

Edo State Government 2020 Citizens' Accountability Report

Published: 10/09/2021

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About the Citizens Accountability Report

The Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by the office of the Accountant General on behalf of the State government to the citizens to ensure accountability of public funds. This report details Edo state 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 audited financial statements for the Fiscal Year (FY) 2020 and reports on the Budget performance for revenue and expenditure for the year.

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

Edo State 2020 budget of consolidation was assented to by the Governor of Edo State on the 6th of December 2019. The COVID-19 pandemic affected global finances which lead to the revision of the State budget on the 28th of July 2020 and a final supplementary budget was assented to on the 12th of November 2020.

The budget revision and supplementary budget made it possible to manage the Expenditure.

The aggregate revenue performance for 2020 fiscal year came to ₦114.756 billion representing 82.0% performance.

FAAC and IGR performed at 113.3% and 102.7% respectively.

The expenditure performance came to 79.9%. The recurrent expenditure performed at 89.0% while capital expenditure performed at 68.8%

The bulk of Government recurrent expenditure was in the following key areas; Governance, Education and Health with 24.10%, 19.20% and 8.7% performance respectively.

Edo State commitment to accountability can be seen in the budgetary provision in the citizens nominated projects. Some of these projects enjoyed over 200% performance at the end of the year.

Section 1 Budget Outturn

The revenue outturn which shows the aggregate revenue performance is about 82%; thus about 18% different from the anticipated revenue in the budget, this is equivalent to N25.12 billion naira. The critical causes of deviation include the debt financing target of N18.55 billion for which only N20 (0.1%) million was realized and also from the Aids and Grants budget of N17.60 billion, whereas N11.9 billion, representing about 67.9% was realized.

On the expenditure side, the actual total expenditure is about N111.71 billion (80%) less than the budgeted amount which was N139.88 billion. Out of the total Capital expenditure budget of N63.30 billion, the actual capital expenditure was N43.54 billion. This indicates that capital expenditure witnessed a performance 68.8%. 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 terms of outturn. This is due to a more realistic projection as well as the State government's commitment to pay full salaries despite the impact Covid-19 had on the domestic economy.

Also the performance of other recurrent expenditure which includes overhead cost, CRF Charges and others was about 14% less than the budgetary provision due to the effect of COVID '19 Pandemic.

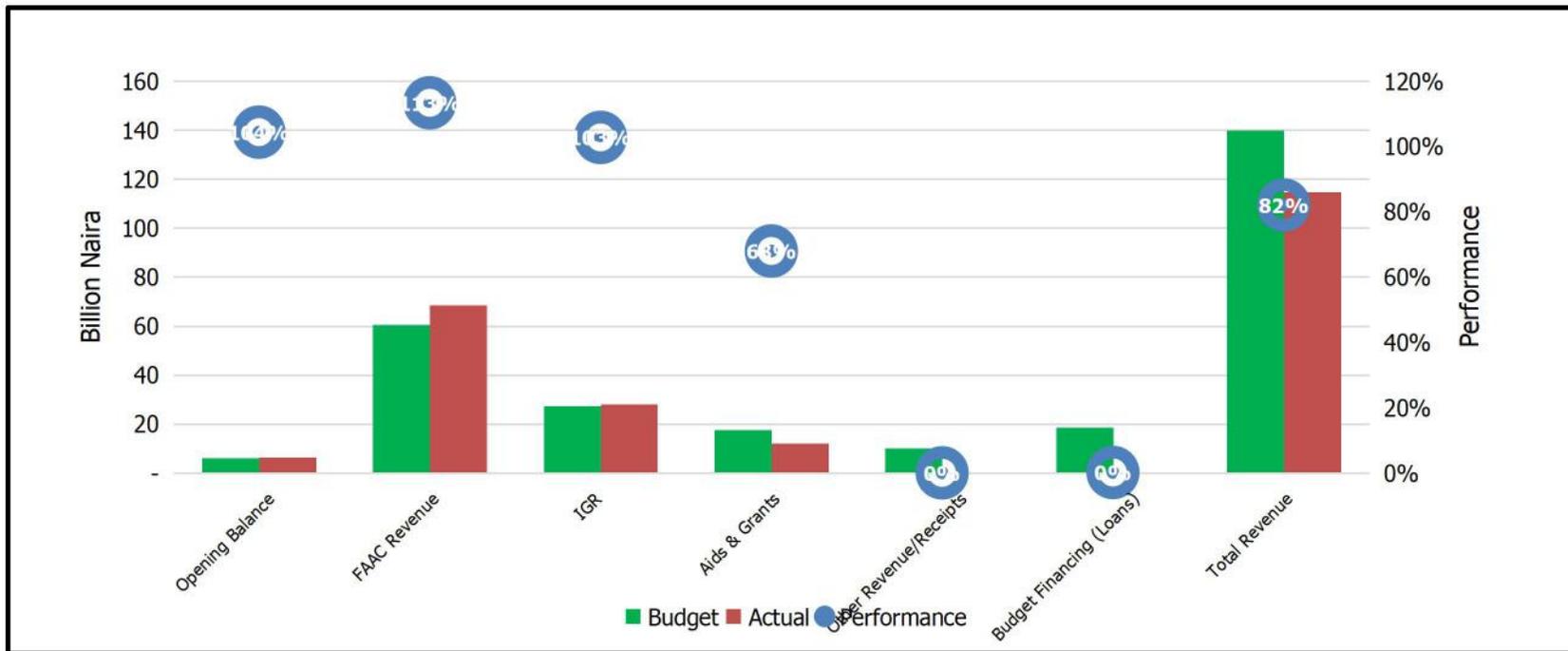
Table 1 Budget Outturn

2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	3,000,000,000	6,004,301,910	6,264,558,086	260,256,176	104.3%
FAAC Revenue	83,110,196,474	60,445,752,258	68,496,769,993	8,051,017,735	113.3%
IGR	40,341,615,577	27,276,492,364	28,017,309,193	740,816,829	102.7%
Aids & Grants	18,550,000,000	17,600,000,000	11,957,671,471	- 5,642,328,529	67.9%
Other Revenue/Receipts	1,611,000,000	10,000,000,000	-	- 10,000,000,000	0.0%
Budget Financing (Loans)	32,600,000,000	18,550,000,000	20,000,000	- 18,530,000,000	0.1%
Total Revenue	179,212,812,051	139,876,546,532	114,756,308,743	- 25,120,237,789	82.0%
2020 Expenditure Performance by Economic Type					

2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	49,729,500,000	42,107,740,000	38,535,906,842	3,571,833,158	91.5%
Other Recurrent Expenditure	36,809,789,300	34,469,789,300	29,631,267,090	4,838,522,210	86.0%
Capital Expenditure	92,673,522,751	63,299,017,232	43,537,853,965	19,761,163,267	68.8%
Total Expenditure	179,212,812,051	139,876,546,532	111,705,027,897	28,171,518,635	79.9%

* 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 approved and actual revenue generated internally by Edo State has been disaggregated by sources. The information on the revenue collected by ten (10) highest revenue generating agencies are hereby disclosed. See tables 2 and 3 hereunder.

