

# KOGI STATE GOVERNMENT OF NIGERIA



## CITIZENS' ACCOUNTABILITY REPORTS (CAR),

*ON*

## 2020 AUDITED FINANCIAL STATEMENTS

**ORGANIZED BY:**

**OFFICE OF THE ACCOUNTANT-GENERAL, KOGI STATE**

**Venue:**

**IDRINANA HOTELS, LOKOJA-KOGI STATE**

**Date:**

**14<sup>TH</sup> SEPT., 2021**

**Time:**

**12:00 pm Prompt**

# PRESENTER:

## • **ELDER SUNDAY ODEH** (*B.Sc., M.Sc.,(ABU), ACCSA, CNA*).

- DIRECTOR CONSOLIDATED ACCOUNTS DEPARTMENT,
- OFFICE OF THE ACCOUNTANT-GENERAL,
- STATE SECRETARIATE COMPLEX,
- LOKOJA

## **CITIZENS ACCOUNTABILITY REPORT ON 2020 FINANCIAL STATEMENTS**

### **Introduction:**

- The International Public Sector Accounting Standards (IPSAS) requires that States should prepare General-Purpose Financial Statements (GPFS) that will be useful to all Stakeholders.
- To achieve this requirement of IPSAS, the Disbursement Link Indicator (DLI) 2.2 of the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program mandates States to prepare and present Citizens Accountability Report (CAR) to their Citizens.

### **What is the Citizens Accountability Report (CAR)?**

- Citizens Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by the State Accountant-General on behalf of the Government of Kogi 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 citizens accountability report (CAR) is based on the financial statements for the Financial Year ended 31<sup>st</sup> December 2020 and reports on State budget revenue and expenditure for 2020.

### **Purpose of Citizens Accountability Report (CAR)?**

- The Citizens Accountability Report explains the relationship between the State and its citizens and the extent to which the State is answerable to its citizens for its actions. In presenting this report, the State is mindful of the principles and concepts of public sector accounts such as transparency, fairness, integrity and trust which form the fulcra of this administration. This is so because the state is aware that in a democratic dispensation, the citizens have the right to know how communal wealth (funds) is being expended on their behalf in the delivery of public infrastructure and services.

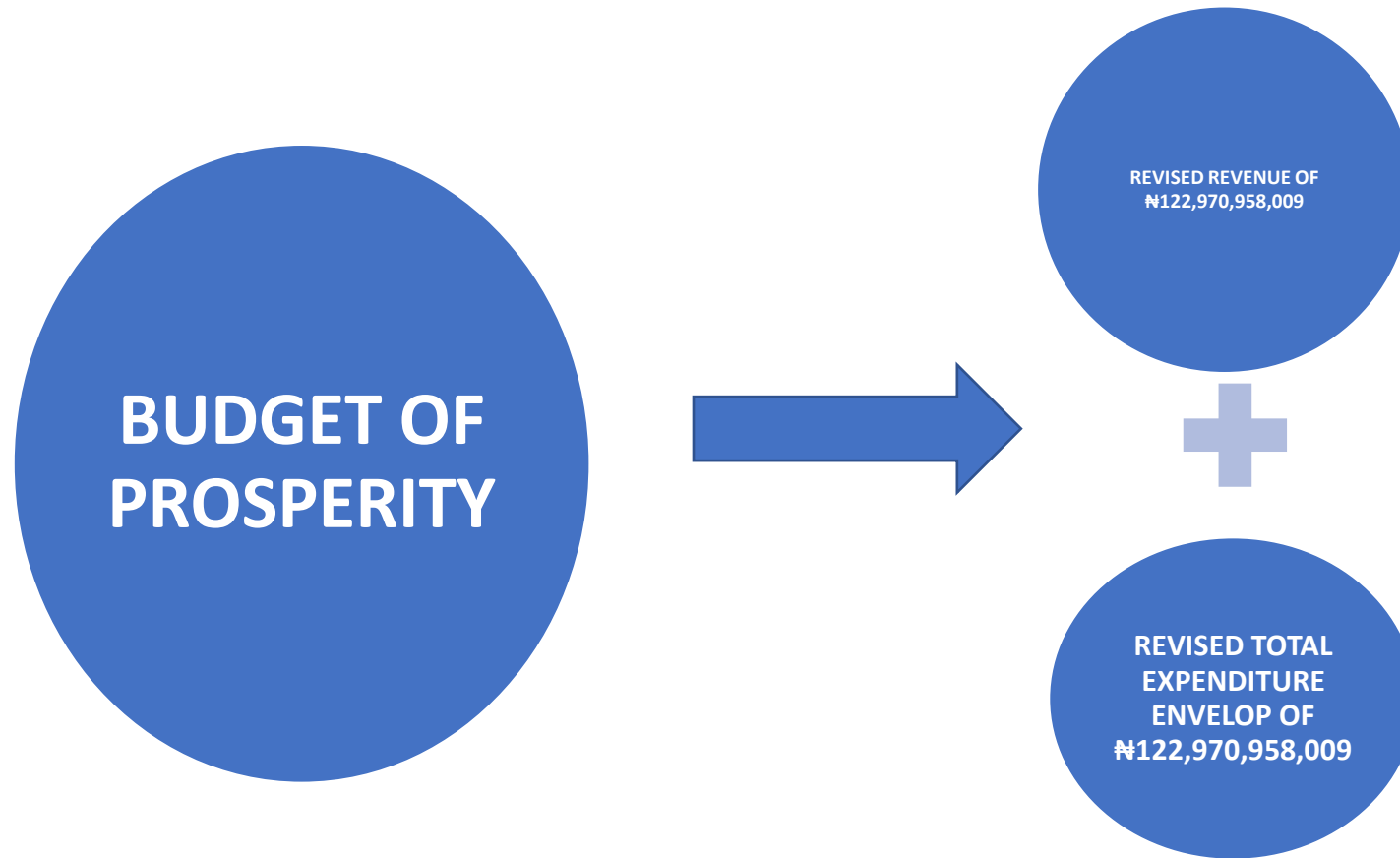
### **Need for CAR:**

- The need for public accountability arises because of the trusted relationship between the government and the public. It is about the government demonstrating its competence, reliability and honesty in a way that allows the public to judge the trustworthiness of this administration in the usage of public money and resources. Thus, the importance of maintaining the public's trust and confidence is central to the purpose and outcomes of this administration to which we must work with the highest standards of integrity and conduct to ensure that the trust and confidence reposed in us are maintained.

