



OGUN STATE 2020 CITIZENS' ACCOUNTABILITY REPORT

Ogun State Government



2020 Citizens' Accountability Report on the implementation of 2020 Budget: Budget of Building our Future together

Published:30/09/2021

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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 Ogun 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 Ogun State, the Budget of Building our Future Together, was signed into law on the 31st December 2019 and budget implementation commenced on 1st January 2020. The sum of N450B was initially approved as Year 2020 Budget. However, in the wake of the COVID-19 pandemic, all the assumptions underlining the 2020 Budget became unrealistic and unattainable. This necessitated an obvious need to review downward the approved 2020 Budget. The 2020 Budget was reduced to N281B (38% decrease).

The revised budget was prepared and signed into law on the 29th July 2020. In the 2020 Revised Budget, the total projected revenue is N281B, comprising of N114B as Internally Generated Revenue (IGR) and N38B as expected inflows from the Statutory Allocation and Value Added Tax.

Budget implementation was still hampered by poor revenue performance due to the COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production.

Aggregate revenue performance was 49.2% of the budgeted N280.91 billion in the final budget. The actual revenue was N138.1 billion (which include opening balance of N21.31b) while Statutory Allocation and Value Added Tax Revenues performance was 150.4% and 112.8% respectively. The Internally Generated Revenue (IGR) performing in the region of 44.6%. Reasons adduced for the IGR average performance was owing to inability to carry out effective enforcement and monitoring of revenue generating concerns by the relevant MDAs. On the expenditure side, the actual total expenditure is about N129.3 billion (46%) of the budgeted amount which was N280.91 billion.

Capital Expenditure took the brunt of the expenditure shortfall, with performance of 21.6%, the down turn in the finances of the State occasioned by low socio-economic activities led to the shortfall. While the performance of the recurrent expenditure in 2020 stood around 70.8%, the reason was due to the measures the Government had to put in place to halt the spread of the pandemic while expectedly attention was given to recurrent expenses to curb the ranging spread of the virus

Education and General Public sectors enjoyed the highest proportion of recurrent expenditure, whilst Rural Infrastructure and Financial & Fiscal received the highest proportion of capital expenditure.

Some of the larger contracts were subject to delays due to funding and the effect of the pandemic on socio-economic activities, while some extended into 2021 based on the time frame for completion. However, some Citizens projects were carried out.

The Accounts of the State have been audited in accordance with the Constitution of the Federal Republic of Nigeria, 1999 as amended and the Ogun State Public Administration Law, 2006.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 49.2%; that is an actual of N116.8b and opening balance of N21.31b, thus about 50.8% different from the anticipated revenue in the budget. The critical cause of deviation essentially was as a factor of the budget financing target (Capital receipt) comprising of Internal/Eternal Loans and Grants totalling N108,262,831,837.40 out of which N14,616,868,244.65 was realised. This is owing to the fragile economy instability in the financial market, the recession which occurred in 2020 amidst the Covid-19 restrictions during the heat of the pandemic.

On the expenditure side, the actual total expenditure was about N129.3 billion (46%) of the budgeted amount which was N280.91 billion. Out of the total Capital expenditure budget of N141.43 billion, the actual capital expenditure was N30.49 billion. This indicates that capital expenditure witnessed the performance which is 21%. The inability of the state to access the desired level of financing (internal and external loans of N65,000,000,000.00 and N26,100,000,000.00 respectively) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

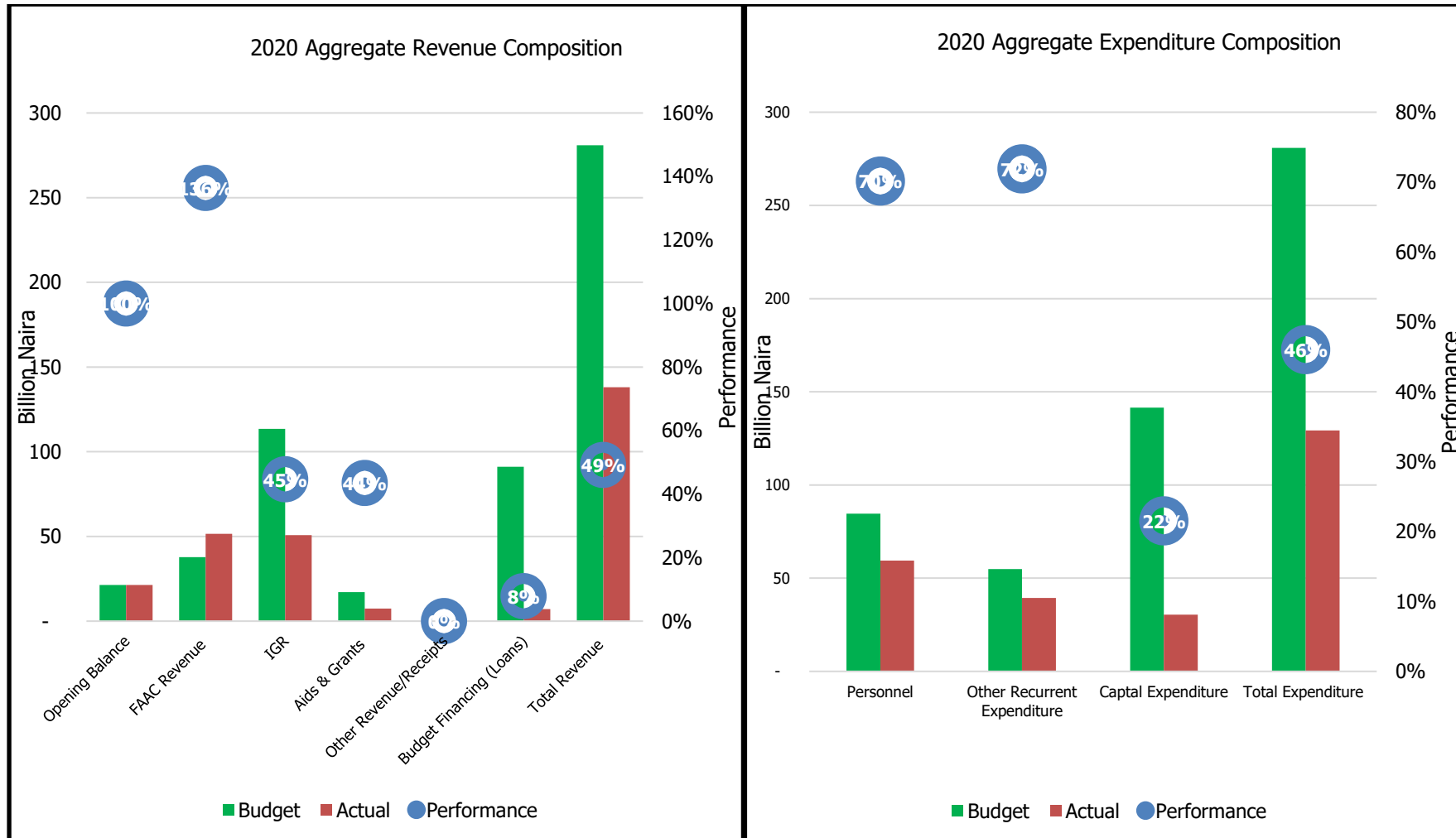
Observe that personnel expenditure (employees' salaries and wages) has fared better in terms of outturn (around 70.1% out of the total target of N84.65billion. This is due to the revised 2020 projection in view of the implementation of the new minimum wage as well as the state government policy on elimination of payroll frauds. The performance of other recurrent expenditure which include overhead cost & PDC was about 71.9% Performance.

