



# 2021 Citizens' Accountability Report

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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 (Edo 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 actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.*

## Executive Summary

*The 2021 Budget of Edo State, with the theme “Making Edo Great Again (MEGA), was passed on the 29th December 2020 and budget implementation commenced on 1st January 2021. The Budget for Fiscal Year 2021 reflects the Governor’s continual intent to Make Edo Great Again (MEGA) through promotion of social inclusion, economic empowerment for Edo citizens, through the deepening of investments in socio-economic, governance and security infrastructure; and through the implementation of initiatives that guarantee equal access to education, health care and social protection.*

*Some of the key goals and priorities of the 2021 budget includes; Human Capital Development through the transformation and enhancement of the Public Service, more investment in Basic Education and HealthCare; Urban / Regional Plans; Infrastructural development; Environmental Sustainability.*

*Aggregate revenue performance was 106.7% of the budgeted N178.9 billion in the final budget this is equivalent to N12 billion higher than the Budgeted – both Federation Account revenues and Internally generated revenue performed optimally. On the expenditure side, the actual total expenditure is about N179.8 billion (0.5%) more than the budgeted amount which was N178.9 billion.*

*At 88.8%, Capital Expenditure performed lowest of the aggregate expenditures. Much of the recurrent expenditure in 2021 was obligatory in nature so, based on the revenues, a major portion of capital expenditure was directed towards completing on-going projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.*

*Infrastructure and Physical Planning sectors enjoyed the highest proportion of total 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 2022 as a result of funding short-falls.*

*The most material audit findings related to poor documentation and verification of source document.*

## Section 1 Budget Outturn

*This section outlines the outturns of the main classifications of revenue and expenditure for the State.*

*The revenue outturn which shows the aggregate revenue performance is about 106%; thus about 6% above anticipated revenue in the 2021 Revised Budget, this is equivalent to N191 billion naira. The critical causes of deviation include Budget financing actuals of N38 billion as against N14.6 billion; actual FAAC Revenues of N98 billion against the Revised Budget figure of N81.6 billion, Aids and Grant of N6.5bn actual against the budgeted 5.4 and Internally generated revenue(IGR) of N38.6 billion against the N36 billion budgeted. In general, Aggregate variance amounted to N12 billion.*

*On the expenditure side, the actual total expenditure is about N179.8 billion (0.5%) less than the budgeted amount which was N178.8 billion. Out of the total Capital expenditure budget of N88.9 billion, the actual capital expenditure was N79.0 billion. This indicates that capital expenditure performed at 88.8%.*