## **RESPONSIBILITY:**

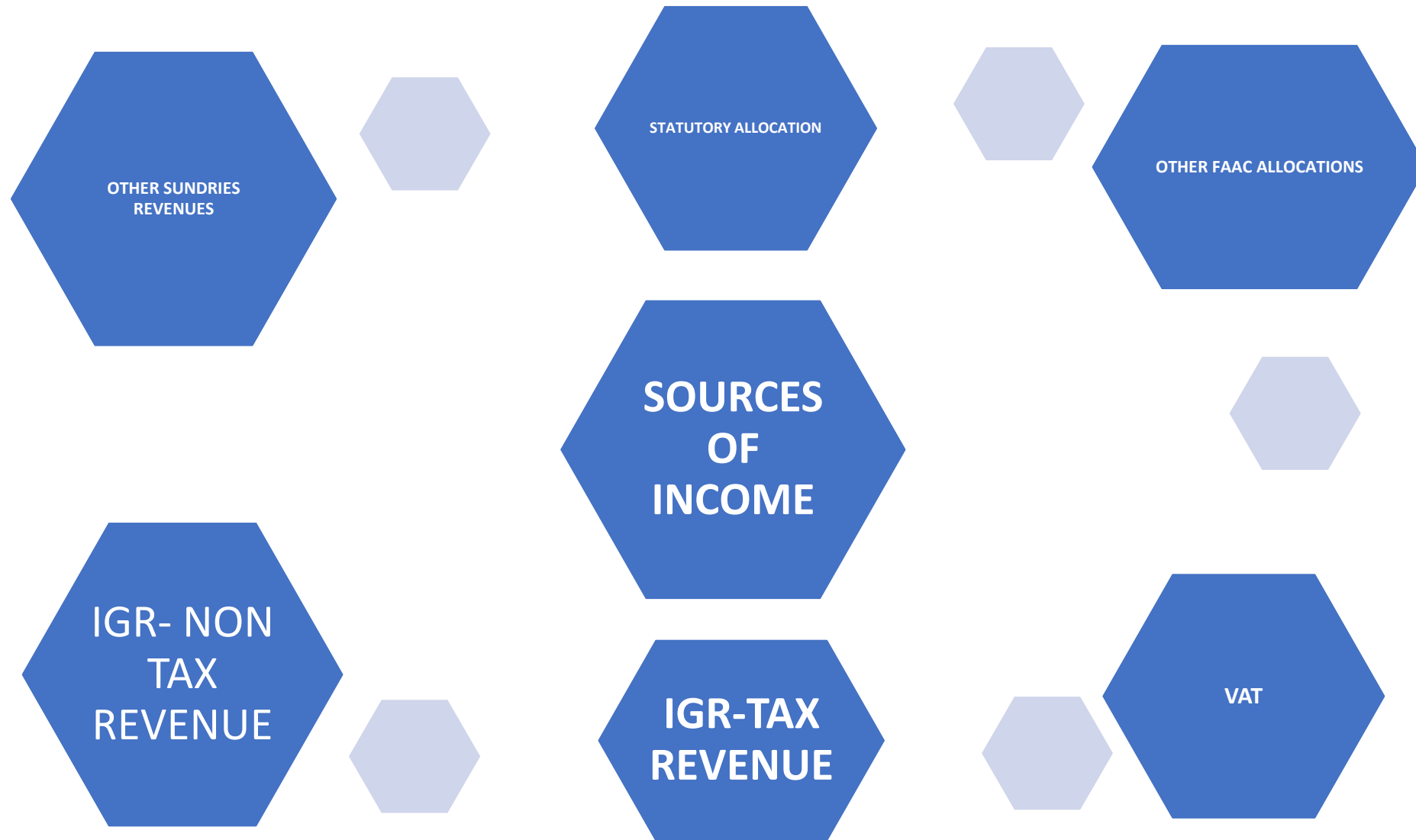
- To this effect, the Kogi State Government under the able Leadership of His Excellency, Alhaji Yahaya Bello, The Executive Governor of Kogi State, do hereby render the account of His Stewardship of the public funds entrusted to him on behalf of the good people of Kogi State to Kogi Citizens and the Stakeholders, this day, the **14<sup>th</sup>** day of **September 2020**.

## HIGHLIGHTS OF BUDGET PERFORMANCE:



- The Kogi State 2020 Budget of **Prosperity** was assented to by His Excellency, Alhaji Yahaya Bello, the Executive Governor of Kogi State on the **18<sup>th</sup> December 2019** and commenced implementation on **1<sup>st</sup> January 2020**.
  
- However, due to the COVID-19 pandemic that ravaged the whole world in 2020, there was a need to revise the Budget. Thus, in line with the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program's requirements, the 2020 budget was revised and passed into Appropriation Act by the State House of Assembly on **23<sup>rd</sup> July 2020** and Assented to by His Excellency on **23<sup>rd</sup> July 2020**.
  
