

Osun State Government



2020 Citizens' Accountability Report on the Implementation of the 2020 Budget: Budget of Restoration

Published: 28/SEPTEMBER/2021

Table of Contents

Executive Summary	4
Section 1 Budget Outturn.....	5
Section 2 Revenue Outturn.....	8
Section 3 Expenditure Outturn	10
Section 4 Audit Findings	12
Section 5 Audited Financial Statements	14
Section 6 Top Sectoral Allocation	17
Section 7 Top Value Capital Projects	22
Section 8 Citizen-Nominated Projects - Implementation Status Report	24
Section 9 Public Consultations with Citizens presenting the Annual Financial Statements.....	26


For [Signature]
AUDITOR-GENERAL
OSUN STATE

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 (Osun 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.


COMPTROLLER GENERAL
OSUN STATE

Executive Summary

The 2020 Budget of Osun State, the Budget of Restoration, was passed on the 30th 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 27th July 2020. A supplementary budget was subsequently passed on 18th December 2020.

Aggregate revenue performance was 123% of the budgeted ₦88.94 billion in the final budget. This comprises of ₦49.77 billion from Federation Account Revenue and ₦19.67 billion from Internally Generated Revenue. On the expenditure side, the actual total expenditure is about ₦2.47 billion (2.8%) less than the budgeted amount which was ₦88.9 billion.

Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 50%. Much of the recurrent expenditure in 2020 was obligatory in nature, based on the global pandemic, 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.

Administration, Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Finance, Water and Education sectors received the highest proportion of capital expenditure.

Some of the larger contracts were funded through alternative project funding approach. 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 poor documentation and verification of document on projects, and unproduced receipts on several MDAs expenditure:

Signature
COMPTROLLER-GENERAL
OSUN STATE

Section 1 Budget Outturn

The budget performance of the state in the year was favourable. The Actual Revenue to Budgeted Revenue stood at 123% (₦109,405,354,278 of ₦88,930,040,280). Total expenditure performance stood at 97.2% (₦86,470,726,807 of ₦88,930,040,280). The Total revenue performance outturn shows 120.4% on FAAC, 130.4% on IGR, 99.9% on other Revenue and 112.3% on Budget Deficit Financing (Loan). Despite the havoc caused by COVID-19, the IGR generation stood above budgeted figure. The opening balance budgeted at ₦3,646,643,790 also realised ₦10.3 billion, representing 284.0%.

The total expenditure performance shows 95.4% on personnel, 98.7% on other recurrent and 97.9% on capital expenditure. This indicates that capital expenditure achieved the least performance which can be attributed to the State Alternative Project Funding Approach adopted on capital projects.

Observe that personnel expenditure has fared better in terms of outturn i.e. 95.4% of budgeted ₦30,137,911,910. This is as a result of government realistic projection which was able to accommodate mass promotion and implementation of national minimum wage as domesticated in the State. Other recurrent expenditure which includes overhead cost, subsidies and subventions to Parastatals which amounted to 98.7% performance can be attributed to the second wave of covid-19 and Ad-hoc miscellaneous expenditure on covid-19 and also cost of working from home.

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)**2020 Revenue Composition Performance**

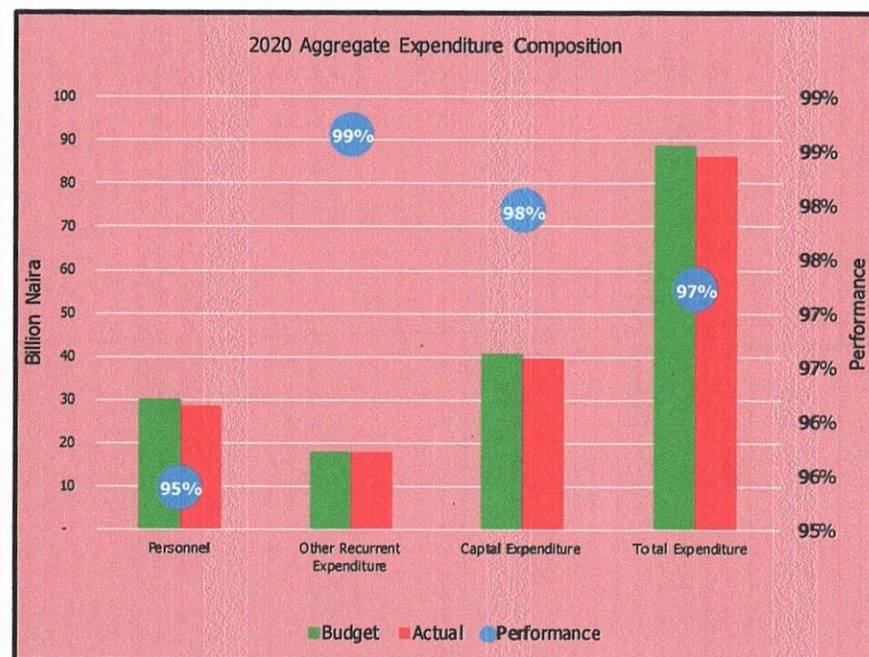
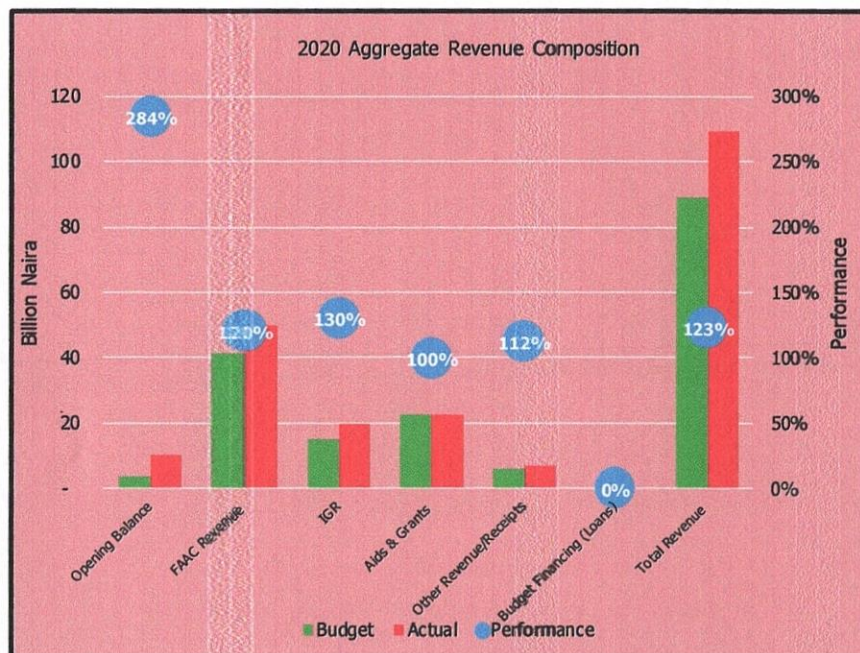
2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	3,646,643,790	3,646,643,790	10,356,613,311	6,709,969,521	284.0%
FAAC Revenue	34,729,030,150	41,336,499,670	49,774,134,242	8,437,634,572	120.4%
IGR	15,082,345,490	15,083,845,490	19,670,818,242	4,586,972,752	130.4%
Aids & Grants	22,638,654,470	22,739,654,470	22,718,094,962	- 21,559,508	99.9%
Other Revenue/Receipts	6,132,396,860	6,132,396,860	6,885,693,521	753,296,661	112.3%
Budget Financing (Loans)	-	-	-	-	
Total Revenue	82,229,070,760	88,939,040,280	109,405,354,278	20,466,313,998	123.0%