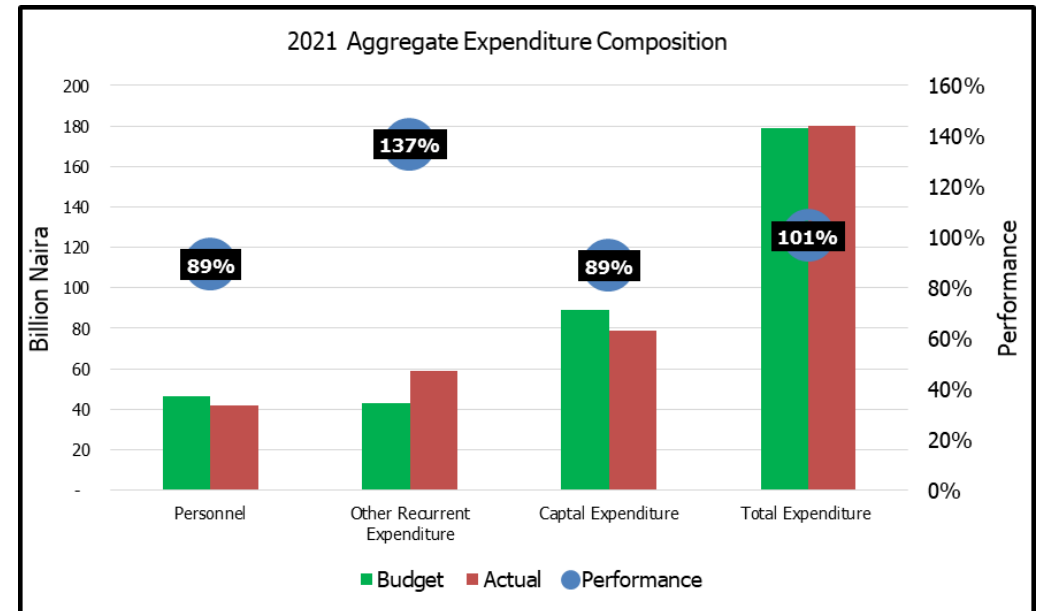
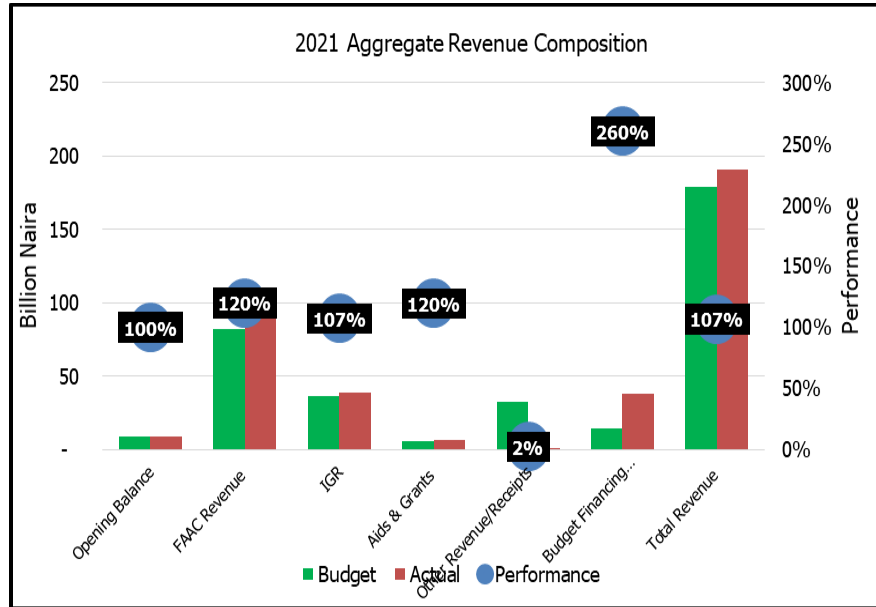
*Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds. Conversely, the performance of other recurrent expenditure which includes overhead cost, grants, subsidies & subvention to parastatals was about 102% more than the budget target due to creation of new MDAs which increased the running cost for the state government.*

**Table 1 Budget Outturn**

2021 Aggregate Revenue Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Opening Balance	7,533,349,903	9,078,564,295	9,078,564,295	-	100.0%
FAAC Revenue	81,647,194,695	81,647,194,695	98,028,117,668	16,380,922,973	120.1%
IGR	36,041,812,364	36,041,812,364	38,668,864,425	2,627,052,061	107.3%
Aids & Grants	9,800,000,000	5,400,000,000	6,459,267,190	1,059,267,190	119.6%
Other Revenue/Receipts	13,750,000,000	32,119,590,491	681,691,694	-31,437,898,796	2.1%
Budget Financing (Loans)	15,300,000,000	14,600,000,000	38,017,814,259	23,417,814,259	260.4%
<b>Total Revenue</b>	<b>164,072,356,962</b>	<b>178,887,161,845</b>	<b>190,934,319,532</b>	<b>12,047,157,687</b>	<b>106.7%</b>
<b>2021 Expenditure Performance by Economic Type</b>					
2021 Aggregate Expenditure Composition	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Personnel	51,478,206,869	46,645,206,869	41,622,737,653	5,022,469,216	89.2%
Other Recurrent Expenditure	46,898,699,840	43,257,000,000	59,138,157,003	-15,881,157,003	136.7%
Capital Expenditure	65,695,450,254	88,984,954,976	79,021,356,471	9,963,598,504	88.8%
<b>Total Expenditure</b>	<b>164,072,356,962</b>	<b>178,887,161,845</b>	<b>179,782,251,128</b>	<b>-895,089,283</b>	<b>100.5%</b>