- The revised budget together with the supplementary budget within the period consists of a Recurrent Revenue of ₦101,063,669,855 and a Capital Receipt of ₦21,907,288,154. Also, a Recurrent Expenditure of ₦78,706,230,122 and Capital Expenditure of ₦44,264,727,887.00.

**WHERE THE MONEY CAME FROM**





## REVENUE DETAILS:

• 1.	SRA	=	₦37,462,867,001.82
• 2.	OTHER FAAC ALLOCATIONS	=	₦ 4,783,905,172.59
• 3.	VALUE ADDED TAX (VAT)	=	₦14,643,922,996.79
• 4.	IGR (TAX REVENUE	=	₦11,345,191,080.96
• 5.	IGR (NON-TAX REVENUE)	=	₦ 6,110,028,448.02
• 6.	OTHER SUNDRY REVENUES	=	<u>₦30,652,796,135.60</u>
•	<b>TOTAL REVENUE</b>	=	<b><u>₦104,998,710,836.00</u></b>

DETAILS OF OTHER SUNDRY REVENUES:

<b>OTHER SUNDRY REVENUES</b>		
<b>S/No.</b>	<b>DESCRIPTION</b>	<b>AMOUNT (₦)</b>
<b>1</b>	REFUNDS FROM FGN (ONE-OFF)	8,084,150,460.60
<b>2</b>	SFTAS GRANT	9,970,000,000.00
<b>3</b>	COVID-19 DONATIONS/CONTRIBUTIONS	2,956,689,673.00
<b>4</b>	AGRO-PROCESSING, PRODUCTIVITY, ENHANCEMENT & LIVELIHOOD IMPROVEMENT SUPPORT (APPEALS) PROJECT	5,950,040,000.00
<b>5</b>	SUBEB SPECIAL GRANTS FOR PRIMARY SCHOOL FUNDING	3,039,768,158.00
<b>6</b>	KOGI STATE COMMUNITY & SOCIAL DEV. AGENCY (CSDA)	648,305,579.00
	<b>TOTAL</b>	<b><u>30,648,953,870.60</u></b>

**HOW WE SPENT THE MONEY:**

TOTAL  
EXPENDITURE OF  
₦80,810,927,916.41



CAPITAL  
EXPENDITURE OF  
₦14,045,174,638.41



RECURRENT  
EXPENDITURE OF  
₦66,765,753,278.00

**TOTAL CAPITAL EXPENDITURE ₦14,045,174,638.41**



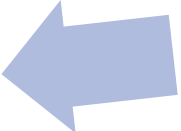
**FURNITURE & FITTINGS**  
₦991,350,150.00

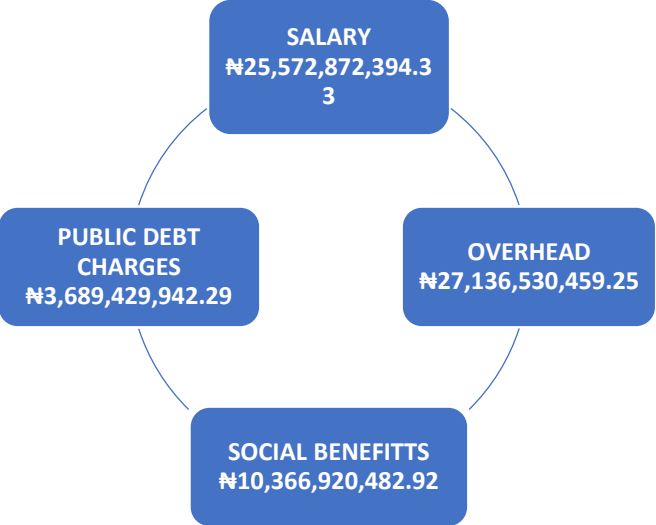
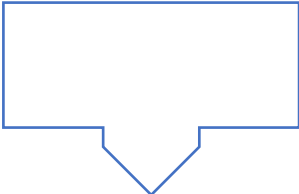
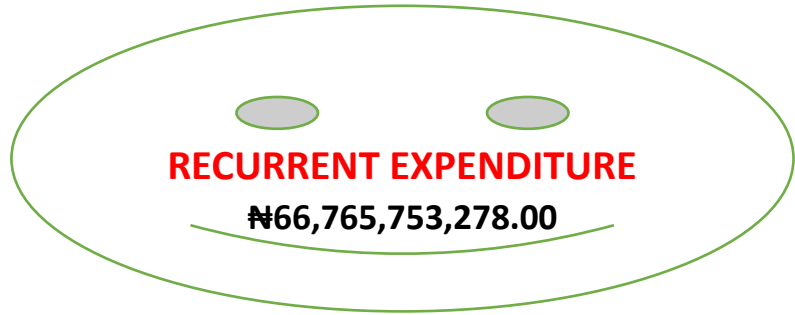
**TRANSPORT EQUIPMENT**  
₦1,163,649,850

**PLANT & MACHINERY**  
₦159,488,702.00

**LAND AND BUILDINGS**  
₦6,007,775,920.92

**INFRASTRUCTURE**  
₦5,722,910,015.49





## HOW THE MONEY WAS SPENT:

### Expenditure: Where does the Money go?

#### Aggregate Expenditure Composition as a % of Total Expenditure (Budget)

Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	29,529,251,257	24.0%	25,572,872,394	31.6%	3,956,378,863	86.6%
Social Contribution	2,432,157,822	2.0%	-	0.0%	2,432,157,822	0.0%
Social Benefits	10,398,403,959	8.5%	10,366,920,483	12.8%	31,483,476	99.7%
Overheads	34,474,817,084	28.0%	27,136,530,459	33.6%	7,338,286,625	78.7%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	1,871,600,000	1.5%	3,689,429,942	4.6%	- 1,817,829,942	197.1%
Transfers	-	0.0%	-	0.0%	-	-
<b>Total Recurrent Expenditure</b>	<b>78,706,230,122</b>	<b>64.0%</b>	<b>66,765,753,278</b>	<b>82.6%</b>	<b>11,940,476,844</b>	<b>84.8%</b>
Total Capital Expenditure	44,264,727,887	36.0%	14,045,174,638	17.4%	30,219,553,249	31.7%
<b>Total Expenditure</b>	<b>122,970,958,009</b>	<b>100.0%</b>	<b>80,810,927,916</b>	<b>100.0%</b>	<b>42,160,030,093</b>	<b>65.7%</b>

