

OYO State Government
Citizens' Accountability Report
on the implementation of the
2020 Budget: The People's *Budget*

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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 (Oyo 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 Oyo State, the People Budget, was passed on the 15th December 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on the 15th July 2020. A supplementary budget was subsequently passed on 30 October 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 Oyo state's Local Government Councils.

Aggregate revenue performance was 66.2% of the budgeted N213,788,033,003 billion in the final budget this is equivalent to N174,087,453,241 billion shortfall – both Federation Account revenues and Internally generated revenue performing in the region of 107-76.7%. On the expenditure side, the actual total expenditure is about N132,911,990,857 billion (76.3%) less than the budgeted amount which was N174,087,453,241 billion. A closing balance of N41,175,462,385 billion was allowed for due to the anticipated receipt of SFTAS grants in the final month of the year.

Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 48%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.

Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Trade received the highest proportion of capital expenditure.

Some of the larger contracts were subject to delays due to weather and funding, and some amendments were made. Citizens projects were largely implemented as planned, albeit some minor carry over to 2021 as a result of funding short-falls.

The most material audit findings related to budget overspending in line items involvestop tenMDAs.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 66.2%; thus about 33.8% different from the anticipated revenue in the budget, this is equivalent to N58,755,598,989 billion naira. The critical causes of deviation include the budget financing target of N174,087,453,241 billion for which only N115,331,854,253 (66.2%) billion was realized.

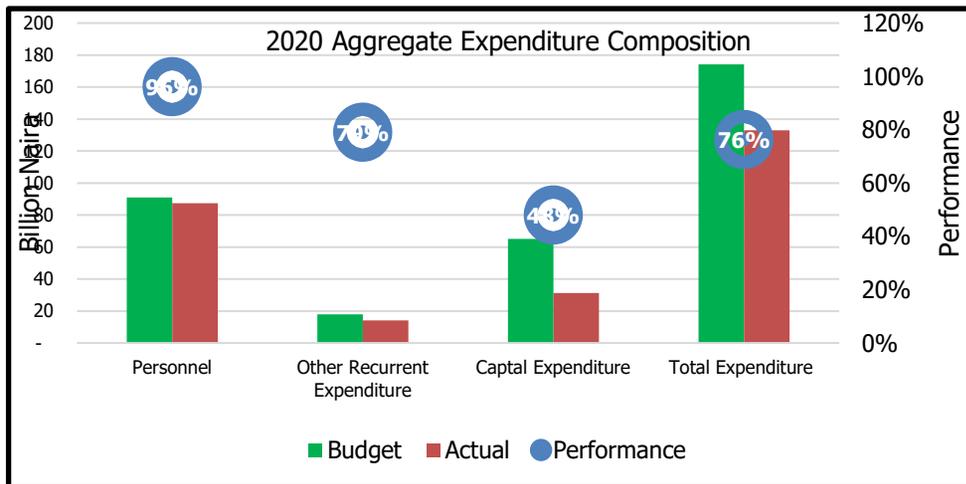
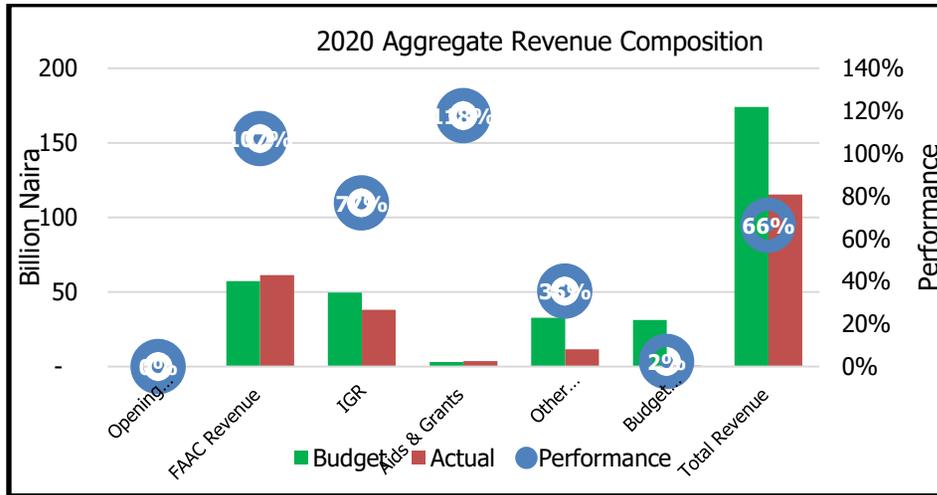
On the expenditure side, the actual total expenditure is about N132,911,990,857 billion (76.3%) less than the budgeted amount which was N174,087,453,241 billion. Out of the total Capital expenditure budget of N65,182,353,610 billion, the actual capital expenditure was N31,278,902,357 billion. This indicates that capital expenditure witnessed the least performance which is circa 48%. The inability of the state to access the desired level of financing (loan from the World Bank) resulted in the shortfall of revenue required for maximum execution of the capital budget, hence this level of performance.

Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 79.1% more than the budget target due to creation of new MDAs which increased the running cost for the state government.

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)					
Revenue Composition Performance					
Aggregate Revenue Composition	Original Budget	Final Budget	Actual Amount	Variance*	Performance (%)*
Opening Balance	-	-	-	-	
FAAC Revenue	70,115,397,820	57,271,582,762	61,258,731,908	3,987,149,146	107.0%
IGR	62,671,534,469	49,578,207,750	38,042,733,036	11,535,474,714	76.7%
Aids & Grants	300,000,000	3,100,000,000	3,648,946,285	548,946,285	117.7%
Other Revenue/Receipts	51,705,794,375	32,812,356,390	11,626,693,160	21,185,663,230	35.4%
Budget Financing (Loans)	28,995,306,339	31,325,306,339	754,749,863	30,570,556,476	2.4%
Total Revenue	213,788,033,003	174,087,453,241	115,331,854,253	- 58,755,598,989	66.2%
Expenditure Performance by Economic Type					
Aggregate Expenditure Composition	Original Budget	Final Budget	Actual Amount	Variance*	Performance (%)*
Personnel	79,311,545,779	90,936,180,949	87,418,856,967	3,517,323,983	96.1%
Other Recurrent Expenditure	31,116,310,140	80,356,180,949	14,214,231,533	66,141,949,416	17.7%
Capital Expenditure	103,360,177,084	17,968,918,682	31,278,902,357	13,309,983,675	174.1%
Total Expenditure	213,788,033,003	189,261,280,581	132,911,990,857	56,349,289,724	70.2%

Figure 1 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below shows the approved and actual revenue generated internally by the State and disaggregated by sources while Table 3 outlines the revenue information from 10 performing revenue agencies in the State.

The state government has continued to spur the fiscal space in a manner that would enhance IGR growth. Consequently, various IGR drive initiatives have been implemented by the State. These efforts are expected to buffer revenue available for the execution of the annual and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 72.52%. 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 (BIR). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 84.8% and 76.7% respectively.

The critical source of Tax Revenue for Oyo State include personal taxes which recorded 84.8% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (93.4%) because 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 which is the highest revenue generating institution of the state had a budget of N33,850,000,000 billion but N31,311,807,596 billion, equivalent to 92.5%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Works which had a final budget in the tune of N335,250,000million while the actual realized was N286,453,818million, representing 85.4% outturn; and the Ministry of Justice with a budget of N560,125,000million and N397,521,718 million as actual; implying 71% performance.