2020 Expenditure Performance by Economic Type

2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	26,535,911,910	30,137,911,910	28,748,672,359	1,389,239,551	95.4%
Other Recurrent Expenditure	15,064,968,810	18,172,938,330	17,928,291,393	244,646,937	98.7%
Capital Expenditure	40,628,190,040	40,628,190,040	39,793,763,055	834,426,985	97.9%
Total Expenditure	82,229,070,760	88,939,040,280	86,470,726,807	2,468,313,473	97.2%

* 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

The table below shows the performance of budgeted and actual revenue generated internally by the state.

With the fall in the price of crude oil in the international market which resulted to dwindling revenue from Federation Account Allocation Committee (FAAC). The State Government has continued to exploit the fiscal space in a manner that will enhance IGR. The IGR drive was an all-inclusive effort which was seen in the performance achieved. The Independent Revenue of the State in the year 2020 achieved 130.4% performance. This performance, despite covid-19, was as a result of various IGR drives which include covid-19 relief to tax payer where tax defaulters took advantage to be back into the tax net which assisted government on delivery of amenities.

The IGR has two broad categories namely Tax Revenue and Non Tax Revenue. The Outturn for the tax and non-tax revenue was 263.0% and 78.3% respectively. The major source of tax revenue for the state is the Personnel Income Tax (PAYE) which stood at 348.2% of the budget. This was due to the fact that Public Servants' PAYE were deducted at source while Private Sectors were encouraged to pay due to rigorous revenue drives. Except sales and Earning which was 235.9% and 100.9% of budget, other items of revenue performed above average of budget, though some performed below average as shown in the Table 2 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	4,253,696,880	4,253,696,880	11,187,902,828	6,934,205,948	263.0%
Personal Taxes:	3,020,891,080	3,020,891,080	10,517,914,064	7,497,022,984	348.2%
Personal Income Tax (PAYE)	3,020,891,080	3,020,891,080	10,517,914,064	7,497,022,984	348.2%
Personal Income Tax (Direct Assessment Taxes)				-	
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	1,232,805,800	1,232,805,800	669,988,764	- 562,817,036	54.3%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes				-	
Withholding Tax				-	
Other Taxes N.E.C	1,232,805,800	1,232,805,800	669,988,764	- 562,817,036	54.3%
Non-Tax Revenue:	10,828,648,610	10,830,148,610	8,482,915,415	- 2,347,233,195	78.3%
Licences General	412,284,910	412,284,910	319,295,713	- 92,989,197	77.4%
Fees – General	7,462,179,830	7,462,179,830	5,571,791,072	- 1,890,388,758	74.7%
Fines – General	68,008,710	68,008,710	29,064,344	- 38,944,366	42.7%
Sales – General	391,153,670	392,653,670	926,244,909	533,591,239	235.9%
Earnings – General	1,436,675,110	1,436,675,110	1,449,767,831	13,092,721	100.9%
Rent On Government Buildings – General	25,082,200	435,797,350	15,208,912	- 420,588,438	3.5%
Rent on Land and Others – General	410,715,150			-	
Repayments	143,856,370	143,856,370		- 143,856,370	0.0%
Investment Income	232,436,860	232,436,860	154,430,910	- 78,005,950	66.4%
Interest Earned	24,661,820	24,661,820	9,595,312	- 15,066,508	38.9%
Reimbursement	221,593,980	221,593,980	7,516,412	- 214,077,568	3.4%
Miscellaneous Income				-	
Independent Revenue (IGR)	15,082,345,490	15,083,845,490	19,670,818,242	4,586,972,752	130.4%

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

Section 3 Expenditure Outturn

Table below shows the expenditure outturn, where the much **expended** on each main classification is being highlighted. It will be observed that capital expenditure got a budget of ₦40.6B which amounts to 45.7% of the Total Budgeted Expenditure of ₦88.9B for the year. This is the highest when compared to each item of expenditure.

All expenditure items performed excellently except Grants and Contributions which has 44.8% performance. Overheads have the best performance of 99.8%. This is attributable to COVID-19 related expenses as well as the Government's commitment to effective operations and governance.