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

#### 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

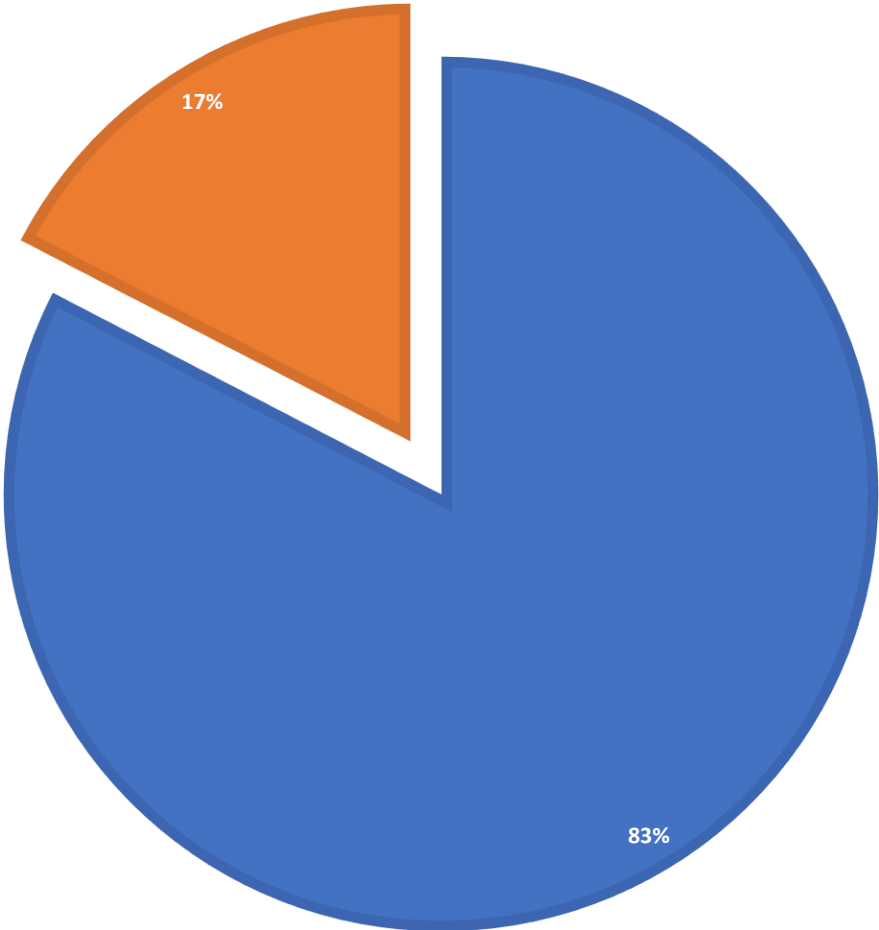
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CRF are basically Statutory Office Holders' Salaries

***PERCENTILE COMPOSITION OF EXPENDITURE***

**Actual Expenditure Composition**

■ Total Recurrent Expenditure    ■ Total Capital Expenditure



## Top Ten Recurrent Expenditure by 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
Governor's Office	33,502,658,915	30,312,888,901	3,189,770,014	90.5%	42.6%	45.4%
Ministry of Education, Science And Technology	13,894,082,987	8,926,487,926	4,967,595,061	64.2%	17.7%	13.4%
Ministry of Finance, Budget And Economic Planning	8,774,025,530	8,651,786,541	122,238,989	98.6%	11.1%	13.0%
Ministry of Health	7,557,779,056	7,266,971,501	290,807,555	96.2%	9.6%	10.9%
Kogi State Judicial Service Commission	3,011,725,741	2,379,827,418	631,898,323	79.0%	3.8%	3.6%
Office of The Secretary To The State Government	2,607,318,499	2,302,147,250	305,171,249	88.3%	3.3%	3.4%
Kogi State House of Assembly	1,473,513,014	687,605,121	785,907,893	46.7%	1.9%	1.0%
Ministry of Justice	963,865,416	500,953,560	462,911,856	52.0%	1.2%	0.8%
Office of The Head Of Civil Service	952,897,143	799,893,465	153,003,678	83.9%	1.2%	1.2%
Ministry Of Local Government And Chieftaincy Affairs	906,563,454	441,251,422	465,312,032	48.7%	1.2%	0.7%
Other MDA Expenditure	5,061,800,367	4,495,940,174	565,860,193	88.8%	6.4%	6.7%
<b>Total (Except Other MDA Expenditure)</b>	<b>73,644,429,755</b>	<b>62,269,813,104</b>	<b>11,374,616,651</b>	<b>84.6%</b>	<b>93.6%</b>	<b>93.3%</b>
<b>Total Budgeted Expenditure</b>	<b>78,706,230,122</b>	<b>66,765,753,278</b>	<b>11,940,476,844</b>	<b>84.8%</b>		