The MDAs with the highest level of outturn include the Ministry of Environment 65.9%, Ministry of Trade approximately 63.7% and Ministry of Education 56.8%, Ministry of Agriculture 46.7%, Ministry of Information 29.4% and Ministry for Lands 28% while the least performing MDAs include Ministry of Health a circa 11.8%.

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	35,347,702,691	33,621,623,759	30,534,173,281	- 3,087,450,478	90.8%
Personal Taxes:	31,360,506,556	29,299,980,375	27,376,058,419	- 1,923,921,956	93.4%
Personal Income Tax (PAYE)	23,072,137,331	24,811,296,058	26,454,440,587	1,643,144,529	106.6%
Personnal Income Tax (Direct Assessment Taxes)	6,921,641,199	4,488,684,317	921,617,832	- 3,567,066,485	20.5%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	1,366,728,026			-	
Other Taxes:	3,987,196,135	4,321,643,384	3,158,114,862	- 1,163,528,522	73.1%
Sales Tax				-	
Lottery Tax/Licence		166,926,753	181,834,841	14,908,088	108.9%
Property Tax				-	
Capital Gain Taxes	141,839,913	91,983,184	111,144,074	19,160,890	120.8%
Withholding Tax	3,845,356,222	2,493,713,510	2,115,061,400	- 378,652,110	84.8%
Other Taxes N.E.C		1,569,019,938	750,074,547	- 818,945,391	47.8%
Non-Tax Revenue:	20,823,315,181	15,956,583,988	7,508,559,748	- 8,448,024,240	47.1%
Licences General	2,030,039,845	1,112,070,690	1,508,513,078	396,442,388	135.6%
Fees – General	7,529,973,813	7,301,803,875	2,521,853,814	- 4,779,950,061	34.5%
Fines – General	348,511,127	497,912,966	159,613,637	- 338,299,329	32.1%
Sales – General	512,417,246	2,703,369,957	1,325,336,328	- 1,378,033,629	49.0%
Earnings – General	3,241,160,000	1,009,965,000	967,677,737	- 42,287,263	95.8%
Rent On Government Buildings – General	3,104,540,000	20,040,000	3,549,775	- 16,490,225	17.7%
Rent on Land and Others – General	3,825,940,613	3,135,226,500	911,330,704	- 2,223,895,796	29.1%
Repayments	200,000,000	5,000,000	40,556,893	35,556,893	811.1%
Investment Income	-	168,195,000	69,624,597	- 98,570,403	41.4%
Interest Earned	15,366,268	3,000,000	503,185	- 2,496,815	16.8%
Reimbursement	15,366,268	-	-	-	
Miscellaneous Income				-	
Independent Revenue (IGR)	56,171,017,871	49,578,207,747	38,042,733,029	- 11,535,474,718	76.7%

* 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 (%)*
BOARD OF INTERNAL REVENUE	37,010,000,000	33,850,000,000	31,311,807,596	- 2,538,192,404	92.5%
MINISTRY OF LANDS AND UD	9,846,900,000	10,395,436,500	2,912,156,911	- 7,483,279,589	28.0%
MINISTRY OF JUSTICE	955,000,000	560,125,000	397,521,718	- 162,603,282	71.0%
TRADE	850,000,000	497,250,000	316,899,864	- 180,350,136	63.7%
MINISTRY OF EDUCATION	912,700,000	532,805,000	302,536,353	- 230,268,647	56.8%
MINISTRY OF PUBLIC WORKS	607,750,000	335,250,000	286,453,818	- 48,796,182	85.4%
ENVIRONMENT	657,000,000	389,540,000	256,706,311	- 132,833,689	65.9%
MINISTRY OF AGRICULTURE	768,100,000	492,365,000	230,581,605	- 261,783,395	46.8%
HEALTH	1,722,100,000	1,385,428,500	164,128,861	- 1,221,299,639	11.8%
INFORMATION	649,250,000	106,492,750	31,317,306	- 75,175,444	29.4%
Other Revenue Collecting Agencies	2,192,217,871	1,033,514,997	1,832,622,686	799,107,689	177.3%
Independent Revenue (IGR)	56,171,017,871	49,578,207,747	38,042,733,029	- 11,535,474,718	76.7%

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

Section 3 ExpenditureOutturn

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 N65,182,353,610 billion 37.4% of the total budget size of N174,087,453,241 billion while recurrent expenditure was allocated N108,905,099,631 billion, equivalent to 62.6% 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 N174,087,453,241 billion was N31,278,902,357 billion representing 23.5% while actual recurrent spending was allotted the remaining N101,633,088,499 billion which is (76.5%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 93.3% more than its final budget size while the capital expenditure outturn was 48.0%, implying about 76.3% deviation or N41,175,462,386 billion less than the final capital budget size.

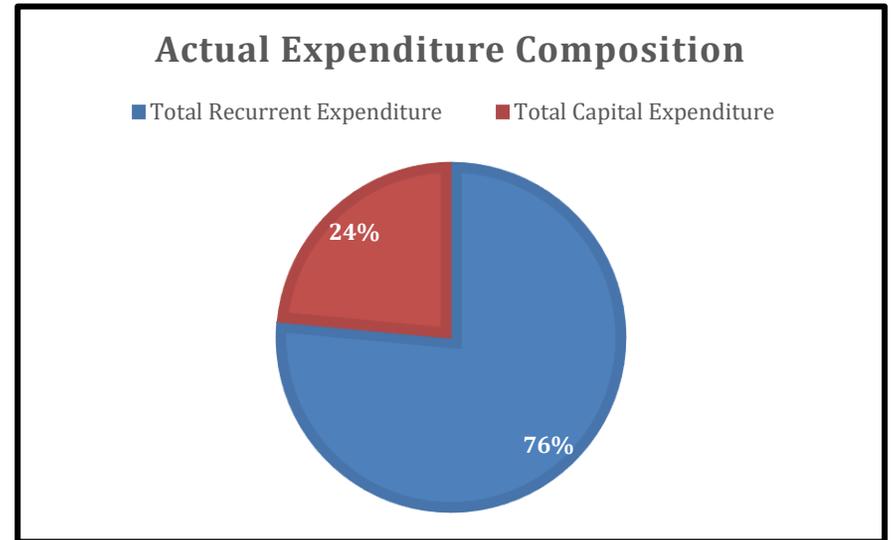
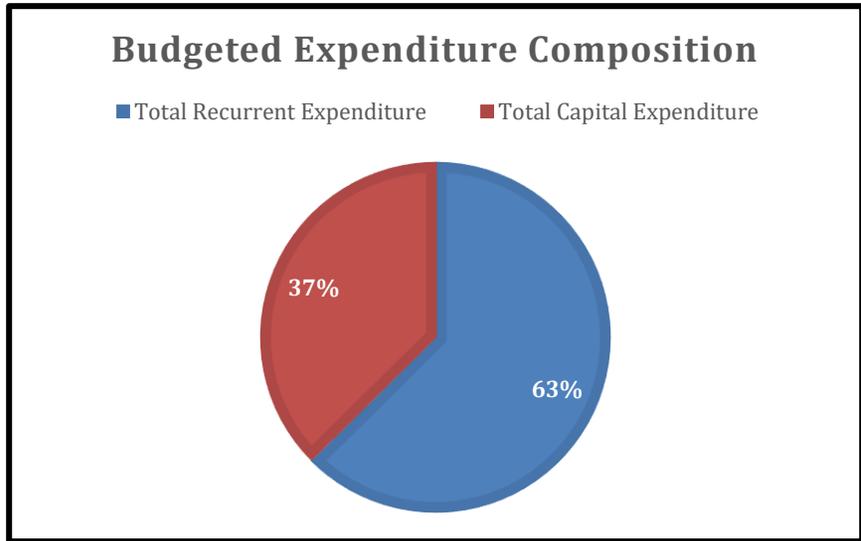
The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N63,978,196,033 billion (36.8%); followed by overheads which got N17,968,918,682 billion (10.3%) social benefits 14,947,984,916 (8.6%) public debt service 10,580,000,000 (6.1%) while social contribution received N1,430,000,000 billion (0.8%). Interestingly, public debt charges received about 108% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.