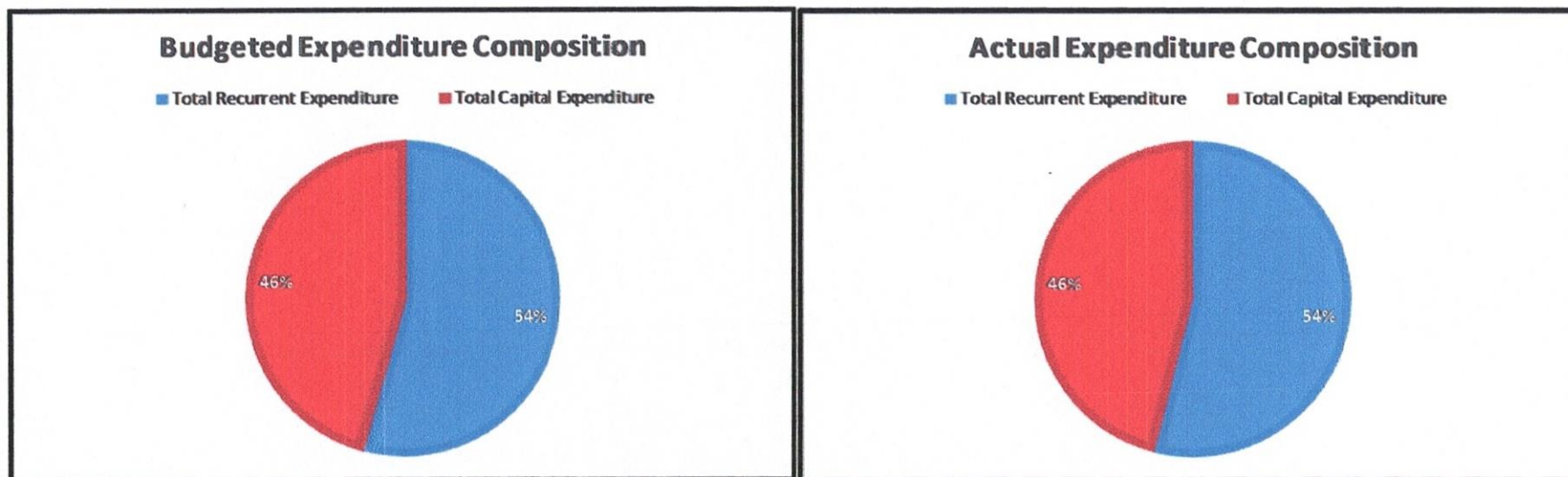
Clearly, the government's commitment to the welfare of the workforce, both active and passive, is noticed in the performance on Salaries, Wages and Allowances, as well as Social Benefits and Social Contributions as presented in Table 3 below.

Table 3 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)	20,167,714,220	22.7%	19,334,701,478	22.4%	833,012,742	95.9%
Social Contribution	3,379,870,690	3.8%	2,917,931,770	3.4%	461,938,920	86.3%
Social Benefits	6,590,327,000	7.4%	6,496,039,111	7.5%	94,287,889	98.6%
Overheads	16,136,559,810	18.1%	16,106,997,436	18.6%	29,562,374	99.8%
Grants and Subsidies	246,178,520	0.3%	110,331,316	0.1%	135,847,204	44.8%
Public Debt Charges	1,590,000,000	1.8%	1,549,997,964	1.8%	40,002,036	97.5%
Transfers	200,200,000	0.2%	160,964,677	0.2%	39,235,323	80.4%
Total Recurrent Expenditure	48,310,850,240	54.3%	46,676,963,752	54.0%	1,633,886,488	96.6%
Total Capital Expenditure	40,628,190,040	45.7%	39,793,763,055	46.0%	834,426,985	97.9%
Total Expenditure	88,939,040,280	100.0%	86,470,726,807	100.0%	2,468,313,473	97.2%

* 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. Listed below is an extract of the queries submitted to the State House of Assembly.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS: various payment vouchers were produced without documents to authenticate the genuineness of the expenditure. Some payment vouchers had a nugatory payment query.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS: Some payment vouchers presented by some Ministries were expended without necessary documentation. Some contracts have documentation inadequacies especially waivers on Statutory deductions.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS: 29 queries were raised on 11 MDAs

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: The registers were not properly updated and assets acquired before 2015 are yet to be valued and captured.

E: BILLS PAYABLE: There were no findings except that they were fully captured.

F: INVESTMENTS: Revalued and Captured

G: AIDS AND GRANTS: Complete documents were not provided for audit.

H: CONTINGENT LIABILITIES ON BANK GUARANTEES: No findings

I: PERFORMANCE GUARANTEES: No findings

I: ADHERENCE TO PROCUREMENT PROCEDURES: Not yet fully complied with

Table 4 Top Ten Audit Queries

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Health and Hospital Management Board	5	Expenditure contrary to appropriation and expenditure not supported with proper record	259,480,127	2,696,075,553	9.6%
Ministry of Works, Transport and Road Maintenance Agency	6	Expenditure not supported with proper record, Doubtful expenditure	172,719,306	3,908,889,456	4.4%
Ministry of Education and SUBEB	4	Unproduced payment voucher and Unreceipted payment voucher	110,926,000	779,169,140	14.2%
Osun Internal Revenue	1	Doubtful Expenditure	62,684,210	241,174,519	26.0%
Ministry of Finance	5	Doubtful Expenditure and Expenditure not supported by proper documents	34,095,150	3,436,476,859	1.0%
Ministry of Economic planning, Budget and Development	3	Expenditure not supported by proper documents and expenditure not properly accounted for	15,425,000	135,365,388	11.4%
Ministry of Innovation, Science and Technology	2	Over expenditure and incomplete vouched expenditure	14,159,098	78,076,237	18.1%
Ministry of Justice	2	Unretired expenditure and improperly retired expenditure	7,563,361	193,402,995	3.9%
Ministry of Commerce, Industry, Cooperatives and Empowerment	1	Nugatory Payment	5,600,000	13,554,145	41.3%
Ministry of Agriculture	4	Irregularities in bank statements, Expenditure not supported by proper documents	5,101,800	249,186,524	2.0%
Total Number of Queries	29		682,652,252	11,482,184,292	5.9%

Section 5 Audited Financial Statements

This Section outlines the breakdown on the state's audited public revenue and expenditure for the year 2020. The Financial Performance, Cash flow statements and Financial position as at the end of 2020 are represented as follows:

- *Statutory Allocation: This appears above budgeted (143.2%) due to the fact that the state based her budget on government benchmark on the price of crude oil. Meanwhile, the budget had taken into consideration, the likely adverse effect that the global economic shutdown which resulted from the outbreak of covid-19 would have on the nation's revenue. However, there was improvement in the global price of crude oil which eventually exceeded the government's benchmark.*
- *VAT: This was in the range of Government plan 98.3% which is as a result of implementation of VAT rate from 5% to 7.5% and increased consumption rate.*
- *IGR: The state was compassionate on tax payers with lots of incentives which assisted the State positively in the generation of revenue which stood at Tax Revenue 263% and Non Tax Revenue 78.3%*
- *Grants and Loans: The states enjoy local and foreign grants due to Covid-19 and the Public Financial Management that is attracting donors.*
- *Expenditures: Though efforts were put in place to make Recurrent Expenditure at par with Capital Expenditure, the efforts of the government in cushioning the effect of the COVID-19 pandemic on the citizens shifted the balance in favour of Recurrent Expenditure resulting in 54% to 46% on Capital Expenditure.*
- *The State recorded a surplus in operating activities at the end of 2020.*