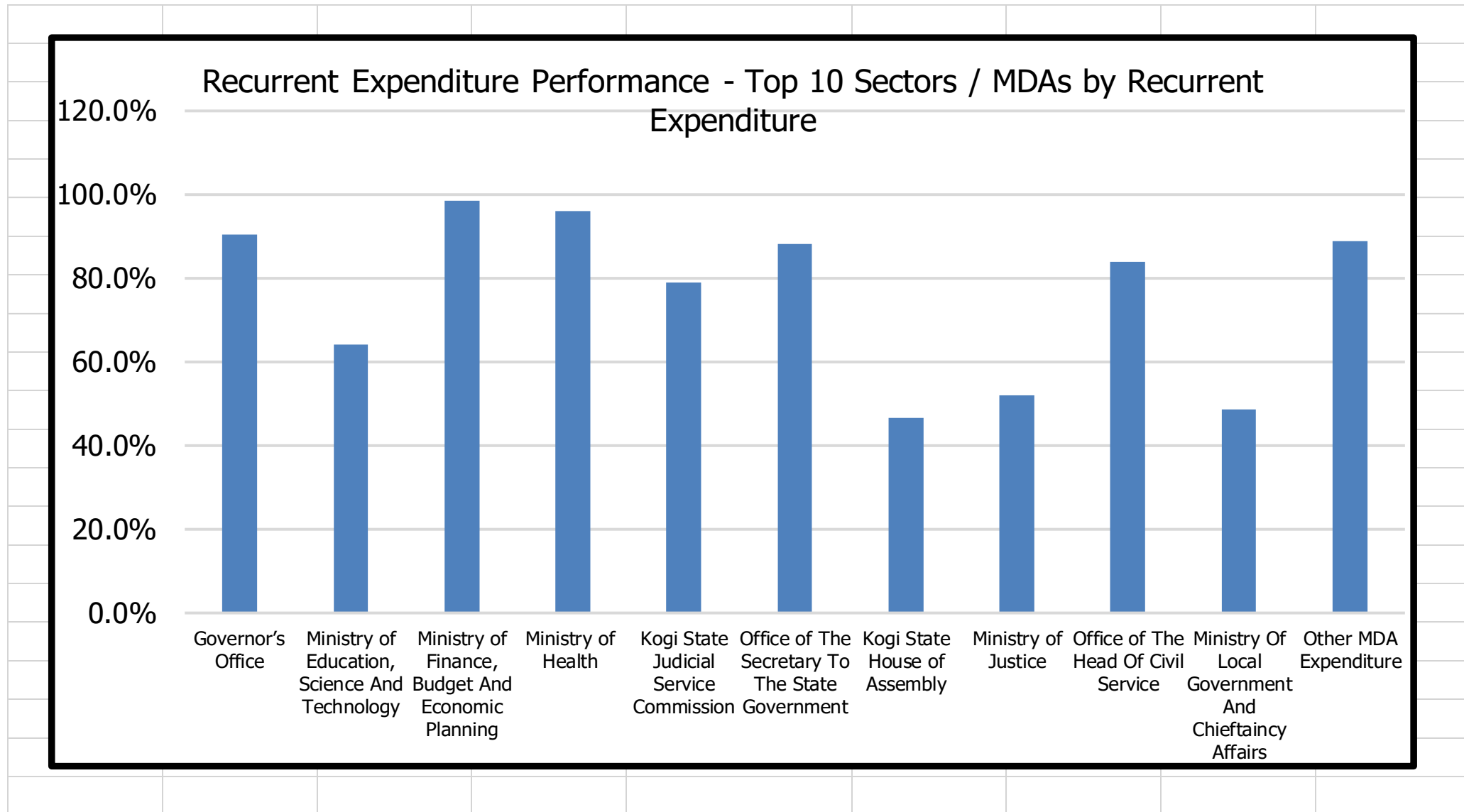


## Top Ten Total Expenditure Sectors

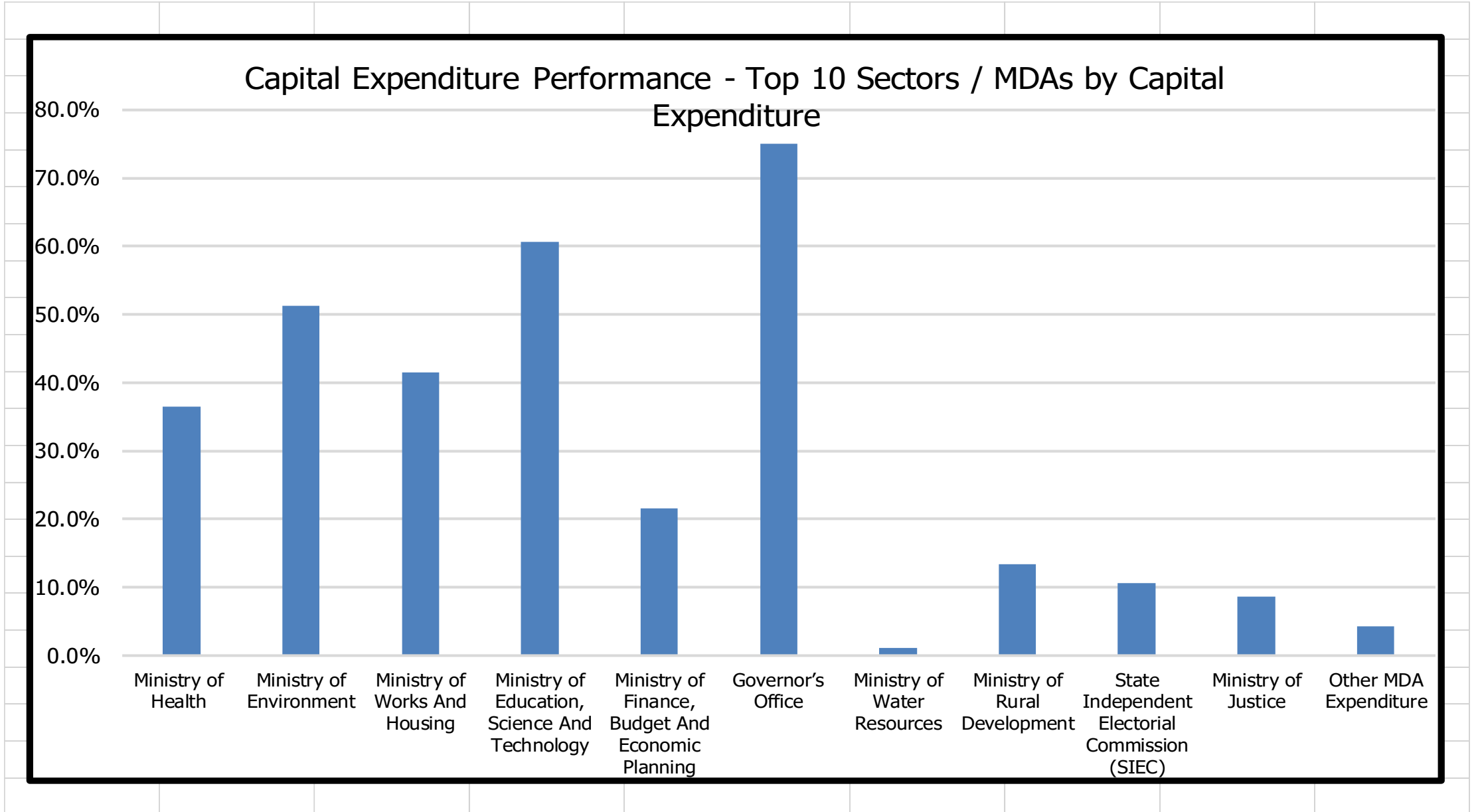
Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Governor's office	34,981,947,415	31,422,889,072	3,559,058,343	89.8%	28.4%	38.9%
Ministry of Education, Science And Technology	17,854,794,696	11,329,387,668	6,525,407,028	63.5%	14.5%	14.0%
Ministry of Health	16,973,567,856	10,697,377,686	6,276,190,170	63.0%	13.8%	13.2%
Ministry of Finance, Budget And Economic Planning	10,288,170,490	8,978,032,041	1,310,138,449	87.3%	8.4%	11.1%
Ministry of Environment	7,092,141,071	3,745,588,244	3,346,552,827	52.8%	5.8%	4.6%
Ministry of Works And Housing	6,699,819,920	2,844,594,998	3,855,224,922	42.5%	5.4%	3.5%
Office of The Head Of Civil Service	2,154,610,583	799,893,465	1,354,717,118	37.1%	1.8%	1.0%
Kogi State Judicial Service Commission	4,146,330,541	2,379,827,418	1,766,503,123	57.4%	3.4%	2.9%
Kogi State House of Assembly	3,501,993,014	1,627,205,121	1,874,787,893	46.5%	2.8%	2.0%
Office of The Secretary To The State Government	2,758,278,499	2,302,147,250	456,131,249	83.5%	2.2%	2.8%
Other MDA Expenditure	16,519,303,924	4,683,984,953	11,835,318,971	28.4%	13.4%	5.8%
<b>Total (Except Other MDA Expenditure)</b>	106,451,654,085	76,126,942,963	30,324,711,122	71.5%	86.6%	94.2%
<b>Total Budgeted Expenditure</b>	<b>122,970,958,009</b>	<b>80,810,927,916</b>	<b>42,160,030,093</b>	<b>65.7%</b>		