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)	63,978,196,033	36.8%	61,595,894,584	46.3%	2,382,301,449	96.3%
Social Contribution	1,430,000,000	0.8%	204,242,683	0.2%	1,225,757,317	14.3%
Social Benefits	14,947,984,916	8.6%	14,190,006,466	10.7%	757,978,451	94.9%
Overheads	17,968,918,682	10.3%	14,214,231,533	10.7%	3,754,687,149	79.1%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	10,580,000,000	6.1%	11,428,713,233	8.6%	848,713,233	108.0%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	108,905,099,631	62.6%	101,633,088,499	76.5%	7,272,011,133	93.3%
Total Capital Expenditure	65,182,353,610	37.4%	31,278,902,357	23.5%	33,903,451,253	48.0%
Total Expenditure	174,087,453,241	100.0%	132,911,990,856	100.0%	41,175,462,386	76.3%

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

Figure 2 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement. Source of over-spending on budgeted expenditures: See Notes to General Purpose Financial Statement 50-99.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

E: BILLS PAYABLE

F: INVESTMENTS

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

I: ADHERENCE TO PROCUREMENT PROCEDURES

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 (%)
OFFICE OF THE EXECUTIVE GOVERNOR	7	Excess Expenditures (Various)	1,775,078,266		
STATE EMERGENCY MANAGEMENT AGEWNCY	2	Excess Expenditures (Various)	223,200		
BUREAU OF PUBLIC PROCUREMENT	2	Excess Expenditures & Unbudgeted Expenditure	747,000		
MINISTRY OF EDUCATION	3	Excess Expenditure (Salary & Others)	22,639,908		
OYSACA	1	Excess Expenditures (Various)	3,144,000		
MINISTRY OF SPECIAL DUTIES	1	Excess Salary Expenditure	1,366,319		
MINERAL DEVELOPMENT AGENCY	3	Excess Expenditures (Various)	931,858		
MINISTRY OF HEALTH	6	Excess Expenditures (Various)	3,218,906		
MINISTRY OF YOUTH & SPORTS	2	Excess Salary Expenditure (SSFC & CFC)	137,400,000		
OFFICE OF THE AUDITOR-GENERAL (LG)	4	Excess Expenditures (Various)	729,403		
Total Number of Queries	27		1,944,749,457	-	

Section 5 Audited Financial Statements

This section outlines a breakdown on the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:

- Statutory Allocation performed well due to the budget reviewed impacts).
- Domestic grants also performed well – this is due to blockage of revenue leakages.
- The drawdown of loans was also significantly lower than budget..
- Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2021 budget.

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance				-		-	
Statutory Allocation	46,183,486,107	29,631,071,762		29,631,071,762.00	38,017,645,386	8,386,573,623.67	128.3%
13% Derivation				-		-	
State Government Share of VAT	18,905,659,353	27,640,511,000		27,640,511,000.00	23,241,086,523	-4,399,424,477.41	84.1%
Other Federation Account Distributions	1,946,423,942	4,893,185,598		4,893,185,598.00	11,626,693,160	6,733,507,562.00	237.6%
Independent Tax Revenue	19,463,405,997	33,621,623,761		33,621,623,761.00	30,534,173,284	-3,087,450,477.34	90.8%
Independent Non-Tax Revenue	18,030,016,205	15,956,583,988		15,956,583,988.00	7,508,559,753	-8,448,024,235.19	47.1%
Foreign Grants	626,311,204			-	836,997,957	836,997,957.00	
Domestic Grants	4,550,278,885	3,100,000,000		3,100,000,000.00	2,811,948,327	-288,051,673.00	90.7%
Foreign Loans	15,043,917,147	5,000,000,000		5,000,000,000.00	754,749,862	-4,245,250,138.00	15.1%
Domestic Loans	10,168,585,960	15,000,000,000		15,000,000,000.00		-15,000,000,000.00	0.0%
Other Revenues				-		-	
Transfer from other Government Entities				-		-	
Total Revenue (a)	134,918,084,800.26	134,842,976,109.00	-	134,842,976,109.00	115,331,854,250.73	-19,511,121,858.27	85.5%
Expenditure:							
Salaries, Wages and Allowances	35,592,310,995.70	54,678,196,033.00		54,678,196,033.00	51,484,137,984.00	-3,194,058,049.00	94.2%
CRF Charges (Salary)	24,976,836,372.00	9,300,000,000.00		9,300,000,000.00	10,111,756,600.00	811,756,600.00	108.7%
Social Contributions	2,202,685,201.00	1,430,000,000.00		1,430,000,000.00	204,242,683.00	-1,225,757,317.00	14.3%
Social Benefits	16,538,744,548.00	14,947,984,916.46		14,947,984,916.46	14,190,006,465.81	-757,978,450.65	94.9%
Overheads	24,397,109,426.00	17,968,918,682.00		17,968,918,682.00	14,214,231,532.99	-3,754,687,149.01	79.1%
Grants & Contributions				-		-	
Public Debt Charges		10,580,000,000.00		10,580,000,000.00	11,428,713,233.00	848,713,233.00	108.0%
Transfers				-		-	
Capital Expenditure	23,794,510,336.66	65,182,353,610.00		65,182,353,610.00	31,278,902,357.10	-33,903,451,252.90	48.0%
Total Expenditure (b)	127,502,196,879.36	174,087,453,241.46	-	174,087,453,241.46	132,911,990,855.90	-41,175,462,385.56	76.3%
Surplus/Deficit from Operating Activities c = (a-b)	7,415,887,920.90	-39,244,477,132.46	-	-39,244,477,132.46	-17,580,136,605.17	-60,686,584,243.83	44.8%
Gains/Loss on Disposal of Asset							
Gain/Loss on Foreign Exchange Transaction	9,439,046,689.02	337,776,851.95		337,776,851.95	782,130,570.79	444,353,718.84	231.6%
Total Non-Operating Revenue/(Expenses)	37,492,722,153.46	1,207,876,479.00		1,207,876,479.00	8,890,826,922.18	7,682,950,443.18	736.1%
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			-
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2020	-	-	-

Section 6 Top Sectoral Allocation

Tables 8, 9 and 10 outline the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, actual expenditures were less than budget. The level of performance is 71.7% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Education got the highest share of 37.2%, Finance, Budget & Economic Planning 20.6%, Health 5.9%, Justice got 2.8%, Gender & Social Development/Youth & Sports got 1.5% while infrastructure received 1.6%.