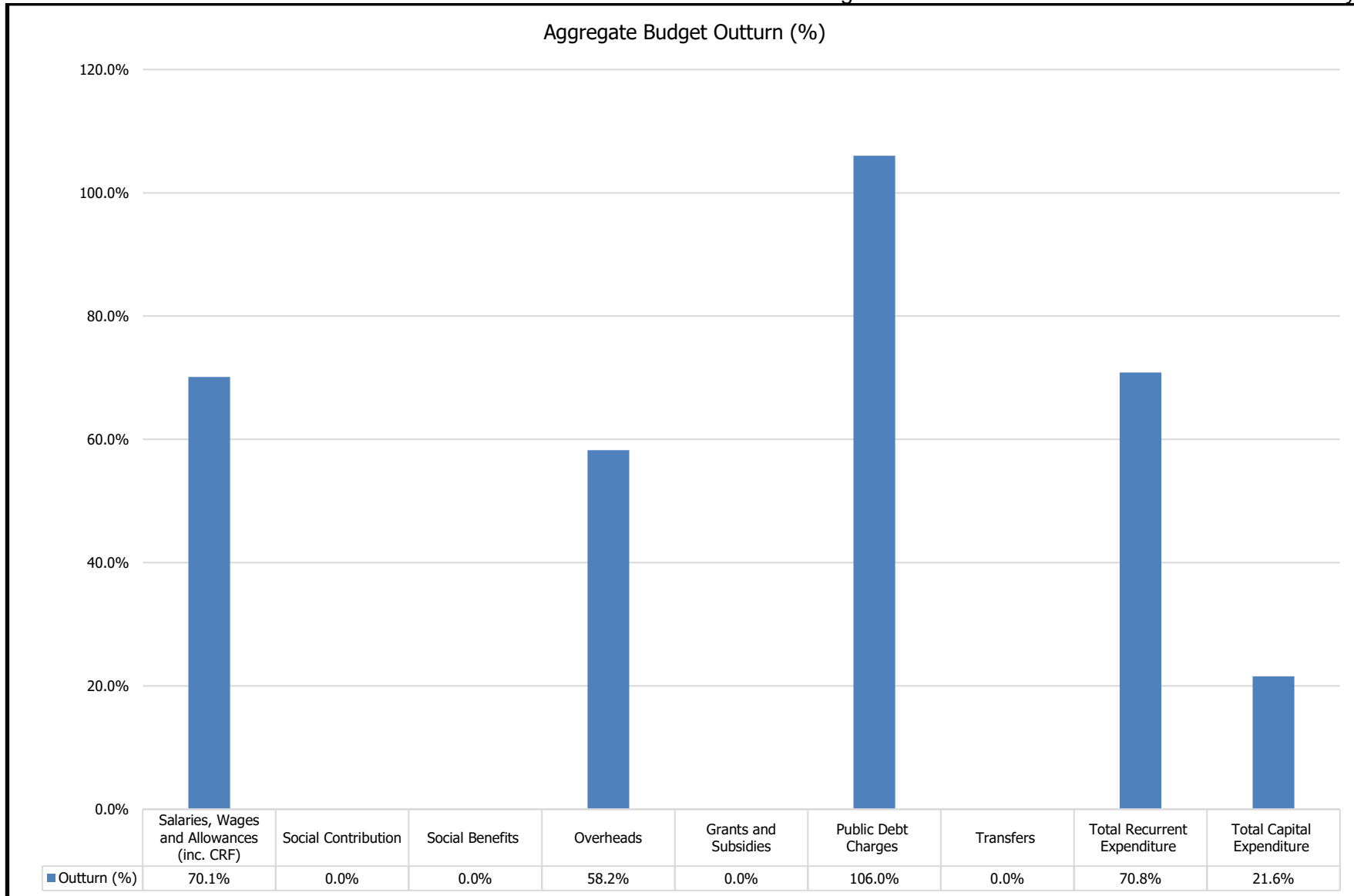
Table 1 Budget Outturn

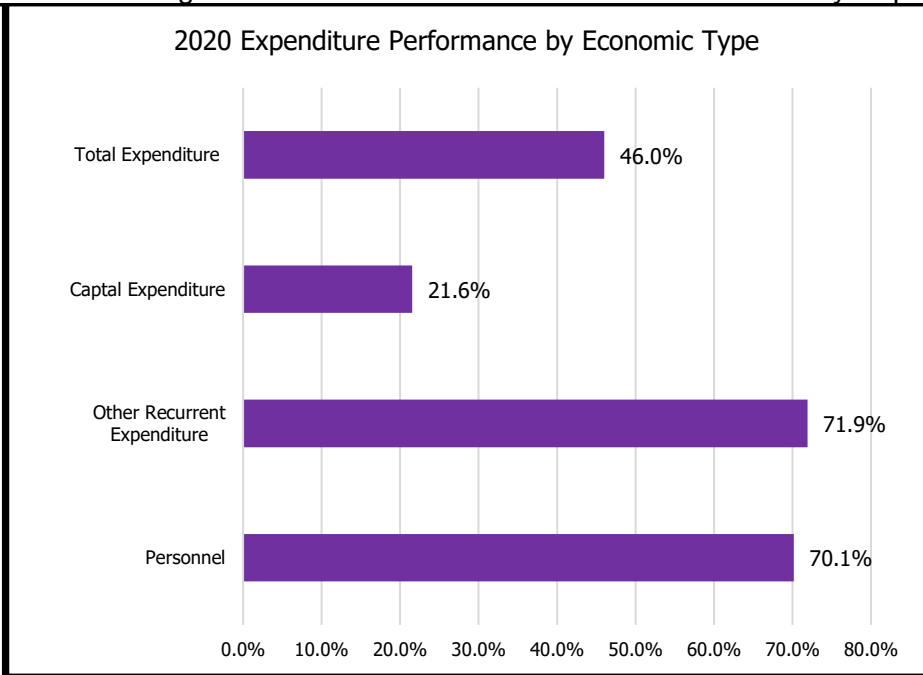
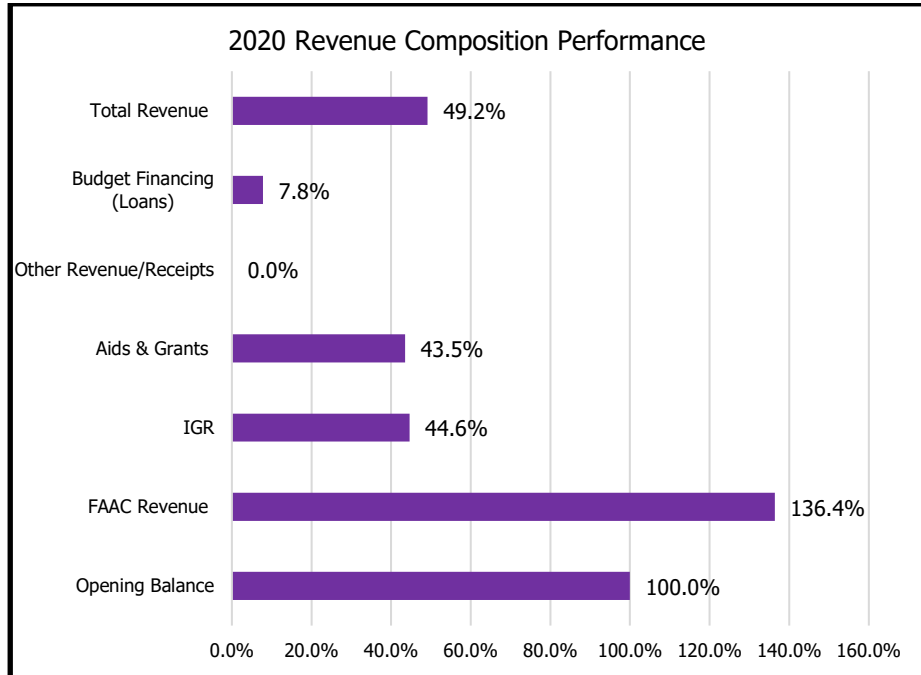
Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	21,305,456,471	21,305,456,471	21,305,456,471	-	100.0%
FAAC Revenue	37,786,922,795	37,786,922,795	51,527,727,096	13,740,804,301	136.4%
IGR	113,552,327,272	113,552,327,272	50,697,101,707	- 62,855,225,566	44.6%
Aids & Grants	17,162,831,837	17,162,831,837	7,467,727,979	- 9,695,103,858	43.5%
Other Revenue/Receipts	-	-	-	-	
Budget Financing (Loans)	91,100,000,000	91,100,000,000	7,149,140,265	- 83,950,859,735	7.8%
Total Revenue	280,907,538,376	280,907,538,376	138,147,153,519	- 142,760,384,858	49.2%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	84,654,339,769	84,654,339,769	59,384,467,144	25,269,872,626	70.1%
Other Recurrent Expenditure	54,826,711,355	54,826,711,355	39,420,095,849	15,406,615,507	71.9%
Capital Expenditure	141,426,487,252	141,426,487,252	30,486,450,490	110,940,036,762	21.6%
Total Expenditure	280,907,538,376	280,907,538,376	129,291,013,482	151,616,524,895	46.0%

* 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 budget and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 44.6%. 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 Board of Internal Revenue Services (IRS). The IGR has two broad categories, namely the Tax Revenue and Non-Tax Revenue. The outturn for the tax and non-tax revenue was 45.2% and 43.8% respectively.

The critical source of Tax Revenue for Ogun State include personal taxes which recorded 45.2% performance during the period under review. A key component of the personal taxes is the PAYE and it is generally deducted at source. As indicated in the Table 2 below, except for property tax, Withholding Tax, fines general, fess general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.

The State Board of Internal Revenue Service which is the highest revenue generating institution of the state had a budget of N70.36 billion but N31.55 billion, equivalent to 45% was generated. Following the IRS are the Bureau of Lands and Survey which had a final budget in the tune of N26.13 billion while the actual realized was N3.66 billion, representing 14% outturn; and the Ogun State Property and Investment Corporation (OPIC) with a Budget of N2 billion and with actual of N2.1 billion; implying 102% performance.

The MDAs with the highest level of outturn include the Urban and Regional Planning 87%, Ministry of Education approximately 108% and Moshood Abiola Polytechnic 121.6%, Ministry of Commerce and Industries 79%, Ogun State Housing Corporation is 149.8% while the least performing MDAs include Gateway ICT Polytechnic Saapade is 85% and Olabisi Onabanjo University, Ago Iwoye 33%

This information is presented in Table 3 below

Ogun 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	66,810,721,883	66,810,721,883	30,211,910,703	- 36,598,811,180	45.2%
Personal Taxes:	66,810,721,883	66,810,721,883	30,211,910,703	- 36,598,811,180	45.2%
Personal Income Tax (PAYE)	66,810,721,883	66,810,721,883	30,211,910,703	- 36,598,811,180	45.2%
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				-	
Withholding Tax				-	
Other Taxes N.E.C				-	
Non-Tax Revenue:	46,741,605,389	46,741,605,389	20,485,191,004	- 26,256,414,385	43.8%
Licences General	4,478,005,989	4,478,005,989	2,549,129,139	- 1,928,876,850	56.9%
Fees – General	28,910,210,100	28,910,210,100	10,999,969,052	- 17,910,241,048	38.0%
Fines – General	154,947,012	154,947,012	209,540,413	54,593,401	135.2%
Sales – General	2,504,473,083	2,504,473,083	2,482,829,688	- 21,643,395	99.1%
Earnings – General	1,696,724,888	1,696,724,888	2,583,881,910	887,157,022	152.3%
Rent On Government Buildings – General	757,722,903	757,722,903	241,577,800	- 516,145,103	31.9%
Rent on Land and Others – General	6,035,328,370	6,035,328,370	164,850,885	- 5,870,477,485	2.7%
Repayments				-	
Investment Income	28,140,000	28,140,000	89,062,796	60,922,796	316.5%
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income	2,176,053,046	2,176,053,046	1,164,349,322	- 1,011,703,724	53.5%
Independent Revenue (IGR)	113,552,327,272	113,552,327,272	50,697,101,707	- 62,855,225,565	44.6%

* 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 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Internal Revenue Service	70,369,609,302	70,369,609,302	31,545,155,072	- 38,824,454,230	44.8%
Bureau of Lands and Survey	26,129,711,786	26,129,711,786	3,658,940,679	- 22,470,771,107	14.0%
Ogun State Property & Investment Corporation	2,000,000,000	2,000,000,000	2,057,259,461	57,259,461	102.9%
Ogun State Urban and Regional Planning	1,750,000,000	1,750,000,000	1,522,517,160	- 227,482,840	87.0%
Min. of Education, Science & Technology	900,000,000	900,000,000	969,688,287	69,688,287	107.7%
Moshood Abiola Polytechnic	750,000,000	750,000,000	912,222,640	162,222,640	121.6%
Min. of Commerce & Industries	1,000,000,000	1,000,000,000	790,316,470	- 209,683,530	79.0%
Ogun State Housing Corporation	500,000,000	500,000,000	748,766,388	248,766,388	149.8%
Gateway Polytechnic Sapaade	860,000,000	860,000,000	731,031,745	- 128,968,255	85.0%
Olabisi Onabanjo University	2,000,000,000	2,000,000,000	675,933,879	- 1,324,066,121	33.8%
Other Revenue Collecting Agencies	7,293,006,184	7,293,006,184	7,085,269,926	- 207,736,258	97.2%
Independent Revenue (IGR)	113,552,327,272	113,552,327,272	50,697,101,707	- 62,855,225,565	44.6%

* 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 N141.43 billion 50.3% of the total budget size of N280.91 billion while recurrent expenditure was allocated N139.48 billion, equivalent to 49.7% of the total budget size. consequently, the share of actual capital expenditure in the total actual expenditure of N141.43 billion was N30.49 billion representing 21.6% while actual recurrent spending was N98.8 billion which was (70.8%).

