

Osun State Government



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OSUN STATE

2021 Citizens' Accountability Report on the implementation of the 2021 Budget: Budget of Providence

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

Explanation of Key Terms used in this Report:

- **Budget** – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).
- **Actual** – this is the actual amount of revenue collected or expenditure incurred over the course of the year.
- **Variance** – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actual 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


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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.


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Executive Summary


The 2021 Budget of Osun State, the Budget of Providence, was passed on the 15th December 2020 and budget implementation commenced on 1st January 2021.

Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants.

Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Works and Housing 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 poor contract and verification document in executed projects under Ministry of Works, and missing receipt of goods.


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Section 1 Budget Outturn

The budget performance of the state in the year was favourable. The Actual Revenue to Budgeted Revenue stood at 95.8% (₦114,099,176,855 of ₦119,145,369,600). Total expenditure performance stood at 91.2% (₦100,183,402,409 of ₦109,855,051,640). The Total revenue performance outturn shows 105.6% on FAAC, 81.9% on IGR, 31.5% on other Revenue and 61.3% on Aids and Grants. Despite the havoc caused by COVID-19 and with various Government subsidies to cushion the effect, the IGR generation could not perform beyond average of budgeted figure. The opening balance budgeted at ₦12,621,174,660 also realised ₦22.9 billion, representing 181.7%.

The total expenditure performance shows 93.8% on personnel, 90.2% on other recurrent and 89% 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. 93.8% of budgeted ₦39,211,292,750. This is as a result of government realistic projection which was able to accommodate promotion. Other recurrent expenditure which includes overhead cost, subsidies and subventions to parastatals which amounted to 91.8% performance can be attributed to the subsidies towards covid-19 and Ad-hoc miscellaneous expenditure and also cost of government social responsibilities.


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Table 1 Budget Outturn

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Budget Outturn (Originally Approved vs Actual)

2021 Revenue Composition Performance

2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance	-	12,621,174,660	22,934,627,471	10,313,452,811	181.7%
FAAC Revenue	50,231,566,020	51,231,566,020	54,101,661,069	2,870,095,049	105.6%
IGR	26,671,825,610	26,671,825,610	21,855,392,563	-	81.9%
Aids & Grants	25,139,160,010	20,808,303,310	12,745,943,555	-	61.3%
Other Revenue/Receipts	7,812,500,000	7,812,500,000	2,461,552,198	-	31.5%
Budget Financing (Loans)	-	-	-	-	
Total Revenue	109,855,051,640	119,145,369,600	114,099,176,855	-	95.8%

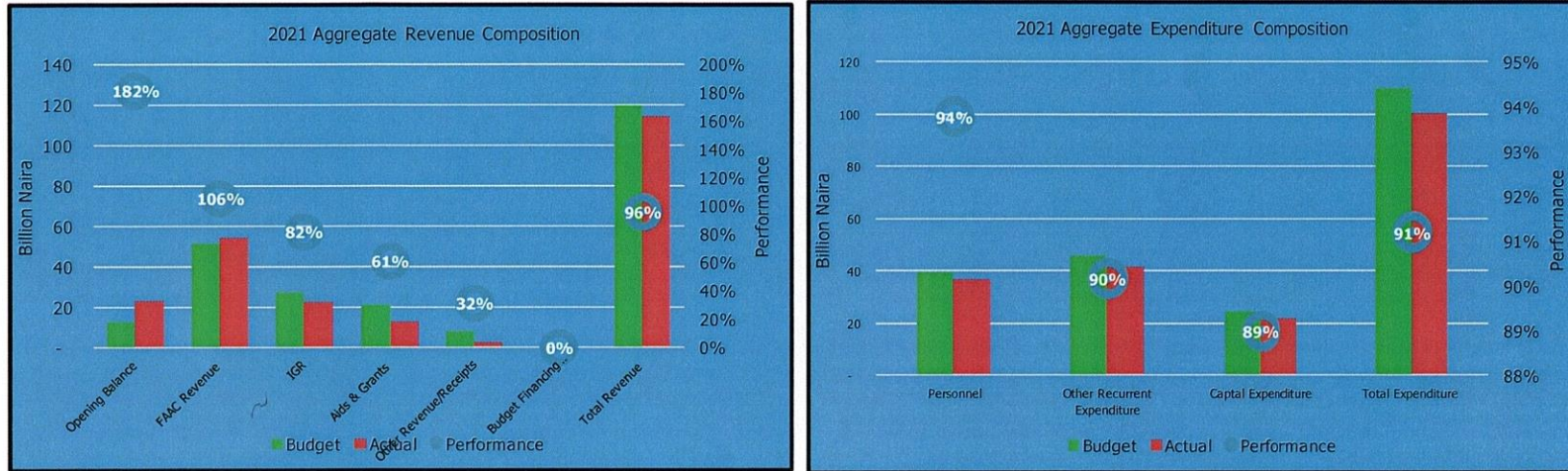
2021 Expenditure Performance by Economic Type