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that none of the MDAs received actual capital expenditure more than the amount budgeted. All the MDAs had actual capital expenditure less than their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N18,055,068,649 billion or 57.7% of the total capital expenditure (N65,182,353,610). Health received N3,273,325,66 billion, equivalent to 10.5% while Education got N1,919,328,842 billion (6.1%). 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 N5,980,786,382 billion (5.9%)..

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Education received the highest total actual expenditure which is about N39,721,461,110 billion (29.9%) of the total actual expenditure N132,911,990,85 billion, followed by Finance, Budget & Economic Planning which got N21,482,428,243 billion (16.2%), Infrastructure & Housing Development received N19,705,672,777 billion (14.8%) while Health got N9,254,112,045 billion (7%) while the Justice sector had an actual expenditure of N2,847,597,342 billion (2.1%).

Table 8 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	40,161,036,524	37,802,132,268	2,358,904,256	94.1%	36.9%	37.2%
Finance, Budget & Economic Planning	22,876,922,600	20,905,656,493	1,971,266,107	91.4%	21.0%	20.6%
Health	6,322,903,214	5,980,786,382	342,116,832	94.6%	5.8%	5.9%
Justice	3,773,989,230	2,817,539,950	956,449,280	74.7%	3.5%	2.8%
Infrastructure & Housing Development	2,155,342,077	1,650,604,128	504,737,949	76.6%	2.0%	1.6%
Gender & Social Development; Youth & Sports	2,041,732,897	1,554,476,254	487,256,643	76.1%	1.9%	1.5%
Agriculture	1,182,765,688	945,181,955	237,583,733	79.9%	1.1%	0.9%
Information, Culture & Tourism	720,497,686	579,875,091	140,622,595	80.5%	0.7%	0.6%
Water & Rural Development	630,886,638	500,436,048	130,450,590	79.3%	0.6%	0.5%
Trade, Commerce & Industry & Human Dev.	259,005,355	150,070,198	108,935,157	57.9%	0.2%	0.1%
Other MDA Expenditure	28,780,017,722	28,746,329,732	33,687,990	99.9%	26.4%	28.3%
Total (Except Other MDA Expenditure)	80,125,081,909	72,886,758,767	7,238,323,142	91.0%	73.6%	71.7%
Total Budgeted Expenditure	108,905,099,631	101,633,088,500	7,272,011,132	93.3%		

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

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure & Housing Development	34,945,000,000	18,055,068,649	16,889,931,351	51.7%	53.6%	57.7%
Health	4,101,250,000	3,273,325,663	827,924,337	79.8%	6.3%	10.5%
Education	6,759,750,000	1,919,328,842	4,840,421,158	28.4%	10.4%	6.1%
Agriculture	4,348,000,000	891,577,107	3,456,422,893	20.5%	6.7%	2.9%
Finance, Budget & Economic Planning	2,138,405,718	576,771,750	1,561,633,968	27.0%	3.3%	1.8%
Trade, Commerce & Industry & Human Dev.	420,000,000	166,467,238	253,532,762	39.6%	0.6%	0.5%
Water & Rural Development	1,790,000,000	134,281,726	1,655,718,274	7.5%	2.7%	0.4%
Information, Culture & Tourism	530,500,000	107,580,215	422,919,785	20.3%	0.8%	0.3%
Gender & Social Development; Youth & Sports	923,500,000	33,070,174	890,429,826	3.6%	1.4%	0.1%
Justice	347,500,000	30,057,391	317,442,609	8.6%	0.5%	0.1%
Other MDA Expenditure	8,878,447,892	6,091,373,602	2,787,074,290	68.6%	13.6%	19.5%
Total (Except Other MDA Expenditure)	56,303,905,718	25,187,528,755	31,116,376,963	44.7%	86.4%	80.5%
Total Budgeted Expenditure	65,182,353,610	31,278,902,357	33,903,451,253	48.0%		

* 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	46,920,786,524	39,721,461,110	7,199,325,414	84.7%	27.0%	29.9%
Finance, Budget & Economic Planning	25,015,328,318	21,482,428,243	3,532,900,075	85.9%	14.4%	16.2%
Infrastructure & Housing Development	37,100,342,077	19,705,672,777	17,394,669,300	53.1%	21.3%	14.8%
Health	10,424,153,214	9,254,112,045	1,170,041,169	88.8%	6.0%	7.0%
Justice	4,121,489,230	2,847,597,342	1,273,891,888	69.1%	2.4%	2.1%
Agriculture	5,530,765,688	1,836,759,062	3,694,006,626	33.2%	3.2%	1.4%
Gender & Social Development; Youth & Sports	2,965,232,897	1,587,546,428	1,377,686,469	53.5%	1.7%	1.2%
Information, Culture & Tourism	1,250,997,686	687,455,307	563,542,379	55.0%	0.7%	0.5%
Water & Rural Development	2,420,886,638	634,717,774	1,786,168,864	26.2%	1.4%	0.5%
Trade, Commerce & Industry & Human Dev.	679,005,355	316,537,436	362,467,919	46.6%	0.4%	0.2%
Other MDA Expenditure	37,658,465,614	34,837,703,335	2,820,762,280	92.5%	21.6%	26.2%
Total (Except Other MDA Expenditure)	136,428,987,627	98,074,287,522	38,354,700,105	71.9%	78.4%	73.8%
Total Budgeted Expenditure	174,087,453,241	132,911,990,857	41,175,462,385	76.3%		