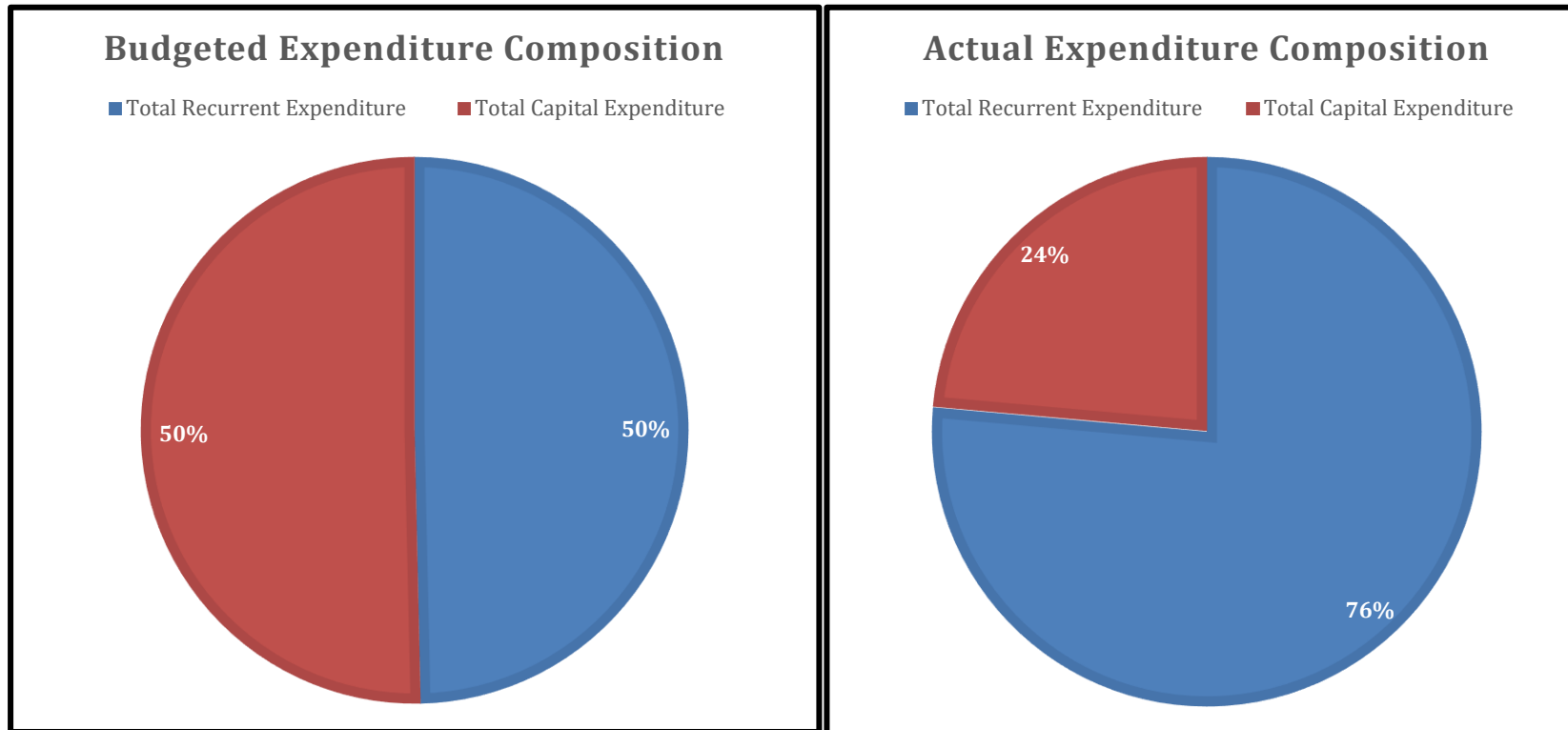
The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages was the highest actual expense of N59.4 billion (45.9%); followed by overheads which got N22.80 billion 17.6% while Public Debt Charges was 12.9% Clearly, Public Debt Charges performed at 106% above the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears while Salary and wages and other component of recurrent expenditure, performed significantly lower than the final budget size.

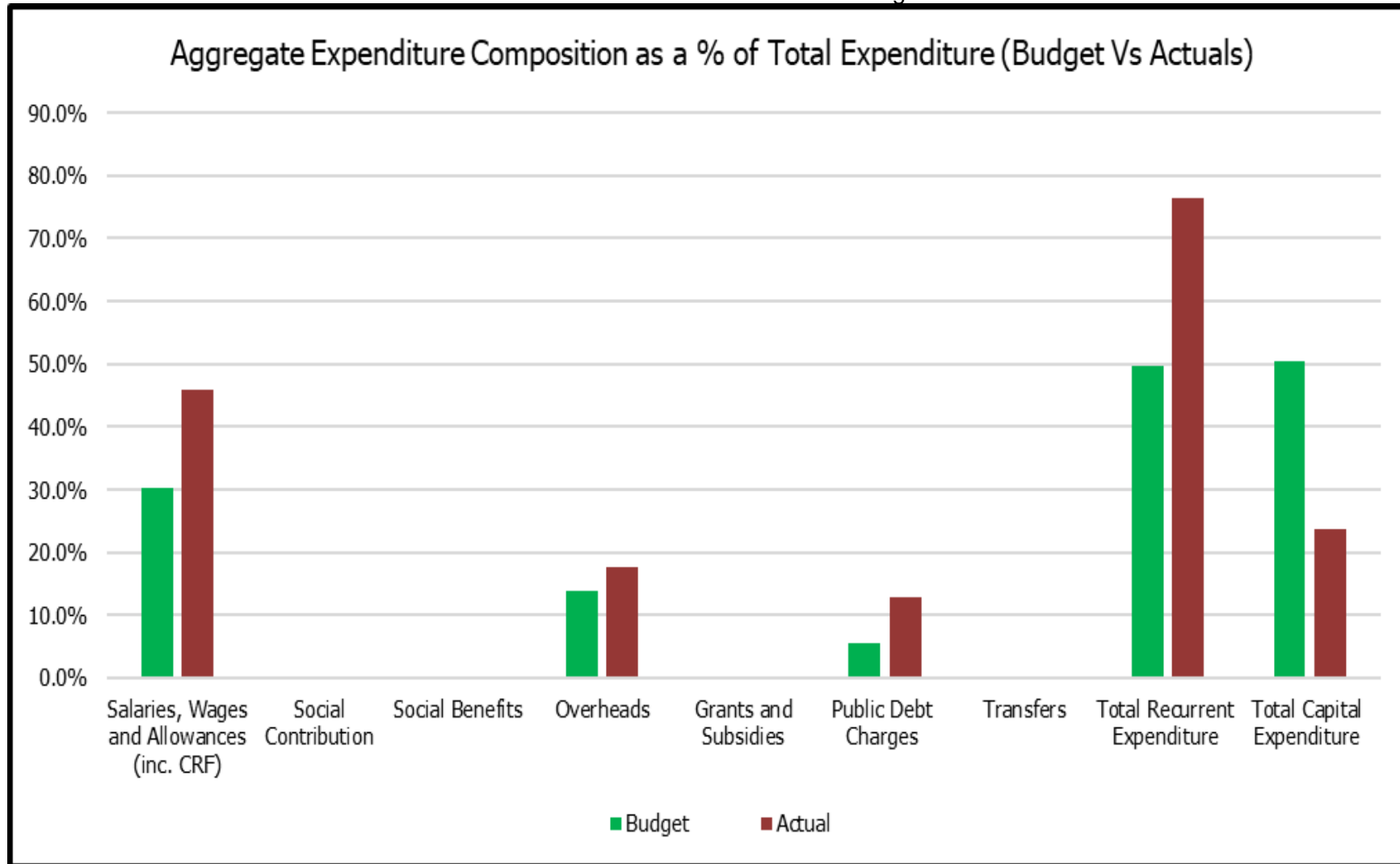
Table 4 Expenditure Outturn

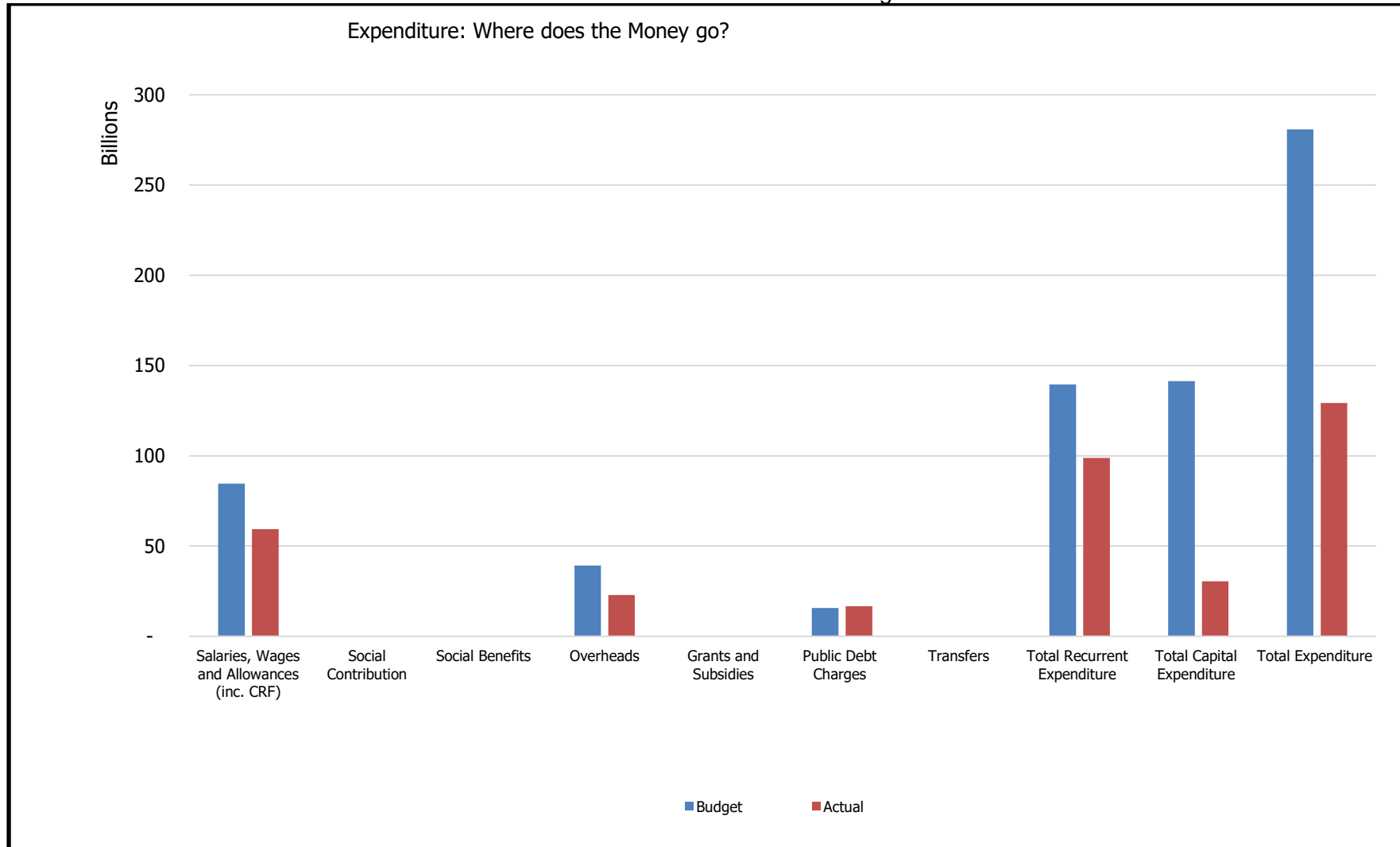
Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	84,654,339,769	30.1%	59,384,467,144	45.9%	25,269,872,626	70.1%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	-	0.0%	-	0.0%	-	-
Overheads	39,148,659,349	13.9%	22,798,650,780	17.6%	16,350,008,569	58.2%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	15,678,052,006	5.6%	16,621,445,068	12.9%	- 943,393,063	106.0%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	139,481,051,125	49.7%	98,804,562,992	76.4%	40,676,488,132	70.8%
Total Capital Expenditure	141,426,487,252	50.3%	30,486,450,490	23.6%	110,940,036,762	21.6%
Total Expenditure	280,907,538,376	100.0%	129,291,013,482	100.0%	151,616,524,895	46.0%

* 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. The table below shows revenue and expenditure, audited financial statement, finding from the audit as contained in the year 2020 audited financial statement.