To be able to deliver on its mandate to the good people of Edo State the government left no stone unturned in its revenue generation effort. This is visible in the performance disclosed in table 2 which stands at 102%. The outturn for tax and non-tax revenue came to 95% and 119.3%

Many of the revenue sources outperformed their budgetary provisions during the fiscal year. other non-personal tax N.E.C., Licenses, Capital gains tax, fees and personal tax (direct) recorded 606%, 285.5%, 304%, 159% and 126.3% respectively. However, the following revenue sources fell short of their budgetary provisions: Property Tax, Lottery Tax, other taxes, fines and reimbursement with the% of performance of 0%, 2.2%, 2.1%, 7.7% and 9.4% respectively

The Edo State Internal Revenue Service generated the highest revenue for the state with a performance of 93.8% The importance of strengthening this Agency can therefore not be over emphasized. The Ministry of Finance ranked 2nd with a performance of 87.3%. The other MDAs who also did well includes the Ministry of Health, Ministry of Infrastructure, Ministry of Agriculture, Ministry of Justice, Ministry of physical planning and urban development with a performance of 84.3%, 163.1%, 182.4%, 177.7%, and 138% respectively.

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	30,301,750,000	18,600,754,512	17,663,827,777	- 936,926,736	95.0%
Personal Taxes:	22,575,000,000	13,964,704,512	15,306,105,169	1,341,400,657	109.6%
Personal Income Tax (PAYE)	19,975,000,000	12,985,000,000	13,780,566,552	795,566,552	106.1%

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Personal Income Tax (Direct Assessment Taxes)	2,500,000,000	919,704,512	1,161,959,885	242,255,373	126.3%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	100,000,000	60,000,000	363,578,732	303,578,732	606.0%
Other Taxes:	7,726,750,000	4,636,050,000	2,357,722,608	- 2,278,327,392	50.9%
Sales Tax	650,000,000	390,000,000	193,052,988	- 196,947,012	49.5%
Lottery Tax/License	50,000,000	30,000,000	645,000	- 29,355,000	2.2%
Property Tax	1,000,000,000	600,000,000		- 600,000,000	0.0%
Capital Gain Taxes	20,000,000	12,000,000	36,528,149	24,528,149	304.4%
Withholding Tax	3,000,000,000	1,800,000,000	2,089,915,615	289,915,615	116.1%
Other Taxes N.E.C	3,006,750,000	1,804,050,000	37,580,857	- 1,766,469,143	2.1%
Non-Tax Revenue:	10,039,865,577	8,675,737,852	10,353,481,416	1,677,743,564	119.3%
Licenses General	428,775,000	257,265,000	734,608,217	477,343,217	285.5%
Fees – General	4,883,171,875	4,005,103,125	6,399,789,056	2,394,685,931	159.8%
Fines – General	408,950,000	245,370,000	18,778,506	- 226,591,494	7.7%
Sales – General	915,985,625	549,591,375	124,691,441	- 424,899,934	22.7%
Earnings – General	746,810,000	447,966,000	386,328,804	- 61,637,196	86.2%
Rent On Government Buildings – General	160,005,347	160,005,347	123,367,353	- 36,637,994	77.1%
Rent on Land and Others – General	60,000,000	36,000,000	19,703,777	- 16,296,223	54.7%
Repayments				-	
Investment Income	2,340,667,730	2,920,237,005	2,533,900,886	- 386,336,119	86.8%
Interest Earned	-	-	7,242,345	7,242,345	
Reimbursement	95,500,000	54,200,000	5,071,031	- 49,128,969	9.4%
Miscellaneous Income				-	
Independent Revenue (IGR)	40,341,615,577	27,276,492,364	28,017,309,193	740,816,829	102.7%

* 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 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
EDO STATE INTERNAL REVENUE SERVICE	32,358,800,000	19,834,984,512	18,603,743,243	- 1,231,241,269	93.8%
MINISTRY OF FINANCE	2,340,667,730	2,920,237,005	2,548,781,687	- 371,455,318	87.3%
MINISTRY OF HEALTH	1,266,700,000	760,200,000	641,039,879	- 119,160,121	84.3%
MINISTRY OF COMMUNICATION AND ORIENTATION	469,750,000	281,890,000	38,555,046	- 243,334,954	13.7%
MINISTRY OF INFRASTRUCTURE	389,625,000	233,775,000	381,192,933	147,417,933	163.1%
LAND BUREAU/EDO GIS	2,875,000,000	2,107,000,000	1,018,926,348	- 1,088,073,652	48.4%
MINISTRY OF AGRICULTURE	108,100,000	48,660,000	88,773,319	40,113,319	182.4%
MIN. OF PHYSICAL PLANNING & URBAN DEV.	572,937,500	343,905,300	474,603,657	130,698,357	138.0%
MINISTRY OF EDUCATION	-	-	3,388,304,041	3,388,304,041	
HIGH COURT OF JUSTICE	300,000,000	180,000,000	319,774,029	139,774,029	177.7%
Other Revenue Collecting Agencies	- 339,964,653	565,840,547	513,615,010	- 52,225,537	90.8%
Independent Revenue (IGR)	40,341,615,577	27,276,492,364	28,017,309,193	740,816,829	102.7%

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

Expenditure Outturn

The final year 2020 budget allocation was #139.87 billion. This is made up of recurrent budget of #76.57 billion and #63.29 billion capital budget.

The recurrent expenditure performance for the year came to #68.16 billion which represents 89.0% performance.

The capital expenditure came to #43.57 billion representing 68.8% performance

The salaries and wages performed at 92.2% as these are not variables on the short run. On the other hand, capital expenditure performed at 68.8% as these were constrained by limited revenue.

Social benefits which are fixed on the short run performed at 95.7%

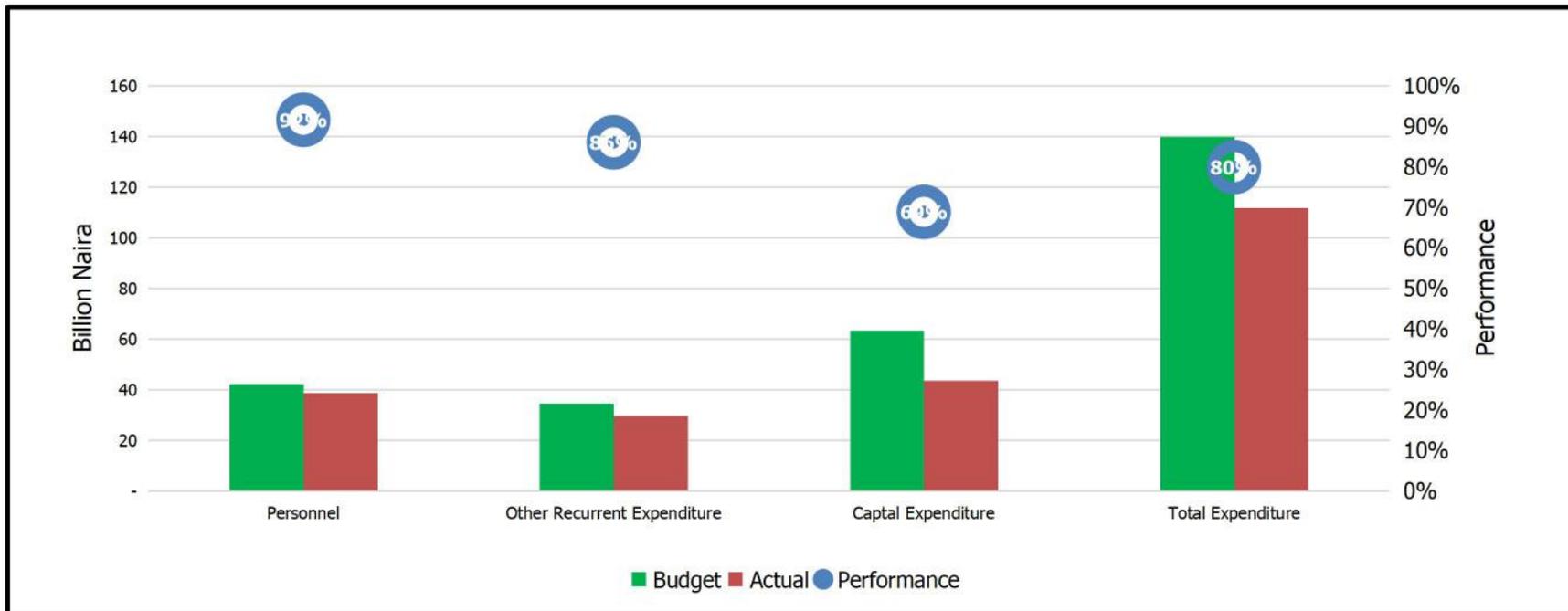
See table 4 for details of these Expenditure performance.