* 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

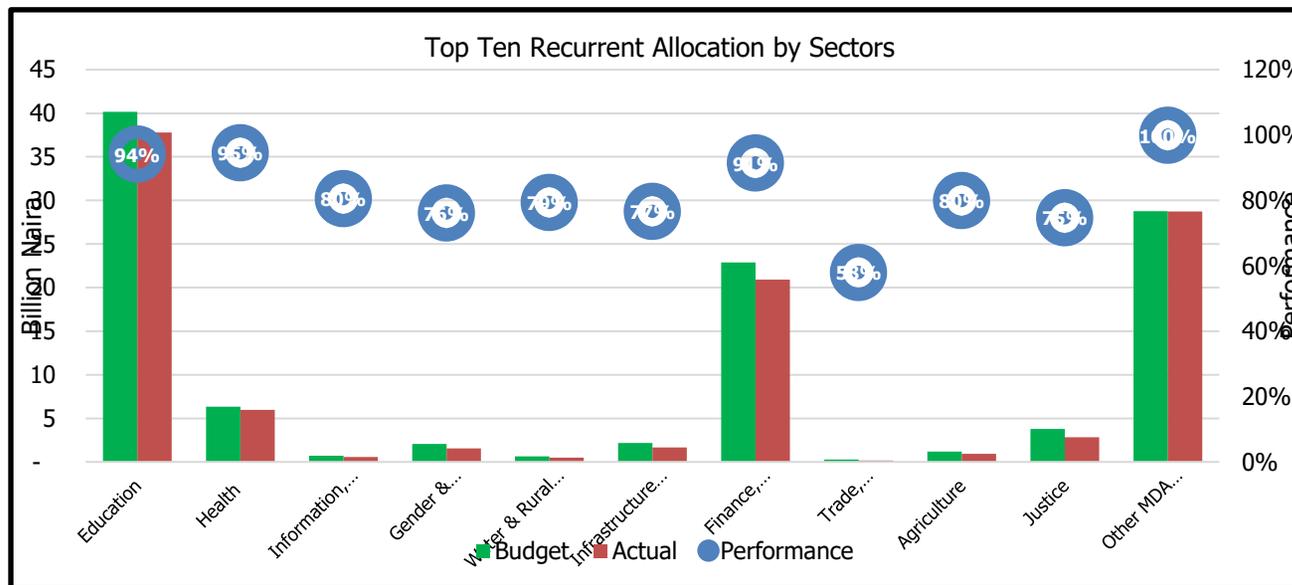


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

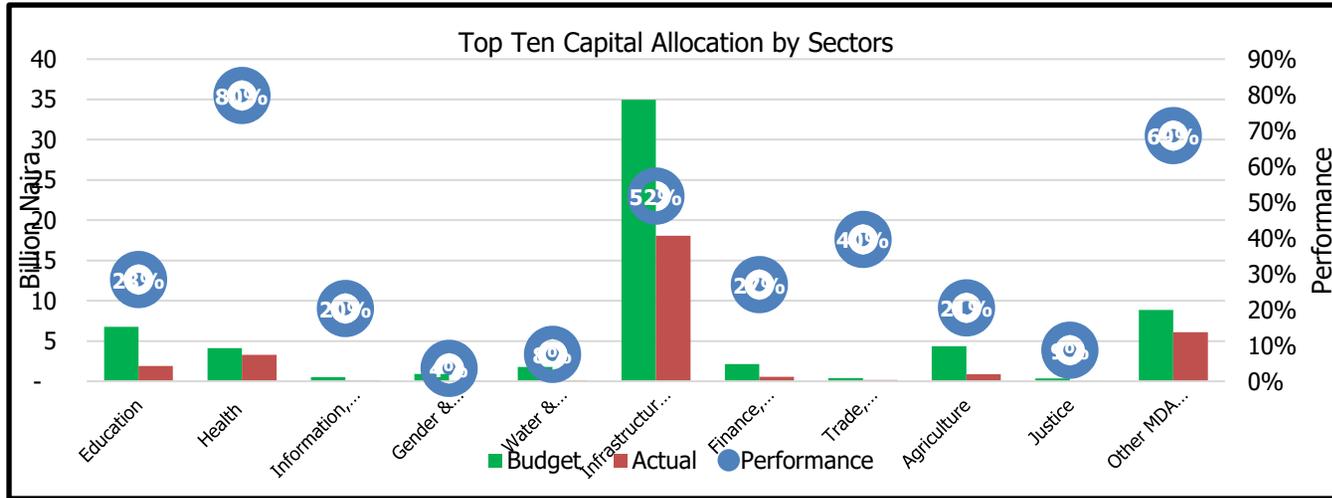
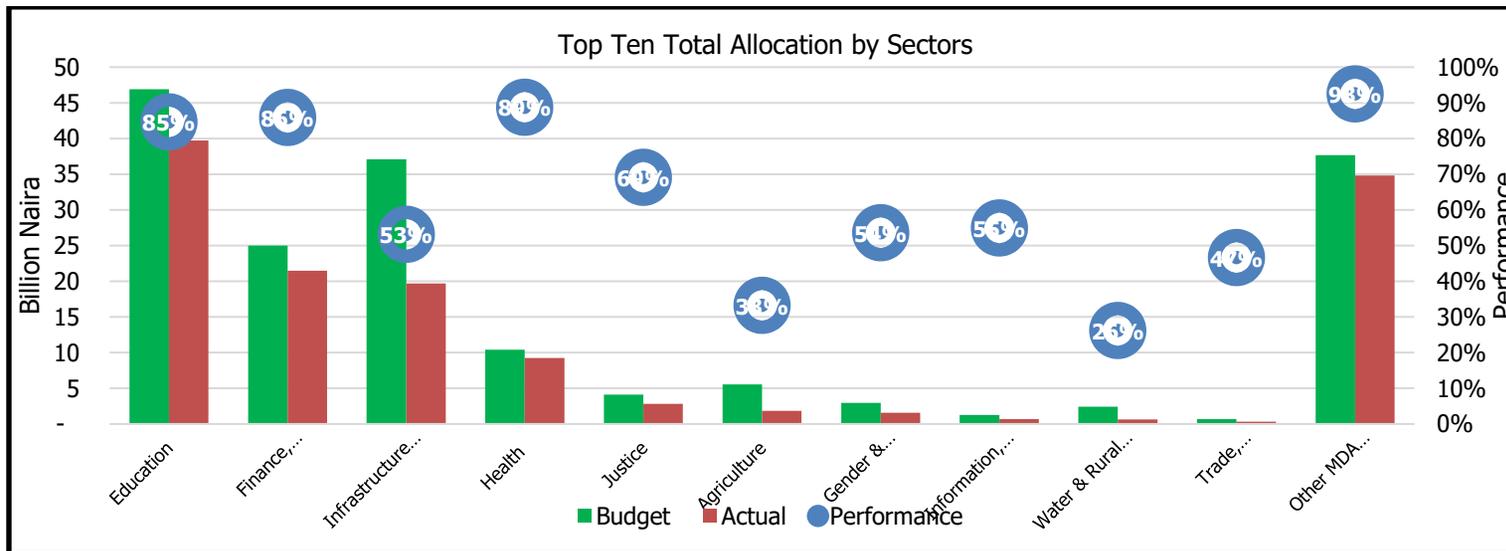