Table 5 Top Ten Audit Queries

<p>A: RECURRENT EXPENDITURE PAYMENT VOUCHERS No findings</p>
<p>B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Five Payment Vouchers presented by Hospitals Management Board, Local Government Pension and Ministry of Health were wrongly classified, Four Payment Vouchers presented by Ministry of Community Development and Cooperatives, Ministry of Agriculture and Local Government Audit were used for Capital expenditure instead of Recurrent; Two Payment Vouchers presented by High Court of Justice were wrongly classified in wrong sub heads; Four Payment Vouchers as presented by Ogun State Library Board were made without a named receiver</p>
<p>C: SUMMARY OF QUERIED PAYMENT VOUCHERS Fifteen Payment Vouchers totalling N3,955,542 as presented in Table 5 above</p>
<p>D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER Three MDAs - Ministry of Finance, Ministry of Health and Ministry of Works and Infrastructure were found to have incomplete Assets Registers.</p>
<p>E: BILLS PAYABLE No Findings</p>
<p>F: INVESTMENTS No Findings</p>
<p>G: AIDS AND GRANTS No Findings</p>

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND No Findings
I: PERFORMANCE GUARANTEES No Findings
I: ADHERENCE TO PROCUREMENT PROCEDURES No Findings

Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Conduct of Entrance Exam and Purchase of Electronic Items	1	Mis-classification of Expenditure	829,000	180,828,551	0.5%
Procurement of Tires and sundry repairs of official vehicles, bush clearing and purchase of 4 No of Mattresses	1	Use of Recurrent Vote for Capital Expenditure	705,600	1,615,253,377	0.0%
Fuelling of Generating Sets, production of Identity Cards, production of Honourable Chief Judge Photo Frames, Motor Vehicle Fuel cost	1	Wrong classification of Expenditure	502,000	151,500,000	0.3%
Repair of Worn out Doors and Windows	1	Use of Capital Vote for Recurrent Expenditure	477,472	6,749,222	7.1%
Purchase and Installation of PABX Intercom Digital Super, 24 Extensions	1	Wrong classification of Expenditure	440,000	7,514,852	5.9%
Procurement of Air conditioner, Laptops	1	Mis-classification of Expenditure	398,970	194,376,785	0.2%
Purchase of Newspapers and Journal to Simeon Adebo Library, Abeokuta, Ota Library, Ilaro Library and others	1	Payment made without named receiver	354,500	2,786,200	12.7%
Repair and fixing of Agency's rest room	1	Funds meant for Capital Expenditures was incurred on Recurrent	248,000	12,395,798	2.0%
Total Number of Queries	8		3,955,542	2,171,404,784	0.2%

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 Budget target was exceeded by N11.9b (150%) (as a result of the Oil price rises above the price uses for the target).*
- There was an increase of N1.8 billion above budget target on Value added Tax (VAT) it performs at 112%, this was due to upward review of VAT from 5% to 7.5%*
- Domestic grants received was the sum of N7.5 billion to cater palliative measures for COVID-19 and its wider global impacts.*
- Public debt charges (expenditure) performed at 106% due to the payment of outstanding debt to contractors.*
- Generally, expenditure was low due to low revenue performance – with cuts needing to be made across the board.*

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		21,305,456.471		21,305,456,471.18	21,305,456,471	-	100.0%
Statutory Allocation	40,210,325,355	23,685,197,565		23,685,197,564.84	35,625,864,568	11,940,667,003.11	150.4%
13% Derivation				-	-	-	
State Government Share of VAT	13,570,491,447	14,101,725,231		14,101,725,230.63	15,901,862,528	1,800,137,297.80	112.8%
Other Federation Account Distributions				-	-	-	
Independent Tax Revenue	39,013,745,579	66,810,721,883		66,810,721,883.22	30,211,910,703	- 36,598,811,180.39	45.2%
Independent Non-Tax Revenue	31,987,838,041	46,741,605,389		46,741,605,389.20	20,485,191,004	- 26,256,414,385.43	43.8%
Foreign Grants				-	-	-	
Domestic Grants	907,121,104	17,162,831,837		17,162,831,837.40	7,467,727,979	- 9,695,103,858.22	43.5%
Foreign Loans		26,100,000,000		26,100,000,000.00	2,214,475,688	- 23,885,524,312.00	8.5%
Domestic Loans		65,000,000,000		65,000,000,000.00	4,934,664,577	- 60,065,335,422.53	7.6%
Other Revenues	37,580,639,974			-	-	-	
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	163,270,161,500.11	280,907,538,376.47	-	280,907,538,376.47	138,147,153,518.81	- 142,760,384,857.66	49.2%
Expenditure:							
Salaries, Wages and Allowances	50,414,971,601.01	69,087,567,259.23		69,087,567,259.23	48,219,637,581.28	20,867,929,677.95	69.8%
CRF Charges (Salary)	16,466,271,250.22	15,566,772,510.19		15,566,772,510.19	11,164,829,562.62	4,401,942,947.57	71.7%
Social Contributions				-	-	-	
Social Benefits				-	-	-	
Overheads	20,499,118,433.34	39,148,659,349.35		39,148,659,349.35	22,798,650,780.11	16,350,008,569.24	58.2%
Grants & Contributions				-	-	-	
Public Debt Charges	29,290,792,755.99	15,678,052,005.76		15,678,052,005.76	16,621,445,068.39	943,393,062.63	106.0%
Transfers				-	-	-	
Capital Expenditure	35,418,281,381.48	141,426,487,251.94		141,426,487,251.94	30,486,450,489.55	110,940,036,762.39	21.6%
Total Expenditure (b)	152,089,435,422.05	280,907,538,376.47	-	280,907,538,376.47	129,291,013,481.95	151,616,524,894.52	46.0%
Surplus/Deficit from Operating Activities c = (a-b)	11,180,726,078.06	-	-	-	8,856,140,036.86	- 294,376,909,752.18	
Gains/Loss on Disposal of Asset				-	-	-	
Gain/Loss on Foreign Exchange Transaction				-	-	-	
Total Non-Operating Revenue/(Expenses)				-	-	-	
Surplus/(Deficit) from Ordinary Activities				-	-	-	
Net Surplus/ (Deficit) for the Period				-	-	-	

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

Table 7 Statement of Changes in Net Assets

Statement of Changes in Net Assets			
Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	1,511,676,489,809		1,511,676,489,809.03
Actuarial Gains/(Losses)	-7,710,483,758		-7,710,483,757.97
Change in Fair Value Available-for -sale Financial Assets		-801,527,188	-801,527,187.52
Surplus/(Deficit) for the period	-6,548,676,516		-6,548,676,515.53
Balance as at 31 December 2020	1,497,417,329,535.53	-801,527,187.52	1,496,615,802,348.01

Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

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 out of all the sectors listed, Social Protection actual expenditures were more than budget with 102%. The level of performance is 70.8% across all the MDAs/sectors. and the share for other are as follows: Education got the performance of 61.2%, General Public Service 71.2%; Financial and Fiscal 80.9%; Health 59.6%; Housing 68.2%; Public order and safety 95.4% Agriculture/Industries 73 %; Recreation, Culture & Culture 49.5% while judiciary 87.5%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that only the Financial and Fiscal Sector received actual capital expenditure more than the amount budgeted, this was as a result of payment of Government debt to contractors. All the other MDAs listed had actual capital expenditure less than their respective budget size. As indicated in the table 9, Rural infrastructure got the highest actual expenditure which is about N8.8 billion or 15.8% of the total capital expenditure (N55.9 billion). Education expended N2.7 billion, equivalent to 65.5% performance while actual expenditure of Agriculture/Industry about N1.9 billion (45.4% performance). Due to the pressure exerted by COVID -19 on the health sector recurrent spending needs, the sector received one the lowest capital expenditure which was about N1.6 billion (4% performance) Actual capital Expenditure of Public Order and Safety stood at N1.1 billion (82.7% Performance) while that of Legislature capital Expenditure was N605,600,000.0 (36.5%) and that of Recreation, Culture and Religion was 59.4%. The overall capital expenditure performance was 21.6% performance, the actual expenditure was N30.5 billion out of N141.43 billion targeted budget for the year

Total Expenditure – As indicated in Table 10 for the top highest spending Sectors, Education received the highest total actual expenditure which is about N26.1 billion (20.2%) of the total actual expenditure of N141.91 billion, followed by Financial Fiscal which got N17.1 billion (13.2%), General Public Service received N20.07 billion (15.5%) while Social protection got N14.7 billion (12.5%) while the Rural Infrastructure actual expenditure was N14.7 billion 11.4% share. Health sector had an actual expenditure of N10.4 billion (8.1%). Housing, Agriculture/Industries, Public order and Safety and Legislature shares are less than percentage i.e 6.4%, 3%, 2.9% and 1.6% respectively. This performance shows that only Social protection had actual total expenditure more that the budgeted figure, while all other MDAs had a positive variance (actual expenditure less than the budget)