2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	31,599,386,530	39,211,292,750	36,773,538,267	2,437,754,483	93.8%
Other Recurrent Expenditure	39,048,121,650	45,929,868,520	41,415,375,888	4,514,492,632	90.2%
Capital Expenditure	39,207,543,460	24,713,890,370	21,994,488,255	2,719,402,115	89.0%
Total Expenditure	109,855,051,640	109,855,051,640	100,183,402,409	9,671,649,231	91.2%

* 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.

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Figure 1 Budget Outturn Graphs




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Section 2 Revenue Outturn

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

With the fluctuation of crude oil price 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 though much could not be realised. The Independent Revenue of the State in the year 2021 achieved 81.9% performance. This performance was as a result of various IGR drives despite the global economic crises.

The IGR has two broad categories namely Tax Revenue and Non Tax Revenue. The Outturn for the tax and non-tax revenue was 127.4% and 56.7% respectively. The major source of tax revenue for the state is the Personnel Income Tax (PAYE) which stood at 127.4% of the budget. This was due to the fact that Public Servants' PAYE was deducted at source while Private Sectors were encouraged to pay due to rigorous revenue drives. Except Interest Earned and Investment income which was 130.2% and 96.9% of budget, other items of revenue performed above average of budget, though some performed below average as shown in the Table 2 below.


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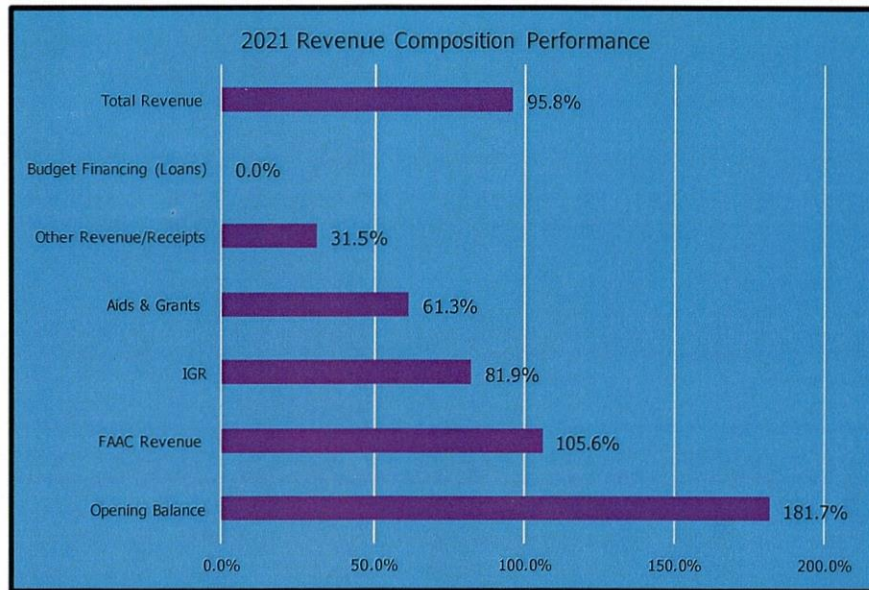
Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Tax Revenue	9,526,551,210	9,526,551,210	12,137,832,578	2,611,281,368	127.4%
Personal Taxes:	9,526,551,210	9,526,551,210	12,137,832,578	2,611,281,368	127.4%
Personal Income Tax (PAYE)	9,526,551,210	9,526,551,210	12,137,832,578	2,611,281,368	127.4%
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:	17,145,274,400	17,145,274,400	9,717,559,985	- 7,427,714,415	56.7%
Licences General	983,332,870	983,332,870	734,405,360	- 248,927,510	74.7%
Fees – General	9,731,913,160	9,731,913,160	6,489,725,342	- 3,242,187,818	66.7%
Fines – General	172,700,000	172,700,000	137,975,658	- 34,724,342	79.9%
Sales – General	781,596,468	781,596,468	237,891,179	- 543,705,289	30.4%
Earnings – General	2,478,664,882	2,478,664,882	1,878,609,998	- 600,054,884	75.8%
Rent On Government Buildings – General	567,234,000	567,234,000	-	- 567,234,000	0.0%
Rent on Land and Others – General	585,700,000	585,700,000	66,157,902	- 519,542,098	11.3%
Repayments	1,493,033,020	1,493,033,020	-	- 1,493,033,020	0.0%
Investment Income	143,800,000	143,800,000	139,344,084	- 4,455,916	96.9%
Interest Earned	6,500,000	6,500,000	8,460,462	1,960,462	130.2%
Reimbursement	200,800,000	200,800,000	24,990,000	- 175,810,000	12.4%
Miscellaneous Income			-	-	
Independent Revenue (IGR)	26,671,825,610	26,671,825,610	21,855,392,563	- 4,816,433,047	81.9%