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



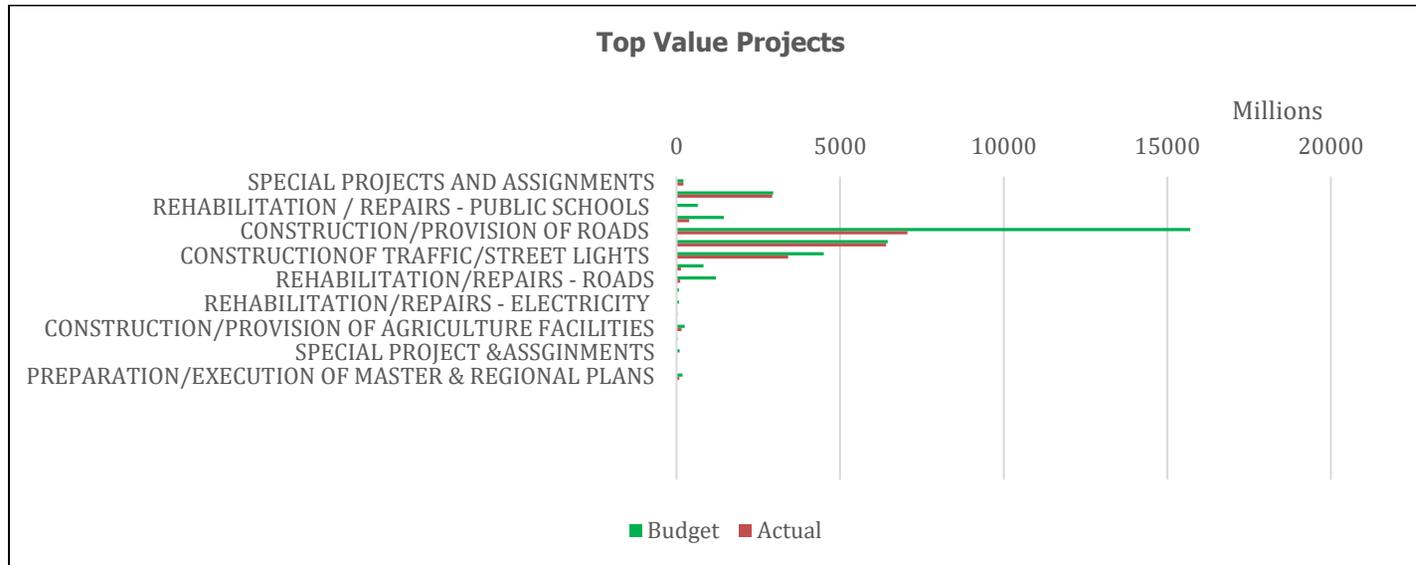
Section 7 Top Value Capital Projects

This section outlines information on the largest 17 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 11 Largest Projects

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
SPECIAL PROJECTS AND ASSIGNMENTS	STATE WIDE	14000010101	Ministry of Energy and Mir	214,000,000	210,040,958	3,959,042	98.1%	Ongoing
SPECIAL PROJECTS AND ASSIGNMENTS	STATE WIDE	40000030104	Ministry of Health	2,955,000,000	2,929,025,296	25,974,704	99.1%	Ongoing
REHABILITATION / REPAIRS - PUBLIC SCHOOLS	STATE WIDE	50000010104	Ministry of Education, Scie	650,000,000	14,301,328	635,698,672	2.2%	Ongoing
REHABILITATION / REPAIRS - ROADS	STATE WIDE	15000010102	Oyo State Road Maintenar	1,446,316,631	386,519,615	1,059,797,016	26.7%	Ongoing
CONSTRUCTION/PROVISION OF ROADS	STATE WIDE	15000010101	Ministry of Public Works a	15,699,815,000	7,058,653,418	8,641,161,582	45.0%	Ongoing
REHABILITATION/REPAIRS - MARKETS/PARKS	STATE WIDE		Ministry of Public Works a	6,450,000,000	6,403,788,720	46,211,280	99.3%	Ongoing
CONSTRUCTION OF TRAFFIC/STREET LIGHTS	STATE WIDE	14000010101	Ministry of Public Works a	4,500,000,000	3,408,497,561	1,091,502,439	75.7%	Ongoing
PURCHASE OF FIRE FIGHTING EQUIPMENTS	STATE WIDE	14000010103	Ministry of Public Works a	820,000,000	136,229,000	683,771,000	16.6%	Ongoing
REHABILITATION/REPAIRS - ROADS	STATE WIDE	15000010102	Ministry of Public Works a	1,200,000,000	116,876,465	1,083,123,535	9.7%	Ongoing
REHABILITATION/REPAIRS - TRAFFIC/STREET LIGH	STATE WIDE	14000010102	Ministry of Public Works a	75,000,000	8,435,507	66,564,493	11.2%	Ongoing
REHABILITATION/REPAIRS - ELECTRICITY	STATE WIDE	14000010102	Ministry of Public Works a	75,000,000	2,110,944	72,889,056	2.8%	Ongoing
BEAUTIFICATION AND LANDSCAPING	STATE WIDE		Ministry of Environment A	30,000,000	6,982,755	23,017,245	23.3%	Ongoing
CONSTRUCTION/PROVISION OF AGRICULTURE F	STATE WIDE	10000010104	Ministry of Agriculture, Nat	246,000,000	153,480,960	92,519,040	62.4%	Ongoing
REHABILITATION/REPAIRS - MARKETS/PARKS	STATE WIDE		:Ministry of Trade, Investm	29,000,000	20,769,838	8,230,162	71.6%	Ongoing
SPECIAL PROJECT &ASSGNMENTS	STATE WIDE	8000010101	Ministry of Youth and Spo	90,000,000	17,085,277	72,914,723	19.0%	Ongoing
REHABILITATION/REPAIRS -RECREATIONAL FACIL	STATE WIDE	8000020103	Ministry of Information, Cul	18,000,000	9,500,874	8,499,127	52.8%	Ongoing
PREPARATION/EXECUTION OF MASTER & REGION	STATE WIDE	6000010103	Ministry of Budget and Ecc	180,300,000	83,571,725	96,728,275	46.4%	Ongoing
REHABILITATION/REPAIRS -RECREATIONAL FACIL	STATE WIDE	8000020103	Ministry of Information, Cul	18,000,000	9,500,874	8,499,127	52.8%	Ongoing

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

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

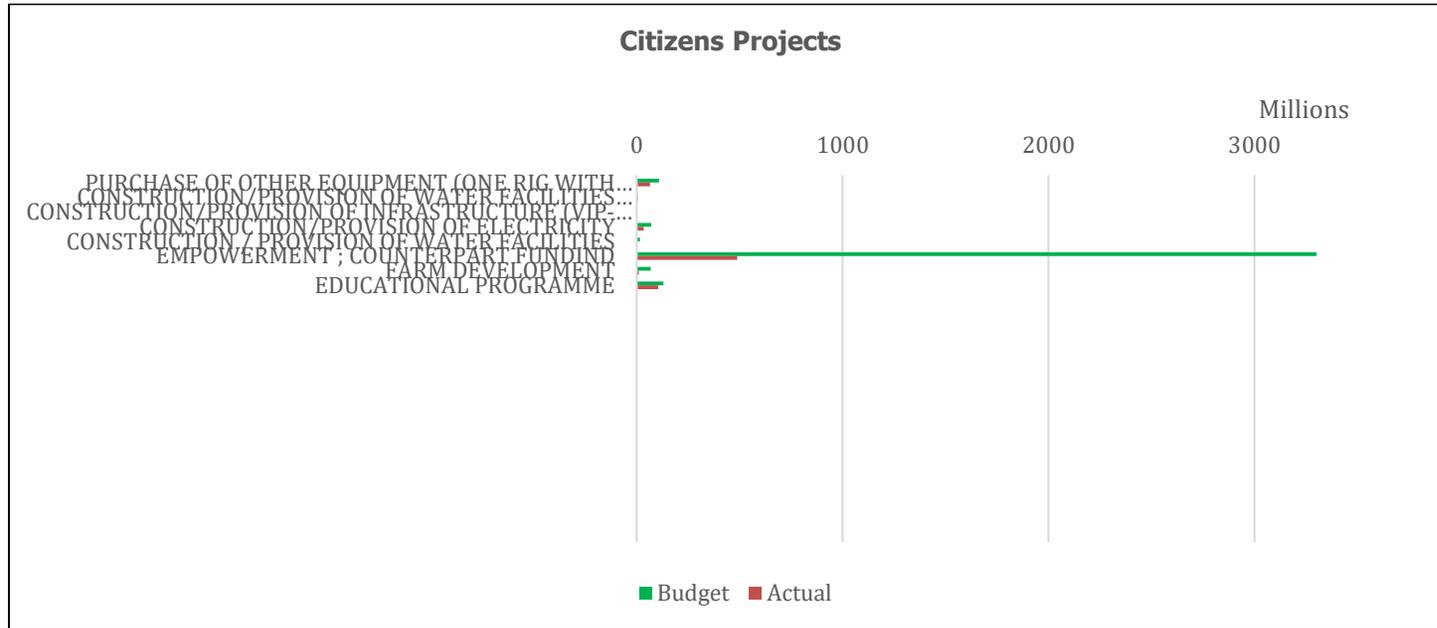
Eight citizens nominated projects were included in the 2020 Budget. The link to the Minutes of the Citizens Engagements meetings:

<https://old.oyostate.gov.ng/wp-content/uploads/2020/07/MINUTES-OF-THE-CITIZENS.pdf>

Table 12 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
PURCHASE OF OTHER EQUIPMENT (ONE RIG WIT	STATE WIDE	10000010103	Oyo State Rural Water Su	107,881,490	64,184,559	43,696,931	59.5%	Ongoing
CONSTRUCTION/PROVISION OF WATER FACILITE	STATE WIDE	10000010102	Oyo State Rural Water Su	5,000,000	5,000,000	-	100.0%	Ongoing
CONSTRUCTION/PROVISION OF INFRASTRUCTUR	STATE WIDE	10000010103	Oyo State Rural Water Su	130,000	130,000	-	100.0%	Ongoing
CONSTRUCTION/PROVISION OF ELECTRICITY	STATE WIDE	1400010101	Oyo State Rural Electrifica	70,000,000	33,240,000	36,760,000	47.5%	Ongoing
CONSTRUCTION / PROVISION OF WATER FACILIT	STATE WIDE	10000010102	Ministry of Environment A	15,000,000	3,287,575	11,712,425	21.9%	Ongoing
EMPOWERMENT ; COUNTERPART FUNDIND	STATE WIDE	1000030103	Oyo State Agricultural De	3,302,500,000	488,684,580	2,813,815,420	14.8%	Ongoing
FARM DEVELOPMENT	STATE WIDE	1000030101	Oyo State Agricultural De	68,000,000	9,674,000	58,326,000	14.2%	Ongoing
EDUCATIONAL PROGRAMME	STATE WIDE	1000010103	Oyo State Agricultural De	130,000,000	104,612,562	25,387,438	80.5%	Ongoing

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Oyo State can be found on the State Government Website, at the following specific address: <https://ag.oyostate.gov.ng/download/oyo-state-audited-financial-reports-year-2020>

Oyo State Government published the Audited Annual Financial Statements on the 5th July 2021. Subsequently, two town hall consultations were held on the 30th July and 16th August 2021 to present the Financial Statements. The events were also broadcast via Zoom with the details for the physical and virtual events having been advertised in two daily national newspapers (Nigerian Tribune and Punch). Citizens comments were noted in the minutes of the meetings which are also available at the above web address.

REPORT OF THE BUDGET IMPLEMENTATION REVIEW
COMMITTEE MEETING HELD TO REVIEW 2020 BUDGET

Present

Hon. Adeniyi Farinto	HC.(B&EP)	Chairman
Hon. Akinola Ojo	HC (F)	Member
Ms. Tara Adesope	DG due process	”
Hon. John F, Adeleke	Chairman BIR	”
Dr. M.A. Babatunde	SA (Economic affairs)	”
Mrs. M.O. Adebisi	PS (B&EP)	”
Mrs. A.A. Fashina	PS (F)	”
Mr. K.G. Bello	Account general	”
Mr. I.A. Adewola	Auditor general	”
Mr. F.A. Falola	Dir. project Monitoring	”
Mr. A.A. Adeniran	Dir. Macro Economy planning	”
Mrs. O.O. Okunola	Dir. M & E	”
Mr. M.A. Imran	Director budget	Secretary

IN ATTENDANCE

Mrs. O.O. Oni	PS	Cabinet and Special Services
Mrs. A.B. Atere	PS	Ministry of Education
Dr. A.M. Ayoola	PS	Ministry of Health
Mrs. O.A. Eyitayo	PS	Gen. Admin office of governor
Arc. A.K. Balogun	PS	Ministry of Work
Mrs. S.B. Oloko	PS	Ministry of Agric

The meetings were presided over by the Hon. Commissioner for budget and economic planning, Hon. Adeniyi Farinto. He informed the meeting that the purpose of gathering was to brainstorm on the present economic realities occasioned by the global COVID-19 pandemic which has affected the price of

crude oil and untold hardship being faced internationally and which was having its tolls on government finances. He submitted that the meeting should be able to bring out suggestions that would lead to a realistic budget.

In his own contribution, Hon. Akinola Ojo, the Hon. Commissioner for Finance submitted that since Nigeria depends on oil, any short fall in its price would definitely have its effect on government finances, he therefore advised that the meeting should critically examine the sources of government revenue and expenditure between January 2020 and May 2020 so as to project for the likely income before the end of the year to assist in bringing about a realistic budget.

After extensive deliberation, the meeting resolved to invite critical stakeholders for deliberation on the way forward; these are:

- (a) Office of the Executive Governor
- (b) Ministry of Health
- (c) Ministry of education science and technology
- (d) Ministry of work and transport
- (e) Ministry of agriculture and rural development

At the meeting with these stakeholders, their budget performance between January and May 2020 were examined, they were all aware of the government dawdling revenue brought by the COVID-19 pandemic, it thus became imperative that the budget has to be reviewed. However, for the ministry of Health, the review would not come down rather it would go up in order to make adequate provision for the response to COVID-19. Each ministry was therefore advised to review their budget in line with the economic realities. However, emphasis should be placed on project and programme that are COVID-19 responsive.

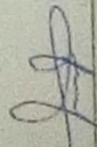
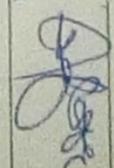
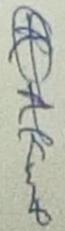
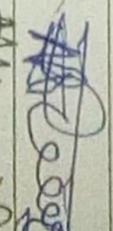
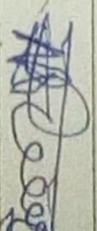
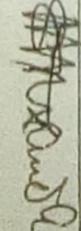
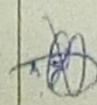
At the next meeting, the stakeholders were requested to present their reviewed budget where it was resolved that the N213B original budget was

not practicable, therefore same has to be reviewed but must take into consideration the response to the COVID-19 pandemic.

The permanent Secretary, Budget and Economic Planning informed the meeting that engagement meeting were held with Development partners such as the DAWN commission and others. She stated further that input of the Nigerian Governors' Forum had equally been obtained which all support that review of the budget has become imperative.

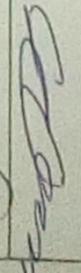
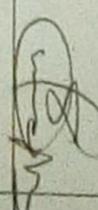
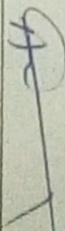
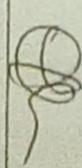
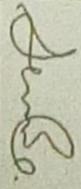
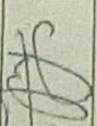
Having taken all the guidelines as supplied by the World Bank, Nigerian Governors' Forum, Development Partners and other stake holders into consideration, the meeting observed that the budget should be reviewed by about 20%.