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
EDUCATION	38,161,000,000	23,346,363,459	14,814,636,541	61.2%	27.4%	23.6%
GENERAL PUBLIC SERVICE (EXECUTIVES ORGAN	23,875,857,020	17,002,944,547	6,872,912,473	71.2%	17.1%	17.2%
SOCIAL PROTECTION	15,776,772,510	16,151,333,825	374,561,314	102.4%	11.3%	16.3%
FINANCIAL AND FISCAL	14,328,052,006	11,595,298,505	2,732,753,501	80.9%	10.3%	11.7%
HEALTH	14,899,122,950	8,876,901,421	6,022,221,528	59.6%	10.7%	9.0%
HOUSING	5,326,907,070	3,631,662,790	1,695,244,280	68.2%	3.8%	3.7%
PUBLIC ORDER AND SAFETY	2,815,000,000	2,686,773,710	128,226,290	95.4%	2.0%	2.7%
AGRICULTURAL/INDUSTRY	2,618,056,514	1,911,808,109	706,248,404	73.0%	1.9%	1.9%
RECREATION, CULTURE AND RELIGION	3,788,633,761	1,873,951,138	1,914,682,623	49.5%	2.7%	1.9%
JUDICIARY	1,980,000,000	1,733,177,607	246,822,393	87.5%	1.4%	1.8%
Other MDA Expenditure	15,911,649,293	9,994,347,881	5,917,301,412	62.8%	11.4%	10.1%
Total (Except Other MDA Expenditure)	123,569,401,831	88,810,215,112	34,759,186,719	71.9%	88.6%	89.9%
Total Budgeted Expenditure	139,481,051,124	98,804,562,993	40,676,488,131	70.8%		

* 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
RURAL INFRASTRUCTURE	55,918,223,865	8,837,065,336	47,081,158,529	15.8%	39.5%	29.0%
FINANCIAL AND FISCAL	8,490,000,000	5,482,270,358	3,007,729,642	64.6%	6.0%	18.0%
HOUSING	8,922,645,449	4,679,502,365	4,243,143,084	52.4%	6.3%	15.3%
GENERAL PUBLIC SERVICE (EXECUTIVES ORGAN	14,813,113,126	3,070,111,577	11,743,001,549	20.7%	10.5%	10.1%
EDUCATION	4,141,955,845	2,714,062,089	1,427,893,757	65.5%	2.9%	8.9%
AGRICULTURAL/INDUSTRY	4,262,065,246	1,934,982,902	2,327,082,344	45.4%	3.0%	6.3%
HEALTH	40,031,949,870	1,560,073,732	38,471,876,138	3.9%	28.3%	5.1%
PUBLIC ORDER AND SAFETY	1,355,072,496	1,120,632,650	234,439,846	82.7%	1.0%	3.7%
LEGISLATURE	1,659,000,000	605,600,000	1,053,400,000	36.5%	1.2%	2.0%
RECREATION, CULTURE AND RELIGION	312,792,638	185,672,880	127,119,758	59.4%	0.2%	0.6%
Other MDA Expenditure	1,519,668,718	296,476,602	1,223,192,116	19.5%	1.1%	1.0%
Total (Except Other MDA Expenditure)	139,906,818,534	30,189,973,888	109,716,844,646	21.6%	98.9%	99.0%
Total Budgeted Expenditure	141,426,487,252	30,486,450,490	110,940,036,762	21.6%		

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

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
EDUCATION	42,302,955,845	26,060,425,548	16,242,530,298	61.6%	15.1%	20.2%
FINANCIAL AND FISCAL	22,818,052,006	17,077,568,863	5,740,483,143	74.8%	8.1%	13.2%
GENERAL PUBLIC SERVICE (EXECUTIVES ORGAN	38,688,970,146	20,073,056,125	18,615,914,021	51.9%	13.8%	15.5%
SOCIAL PROTECTION	15,861,302,635	16,172,153,146	- 310,850,511	102.0%	5.6%	12.5%
RURAL INFRASTRUCTURE	55,918,223,865	14,683,981,961	41,234,241,904	26.3%	19.9%	11.4%
HEALTH	54,931,072,819	10,436,975,153	44,494,097,666	19.0%	19.6%	8.1%
HOUSING	14,249,552,520	8,311,165,155	5,938,387,364	58.3%	5.1%	6.4%
AGRICULTURAL/INDUSTRY	6,880,121,759	3,846,791,011	3,033,330,749	55.9%	2.4%	3.0%
PUBLIC ORDER AND SAFETY	4,170,072,496	3,807,406,360	362,666,136	91.3%	1.5%	2.9%
LEGISLATURE	6,769,115,590	2,118,390,920	4,650,724,670	31.3%	2.4%	1.6%
Other MDA Expenditure	18,318,098,695	6,703,099,240	11,614,999,455	36.6%	6.5%	5.2%
Total (Except Other MDA Expenditure)	262,589,439,681	122,587,914,242	140,001,525,439	46.7%	93.5%	94.8%
Total Budgeted Expenditure	280,907,538,376	129,291,013,482	151,616,524,894	46.0%		