\* 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

*This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.*

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

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

*The total IGR performance in the last completed fiscal year was 107%. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 90.8% and 142.7% respectively.*

*The critical source of Tax Revenue for Edo state include personal taxes which recorded 92.5% performance during the period under review. A key component of the personal taxes is the PAYE recorded the highest level of performance (91.3%) because it is generally deducted at source. As indicated in the Table 2 below, except for Capital Gains tax, lottery tax, licences general, rent on land and others general, fess general and rent on Government buildings, the actual realized fall short of the budgeted amount for all other revenue sources.*

*The State Internal Revenue Service which is the highest revenue generating institution of the state had a budget of N25.8 billion but N24.2 billion, equivalent to 93.8%. Strengthening the EIRS remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the EIRS are the Ministry of Finance which had a final budget in the tune of N2.2 billion while the actual realized was N1.9 billion, representing 89.2% outturn; and the Ministry of Health with a performance of 95.8%.*

*The MDAs with the highest level of outturn include the Ministry of Education 2,478%, Ministry of Roads and Bridges approximately 288% and High Court of Justice 197%.*

*This information is presented in Table 3 below.*



Table 2 Revenue Outturn by Item

IGR Items	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Tax Revenue	24,600,754,512	24,600,754,512	22,343,516,625	- 2,257,237,888	90.8%
Personal Taxes:	21,368,754,512	21,368,754,512	19,760,193,422	- 1,608,561,090	92.5%
Personal Income Tax (PAYE)	16,985,000,000	16,985,000,000	15,500,022,915	- 1,484,977,085	91.3%
Personal Income Tax (Direct Assessment Taxes)	1,919,704,512	1,919,704,512	1,412,039,235	- 507,665,277	73.6%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	2,464,050,000	2,464,050,000	2,848,131,272	384,081,272	115.6%
Other Taxes:	3,232,000,000	3,232,000,000	2,583,323,202	- 648,676,798	79.9%
Sales Tax	390,000,000	390,000,000	400,800,970	10,800,970	102.8%
Lottery Tax/Licence	30,000,000	30,000,000	143,472,303	113,472,303	478.2%
Property Tax				-	
Capital Gain Taxes	12,000,000	12,000,000	51,219,765	39,219,765	426.8%
Withholding Tax	2,800,000,000	2,800,000,000	1,987,830,164	- 812,169,836	71.0%
Other Taxes N.E.C				-	
Non-Tax Revenue:	11,441,057,852	11,441,057,852	16,325,347,801	4,884,289,949	142.7%
Licences General	257,265,000	257,265,000	1,627,364,647	1,370,099,647	632.6%
Fees – General	7,395,803,125	7,395,803,125	12,223,078,969	4,827,275,844	165.3%
Fines – General	285,370,000	285,370,000	22,863,923	- 262,506,077	8.0%
Sales – General	549,611,375	549,611,375	116,983,305	- 432,628,070	21.3%
Earnings – General	532,566,000	532,566,000	104,674,221	- 427,891,779	19.7%
Rent On Government Buildings – General	160,005,347	160,005,347	214,165,593	54,160,246	133.8%
Rent on Land and Others – General	36,000,000	36,000,000	1,250,000,000	1,214,000,000	3472.2%
Repayments				-	
Investment Income	2,170,237,005	2,170,237,005	650,141,821	- 1,520,095,184	30.0%
Interest Earned			9,485,693	9,485,693	
Reimbursement	54,200,000	54,200,000	2,358,972	- 51,841,028	4.4%
Miscellaneous Income			104,230,656	104,230,656	
<b>Independent Revenue (IGR)</b>	<b>36,041,812,364</b>	<b>36,041,812,364</b>	<b>38,668,864,425</b>	<b>2,627,052,061</b>	<b>107.3%</b>