MINISTRY OF BUDGET AND ECONOMIC PLANNING
ATTENDANCE SHEET

S/N	NAME	MDAs	DESIGNATION	PHONE NO/E-MAIL	SIGNATURE
1	Mr. Ogunbunin	Public Works & IR	DPB	0803-785-7274 o.gunbunin@p.w.a.r.c.gov.ng	
2	Mr. C. Obatadeja	Min. of Commerce & Trade	DPRS	0802 333 4804 Shoabonobal@yahoo.com	
3	Eng. Akinjide		DH	0806 723854 a.kin@nir.gov.ng 08033631528 sola.young@nir.gov.ng	
4	Mrs. O.T. Odehinde		DFSA	gmail.com 080 27 57 2218	
5	Eng. B.A. Adenle		DMT	gwall@bair.gov.ng	
6	Mr. Adenle O.A	NV	DDP28	0706614354	
7	Dr. H.O. M. Odehinde	Min. of Health	DFHA	07065557603	

B-7-2020

MINISTRY OF BUDGET AND ECONOMIC PLANNING
ATTENDANCE SHEET

S/N	NAME	MDAS	DESIGNATION	PHONE NO/E-MAIL	SIGNATURE
01	OYEKUNMI, R.I	ACRAC	D (CRS)	08033515090/ royanmoyekunmi@abn.com	
02	S. A. Adebayo	ASAC	D.A.S	08051383306	
03	Olasina O.M	Agriculture	DFR	08055255427	
04	Popoola T.T	Finance	DFR	08066131675	
05	Ogunle O.O	Bud	D M&E	08033887792	
06	Adekunle H.A	Budget&EP	Asst	08027220517	
07	Odehinde B	Government's off	DDFA	08076486189	

3-7-2000

MINISTRY OF BUDGET AND ECONOMIC PLANNING
ATTENDANCE SHEET

S/N	NAME	MDAS	DESIGNATION	PHONE NO/E-MAIL	SIGNATURE
1	A. B. ATERE	EDUCATION	PS	05033601847 atereraminat11@gmail.com	
2	SAMUWA	EDUCATION	DD (PPRS)	08130154610 is.mic@admission.com	
3	B. H. B. B. B. B.	SMOHT	DDPPRS	01066193574	
4	D. A. M. A. J. O. R.	✓	PS	01066193574	
5	ARC. S. A. B. A. T. A. D. E.	MIN. PUBLIC WORKS & T. R. A. N. S. P.	PPRS,	01066193574	
6	B. A. K. U. D. E. L. E. O. A.	MPWAST	DDPPRS	01066193574	
7	D. K. E. S. A. D. E. D. M. (M. R.)	GOVERNOR'S OFFICE	DIRECTOR ADMIN/ & SUPPLIES	08023253380 09036113131	
8	N. D. J. I. M. O. Y.	GOVERNOR'S OFFICE	Inspector SS	08137176836	
9	A. A. F. A. S. I. N. G.	FINANCE	PS	08055538567	
10	O. N. I. / O. U. B. U. M. M. I.	CABINET & SPECIAL SERVICES, CO-ORDINATE	PS	08033761269	

MINUTES OF THE CITIZENS' ENGAGEMENT MEETING ON
THE REVIEW OF 2020
BUDGET HELD VIA ZOOM ON MONDAY 6TH JULY, 2020

OPENING: The meeting started with the welcome speech delivered by the Permanent Secretary, Ministry of Budget and Economic Planning, Mrs. M. O. Adebisi who stated that this zoom meeting was a follow up to the bilateral meetings held with Ministries Department and Agencies where it was explained that the effect of the COVID-19 Pandemic which led to shortfall in revenue to the Government was the basis for this budget review. She stated that when the 2020 Budget was being considered, Citizens were engaged and their inputs formed part of the Budget. Therefore, to review it, there is a need for the Citizens' inputs once again. She went further to explain that focus of the Government is geared towards the programmes that would militate against the negative effect of the Covid-19. She urged the participants feel free to offer suggestions that would be beneficial to the people within the available recourses.

Declaring the meeting open, the Hon. Commissioner for Budget and Economic Planning, Barr. Adeniyi Farinto explained that the original 2020 Budget was N213B, but the present economic realities has made it difficult to implement the budget as passed. Therefore, since the expected revenue could not be realised there was this need to review the Budget downward. To do this, it is necessary to carry along the critical stakeholders who were involved at the inception of the budget process. He therefore urged the stakeholders to be objective in their advice on this issue.

Contributing, the Honourable Commissioner for Finance, Mr. Akinola Ojo stated that the State Government obtained the guidelines from the World Bank and Nigerian Governors' Forum which was based on the analysis of the global economic trend and taken into consideration the State budget performance between January and May 2020, there is no doubt that it is imperative that the budget has to be reviewed. He

however submitted that emphasis must be placed on Health, Education, Agriculture, Security and Infrastructure, so that the effect of the Covid-19 could be minimized.

Speaking for the Civil Society Organisations, Mr. Bangbose of JDPC appreciated the Government for considering it so fit to involve the Communities in the Budget process, he said this was no happening before in the State. He recalled that similar steps was taken when the original budget was being processed when the State Government invited everybody to have their say. He suggested that in the review budget, Government should focus on Health, Education and Water/Sanitation. He stressed the fact that with clean environment, right Education and access to Health Care, the negative effect of COVID-19 could be reduced.

In his own comment, Mr. Adeyemi Ademuyiwa observed that one of the factors responsible for lack of fund is low Internally Generated Revenue, he charged the Government to look for ways of improving on the Internally Generated Revenue. He stated that with improved internal revenue, it would not be difficult to get more fund to finance the developmental projects.

Alhaji F. A. S. Oloyede, a community leader in Ibadan South East Community Development Council was of the opinion that a secured community is a panacea to good government equally important is a clean environment. He advised that in the review of Budget, consideration be given to Security, Environmental Sanitation and Primary Health Care. He stated that improvement of the primary Health Centre would reduce the pressure on big hospitals.

Alhaji A. A. Ladiran another Community leader opined that road accessibility is very important when the issue of Covid-19 pandemic is being addressed. He urged the government to pay attention to maintenance of Roads especially those leading to Hospitals, so that when patients are being taken to hospitals they would encounter minimum discomfort. He concluded that Provision of Toilet facilities in the communities where they were not in existence and environmental sanitation in the State are vehicles that can militate against the spread of any communicable diseases

In the same vein, Mr. R. O. Alarape also a Community leader submitted that he observed that there was an organic fertilizer plant at Ayeye, Ibadan, which looked abandoned, though he was not sure whether the plant belongs to the Government or individual he suggested that if this plant becomes operational once again it would provide employment for the youth and bring in more revenue to the covers of the government.

Other contributors were unanimous their opinions that with the present global economic realities, there is no doubt that the original budget was no more practicable, they concluded that attention of Government should be on provision of Health, Education, Road Maintenance, Water and environmental Sanitation.

Concluding, the Permanent Secretary, Budget and Economic Planning thanked the participants for their time and contributions, she promised that their suggestions would be looked into when preparing the final Budget.

CITIZENS' CONSULTATION MEETING ON YEAR 2020 BUDGET REVIEW

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Justice, Development and Peace Commission (JDPC) Ibadan
2020 Budget Review Held via Zoom on the 6th June, 2020 @
Justice, Development and Peace Commission (JDPC) Ibadan

ATTENDANCE REGISTER OF PARTICIPANTS

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