* 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

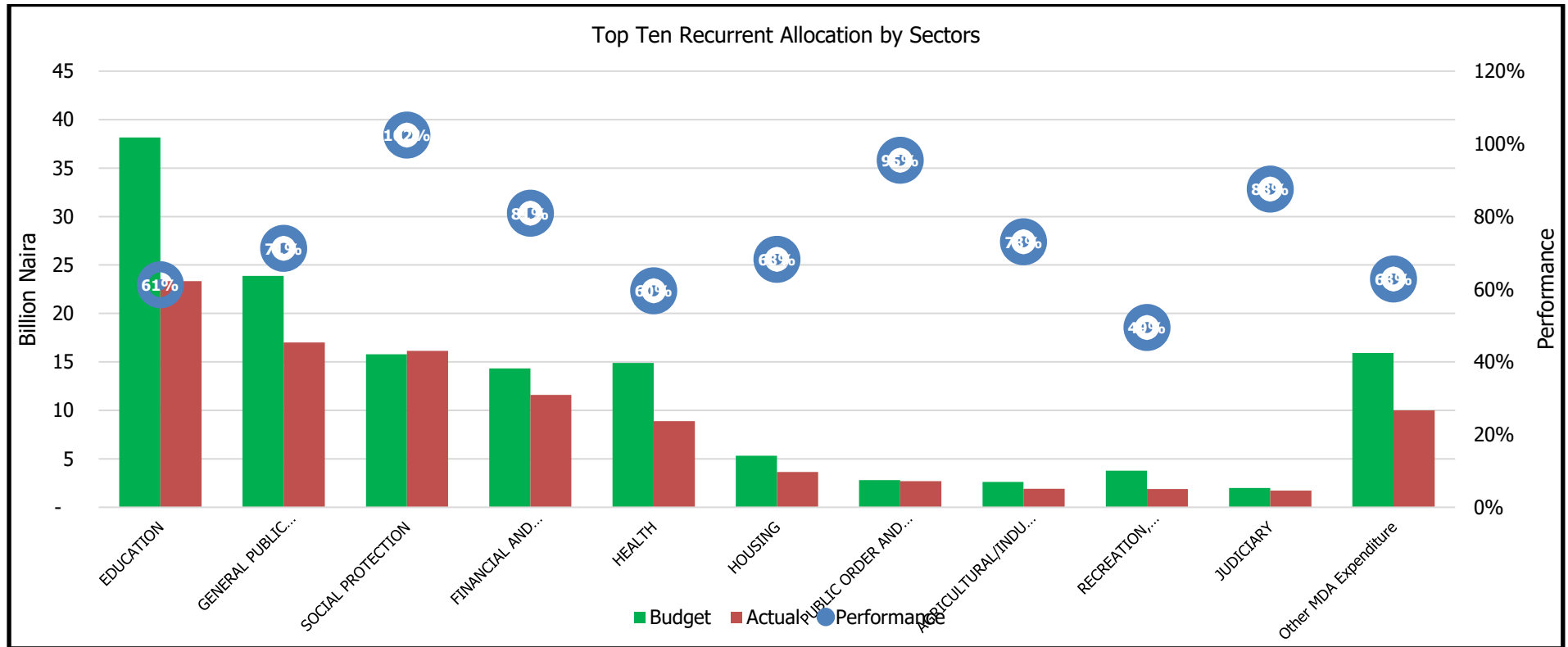


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

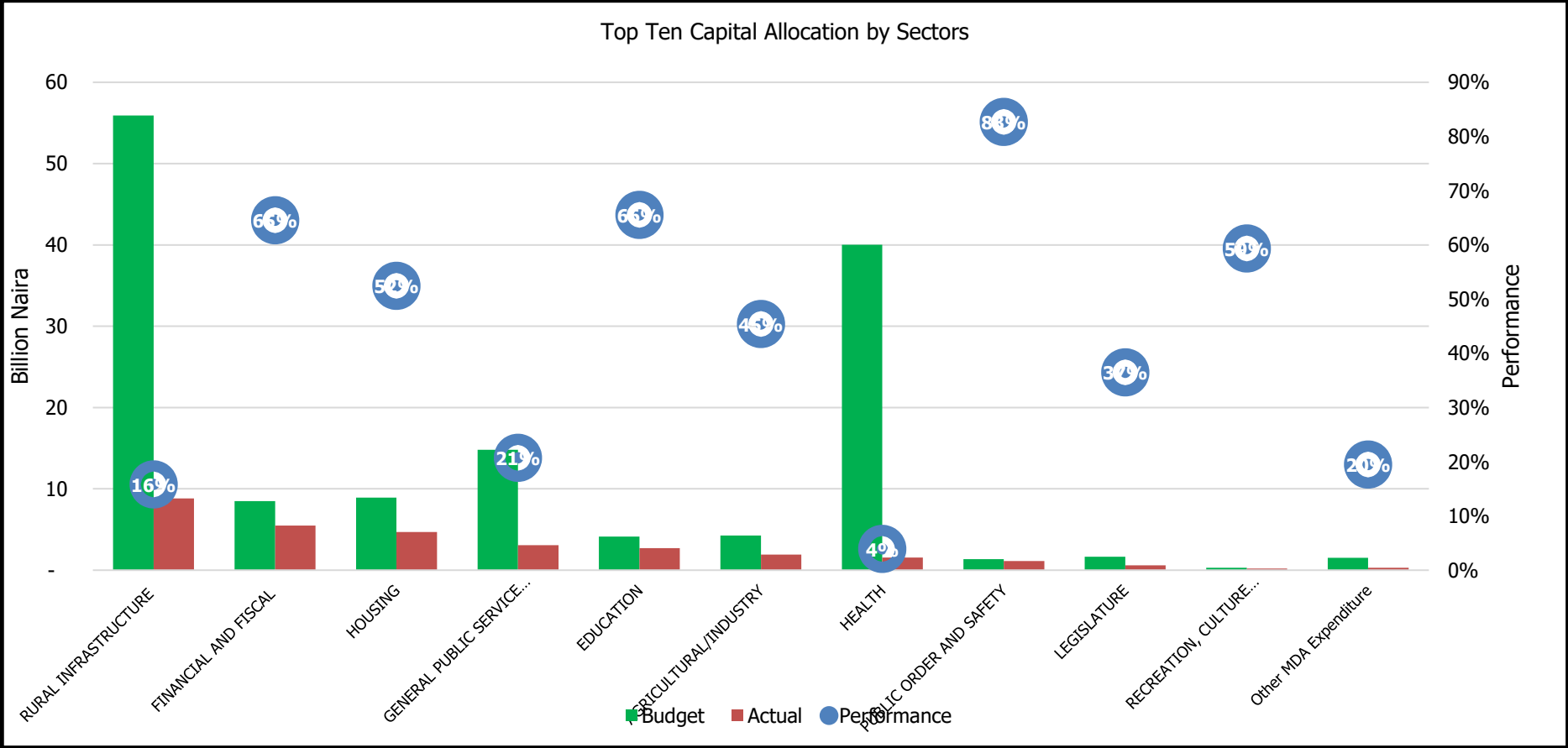
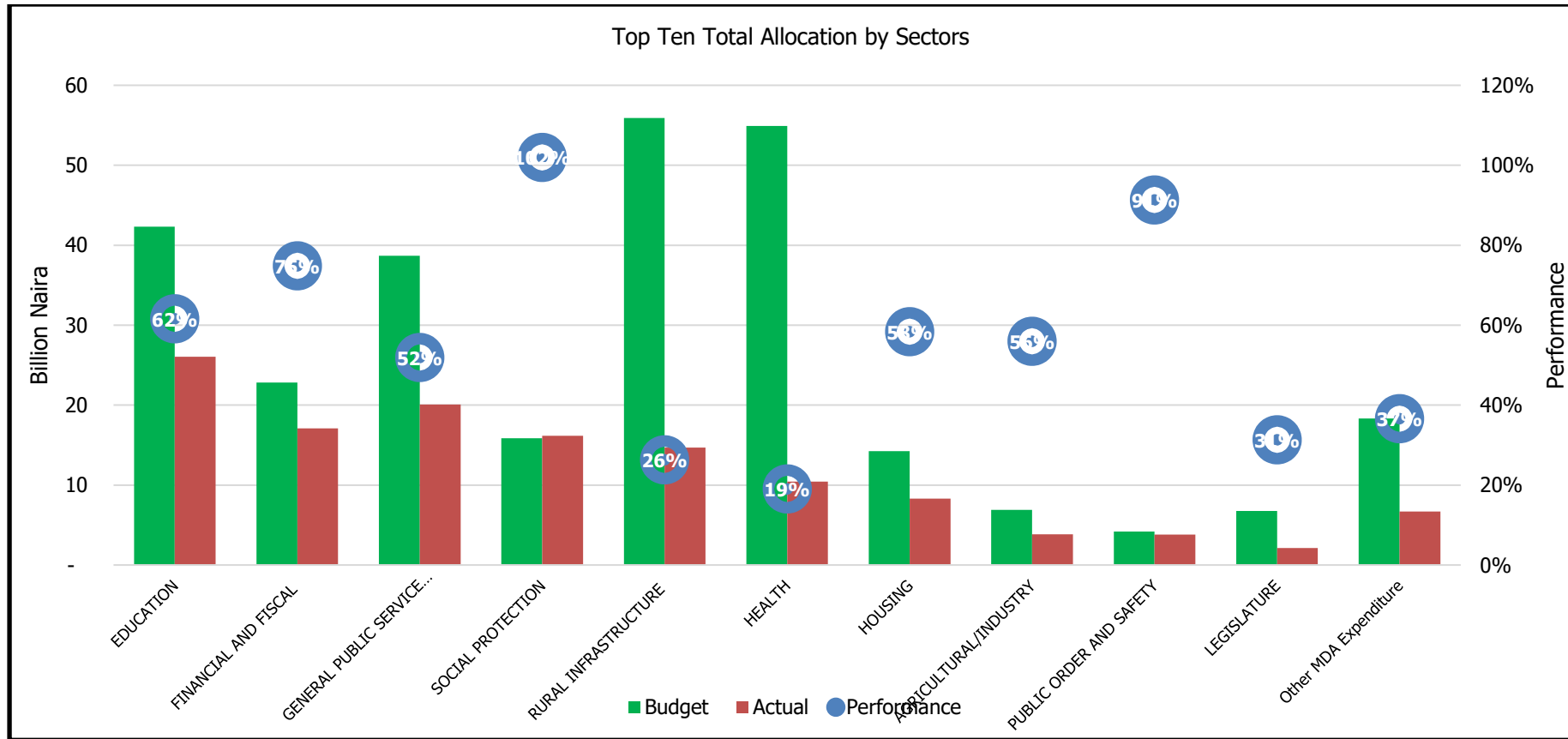
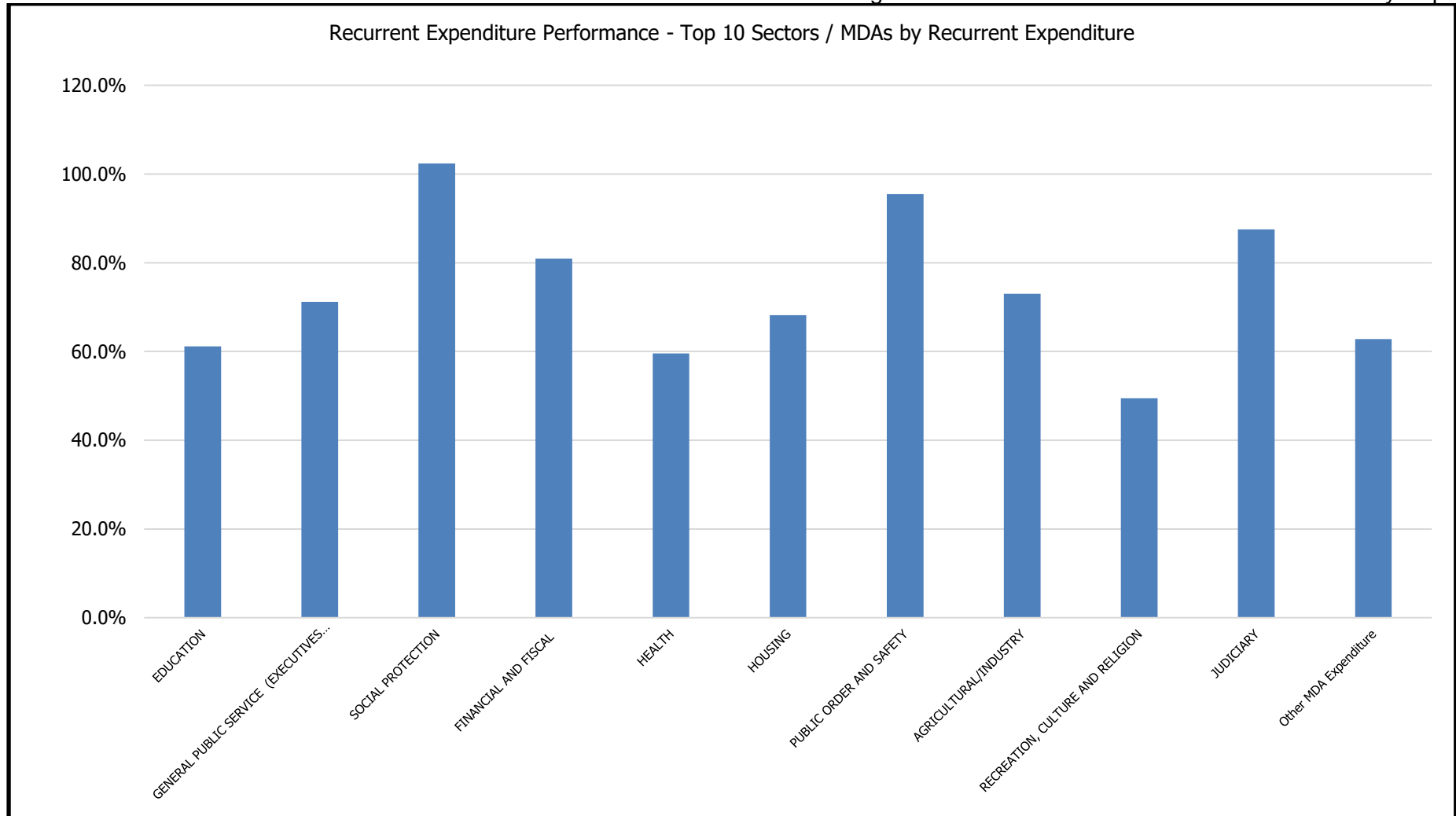
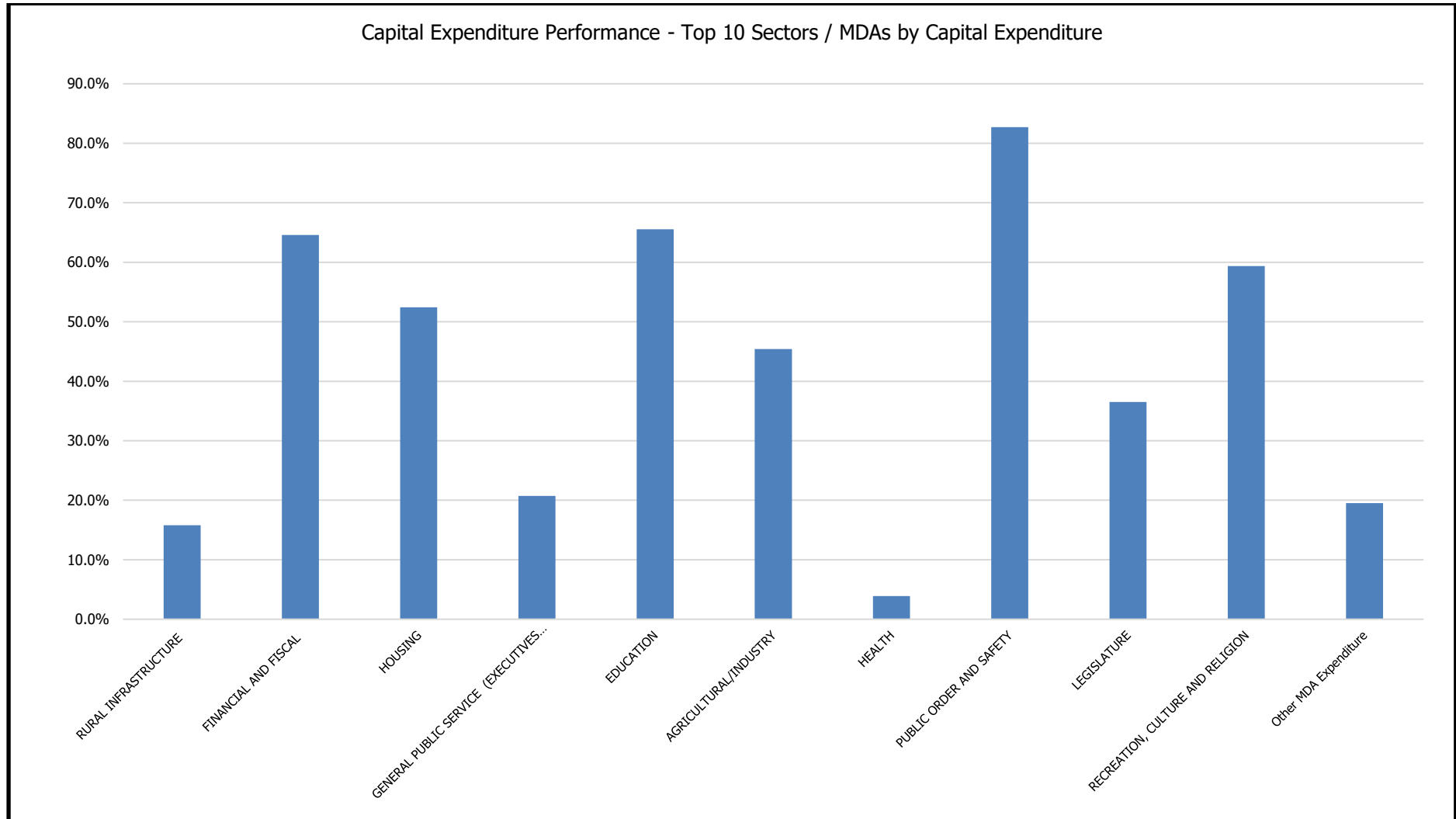
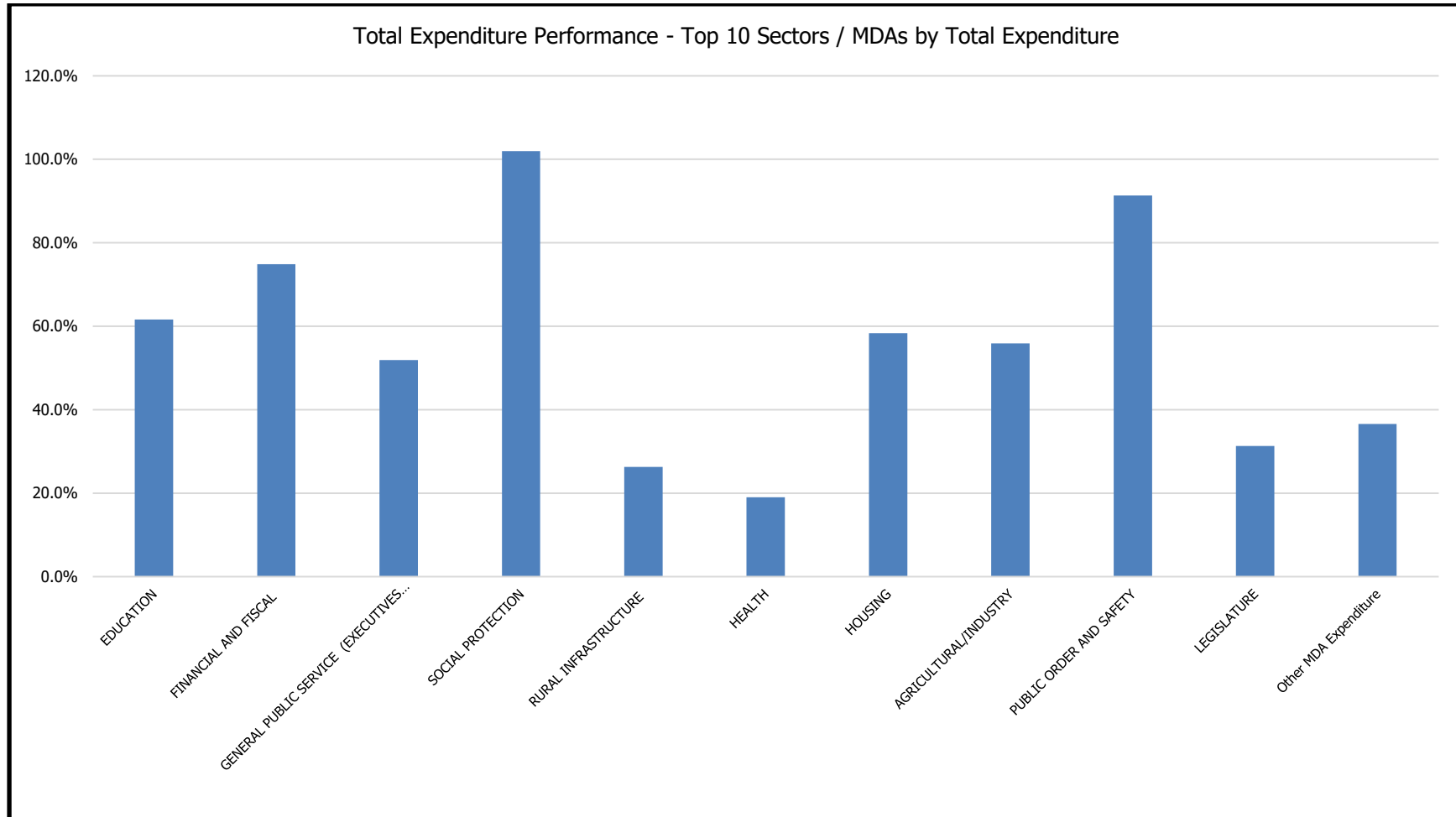