Table 4 Expenditure Outturn

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)	29,407,740,000	21.0%	27,105,898,514	24.3%	2,301,841,486	92.2%
Social Contribution	2,200,000,000	1.6%	1,376,842,689	1.2%	823,157,311	62.6%
Social Benefits	10,500,000,000	7.5%	10,053,165,639	9.0%	446,834,361	95.7%
Overheads	17,654,789,300	12.6%	20,086,196,016	18.0%	- 2,431,406,716	113.8%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	16,815,000,000	12.0%	9,545,071,074	8.5%	7,269,928,926	56.8%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	76,577,529,300	54.7%	68,167,173,932	61.0%	8,410,355,368	89.0%
Total Capital Expenditure	63,299,017,232	45.3%	43,537,853,965	39.0%	19,761,163,267	68.8%
Total Expenditure	139,876,546,532	100.0%	111,705,027,897	100.0%	28,171,518,635	79.9%

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

Figure 2 Expenditure Composition



Section 3 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

The queried recurrent expenditure payment vouchers of Ministries, Departments and Agencies (MDAs) were without proper documentations such as receipt/invoices, store receipt voucher (SRV) etc.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

The queried capital expenditure payment vouchers of Ministries, Departments and Agencies (MDAs) were without invoice, and Audit Certificate

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

Twelve (12) queries totaling =N=584,340,726.17 as presented in table 5

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

MDAs kept updated Asset Register

E: BILLS PAYABLE

The total accrued expenditure for the period under is #25,313,961,252.34

F: INVESTMENTS

Ministry of Finance supplied list of forty-two (42) companies where the State Government has investments, out of which seven (7) are unquoted, two (2) of the companies are defunct, while one (1) is ailing.

G: AIDS AND GRANTS

The total Grant received for the period under review is #11.9 billion

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

There were no bank guarantees outstanding during the fiscal year 2020

I: PERFORMANCE GUARANTEES

There were no defaults during the fiscal year 2020

I: ADHERENCE TO PROCUREMENT PROCEDURES

All procurement procedures were duly observed during the fiscal year 2020.

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 (%)
Ministry of Agriculture: Payment for crop protection, products, clearing of land and consultancy	1	Payment without supporting document	154,740,838	1,770,900,701	8.7%
Edo State Internal Revenue Service: Tax audit consultancy	1	Payment without supporting document	142,418,183	948,414,175	15.0%
Ministry of Finance: Repairs and payment of stationeries	1	Payment without supporting document	117,094,179	458,375,601	25.5%
Ministry of Environment: Repairs and purchase of fuel	1	Payment without supporting document	96,454,000	804,144,900	12.0%
House of Assembly: Purchase of diesel and stationery items	2	Payment without supporting document	46,270,500	2,027,468,170	2.3%
Ministry of Youth and Sport: Repairs and payment for stationeries	1	Payment without supporting document	11,123,600	54,448,411	20.4%
Ministry of Communication and Orientation: Purchase of stationeries, fuel and repairs	1	Payment without supporting document	5,418,030	22,029,500	24.6%
Information Communication Technology Agency: Purchase and General Repairs	1	Payment without supporting document	4,525,800	567,373,034	0.8%

Ministry of Wealth Creation: Purchase and General Repairs	1	Payment without supporting document	3,416,796	12,971,450	26.3%
Project Site, organisation of Hand Washing Day Programme	2	Payment without supporting document	2,878,800	9,425,378	30.5%
Total Number of Queries	12		584,340,726	6,675,551,320	8.8%

Section 5 Audited Financial Statements

The COVID -19 Pandemic affected the finances of Governments all over the world. The resultant lockdowns led to fall in both revenue and expenditure. Edo state was not an exception. The state had an initial budget of about one hundred and seventy nine billion naira (#179,000,000,000.00). This had to be revised downwards to about one hundred and thirty nine billion (#139,000,000,000.00) because of the pandemic.

These budgeted revenue figures also represented the budgeted expenditure figures for the 2020 fiscal year.

As usual statutory allocation closed with 106.1% performance, other FAAC receipts were as follows: 13% Mineral Derivation is 118.2%, Value Added Tax is 151.6%, and Foreign Grants is 616.6% while the non-tax revenue recorded 119.3% performance.

The state exercised a high level of budget discipline even with the pandemic. The capital expenditure for the year performed at 68.8% outturn.

Public debt changes came to 56.8%

The state finishes with cash balance of #9,078,564,294.76 in the 2020 fiscal year.

The revenue and expenditure outturns for Edo state for the fiscal year are shown in table 5 below

Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance	3,607,074,061	3,000,000,000	3,004,301,910	6,004,301,910.00	6,264,558,086	260,256,175.57	104.3%
Statutory Allocation	38,710,960,472	41,922,530,145	-12,576,759,044	29,345,771,101.57	31,147,734,735	1,801,963,633.50	106.1%
13% Derivation	18,172,274,647	22,148,344,566	-11,051,058,197	11,097,286,369.00	13,121,996,566	2,024,710,197.22	118.2%
State Government Share of VAT	12,812,269,427	14,450,000,000	- 4,335,000,000	10,115,000,000.00	15,334,520,347	5,219,520,346.57	151.6%
Other Federation Account Distributions	11,558,274,207	4,589,321,763	5,298,373,025	9,887,694,787.43	8,892,518,346	- 995,176,441.84	89.9%
Independent Tax Revenue	21,621,118,919	30,301,750,000	-11,700,995,488	18,600,754,512.12	17,663,827,777	- 936,926,735.50	95.0%
Independent Non-Tax		10,039,865,577	- 1,364,127,725			1,677,743,564.12	119.3%