Table 5 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	11,207,102,272	3,646,643,790		3,646,643,790.00	10,356,613,311	6,709,969,521	284.0%
Statutory Allocation	37,637,412,367	21,853,265,710		21,853,265,710.00	31,298,936,478	9,445,670,768	143.2%
13% Derivation				-	-	-	
State Government Share of VAT	12,195,373,300	12,475,764,440	2,500,000,000	14,975,764,440.00	14,725,950,021	249,814,419	98.3%
Other Federation Account Distributions	1,184,285,886	400,000,000	4,107,469,520	4,507,469,520.00	3,749,247,743	758,221,777	83.2%
Independent Tax Revenue	9,326,507,210	4,253,696,880	-	4,253,696,880.00	11,187,902,828	6,934,205,948	263.0%
Independent Non-Tax Revenue	8,273,851,141	10,828,648,610	1,500,000	10,830,148,610.00	8,482,915,415	2,347,233,195	78.3%
Foreign Grants	288,971,521	9,422,217,320	101,000,000	9,523,217,320.00	3,073,788,915	6,449,428,405	32.3%
Domestic Grants	24,327,044,774	13,216,437,150		13,216,437,150.00	19,644,306,047	6,427,868,897	148.6%
Foreign Loans				-	-	-	
Domestic Loans				-	-	-	
Other Revenues	7,943,574,994	6,132,396,860		6,132,396,860.00	6,885,693,521	753,296,661	112.3%
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	112,384,123,465	82,229,070,760.00	6,709,969,520.00	88,939,040,280.00	109,405,354,278	20,466,313,998	123.0%
Expenditure:							
Salaries, Wages and Allowances	20,615,185,108	19,265,714,220.00	902,000,000.00	20,167,714,220.00	19,334,701,478	833,012,742	95.9%
CRF Charges (Salary)				-	-	-	
Social Contributions	1,224,757,545	4,379,870,690.00	1,000,000,000.00	3,379,870,690.00	2,917,931,770	461,938,920	86.3%
Social Benefits	6,962,983,799	2,890,327,000.00	3,700,000,000.00	6,590,327,000.00	6,496,039,111	94,287,889	98.6%
Overheads	12,652,159,221	13,328,790,290.00	2,807,769,520.00	16,136,559,810.00	16,106,997,436	29,562,374	99.8%
Grants & Contributions	643,285,364	1,096,178,520.00	850,000,000.00	246,178,520.00	110,331,316	135,847,204	44.8%
Public Debt Charges	29,793,873,000	640,000,000.00	950,000,000.00	1,590,000,000.00	1,549,997,964	40,002,036	97.5%
Transfers	39,943,270		200,200,000.00	200,200,000.00	160,964,677	39,235,323	80.4%
Capital Expenditure	30,095,322,847	40,628,190,040.00		40,628,190,040.00	39,793,763,055	834,426,985	97.9%
Total Expenditure (b)	102,027,510,154	82,229,070,760.00	6,709,969,520.00	88,939,040,280.00	86,470,726,807	2,468,313,473	97.2%
Surplus/Deficit from Operating Activities c = (a-b)	10,356,613,311	-	-	-	22,934,627,471	17,998,000,525	
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 6 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	24,571,252,194	300,559,654	24,871,811,848.21
Actuarial Gains/(Losses)	3,429,917,692		3,429,917,692.07
Change in Fair Value Available-for -sale Financial Assets		251,616,891	251,616,891.19
Surplus/(Deficit) for the period	22,985,712,836		22,985,712,835.75
Balance as at 31 December 2020	50,986,882,721.93	552,176,545.29	51,539,059,267.22

Section 6 Top Sectoral Allocation

Table 7 Top Ten Recurrent Expenditure Sectors

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
GOVERNANCE AND ADMINISTRATION SECTOR	15,700,655,930	15,669,373,916	31,282,014	99.8%	32.5%	33.6%
EDUCATION SECTOR	11,164,817,400	11,150,770,032	14,047,368	99.9%	23.1%	23.9%
HEALTH SECTOR	8,023,043,290	8,018,251,736	4,791,554	99.9%	16.6%	17.2%
FINANCE & REVENUE MOBILIZATION SECTOR	6,138,511,160	5,958,542,276	179,968,884	97.1%	12.7%	12.8%
WATER AND SANITATION SECTOR	1,221,827,490	1,218,767,927	3,059,563	99.7%	2.5%	2.6%
SECURITY LAW AND JUSTICE SECTOR	1,135,728,950	1,131,699,457	4,029,493	99.6%	2.4%	2.4%
SOCIAL DEVELOPMENT AND WELFARE SECTOR	821,297,900	815,740,518	5,557,382	99.3%	1.7%	1.7%
PLANNING AND BUDGET SECTOR	738,860,390	736,476,403	2,383,987	99.7%	1.5%	1.6%
INFRASTRUCTURE SECTOR	716,219,690	707,962,672	8,257,018	98.8%	1.5%	1.5%
AGRICULTURE SECTOR	389,285,150	368,375,395	20,909,755	94.6%	0.8%	0.8%
Other MDA Expenditure	2,260,602,890	901,003,419	1,359,599,471	39.9%	4.7%	1.9%
Total (Except Other MDA Expenditure)	46,050,247,350	45,775,960,333	274,287,017	99.4%	95.3%	98.1%
Total Budgeted Expenditure	48,310,850,240	46,676,963,752	1,633,886,488	96.6%		

* 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

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
FINANCE & REVENUE MOBILIZATION SECTOR	22,089,377,430	21,601,609,540	487,767,890	97.8%	54.4%	54.3%
WATER AND SANITATION SECTOR	6,587,241,350	6,585,009,401	2,231,949	100.0%	16.2%	16.5%
EDUCATION SECTOR	4,124,954,860	4,121,212,103	3,742,757	99.9%	10.2%	10.4%
INFRASTRUCTURE SECTOR	3,507,278,950	3,503,634,478	3,644,472	99.9%	8.6%	8.8%
HEALTH SECTOR	1,826,553,260	1,824,768,288	1,784,972	99.9%	4.5%	4.6%
GOVERNANCE AND ADMINISTRATION SECTOR	1,654,846,090	1,651,470,341	3,375,749	99.8%	4.1%	4.2%
ENVIRONMENT SECTOR	311,000,000	309,137,655	1,862,345	99.4%	0.8%	0.8%
SECURITY LAW AND JUSTICE SECTOR	68,000,000	66,830,367	1,169,633	98.3%	0.2%	0.2%
SOCIAL DEVELOPMENT AND WELFARE SECTOR	54,487,000	54,121,295	365,705	99.3%	0.1%	0.1%
COMMERCE AND INDUSTRY SECTOR	22,213,490	21,416,436	797,054	96.4%	0.1%	0.1%
Other MDA Expenditure	382,237,610	54,553,150	327,684,460	14.3%	0.9%	0.1%
Total (Except Other MDA Expenditure)	40,245,952,430	39,739,209,905	506,742,525	98.7%	99.1%	99.9%
Total Budgeted Expenditure	40,628,190,040	39,793,763,055	834,426,985	97.9%		