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

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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 ₦24.7B which amounts to 22.5% of the Total Budgeted Expenditure of ₦109.5B for the year.

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.

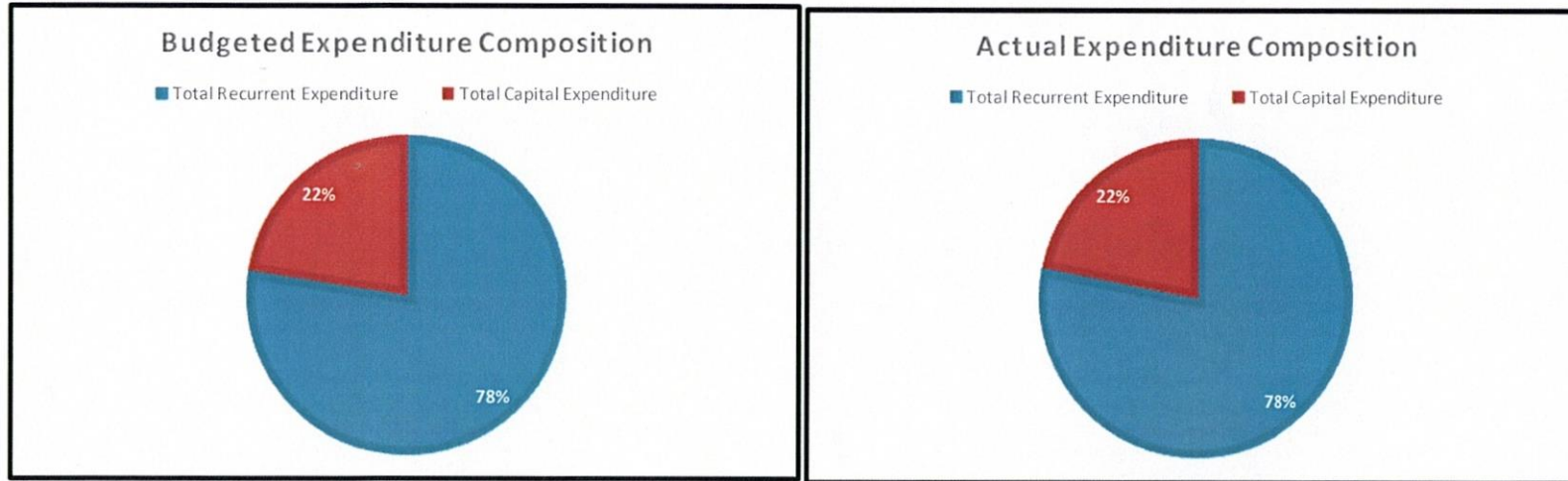
Table 3 Expenditure Outturn

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	28,399,453,350	25.9%	25,624,112,265	25.6%	2,775,341,085	90.2%
Social Contribution	5,476,670,690	5.0%	4,595,005,459	4.6%	881,665,231	83.9%
Social Benefits	5,335,168,710	4.9%	6,554,420,544	6.5%	- 1,219,251,834	122.9%
Overheads	20,101,438,520	18.3%	16,432,844,809	16.4%	3,668,593,711	81.7%
Grants and Subsidies	1,241,277,300	1.1%	212,516,446	0.2%	1,028,760,854	17.1%
Public Debt Charges	24,587,152,700	22.4%	24,049,762,262	24.0%	537,390,438	97.8%
Transfers	-	0.0%	720,252,371	0.7%	- 720,252,371	
Total Recurrent Expenditure	85,141,161,270	77.5%	78,188,914,155	78.0%	6,952,247,115	91.8%
Total Capital Expenditure	24,713,890,370	22.5%	21,994,488,255	22.0%	2,719,402,115	89.0%
Total Expenditure	109,855,051,640	100.0%	100,183,402,409	100.0%	9,671,649,231	91.2%

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

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Figure 2 Expenditure Composition



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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.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS: Various payment vouchers were produced without necessary documents to substantiate the expenditure, many payment vouchers were not produced as and when due, statutory deduction were not remitted as and when due, many doubtful expenditure, e.t.c