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Revenue	13,606,875,944			8,675,737,851.88	10,353,481,416		
Foreign Grants	1,992,574,027	2,400,000,000	- 600,000,000	1,800,000,000.00	11,099,437,568	9,299,437,568.01	616.6%
Domestic Grants	8,313,648,512	16,150,000,000	- 350,000,000	15,800,000,000.00	858,233,903	-14,941,766,096.70	5.4%
Foreign Loans	868,385,785	31,100,000,000	- 15,050,000,000	16,050,000,000.00		-16,050,000,000.00	0.0%
Domestic Loans	10,739,069,412	1,500,000,000	1,000,000,000	2,500,000,000.00	20,000,000	- 2,480,000,000.00	0.8%
Other Revenues		1,611,000,000	8,389,000,000	10,000,000,000.00		-10,000,000,000.00	0.0%
Transfer from other Government Entities				-		-	
Total Revenue (a)	142,002,525,413.12	179,212,812,050.72	-39,336,265,518.72	139,876,546,532.00	114,756,308,742.95	- 25,120,237,789.05	82.0%
Expenditure:							
Salaries, Wages and Allowances	25,206,898,201.10	34,350,000,000.00	- 5,132,000,000.00	29,218,000,000.00	26,981,461,590.25	2,236,538,409.75	92.3%
CRF Charges (Salary)	109,828,369.97	179,500,000.00	10,240,000.00	189,740,000.00	124,436,923.30	65,303,076.70	65.6%
Social Contributions	985,982,081.86	4,700,000,000.00	- 2,500,000,000.00	2,200,000,000.00	1,376,842,689.17	823,157,310.83	62.6%
Social Benefits	14,485,110,674.34	10,500,000,000.00	-	10,500,000,000.00	10,053,165,639.41	446,834,360.59	95.7%
Overheads	29,041,923,387.93	26,309,789,300.00	- 8,655,000,000.00	17,654,789,300.00	20,086,196,015.68	- 2,431,406,715.68	113.8%
Grants & Contributions			-	-		-	
Public Debt Charges	10,764,502,676.00	10,500,000,000.00	6,315,000,000.00	16,815,000,000.00	9,545,071,074.47	7,269,928,925.53	56.8%
Transfers			-	-		-	
Capital Expenditure	76,319,988,559.08	92,673,522,750.72	-29,374,505,518.72	63,299,017,232.00	43,537,853,964.70	19,761,163,267.30	68.8%
Total Expenditure (b)	156,914,233,950.28	179,212,812,050.72	-39,336,265,518.72	139,876,546,532.00	111,705,027,896.98	28,171,518,635.02	79.9%
Surplus/Deficit from Operating Activities c = (a-b)	- 14,911,708,537.16	-	-	-	3,051,280,845.97	- 53,291,756,424.07	

Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction				-		-	
Total Non-Operating Revenue/(Expenses)	21,176,266,622.73			-	3,051,280,845.97	53,291,756,424.07	
Surplus/(Deficit) from Ordinary Activities	6,264,558,085.57			-	3,051,280,845.97	53,291,756,424.07	
Net Surplus/ (Deficit) for the Period	6,264,558,085.57			-	3,051,280,845.97	53,291,756,424.07	

* 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	322,356,871,003	93,669,738,776	416,026,609,779.06
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets	18,821,832,845	7,213,458,973	26,035,291,818.37
Surplus/(Deficit) for the period		6,152,546,927	6,152,546,927.26
Balance as at 31 December 2020	341,178,703,847.90	107,035,744,676.79	448,214,448,524.69

Section 4 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 / MDAs

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	15,457,000,000	16,460,128,578	- 1,003,128,578	106.5%	20.2%	24.1%
Education	11,942,000,000	13,117,646,338	- 1,175,646,338	109.8%	15.6%	19.2%
Health	5,551,000,000	5,943,227,373	- 392,227,373	107.1%	7.2%	8.7%
State House of Assembly	3,360,000,000	1,978,070,882	1,381,929,118	58.9%	4.4%	2.9%
Law & Justice	3,003,000,000	2,741,750,831	261,249,169	91.3%	3.9%	4.0%
Finance & Economic Planning	2,878,000,000	2,522,611,197	355,388,803	87.7%	3.8%	3.7%
Social & Youth Development	1,436,000,000	1,099,707,385	336,292,615	76.6%	1.9%	1.6%
Infrastructure	955,000,000	1,314,182,116	- 359,182,116	137.6%	1.2%	1.9%
Agriculture	527,789,300	401,209,393	126,579,907	76.0%	0.7%	0.6%
Water & Energy	488,000,000	364,288,752	123,711,248	74.6%	0.6%	0.5%
Other MDA Expenditure	30,979,740,000	22,224,351,087	8,755,388,913	71.7%	40.5%	32.6%
Total (Except Other MDA Expenditure)	45,597,789,300	45,942,822,845	- 345,033,545	100.8%	59.5%	67.4%
Total Budgeted Expenditure	76,577,529,300	68,167,173,932	8,410,355,368	89.0%		

Table 8 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Governance	18,194,500,000	17,957,239,365	237,260,635	98.7%	28.7%	41.2%
Infrastructure	25,007,622,232	15,658,706,574	9,348,915,658	62.6%	39.5%	36.0%
Education	4,949,000,000	1,376,832,514	3,572,167,486	27.8%	7.8%	3.2%
Mineral, Oil & Gas	4,005,500,000	3,468,836,231	536,663,769	86.6%	6.3%	8.0%
Health	3,601,000,000	709,781,152	2,891,218,849	19.7%	5.7%	1.6%
Finance and Economic Planning	2,680,000,000	2,276,944,366	403,055,634	85.0%	4.2%	5.2%
Water & Energy	1,270,500,000	15,529,500	1,254,970,500	1.2%	2.0%	0.0%
Environment	1,250,000,000	1,209,468,719	40,531,281	96.8%	2.0%	2.8%
Science & Technology	500,000,000	441,452,884	58,547,116	88.3%	0.8%	1.0%
Agriculture	444,895,000	32,095,080	412,799,920	7.2%	0.7%	0.1%
Other MDA Expenditure	1,396,000,000	390,967,580	1,005,032,420	28.0%	2.2%	0.9%
Total (Except Other MDA Expenditure)	61,903,017,232	43,146,886,384	18,756,130,848	69.7%	97.8%	99.1%
Total Budgeted Expenditure	63,299,017,232	43,537,853,965	19,761,163,267	68.8%		

* 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 / 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
Governance	33,651,500,000	34,417,367,943	- 765,867,943	102.3%	24.1%	30.8%