\* 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

MDA	2021 Approved Budget	2021 Approved Budget	2021 Actual Amount	Variance*	Performance (%)*
EDO STATE INTERNAL REVENUE SERVICE (EIRS)	25,834,984,512	25,834,984,512	24,220,875,921	- 1,614,108,591	93.8%
MINISTRY OF FINANCE	2,170,237,005	2,170,237,005	1,935,899,062	- 234,337,942	89.2%
HOSPITAL MANAGEMENT BOARD (HMB)	720,000,000	720,000,000	689,534,684	- 30,465,316	95.8%
MINISTRY OF COMMUNICATION AND ORIENTATION	301,890,000	301,890,000	50,205,625	- 251,684,375	16.6%
MINISTRY OF ROADS & BRIDGES	272,550,000	272,550,000	785,650,287	513,100,287	288.3%
LAND BUREAU/EDO GIS	5,202,000,000	5,202,000,000	1,626,549,137	- 3,575,450,863	31.3%
MINISTRY OF ENVIRONMENT & SUSTAINABILITY	297,600,000	297,600,000	430,649,524	133,049,524	144.7%
MIN. OF PHYSICAL PLANNING & URBAN DEV.	343,905,300	343,905,300	635,535,905	291,630,605	184.8%
MINISTRY OF EDUCATION	295,500,000	295,500,000	7,323,513,216	7,028,013,216	2478.3%
HIGH COURT OF JUSTICE	180,000,000	180,000,000	355,653,701	175,653,701	197.6%
Other Revenue Collecting Agencies	423,145,547	423,145,547	614,797,361	191,651,814	145.3%
<b>Independent Revenue (IGR)</b>	<b>36,041,812,364</b>	<b>36,041,812,364</b>	<b>38,668,864,425</b>	<b>2,627,052,061</b>	<b>107.3%</b>

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

## Section 3 Expenditure Outturn

*Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent.*

*Broadly, Capital Expenditure got N88.9 billion 49.7% of the total budget size of N178.9 billion while recurrent expenditure was allocated N89.9 billion, equivalent to 50.3% of the total budget size. The share of actual capital expenditure in the total expenditure of N179.8 billion was N79.0 billion representing 44% of total actual expenditure, while actual recurrent spending was allotted the remaining N100.8 billion which is (56%) approximately.*

*However, in terms of aggregate expenditure outturn, recurrent expenditure received about 12.1% more than its final budget size while the capital expenditure outturn was 88.8%, implying about 11.2% deviation or N9.9 billion less than the final capital budget size.*

*The breakdown of recurrent expenditure shows that when compared with other recurrent items, overheads received the highest share of N31.7 billion (17.7%); followed by public debt charges which got N27.4 billion 15.2% and then Salaries, wages and allowances which amounts to N25.1 billion (14%), while social benefits and social contribution received N14.8 billion (8.2%) and N1.6 billion (0.9%) respectively.*