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS Some payment vouchers were not signed by the supplier/service provider for Osun Road maintenance Agency, Ministry of Education had some statutory deduction not deducted and remitted, Ministry of Health had some unverified project and Ministry of works and Transport had various anomalies on their project.
C: SUMMARY OF QUERIED PAYMENT VOUCHERS 21 queries were raised from 10 MDA's.
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER: MDA's lack necessary knowledge on Asset register
E: BILLS PAYABLE: Well captured with verifiable documents
F: INVESTMENTS: Method of Valuation was requested
G: AIDS AND GRANTS: Documents verified and inspected
H: CONTINGENT LIABILITIES ON BANK GUARANTEES
I: PERFORMANCE GUARANTEES
I: ADHERENCE TO PROCUREMENT PROCEDURES: Not yet fully complied with

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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 WORKS AND TRANSPORT	2	UNPRODUCED VOUCHERS AND UNRECEIPTED	217,267,367	5,465,386,242	4.0%
MINISTRY OF ECONOMIC PLANNING, BUDGET AND DEVELOPMENT	3	DOUBTFUL EXPENDITURE AND UNRECEIPTED EXPENDITURE	31,267,465	229,641,194	13.6%
MINISTRY OF CULTURE AND TOURISM	3	EXPENDITURE NOT SUPPORTED BY PROPER RECORDS	39,550,900	71,810,119	55.1%
MINISTRY OF AGRICULTURE AND FOOD SECURITY	3	FICTITIOUS EXPENDITURE AND DOUBTFUL EXPENDITURE	35,453,600	397,364,027	8.9%
MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	2	UNRECEIPTED EXPENDITURE	17,665,000	173,457,731	10.2%
MINISTRY OF EDUCATION	4	EXPENDITURE CONTRARY TO REGULATION, UNRECEIPTED AND UNREMITTED DEDUCTION	15,836,591	950,185,668	1.7%
MINISTRY OF FINANCE	2	DOUBTFUL EXPENDITURE	15,675,000	5,428,558,575	0.3%
OSUN SPORT COUNCIL	1	UNRECEIPTED EXPENDITURE	1,998,000	171,454,336	1.2%
Ministry of justice	1	IRREGULAR PAYMENT	1,100,000	251,647,226	0.4%
MINISTRY OF HEALTH AND HOSPITAL MANAGEMENT BOARD	1	DOUBTFUL EXPENDITURE	200,700	3,225,781,736	0.0%
Total Number of Queries	21		375,813,923	13,139,505,117	2.9%

