATE EXPENDITURE COMPOSITION