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

Table 9 Top Ten Total Expenditure Sectors

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
FINANCE & REVENUE MOBILIZATION SECTOR	28,227,888,590	27,560,151,817	667,736,773	97.6%	31.7%	31.9%
GOVERNANCE AND ADMINISTRATION SECTOR	17,355,502,020	17,320,844,256	34,657,764	99.8%	19.5%	20.0%
EDUCATION SECTOR	15,289,772,260	15,271,982,136	17,790,124	99.9%	17.2%	17.7%
HEALTH SECTOR	9,849,596,550	9,843,020,024	6,576,526	99.9%	11.1%	11.4%
WATER AND SANITATION SECTOR	7,809,068,840	7,803,777,328	5,291,512	99.9%	8.8%	9.0%
INFRASTRUCTURE SECTOR	4,223,498,640	4,211,597,151	11,901,489	99.7%	4.7%	4.9%
SECURITY LAW AND JUSTICE SECTOR	1,203,728,950	1,198,529,824	5,199,126	99.6%	1.4%	1.4%
SOCIAL DEVELOPMENT AND WELFARE SECTOR	875,784,900	869,861,813	5,923,087	99.3%	1.0%	1.0%
PLANNING AND BUDGET SECTOR	1,080,034,350	752,699,303	327,335,047	69.7%	1.2%	0.9%
ENVIRONMENT SECTOR	654,684,790	646,427,202	8,257,588	98.7%	0.7%	0.7%
Other MDA Expenditure	2,369,480,390	991,835,954	1,377,644,436	41.9%	2.7%	1.1%
Total (Except Other MDA Expenditure)	86,569,559,890	85,478,890,853	1,090,669,037	98.7%	97.3%	98.9%
Total Budgeted Expenditure	88,939,040,280	86,470,726,807	2,468,313,473	97.2%		