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Infrastructure	25,962,622,232	16,972,888,690	8,989,733,542	65.4%	18.6%	15.2%
Education	16,891,000,000	14,494,478,851	2,396,521,149	85.8%	12.1%	13.0%
Health	9,152,000,000	6,653,008,525	2,498,991,475	72.7%	6.5%	6.0%
Finance and Economic Planning	5,558,000,000	4,799,555,564	758,444,437	86.4%	4.0%	4.3%
Mineral, Oil & Gas	4,055,500,000	3,513,985,219	541,514,781	86.6%	2.9%	3.1%
State House Of Assembly	3,434,000,000	1,999,998,962	1,434,001,038	58.2%	2.5%	1.8%
Law & Justice	3,202,000,000	2,744,446,831	457,553,169	85.7%	2.3%	2.5%
Water & Energy	1,758,500,000	379,818,252	1,378,681,748	21.6%	1.3%	0.3%
Social & Youth Development	1,563,000,000	1,099,707,385	463,292,615	70.4%	1.1%	1.0%
Other MDA Expenditure	34,648,424,300	24,629,771,675	10,018,652,625	71.1%	24.8%	22.0%
Total (Except Other MDA Expenditure)	105,228,122,232	87,075,256,222	18,152,866,010	82.7%	75.2%	78.0%
Total Budgeted Expenditure	139,876,546,532	111,705,027,897	28,171,518,635	79.9%		