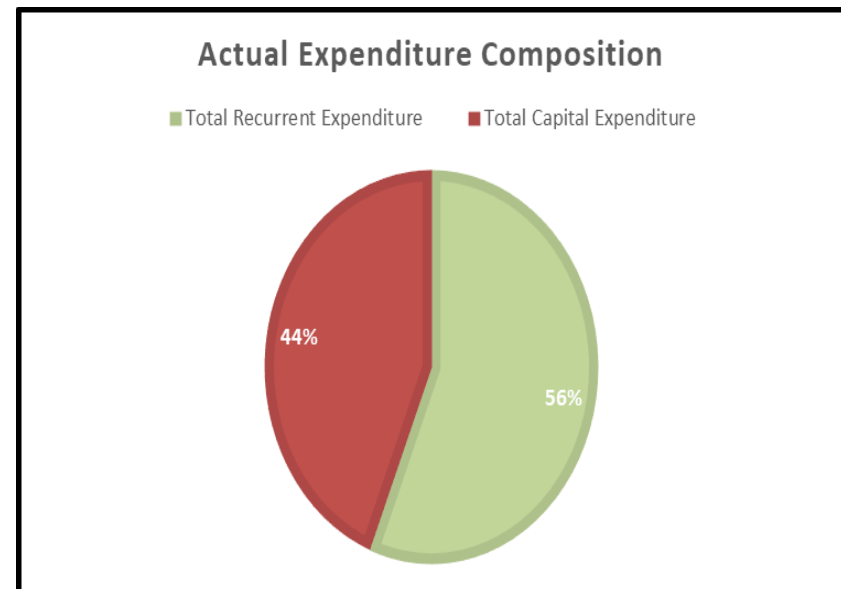
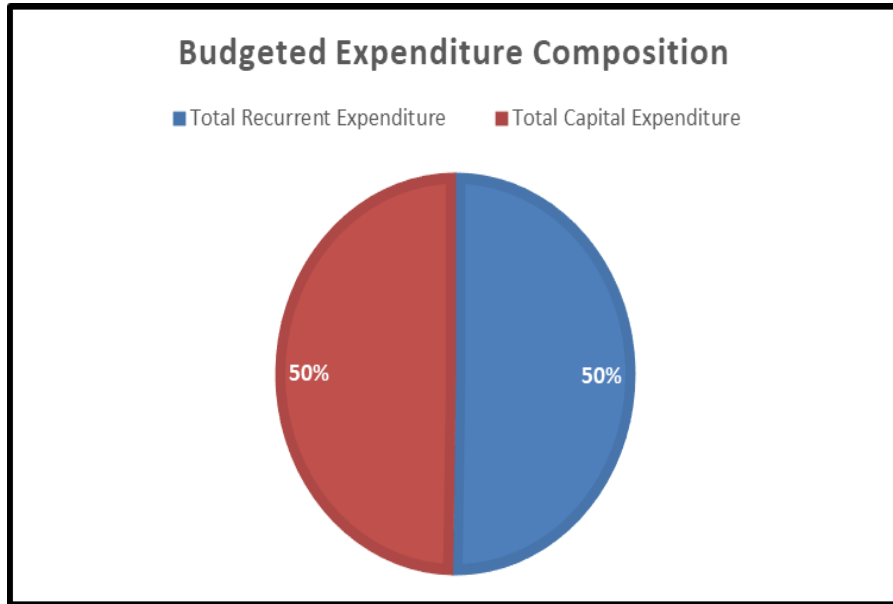
*Clearly, with the exception of salaries, wages and allowances, grants and subsidies and social benefits which recorded 80.1%, 0 and 36.9% performance, all components of recurrent expenditure performed significantly more than the final budget size or had a 100% release (see Transfers in the table below). This over performance is due to the creation of new MDAs, and the unprecedented rise in most recurrent costs which was not envisaged during budget preparation. Interestingly, public debt charges received about 154% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges, especially contractors' arrears.*

**Table 4 Expenditure Outturn**

Expenditure	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	31,390,206,869	17.5%	25,147,636,733	14.0%	6,242,570,137	80.1%
Social Contribution	4,455,000,000	2.5%	1,643,327,493	0.9%	2,811,672,507	36.9%
Social Benefits	10,800,000,000	6.0%	14,831,773,427	8.2%	- 4,031,773,427	137.3%
Overheads	24,877,000,000	13.9%	31,749,956,911	17.7%	- 6,872,956,911	127.6%
Grants and Subsidies	700,000,000	0.4%	-	0.0%	700,000,000	0.0%
Public Debt Charges	17,680,000,000	9.9%	27,388,200,092	15.2%	- 9,708,200,092	154.9%
Transfers	-	0.0%	-	0.0%	-	
<b>Total Recurrent Expenditure</b>	<b>89,902,206,869</b>	<b>50.3%</b>	<b>100,760,894,656</b>	<b>56.0%</b>	<b>- 10,858,687,787</b>	<b>112.1%</b>
Total Capital Expenditure	88,984,954,976	49.7%	79,021,356,471	44.0%	9,963,598,504	88.8%
<b>Total Expenditure</b>	<b>178,887,161,845</b>	<b>100.0%</b>	<b>179,782,251,128</b>	<b>100.0%</b>	<b>- 895,089,283</b>	<b>100.5%</b>

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

### **A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

The queried recurrent expenditure vouchers of Ministries, Departments and Agencies (MDAs) were cases of absence of proper documentation such as receipts/Invoice, store receipts vouchers (SRV), Minutes of Approval etc