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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 as close to full actualisation despite the fluctuation in price of crude oil (98.8%) 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 global economic crises as a result of covid-19 which affected the nation's revenue. However, there was improvement in the global price of crude oil which eventually assisted the government's benchmark.*
- *VAT: This was above budgeted figure of Government plan 116.7% which is as a result of implementation of VAT rate from 5% to 7.5%, increased consumption rate and adequate government monitoring.*
- *IGR: The state was compassionate on tax payers with lots of incentives which assisted the State positively in the generation of the little revenue which stood at Tax Revenue 127.4% and Non Tax Revenue 56.7%*
- *Grants and Aids: 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.*
- *The State recorded a surplus in operating activities at the end of 2020.*


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Table 5 Statement of Income and Expenditure

Statement of Income and Expenditure


Item	Previous Actual (2020)	Originally Approved 2021 Budget	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	10,356,613,311		12,621,174,660	12,621,174,660.00	22,934,627,471	10,313,452,811.28	181.7%
Statutory Allocation	31,298,936,478	31,943,474,170	-	31,943,474,170.00	31,553,984,547	- 389,489,623.38	98.8%
13% Derivation				-	-	-	
State Government Share of VAT	14,725,950,021	15,888,091,850	1,900,000,000	17,788,091,850.00	20,753,187,721	2,965,095,871.03	116.7%
Other Federation Account Distribution	3,749,247,743	2,400,000,000	900,000,000	1,500,000,000.00	1,794,488,801	294,488,800.97	119.6%
Independent Tax Revenue	11,187,902,828	9,526,551,210	-	9,526,551,210.00	12,137,832,578	2,611,281,367.54	127.4%
Independent Non-Tax Revenue	8,482,915,415	17,145,274,400	-	17,145,274,400.00	9,717,559,985	- 7,427,714,414.93	56.7%
Foreign Grants	3,073,788,915	5,869,095,000	-	5,869,095,000.00	989,082,893	- 4,880,012,107.09	16.9%
Domestic Grants	19,644,306,047	19,270,065,010	4,330,856,700	14,939,208,310.00	11,756,860,662	- 3,182,347,648.41	78.7%
Foreign Loans				-	-	-	
Domestic Loans				-	-	-	
Other Revenues	6,885,693,521	7,812,500,000		7,812,500,000.00	2,461,552,198	- 5,350,947,801.56	31.5%
Transfer from other Government Entities				-	-	-	
Total Revenue (a)	109,405,354,279.00	109,855,051,640.00	9,290,317,960.00	119,145,369,600.00	114,099,176,855.45	- 5,046,192,744.55	95.8%
Expenditure:							
Salaries, Wages and Allowances	19,334,701,478.00	22,956,803,110.00	5,359,250,820.00	28,316,053,930.00	25,522,304,795.16	2,793,749,134.84	90.1%
CRF Charges (Salary)		83,399,420.00	-	83,399,420.00	101,807,469.47	- 18,408,049.47	122.1%
Social Contributions	2,917,931,770.00	5,076,670,690.00	400,000,000.00	5,476,670,690.00	4,595,005,458.64	- 881,665,231.36	83.9%
Social Benefits	6,496,039,111.00	3,482,513,310.00	1,852,655,400.00	5,335,168,710.00	6,554,420,543.70	- 1,219,251,833.70	122.9%
Overheads	16,106,997,436.00	16,199,227,110.00	3,902,211,410.00	20,101,438,520.00	16,432,844,809.00	- 3,668,593,711.00	81.7%
Grants & Contributions	110,331,316.00	1,761,741,840.00	520,464,540.00	1,241,277,300.00	212,516,446.25	- 1,028,760,853.75	17.1%
Public Debt Charges	1,549,997,964.00	21,087,152,700.00	3,500,000,000.00	24,587,152,700.00	24,049,762,261.59	- 537,390,438.41	97.8%
Transfers	160,964,677.00			-	720,252,370.86	- 720,252,370.86	
Capital Expenditure	39,793,763,055.00	39,207,543,460.00	14,493,653,090.00	24,713,890,370.00	21,994,488,254.69	- 2,719,402,115.31	89.0%
Total Expenditure (b)	86,470,726,807.00	109,855,051,640.00	-	109,855,051,640.00	100,183,402,409.36	9,671,649,230.64	91.2%
Surplus/Deficit from Operating Activities	22,934,627,472.00	-	9,290,317,960.00	9,290,317,960.00	13,915,774,446.09	- 14,717,841,975.19	149.8%
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				-	13,529,181,467.10	13,529,181,467.10	

*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.