* 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

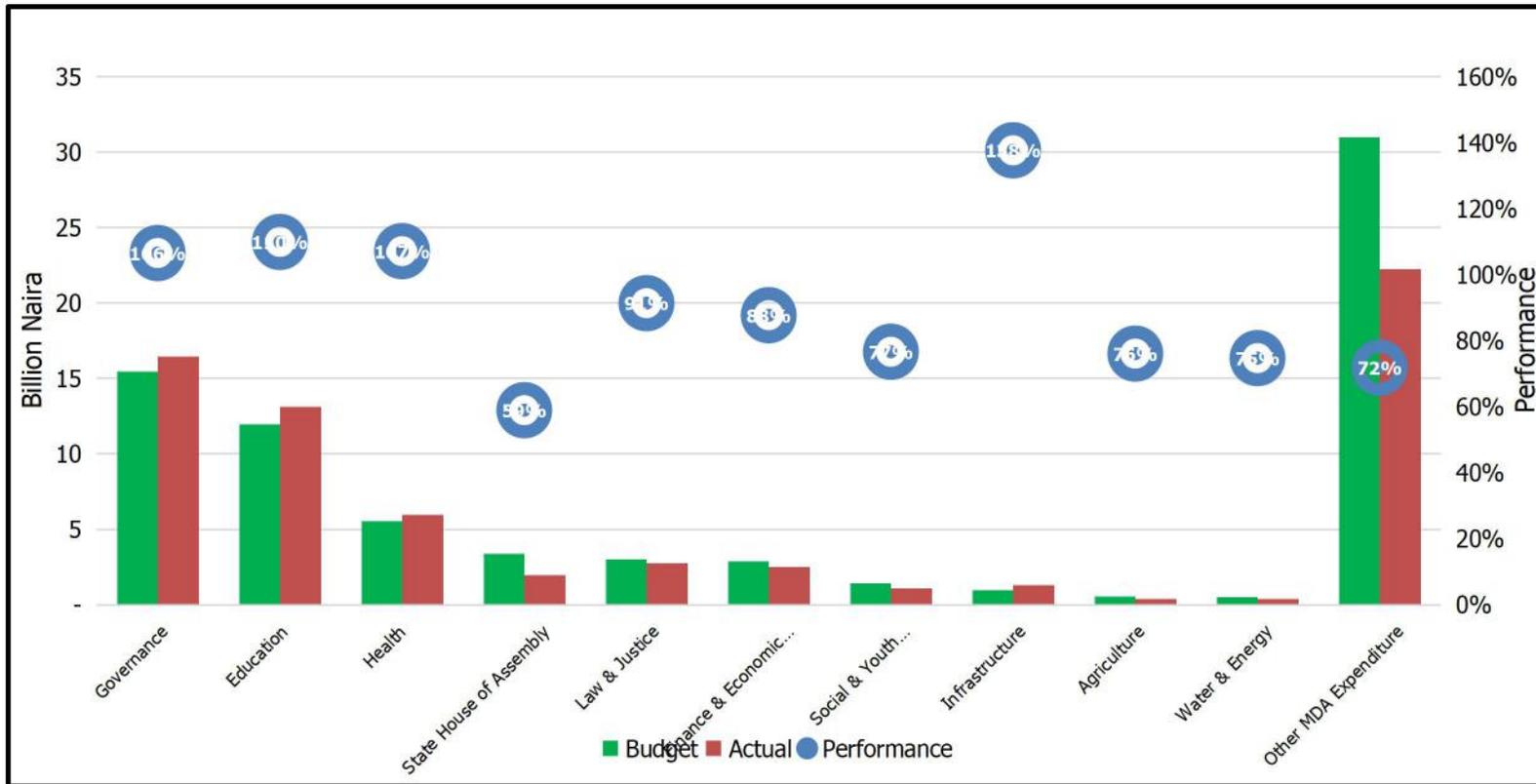


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

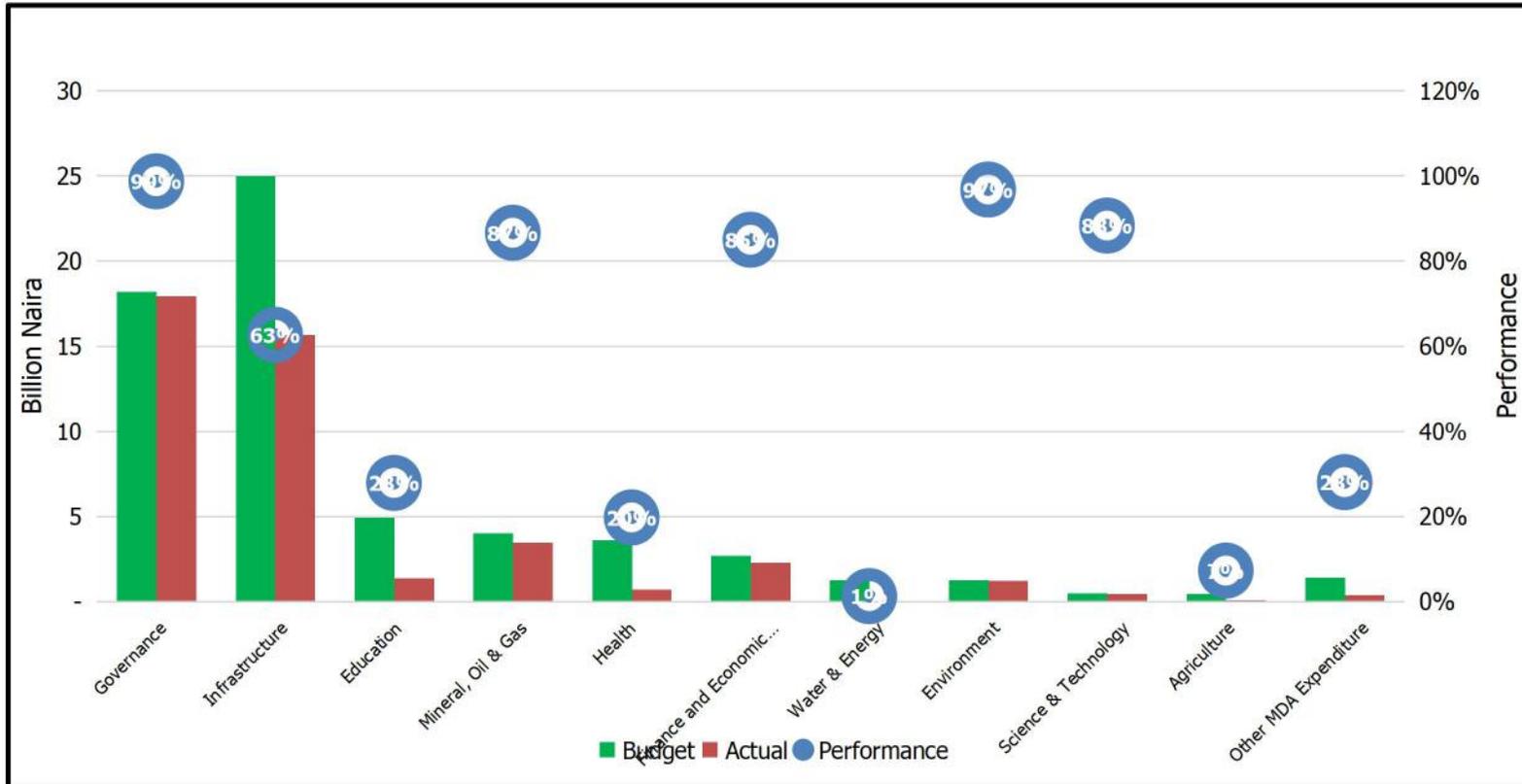
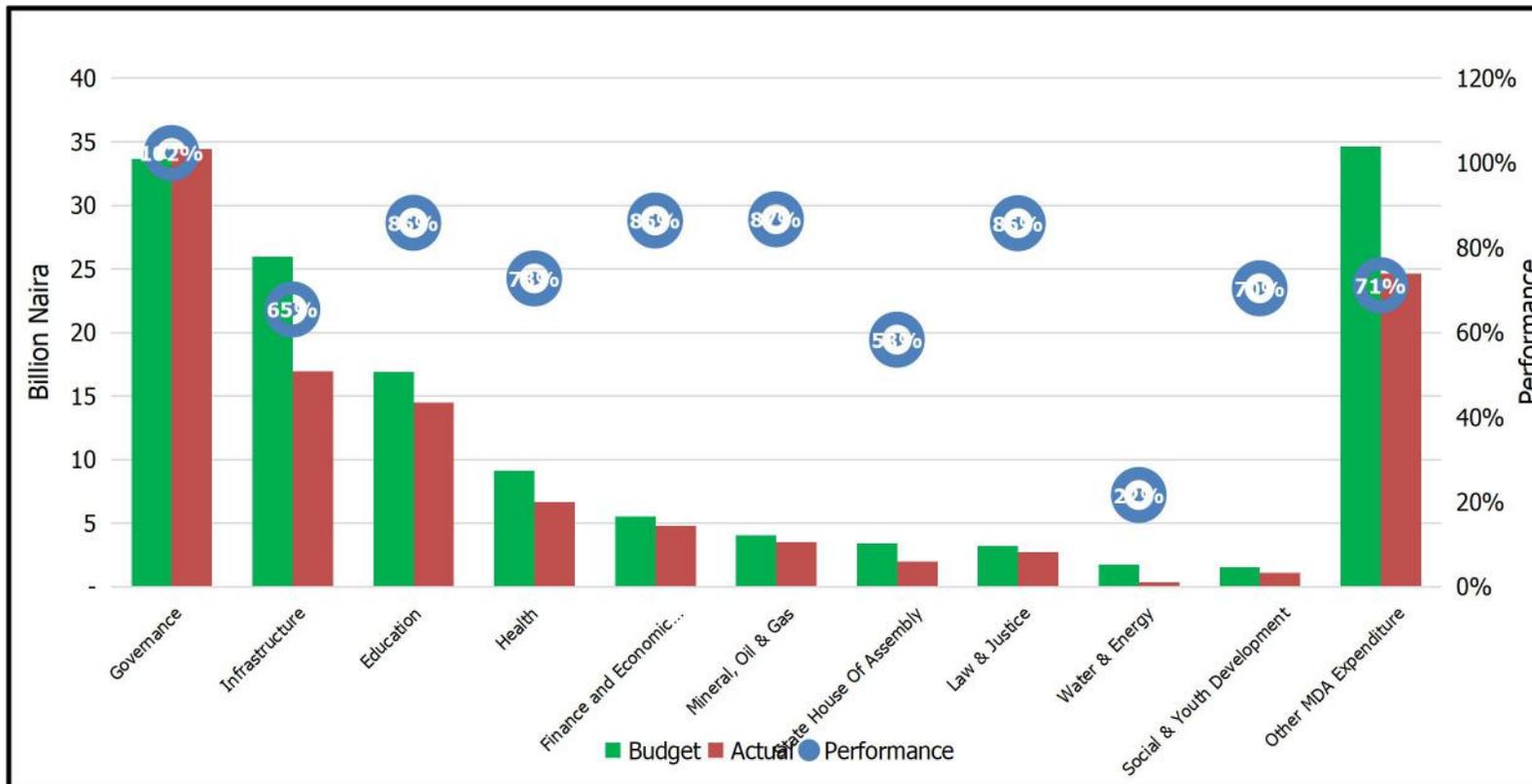