* 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 Graph

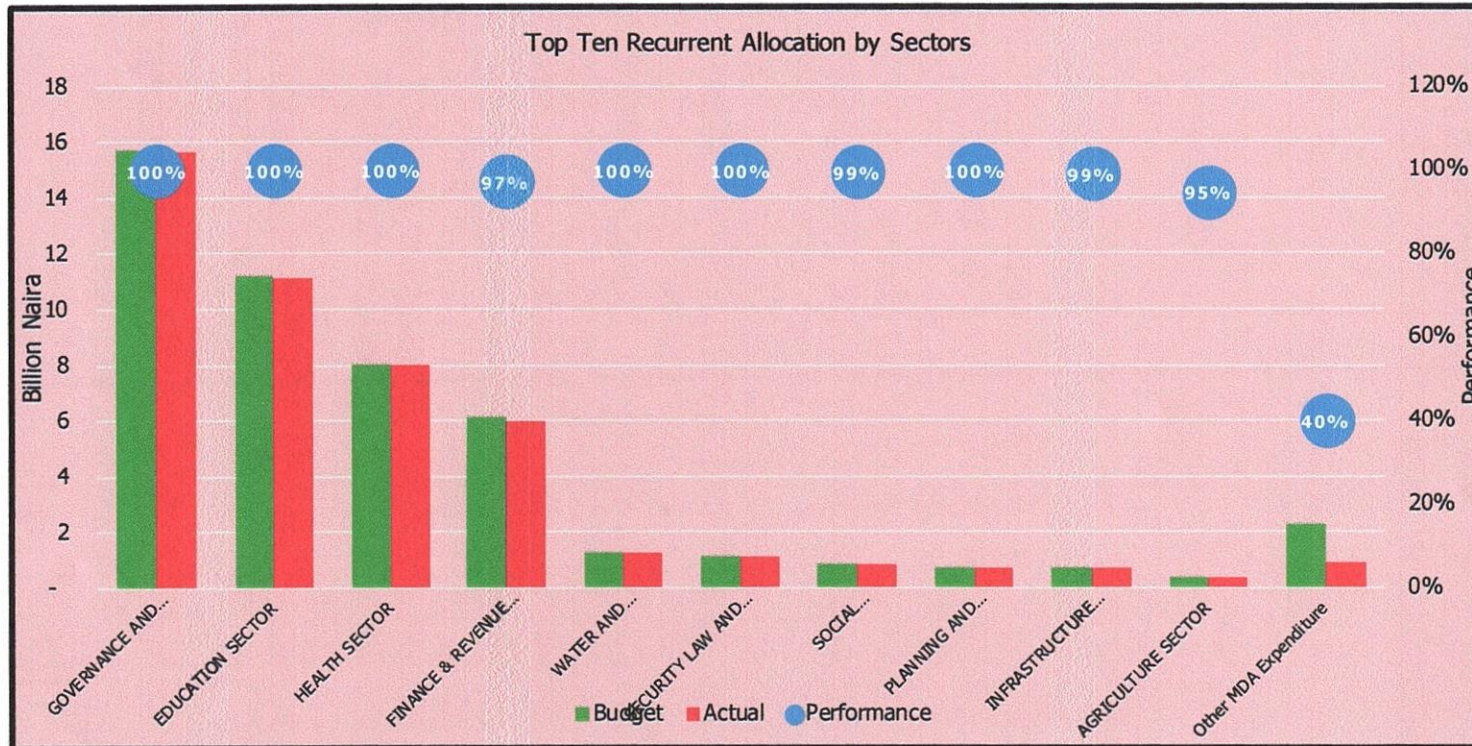


Figure 4 Top Ten Capital Expenditure Sectors Graph

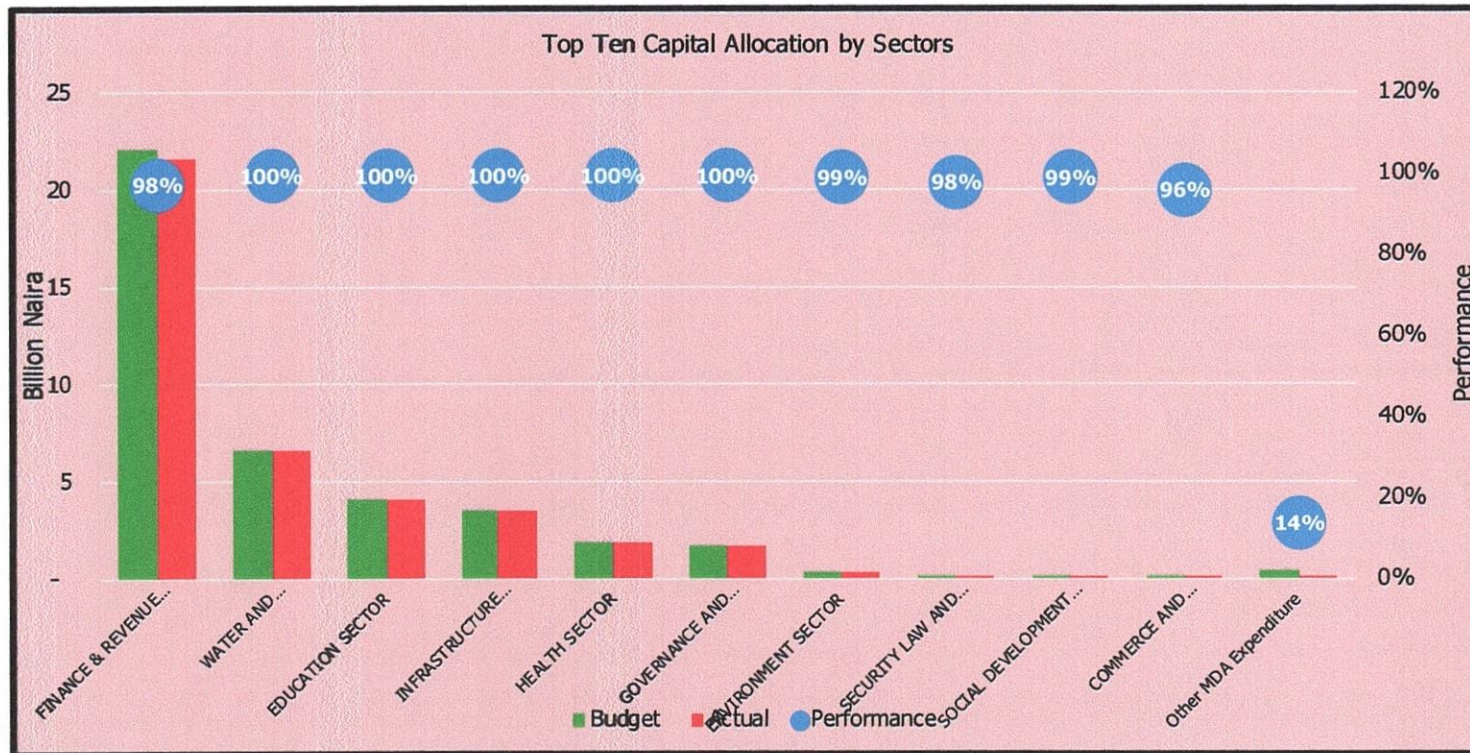
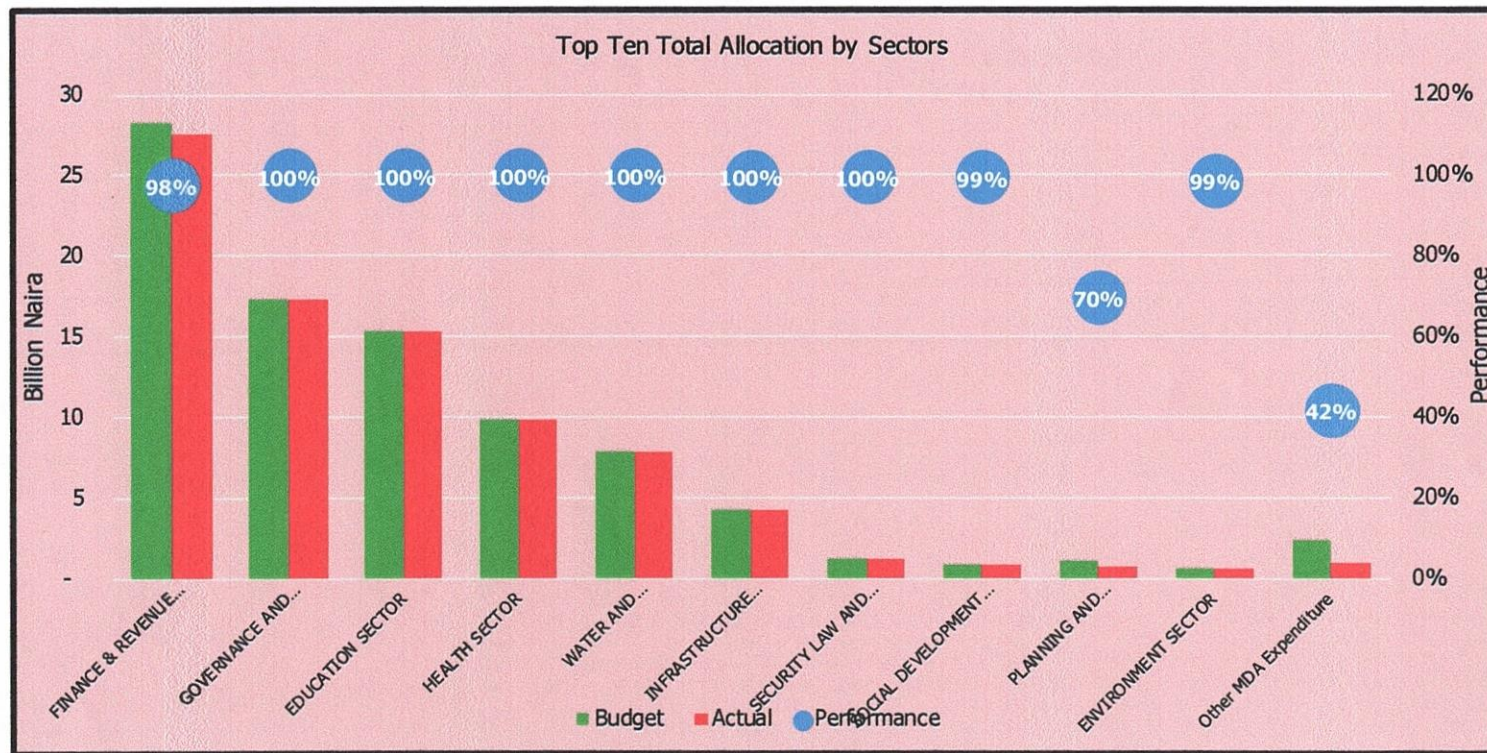