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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 20	63,175,206,048		63,175,206,047.95
Actuarial Gains/(Losses)	- 500,976,970		- 500,976,970.13
Change in Fair Value Available-for -s	48,450,875		48,450,875.07
Surplus/(Deficit) for the period	13,529,181,467		13,529,181,467.10
Balance as at 31 December 2021	76,251,861,419.99	-	76,251,861,419.99


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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.

Table 7 Top Ten Recurrent Expenditure Sectors

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
BUREAU OF PUBLIC SERVICE PENSION	10,928,171,350	10,896,582,856	31,588,494	99.7%	17.7%	19.9%
OFFICE OF THE GOVERNOR	6,963,586,980	5,765,287,936	1,198,299,044	82.8%	11.3%	10.5%
LAUTECH TEACHING HOSPITAL, OSOGBO	5,153,908,510	4,918,055,218	235,853,292	95.4%	8.4%	9.0%
MINISTRY OF FINANCE	5,972,405,660	4,732,129,088	1,240,276,572	79.2%	9.7%	8.6%
OSUN STATE UNIVERSITY, OSOGBO	3,312,071,830	3,193,345,646	118,726,184	96.4%	5.4%	5.8%
OSUN STATE HOSPITALS MANAGEMENT BOARD	2,836,088,800	2,549,569,779	286,519,021	89.9%	4.6%	4.7%
OSUN STATE POLYTECHNIC, IREE	2,243,573,180	2,116,963,376	126,609,804	94.4%	3.6%	3.9%
OSUN STATE COLLEGE OF TECHNOLOGY, ESA-O	1,888,753,370	1,518,459,910	370,293,460	80.4%	3.1%	2.8%
OSUN CENTRAL EDUCATIONAL DISTRICT ILA ORA	1,329,755,490	1,316,788,264	12,967,226	99.0%	2.2%	2.4%
OSUN STATE COLLEGE OF EDUCATION, ILESA	1,394,352,250	1,287,843,396	106,508,854	92.4%	2.3%	2.4%
Other MDA Expenditure	19,591,268,810	16,504,815,281	3,086,453,529	84.2%	31.8%	30.1%
Total (Except Other MDA Expenditure)	42,022,667,420	38,295,025,469	3,727,641,951	91.1%	68.2%	69.9%
Total Budgeted Expenditure	61,613,936,230	54,799,840,750	6,814,095,480	88.9%		

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

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Table 8 Top Ten Capital Expenditure Sectors

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
DEBT MANAGEMENT OFFICE	23,527,225,040	23,389,073,404	138,151,636	99.4%	48.8%	51.5%
MINISTRY OF WORKS	4,953,529,270	4,840,614,893	112,914,377	97.7%	10.3%	10.7%
OSUN STATE WATER CORPORATION	4,467,986,300	4,389,302,766	78,683,534	98.2%	9.3%	9.7%
STATE UNIVERSAL BASIC EDUCATION BOARD	3,560,707,010	3,535,933,167	24,773,843	99.3%	7.4%	7.8%
OSUN STATE UNIVERSITY, OSOGBO	1,784,700,000	1,696,449,511	88,250,489	95.1%	3.7%	3.7%
MINISTRY OF EDUCATION	1,184,303,320	1,170,856,979	13,446,341	98.9%	2.5%	2.6%
OSUN STATE HEALTH INSURANCE AGENCY	1,271,758,070	1,082,167,515	189,590,555	85.1%	2.6%	2.4%
OSUN STATE POLYTECHNIC, IREE	811,300,000	758,955,153	52,344,847	93.5%	1.7%	1.7%
OFFICE OF THE GOVERNOR	870,000,000	722,718,067	147,281,933	83.1%	1.8%	1.6%
MINISTRY OF HEALTH	698,836,760	587,847,364	110,989,396	84.1%	1.4%	1.3%
Other MDA Expenditure	5,110,769,640	3,209,642,839	1,901,126,801	62.8%	10.6%	7.1%
Total (Except Other MDA Expenditure)	43,130,345,770	42,173,918,820	956,426,950	97.8%	89.4%	92.9%
Total Budgeted Expenditure	48,241,115,410	45,383,561,659	2,857,553,751	94.1%		