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph









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.

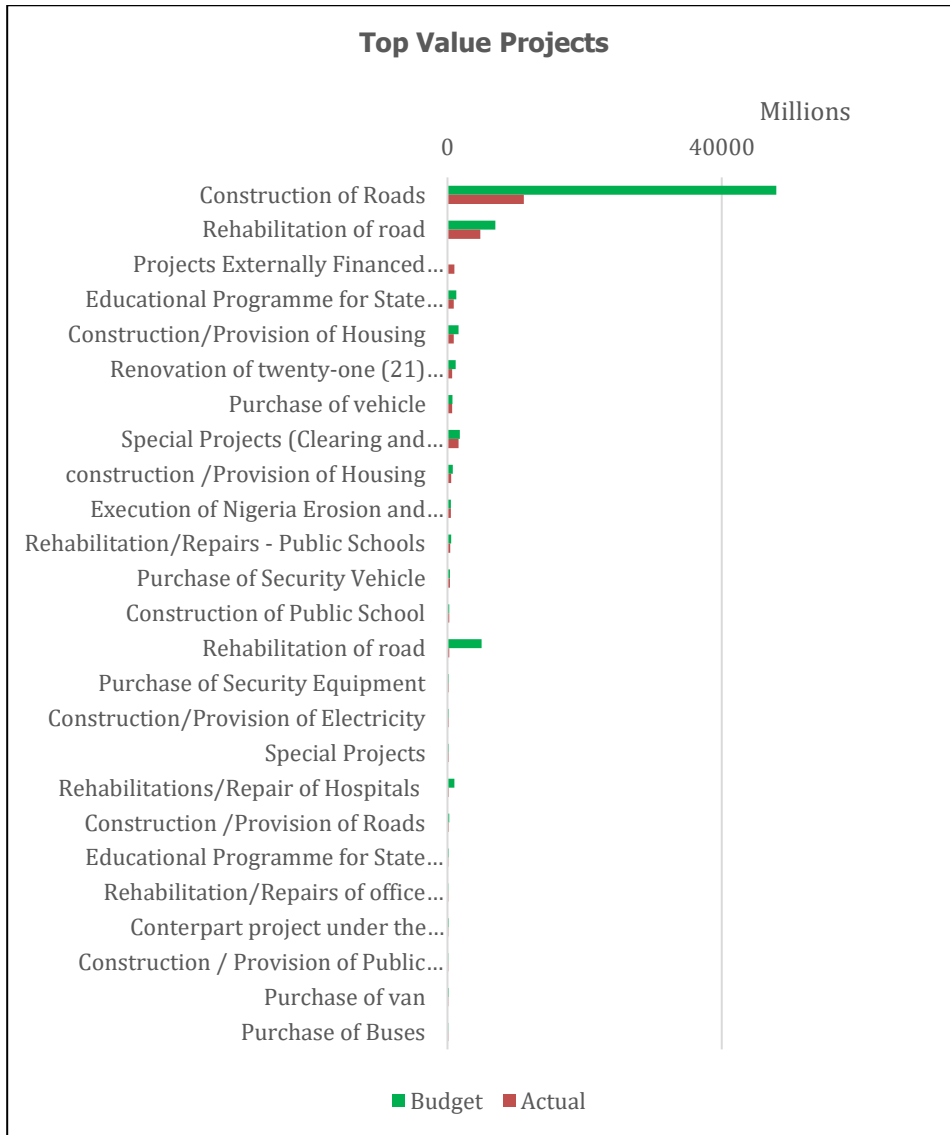
From the Table below it shows that the State Government is more committed to Rural Infrastructure, Agriculture, Health Care Delivery, Affordable Housing and S

Table 9 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of Roads	State wide	17	Ministry of Works	47,942,202,026	11,153,786,727	36,788,415,299	23.3%	Ongoing
Rehabilitation of road	State wide	17	Ministry of Works	7,000,000,000	4,778,367,175	2,221,632,825	68.3%	Ongoing
Projects Externally Financed (Upgrading of Arakanga V	State wide	10	Water Corporation		1,010,522,628	-	1,010,522,628	Ongoing
Educational Programme for State Public Secondary S	State wide	5	Ministry of Education	1,298,132,209	913,603,143	384,529,066	70.4%	Complete
Construction/Provision of Housing	Kings Court Abeokuta	6	OPIC	1,638,731,050	901,194,404	737,536,646	55.0%	Complete
Renovation of twenty-one (21) primary health care faci	State wide	4	Primary Health Care Deve	1,200,000,000	700,669,131	499,330,869	58.4%	Ongoing
Purchase of vehicle	State wide	13	Office of the Governor	713,391,480	685,438,338	27,953,142	96.1%	Complete
Special Projects (Clearing and Cultivation of land)	State wide	1	Ministry of Agric	1,811,384,144	1,615,253,377	196,130,767	89.2%	Ongoing
construction /Provision of Housing	Kemta Idi-Aba & Itanrin	6	Housing Corporation	792,797,073	544,147,624	248,649,449	68.6%	Complete
Execution of Nigeria Erosion and Watershed Managem	State wide	9	Ministry of Environment	500,000,000	500,000,000	-	100.0%	Complete
Rehabilitation/Repairs - Public Schools	State wide	5	Ministry of Education	550,000,000	421,209,000	128,791,000	76.6%	Ongoing
Purchase of Security Vehicle	State wide	13	Social Order Protection	373,333,338	373,333,338	-	100.0%	Ongoing
Construction of Public School	Ijagun, Ijebu-Ode	5	TASUED	279,845,155	279,811,095	34,060	100.0%	Complete
Rehabilitation of road	State wide	17	OGPWA	4,959,699,866	266,281,200	4,693,418,666	5.4%	Ongoing
Purchase of Security Equipment	State wide	13	Social Order Protection	190,424,956	184,801,062	5,623,894	97.0%	Ongoing
Construction/Provision of Electricity	State wide	14	BEEES	180,000,000	178,148,297	1,851,704	99.0%	Ongoing
Special Projects	State wide	13	Office of the Governor	171,366,350	171,366,350	-	100.0%	Complete
Rehabilitations/Repair of Hospitals	State wide	4	HMB	1,000,000,000	167,979,776	832,020,224	16.8%	Ongoing
Construction /Provision of Roads	Prince Court kemta	6	Housing Corporation	244,126,226	153,115,000	91,011,226	62.7%	Complete
Educational Programme for State Public Primary Scho	State wide	5	SUBEB	150,000,000	135,971,822	14,028,178	90.6%	Complete
Rehabilitation/Repairs of office Building	Abeokuta	13	Office of the Governor	141,312,667	134,145,975	7,166,692	94.9%	Ongoing
Conterpart project under the Partnership for Expanded	State wide	10	Rural Water Supply & Env	187,289,987	125,229,600	62,060,387	66.9%	Complete
Construction / Provision of Public School	Saapade	5	Gateway ICT Saapade	120,000,000	119,750,950	249,050	99.8%	Complete
Purchase of van	State wide	13	Social Safety	149,333,335	118,000,000	31,333,335	79.0%	Complete
Purchase of Buses	State wide	13	Office of the Governor	128,333,335	112,422,226	15,911,110	87.6%	Ongoing