Figure 5 Top Ten Total Expenditure Sectors Graph

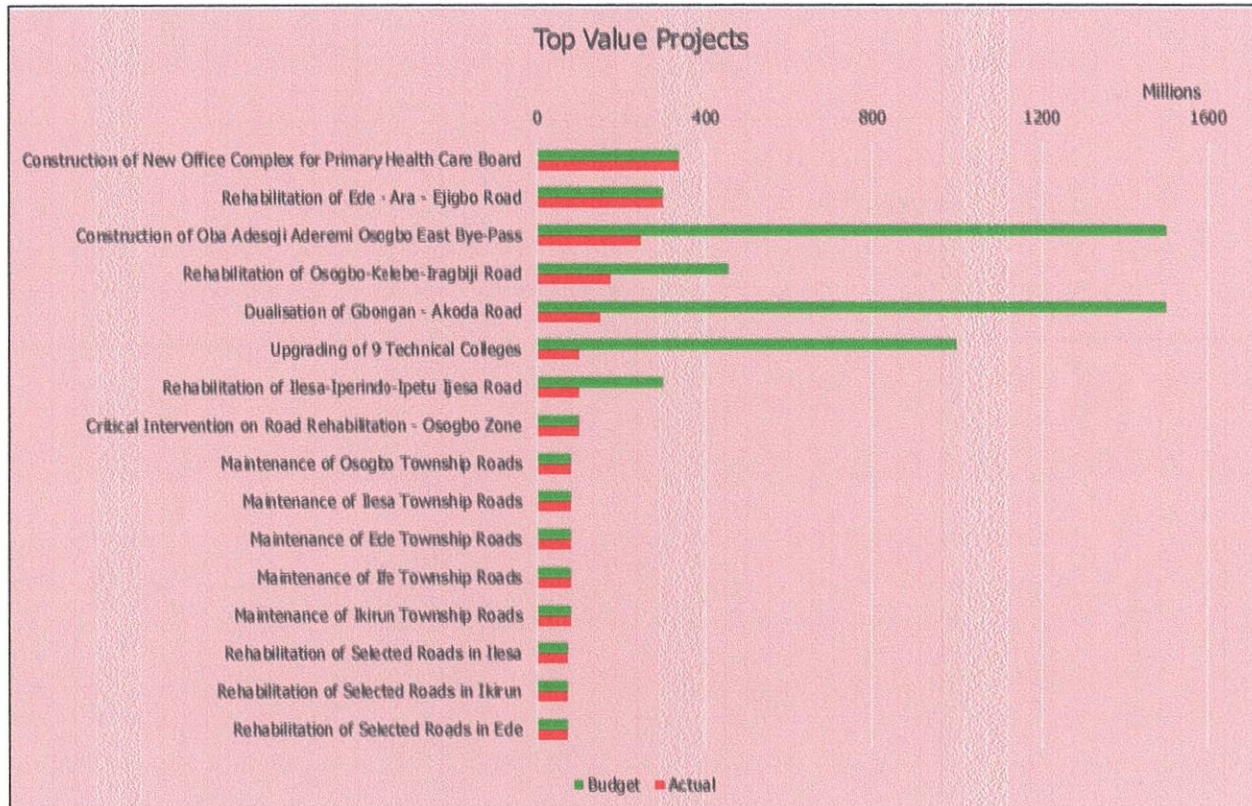


Section 7 Top Value Capital Projects

Table 10 Largest Projects

Top Value Projects							
Project	Project Location	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of New Office Complex for Primary Health Care Board	Osogbo	Osun State Primary Health Care Board	335,948,920	335,948,920	-	100.0%	Ongoing
Rehabilitation of Ede - Ara - Ejigbo Road	Ede/Ara/Ejigbo	Ministry of Works	300,000,000	300,000,000	-	100.0%	Complete
Construction of Oba Adesoji Aderemi Osogbo East Bye-Pass	Osogbo	Ministry of Works	1,500,000,000	250,000,000	1,250,000,000	16.7%	Ongoing
Rehabilitation of Osogbo-Kelebe-Iragbiji Road	Osogbo/Kelebe/Iragbiji	Ministry of Works	455,281,310	172,597,631	282,683,679	37.9%	Ongoing
Dualisation of Gbongan - Akoda Road	Osogbo/Ede/Akoda	Ministry of Works	1,500,000,000	150,000,000	1,350,000,000	10.0%	Ongoing
Upgrading of 9 Technical Colleges	Statewide	Board for Technical and Vocational Education	1,000,000,000	100,000,000	900,000,000	10.0%	Ongoing
Rehabilitation of Ilesa-Iperindo-Ipetu Ilesa Road	Ilesa/Iperindo/Ipetu Ilesa	Ministry of Works	300,000,000	100,000,000	200,000,000	33.3%	Ongoing
Critical Intervention on Road Rehabilitation - Osogbo Zone	Osogbo	Ministry of Works	100,000,000	100,000,000	-	100.0%	Complete
Maintenance of Osogbo Township Roads	Osogbo	Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ilesa Township Roads	Ilesa	Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ede Township Roads	Ede	Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ife Township Roads	Ife	Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ikirun Township Roads	Ikirun	Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Rehabilitation of Selected Roads in Ilesa	Ilesa	Ministry of Works	73,000,000	73,000,000	-	100.0%	Complete
Rehabilitation of Selected Roads in Ikirun	Ikirun	Ministry of Works	73,000,000	73,000,000	-	100.0%	Complete
Rehabilitation of Selected Roads in Ede	Ede	Ministry of Works	73,000,000	73,000,000	-	100.0%	Complete