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

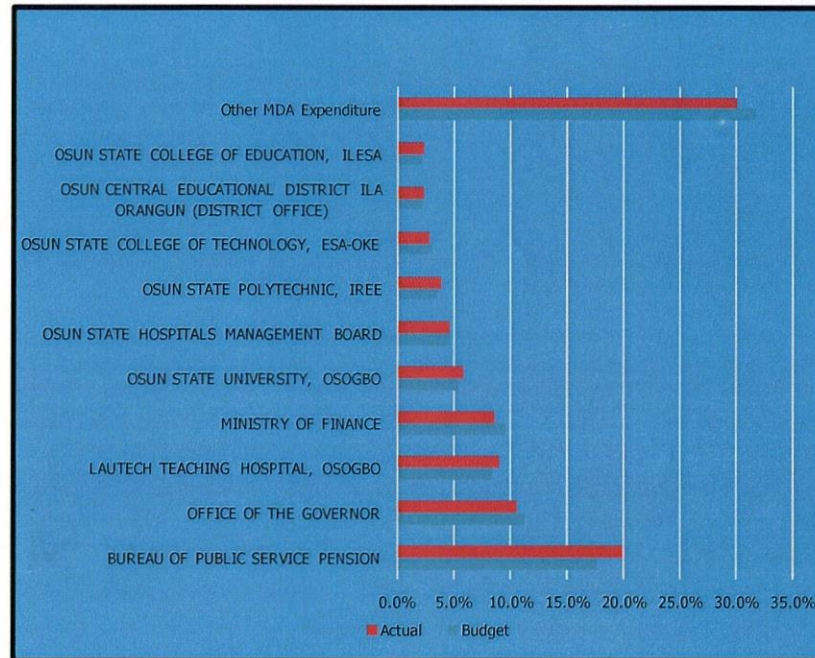
Table 9 Top Ten Total Expenditure Sectors

Top Ten Total Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
DEBT MANAGEMENT OFFICE	24,587,152,700	24,049,762,262	537,390,438	97.8%	22.4%	24.0%
BUREAU OF PUBLIC SERVICE PENSION	10,928,171,350	10,896,582,856	31,588,494	99.7%	9.9%	10.9%
OFFICE OF THE GOVERNOR	7,833,586,980	6,488,006,003	1,345,580,977	82.8%	7.1%	6.5%
MINISTRY OF WORKS	5,374,256,130	5,217,328,506	156,927,624	97.1%	4.9%	5.2%
OSUN STATE UNIVERSITY TEACHING HOSPITAL, O	5,513,908,510	5,123,721,420	390,187,090	92.9%	5.0%	5.1%
OSUN STATE WATER CORPORATION	5,091,798,700	4,998,340,303	93,458,397	98.2%	4.6%	5.0%
OSUN STATE UNIVERSITY, OSOGBO	5,096,771,830	4,889,795,156	206,976,674	95.9%	4.6%	4.9%
MINISTRY OF FINANCE	6,161,205,660	4,805,669,899	1,355,535,761	78.0%	5.6%	4.8%
STATE UNIVERSAL BASIC EDUCATION BOARD	4,187,936,700	3,872,757,299	315,179,401	92.5%	3.8%	3.9%
OSUN STATE POLYTECHNIC, IREE	3,054,873,180	2,875,918,529	178,954,651	94.1%	2.8%	2.9%
Other MDA Expenditure	32,025,389,900	26,965,520,174	5,059,869,726	84.2%	29.2%	26.9%
Total (Except Other MDA Expenditure)	77,829,661,740	73,217,882,235	4,611,779,505	94.1%	70.8%	73.1%
Total Budgeted Expenditure	109,855,051,640	100,183,402,409	9,671,649,231	91.2%		