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

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

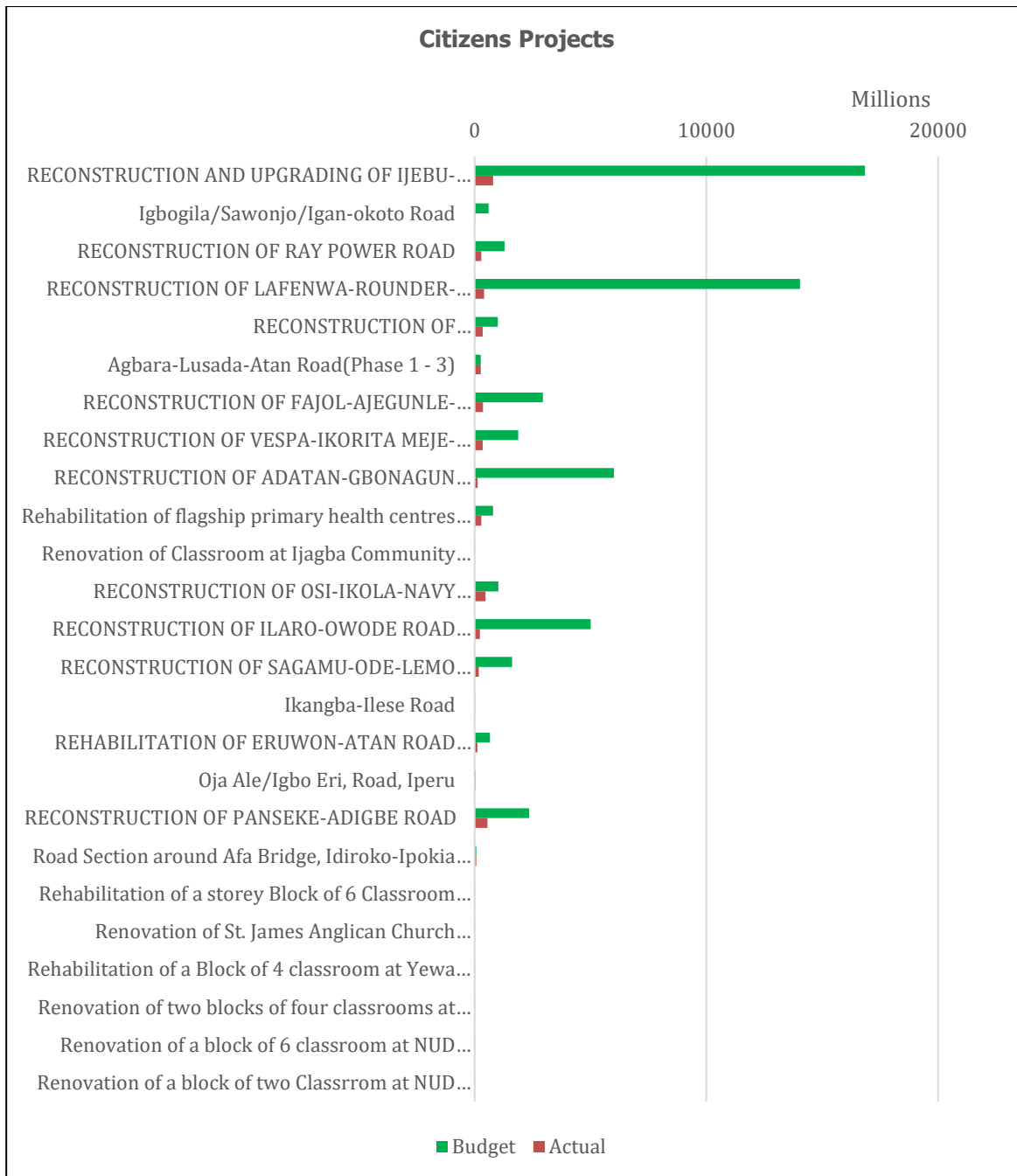
This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget. Out of the numerous citizens nominated projects the listed project in the table below were included in the 2020 Budget – majorly road rehabilitation and construction across the three senatorial districts, rehabilitation of primary health Centres and Renovation of Classrooms. All of the on-going projects were captured in the 2021 budget and some of the contract and project are actually now complete.

Table 10 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
RECONSTRUCTION AND UPGRADING OF IJEBU-ODE EPE ROAD PROJECT	Ijebu ode	17	Ministry of Works	16,840,442,452	795,727,897	16,044,714,555	4.7%	Ongoing
Igbodila/Sawonjo/Igan-okoto Road	Igbodila	17	Ministry of Works	607,365,582	23,580,000	583,785,582	3.9%	Ongoing
RECONSTRUCTION OF RAY POWER ROAD	Alagbado	17	Ministry of Works	1,284,849,185	284,625,854	1,000,223,331	22.2%	Ongoing
RECONSTRUCTION OF LAFENWA-ROUNDER-OLOHUNDA-AYETORO-OLODO ROAD	Abeokuta - Ayetoro	17	Ministry of Works	14,044,943,820	408,263,253	13,636,680,567	2.9%	Ongoing
RECONSTRUCTION OF MOLIPA/FUSIGBOYE/OJOFASTREET, IJEBU ODE	Ijebu ode	17	Ministry of Works	1,004,169,371	342,322,241	661,847,129	34.1%	Ongoing
Aqbara-Lusada-Atan Road(Phase 1 - 3)	Aqbara	17	Ministry of Works	269,385,213	269,385,213	-	100.0%	Complete
RECONSTRUCTION OF FAJOL-AJEGUNLE-AMERICAN JUNCTION-ALOGI ROAD	Abeokuta	17	Ministry of Works	2,939,624,368	364,438,818	2,575,185,550	12.4%	Ongoing
RECONSTRUCTION OF VESPA-KORITAMEJE-OLOSE TITUN ROAD, IFO	Ifo	17	Ministry of Works	1,878,725,894	351,537,559	1,527,188,336	18.7%	Ongoing
RECONSTRUCTION OF ADATAN-GBONAGUN ROAD	Abeokuta	17	Ministry of Works	6,015,485,331	135,000,000	5,880,485,331	2.2%	Ongoing
Rehabilitation of flagship primary health centres in ogun state	Ipokia	4	Primary Health Care Board	800,000,000	286,976,255	513,023,745	35.9%	Ongoing
Renovation of Classroom at Iagba Community High School, Iagba, Sagamu	Sagamu	5	SUBEB	6,361,412	3,498,777	2,862,636	55.0%	Ongoing
RECONSTRUCTION OF OSIKOLA-NAVY COMMAND ROAD, OTA	Ota	17	Ministry of Works	1,023,009,844	469,811,239	553,198,605	45.9%	Ongoing
RECONSTRUCTION OF ILARO-OWODE ROAD (24.5KM)	Ilaro	17	Ministry of Works	5,007,000,000	226,618,398	4,780,381,602	4.5%	Ongoing
RECONSTRUCTION OF SAGAMU-ODE-LEMO ROAD	Sagamu	17	Ministry of Works	1,612,669,217	180,000,000	1,432,669,217	11.2%	Ongoing
Ikanaba-Ilese Road	Ilese	17	OGPWA	18,957,159	18,957,159	-	100.0%	Complete
REHABILITATION OF ERUWON-ATAN ROAD (8KM)	Eruwon Ijebu	17	Ministry of Works	659,464,853	122,135,109	537,329,744	18.5%	Ongoing
Oja Ale/Igbo Eri, Road, Iperu	Iperu	17	OGPWA	49,430,772	49,430,772	-	100.0%	Complete
RECONSTRUCTION OF PANSEKE-ADIGBE ROAD	Abeokuta	17	Ministry of Works	2,358,132,840	555,269,793	1,802,863,047	23.5%	Ongoing
Road Section around Afa Bridge, Idiroko-Ipokia Road	Idiroko	17	Ministry of Works	65,000,000	65,000,000	-	100.0%	Complete
Rehabilitation of a storey Block of 6 Classroom at Rev. Kuti Grammar School	Abeokuta	5	SUBEB	8,359,581	5,433,728	2,925,853	65.0%	Ongoing
Renovation of St. James Anglican Church Primary School	Iperu	5	SUBEB	5,063,600	759,540	4,304,060	15.0%	Ongoing
Rehabilitation of a Block of 4 classroom at Yewa South LG Primary School	Ilaro	5	SUBEB	7,681,478	1,152,222	6,529,256	15.0%	Ongoing
Renovation of two blocks of four classrooms at sopen comprehensive high school	Ijebu-igbo	5	SUBEB	5,063,600	2,784,990	2,278,620	55.0%	Ongoing
Renovation of a block of 6 classroom at NUD Primary School	Ijoko-Ota	5	SUBEB	11,161,457	1,674,219	9,487,238	15.0%	Ongoing
Renovation of a block of two Classroom at NUD sch III Ayetoro	Ayetoro	5	SUBEB	4,275,093	2,351,301	1,923,792	55.0%	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 9 Public Consultations with Citizens presenting the Annual Financial Statements

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

Ogun State Government published the Audited Annual Financial Statements on the 31ST May, 2021 in five daily national newspapers (Tribune, Business Day, leadership, This Day and The Nation). Subsequently, two town hall consultations were held on the 24th August and 7th September, 2021 to present the Financial Statements. Citizens comments were minuted and minutes of the meetings are also available at the above web address.

IGBEGA IPINLE OGUN, AJOSE GBOGBO WA NI