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph

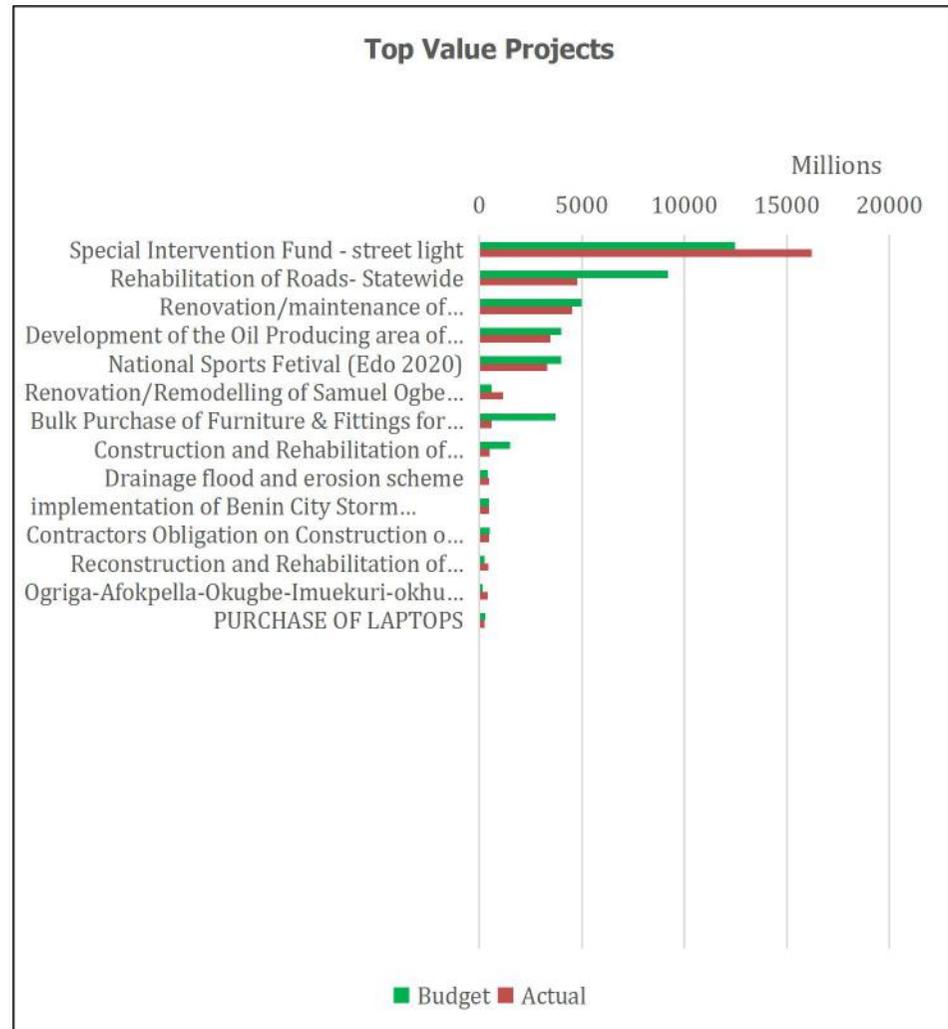


Section 7 Top Value Capital Projects

Edo State in the fiscal year 2020 hosted the National Sports Festival code named Edo State 2020. The state also embarked on Rapid Infrastructural development in the area of roads, drainage and erosion control, maintenance and provision of furniture and fittings for its administrative buildings. These critical projects of Government were reflected in the State budget with a corresponding budget implementation. These core projects of Government and corresponding expenditure can be seen in Table II. The highest budgetary provision went to special intervention fund. This fund controlled by Government House and Protocol is sometimes accessed by other MDA's who have special project needs. Other areas of high expenditure are roads, Maintenance of Administrative buildings, National Sports Festival etc.

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Special Intervention Fund - street light	State Wide	6130000450101.00	GOVERNMENT HOUSE & PROTOCOL	12,468,000,000	16,196,791,449.95	3,728,791,450	129.9%	
Rehabilitation of Roads- Statewide	State Wide	1170004790101.00	MINISTRY OF INFRASTRUCTURE	9,192,622,232	4,770,582,964.85	4,422,039,267	51.9%	
Renovation/maintenance of Administrative Buildings	State Wide	1060000360101.00	MINISTRY OF PHYSICAL PLANNING	4,983,000,000	4,508,161,460.49	474,838,540	90.5%	
Development of the Oil Producing area of Edo State	State Wide	1100000600101.00	EDSOPADEC	4,000,000,000	3,465,963,731.04	534,036,269	86.6%	
National Sports Festival (Edo 2020)	Benin City	6130000560301.00	GOVERNMENT HOUSE & PROTOCOL	4,000,000,000	3,293,762,192.32	706,237,808	82.3%	
Renovation/Remodelling of Samuel Ogbé Stadium Complex	Benin City	1060000520101.00	MINISTRY OF PHYSICAL PLANNING	583,000,000	1,156,023,669.29	573,023,669	198.3%	
Bulk Purchase of Furniture & Fittings for the Newly Constructed & Renovated offices	State Wide	1060000770101.00	MINISTRY OF PHYSICAL PLANNING	3,716,000,000	585,374,128.47	3,130,625,872	15.8%	
Construction and Rehabilitation of Primary and JSS Schools across the state	State Wide	3050000690301.00	STATE UNIVERSAL BASIC EDUCATION BOARD	1,500,000,000	491,929,313.65	1,008,070,686	32.8%	
Drainage flood and erosion scheme	State Wide	4090000160301.00	MINISTRY OF ENVIRONMENT & SUSTAINABILITY	400,000,000	486,867,000.00	86,867,000	121.7%	
implementation of Benin City Storm Water Masterplan	Benin City	4090000150301.00	MINISTRY OF ENVIRONMENT & SUSTAINABILITY	470,000,000	481,250,000.00	11,250,000	102.4%	
Contractors Obligation on Construction of Schools across the state(Arrears)	State Wide	3050000090301.00	STATE UNIVERSAL BASIC EDUCATION BOARD	500,000,000	465,259,966.82	34,740,033	93.1%	
Reconstruction and Rehabilitation of Roads & Bridges	State Wide	1170001010101.00	MINISTRY OF INFRASTRUCTURE	250,000,000	436,500,000.00	186,500,000	174.6%	
Ogriga-Afokpella-Okugbe-Imuekuri-okhu Road	Edo North	1170000390101.00	MINISTRY OF INFRASTRUCTURE	150,000,000	422,250,000.00	272,250,000	281.5%	
PURCHASE OF LAPTOPS	State Wide	1110000340201.00	INFORMATION COMMUNICATION TECHNOLOGY AGENCY	269,000,000	260,230,000.00	8,770,000	96.7%	

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



Section 8 Citizen-Nominated Projects – Implementation Status Report

Edo State engaged its citizens before the preparation of 2020 fiscal year budget. The essence was to ensure that the Edo State people were carried along in the governance process, Table 12 shows the projects nominated by citizens during the engagement process and the implementation status of these projects. The following projects nominated with high budgetary outlay are Road construction, mini stadia in 18 LGAs, Educational Sector transportation and Rehabilitation of Schools. It is interesting to note that some of the projects nominated had a budgetary performance of over 200%.

Table 12 Citizens Nominated Projects

State	Edo
Year	2020
Budget Title	Budget of Consolidation

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Rehabilitation of Stella Obasanjo Hospital	Ikpoba-Okha	03040000810301	Ministry of Health	400,000,000	40,000,000	360,000,000	10.0%	Ongoing
Renovation and equipping of Primary Health Care Centers across the State (18 Health Centres)	State Wide	03040000510301	Ministry of Health	900,000,000	247,795,302	652,204,698	27.5%	Ongoing
Construction and Rehabilitation of Primary and JSS Schools programme (Edo BEST) across the State	State Wide	03050000690301	Ministry of Education	1,500,000,000	431,662,958	1,068,337,042	28.8%	Ongoing
Edo Basic Education Sector Transformation programme (Edo BEST)	State Wide	03050000660301	Ministry of Education	2,000,000,000	491,929,314	1,508,070,686	24.6%	Ongoing
Construction of Edo State College of Education, Abudu	Orhionmwon	01060000760101	Ministry of Physical and Urban Development	234,300,000	576,045,328	-341,745,328	245.9%	Complete
Construction of Central Park Terminal	Oredo	01060001350101	Ministry of Physical and Urban	226,600,000	2,617,902,963	-2,391,302,963	1155.3%	Ongoing