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

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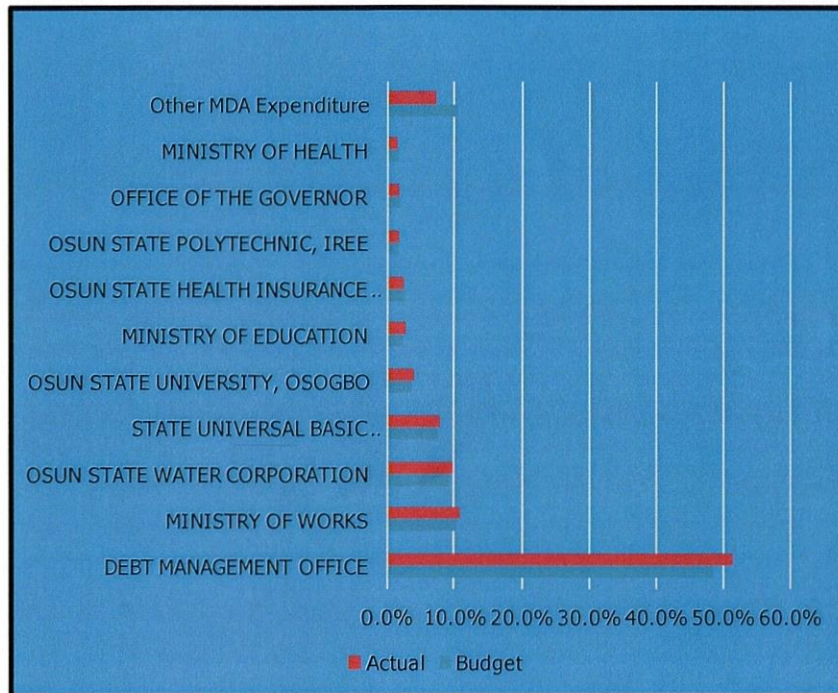
Figure 3 Top Ten Recurrent Expenditure Sectors Graph



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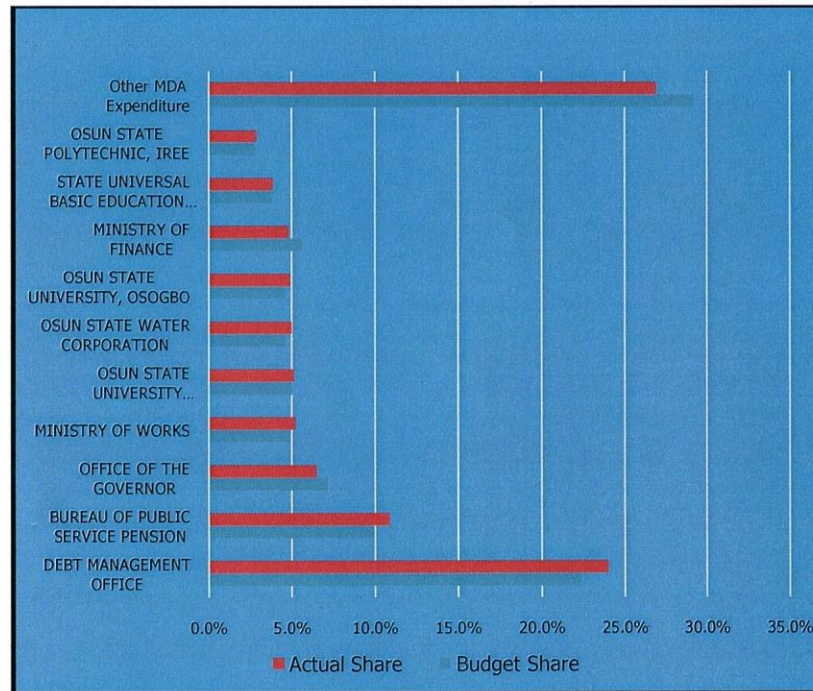
Figure 4 Top Ten Capital Expenditure Sectors Graph



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Figure 5 Top Ten Total Expenditure Sectors Graph




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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.

Table 10 Largest Projects


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Osun State Government 2021 Citizens Accountability Report

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.

Table 11 Citizens Nominated Projects


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Osun State Government 2021 Citizens Accountability Report

Figure 7 Citizens Nominated Projects Graph

Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

The Annual Audit Forum where the Auditor General for state discusses the state account for the year 2021 is in pipeline as at the time of this report. Invitation were sent out to Professional bodies, Market women and men, Political parties, labour leaders, NGO's and all stakeholders to this event where the Audited account is being discussed and grey areas that requires clarification are attended to.


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