Figure 6 Largest Projects Graph



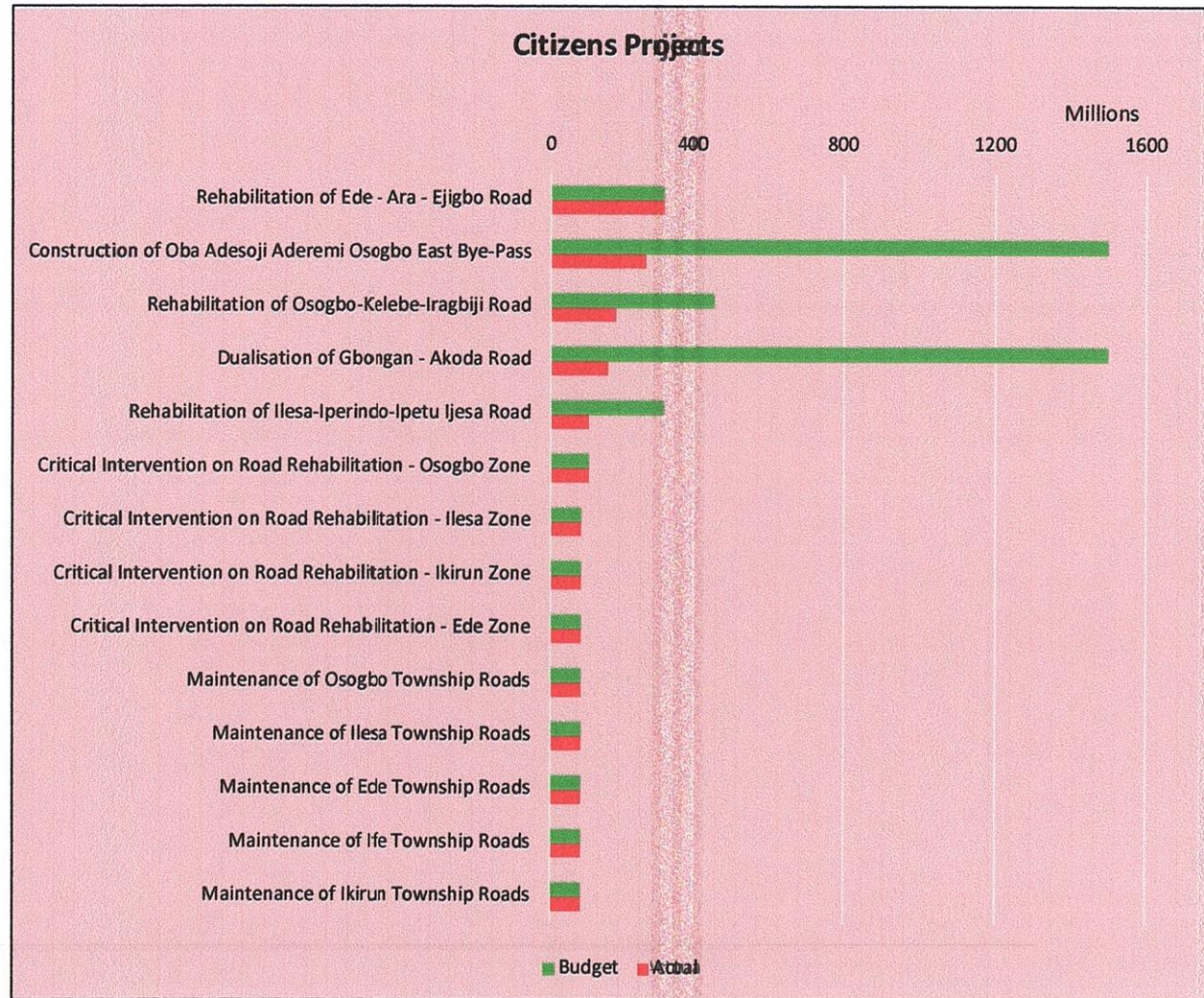
Section 8 Citizen-Nominated Projects - Implementation Status Report

This section contains some of the projects nominated by the citizens during the consultative forum held with them during Year 2020 Budget preparation process. Detailed information and reports of the Citizens' Consultative Forum can be found on the State's website.

Table 11 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance	Completion Status
Rehabilitation of Ede - Ara - Ejigbo Road	Ede/Ara/Ejigbo		Ministry of Works	300,000,000	300,000,000	-	100.0%	Complete
Construction of Oba Adesoji Aderemi Osogbo East Bye-Pass	Osogbo		Ministry of Works	1,500,000,000	250,000,000	1,250,000,000	16.7%	Ongoing
Rehabilitation of Osogbo-Kelebe-Iragbiji Road	Osogbo/Kelebe/Iragbiji		Ministry of Works	455,281,310	172,597,631	282,683,679	37.9%	Ongoing
Dualisation of Gbongan - Akoda Road	Osogbo/Ede/Akoda		Ministry of Works	1,500,000,000	150,000,000	1,350,000,000	10.0%	Ongoing
Rehabilitation of Ilesa-Iperindo-Ipetu Ijesa Road	Ilesa/Iperindo/Ipetu Ijesa		Ministry of Works	300,000,000	100,000,000	200,000,000	33.3%	Ongoing
Critical Intervention on Road Rehabilitation - Osogbo Zone	Osogbo		Ministry of Works	100,000,000	100,000,000	-	100.0%	Complete
Critical Intervention on Road Rehabilitation - Ilesa Zone	Ilesa		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Critical Intervention on Road Rehabilitation - Ikirun Zone	Ikirun		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Critical Intervention on Road Rehabilitation - Ede Zone	Ede		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Osogbo Township Roads	Osogbo		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ilesa Township Roads	Ilesa		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ede Township Roads	Ede		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ife Township Roads	Ife		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete
Maintenance of Ikirun Township Roads	Ikirun		Ministry of Works	80,000,000	80,000,000	-	100.0%	Complete

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The State had her 2020 financial statement presented to the general public on the 21st of September 2021 at Leisure Spring Hotel in Osogbo. These Financial Statements can be found on the state website www.osunstate.gov.ng/download/year-2020-audited-financial-statement. The citizen consultation tagged “Audit Forum” was well attended, where the Auditor General for the state, Mr Folorunso Adesina explained the details of the financial activities of the state for year 2020.

The program was attended by Civil Societies Organisation, Non-Governmental Organisation, Professional bodies (ICAN, ANAN, NIM, NBA etc.), Artisans, Market women, Labour Unions (NUT, TUC, NULGE), Coalition of Political parties, MDA's and all other stakeholders.

Attendees were allowed to react and ask questions as it relates to the Audited Accounts. All questions were satisfactorily answered and all suggestions and recommendations noted by the necessary stakeholders

Some of the press that attended the citizen consultation are Daily Times Newspaper, Radio Nigeria Ibadan, TVC, OSBC and several online media.

The comprehensive report can also be found on the State website www.osunstate.gov.ng