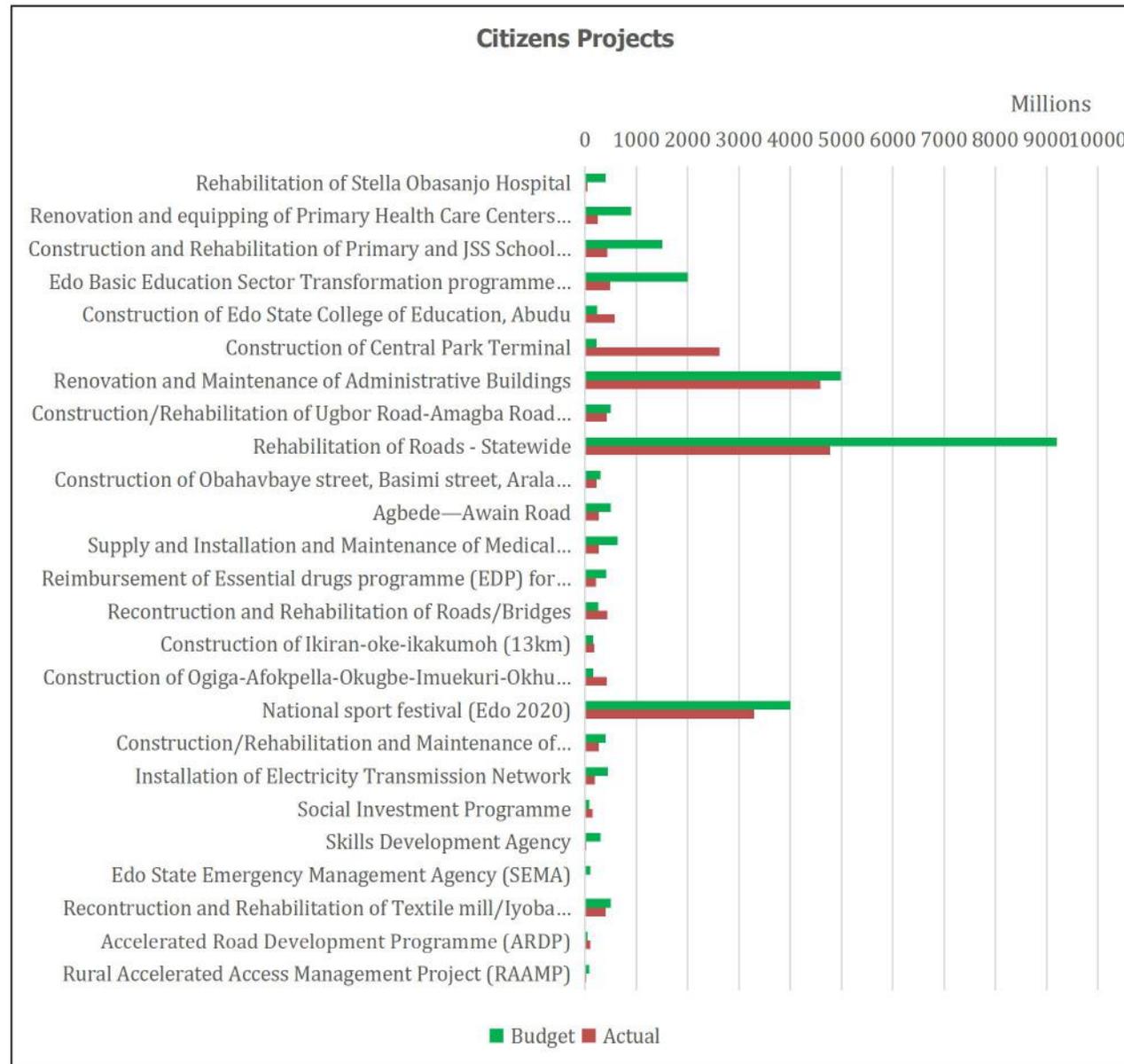
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			Development					
Renovation and Maintenance of Administrative Buildings	State Wide	01060000360101	Ministry of Physical and Urban Development	4,983,000,000	4,589,814,021	393,185,979	92.1%	Ongoing
Construction/Rehabilitation of Ugbor Road-Amagba Road and adjoining Roads	Etsako East	01170002940101	Ministry of Infrastructure	500,000,000	422,250,000	77,750,000	84.5%	Ongoing
Rehabilitation of Roads - Statewide	State Wide	01170004790101	Ministry of Infrastructure	9,192,622,232	4,770,582,965	4,422,039,267	51.9%	Ongoing
Construction of Obahavbaye street, Basimi street, Arala street/lane, & others		01170002640101	Ministry of Infrastructure	300,000,000	218,750,000	81,250,000	72.9%	Complete
Agbede—Awain Road	Etsako West	01170000420101	Ministry of Infrastructure	500,000,000	262,500,000	237,500,000	52.5%	Ongoing
Supply and Installation and Maintenance of Medical Equipment at the state Hospitals	Benin City	03040000690301	Ministry of Health	633,000,000	265,996,947	367,003,053	42.0%	Ongoing
Reimbursement of Essential drugs programme (EDP) for drugs purchases to the 34 state Hospitals	State Wide	03040000190301	Ministry of Health	412,000,000	205,996,947	206,003,053	50.0%	Ongoing
Reconstruction and Rehabilitation of Roads/Bridges	Edo South	01170001590101	Ministry of Infrastructure	250,000,000	436,500,000	-	174.6%	Ongoing
Construction of Ikiran-oke-ikakumoh (13km)	EDO NORTH	01170000230101	Ministry of Infrastructure	150,000,000	175,000,000	-	116.7%	Ongoing
Construction of Ogiga-Afokpella-Okugbe-Imuekuri-Okhu Road (14km)	Etsako East	01170000390101	Ministry of Infrastructure	150,000,000	422,250,000	-	281.5%	Ongoing
National sport festival (Edo 2020)	Benin City	06130000560301	Ministry of Physical and Urban Development	4,000,000,000	3,293,762,192.32	706,237,808	82.3%	Complete
Construction/Rehabilitation and Maintenance of Roads/Bridges in Edo Central	Edo Central	01170000990101	Ministry of Infrastructure	400,000,000	262,500,000	137,500,000	65.6%	Ongoing
Installation of Electricity Transmission Network	State Wide	01140000570301	Ministry of Energy & Electricity	445,000,000	184,610,068	260,389,932	41.5%	Ongoing
Social Investment Programme	State Wide	06130000540401	Govt House & Protocol	80,000,000	139,572,469	-	174.5%	Ongoing
Skills Development Agency	State Wide	06130000520401	Govt House & Protocol	300,000,000	26,090,666	273,909,334	8.7%	Ongoing

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Edo State Emergency Management Agency (SEMA)	State Wide	06130000550301	Govt House & Protocol	100,000,000	12,000,000	88,000,000	12.0%	Ongoing
Recontruction and Rehabilitation of Textile mill/Iyoba street/other Adjoining Roads/Street	Benin City	01170002880101	Ministry of Infrastructure	500,000,000	393,750,000	106,250,000	78.8%	Ongoing
Accelerated Road Development Programme (ARDP)	State Wide	01170004780101	Ministry of Infrastructure	50,000,000	98,750,000	- 48,750,000	197.5%	Ongoing
Rural Accelerated Access Management Project (RAAMP)	State Wide	01170004920101	Ministry of Infrastructure	80,000,000	20,000,000	60,000,000	25.0%	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 Edo State can be found on the State Government Website, at the following specific address: www.edostate.gov.ng/financials

Edo State Government published the Audited Annual Financial Statements on the 25th of June 2021 in four (4) national daily newspapers and in Edo state government website. Subsequently, a public consultative forum was held on the 30th September 2021 to present the Audited Financial Statements. Minutes of the consultative forum were taken while citizens comments were obtained. The details of this minutes and the citizens comments are disclosed in Edo State Government website.

The details of the physical event will also be published in two national daily newspapers subsequently.