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

## TOP 10 SECTORS /MDAs BY Recurrent exp.

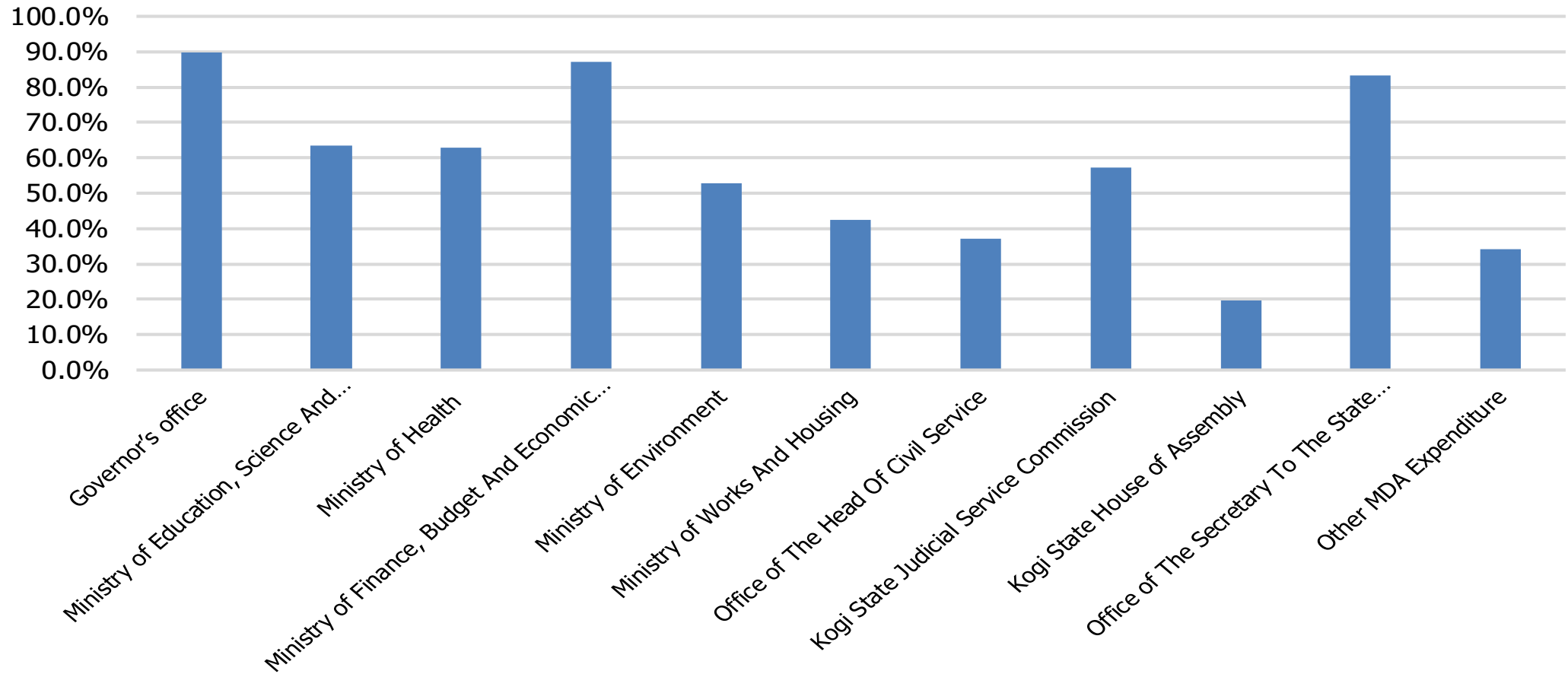


CAPITAL EXPENDITURE PERFORMANCE:

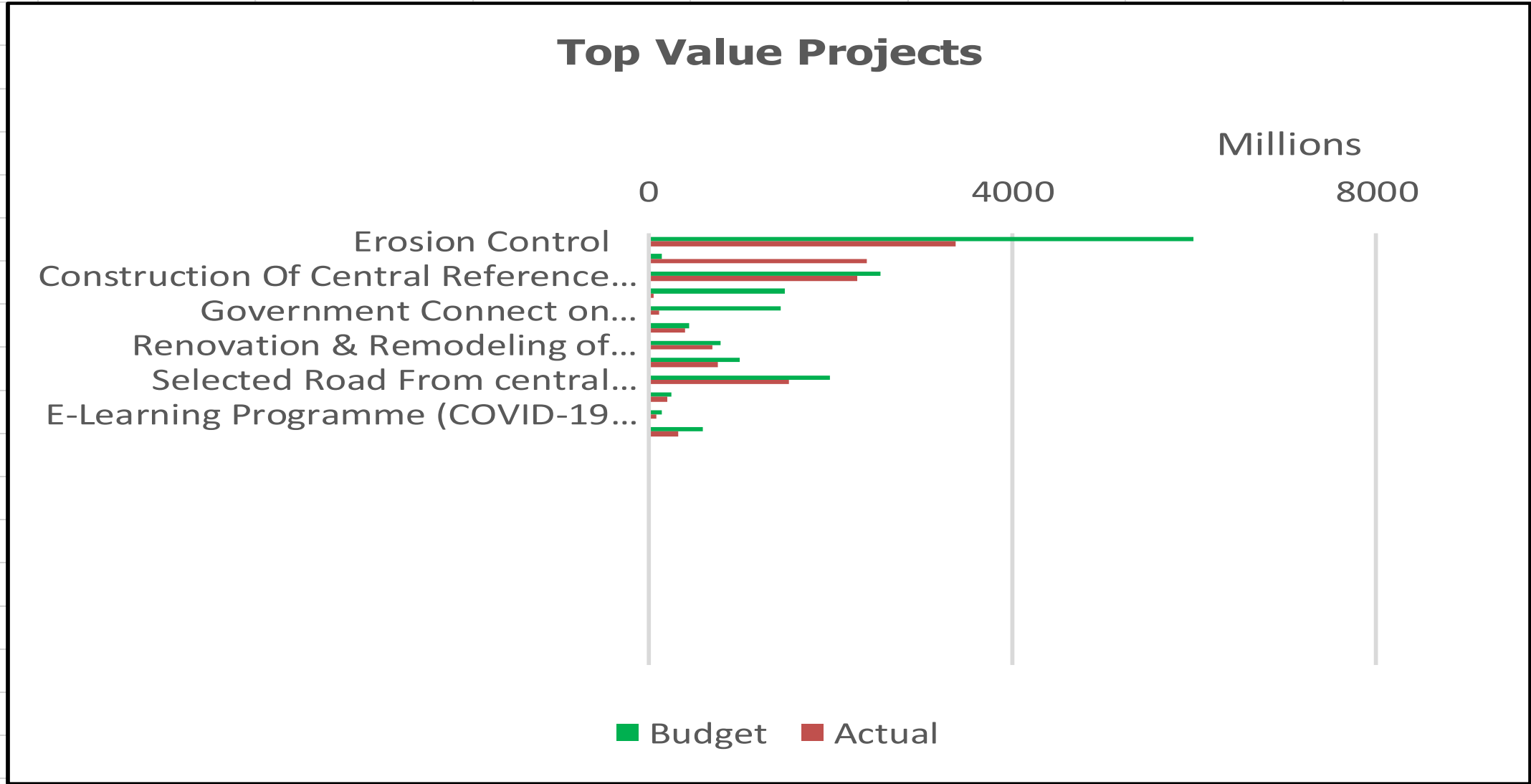


# Expenditure by Sector:

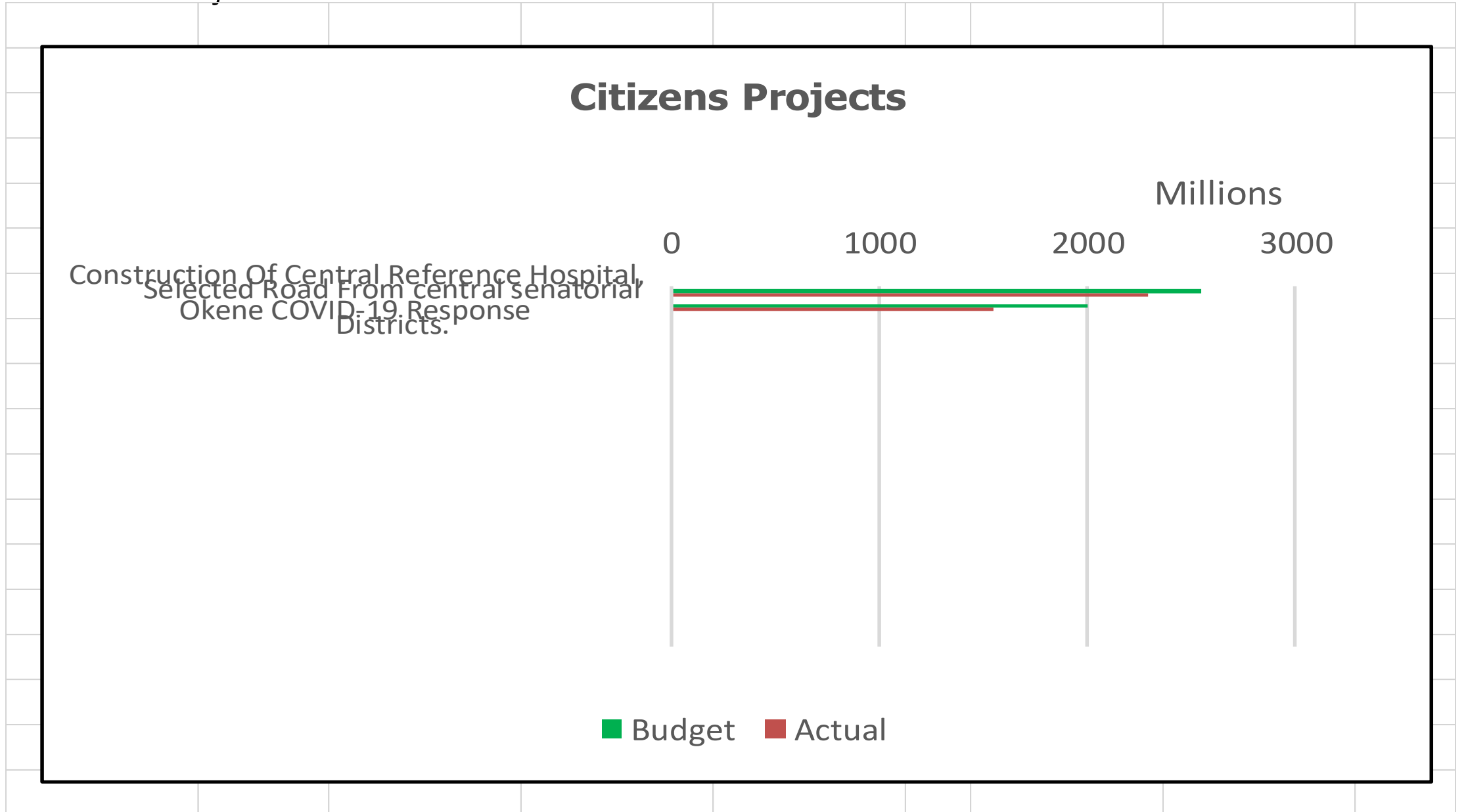
Total Expenditure Performance - Top 10 Sectors / MDAs by Total Expenditure



# Top Value Projects:



# Citizens Projects



# Conclusion:

- *THANK YOU*
  - *FOR*
  - *LISTENING*

*Questions Period:*

- **QUESTIONS**
- **AND**
- **ANSWERS**

• ..... ***ELDER SUNDAY ODEH*** .....



## OTHER FAAC ALLOCATIONS:

• 1.	EXCHANGE DIFFERENCE REVENUE	=	₦1,146,721,912.59
• 2.	EXCESS BANK CHARGES REFUND	=	13,871,521.00
• 3.	REVENUE AUGUMENTATION	=	2,174,710,247.09
• 4.	FOREX EQUALIZATION REVENUE	=	474,286,329.02
• 5.	SOLID MINERAL REVENUE	=	239,549,769.08
• 6.	NON-OIL REVENUE	=	<u>734,765,393.81</u>
	• <b>TOTAL</b>	=	<b><u>₦4,783,905,172.56</u></b>

# AGENCIES UNDER GOVERNOR'S OFFICE

- 1. 011100000000 (**PARENT**) GOVERNOR'S OFFICE
- 2. 011100100100 (**CHILD**) GOVERNMENT HOUSE
- 3. 011100800100 (**CHILD**) STATE EMERGENCY MANAGEMENT AGENCY (SEMA)
- 4. 011101000100 (**CHILD**) BUREAU OF PUBLIC PROCUREMENT (BPP)
- 5. 011111100100 (**CHILD**) BUREAU OF PUBLIC PRIVATE PARTNERSHIP
- 6. 011103500100 (**CHILD**) KOGI STATE PENSION COMMISSION
- 7. 011100200100 (**CHILD**) DEPUTY GOVERNOR'S OFFICE
- 8. = = (**GRAND CHILD**) KOGI UNITED FOOTBALL CLUB
- 9. = = (**GRAND CHILD**) KOGI QUEENS FOOTBALL CLUB
- 10. = = (**GRAND CHILD**) VIGILANTE GROUP