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

The queried capital expenditure payment vouchers of Ministries, Departments and Agencies (MDAs) were cases of absence of invoice, Exco approval and Audit Certificate

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

Forty-four (44) queries totalling =N= 8,277,412,246.36 as presented in table 5

### **D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER**

The legacy Assets of the State have been valued by a consultant. Assets register is maintained for additional assets acquired

### **E: BILLS PAYABLE**

No Findings

### **F: INVESTMENTS**

The State has shares in forty-three (43) companies as reported by Ministry of finance. Six (6) of the Companies that are ailing have been delisted from the Stock Exchange. They are Bendel Feeds and Flour Mill, Edo Cement, Bendel Brewery, Ava Cement, Edo Transport Service (Edo Line) and Bendel Insurance Plc

### **G: AIDS AND GRANTS**

No findings

### **H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND**

There were no bank guarantees outstanding during the fiscal year 2021
<b>I: PERFORMANCE GUARANTEES</b> No findings
<b>I: ADHERENCE TO PROCUREMENT PROCEDURES</b> All procurement procedures were duly observed during the fiscal year 2021.

**Table 5 Top Ten Audit Queries**

Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Ministry of Roads and Bridges	6	Payment without supporting document	5,858,420,671	15,897,304,606	36.9%
Ministry of Health	5	Payment without supporting document	1,025,563,052	3,217,067,040	31.9%
Edo Geographic Information System	5	Payment without supporting document	558,305,335	1,085,472,033	51.4%
Ministry of Physical Planning	3	Payment without supporting document	482,029,228	1,070,000,000	45.0%
Ministry of Energy and Regulation Commission	4	Payment without supporting document	187,976,409	2,232,625,250	8.4%
Ministry of Communication and Orientation	2	Payment without supporting document	110,996,001	445,660,505	24.9%
Edo State House of Assembly	3	Payment without supporting document	33,774,000	605,913,000	5.6%
Information Communication and Technology Agency	1	Payment without supporting document	12,437,000	1,515,366,849	0.8%
Ministry of Water Resources	10	Payment without supporting document	7,910,550	21,946,562	36.0%
Ministry of Youth and Social Mobilisation	5	Payment without supporting document	7,497,000	39,869,250	18.8%
<b>Total Number of Queries</b>	<b>44</b>		<b>8,277,412,246</b>	<b>26,091,355,845</b>	<b>31.7%</b>

## Section 5 Audited Financial Statements

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

*The tables provide a more detailed breakdown of revenues and expenditures in 2021. Some of the highlights are as follows:*

- *From the revenue point, 13% derivation performed more than budgeted as there was an increase in the returns from crude oil exploration; this is as a result of the global recovery from COVID-19.*
- *The State also performed optimally in Independent Non-Tax Revenues at 144% while the independent tax revenue performed at 90%. The State will continue to strengthen and aimed at improvement in IGR.*
- *There was an increase in Domestic grants as a result of the additional Disbursement Link Indicators (DLIs) introduced from State Fiscal Transparency, Accountability and Sustainability (SFTAS).*
- *The government spent more on social benefits more than budgeted because of the need to provide more to the citizens as a result of the impact of COVID-19*
- *The State still recorded a surplus on operating activities at the end of 2021.*



**Table 6 Statement of Income and Expenditure**

Item	Previous Actual (2020)	Originally Approved 2021 Budget	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	6,264,558,086	7,533,349,903	1,545,214,392	9,078,564,294.76	9,078,564,295	-	100.0%
Statutory Allocation	31,147,734,735	36,883,392,191		36,883,392,191.21	30,090,711,542	- 6,792,680,649.18	81.6%
13% Derivation	13,121,996,566	12,016,743,643		12,016,743,642.80	29,002,337,303	16,985,593,660.13	241.3%
State Government Share of VAT	15,334,520,347	15,172,500,000		15,172,500,000.00	22,377,438,648	7,204,938,648.47	147.5%
Other Federation Account Distributions	8,892,518,346	17,574,558,861		17,574,558,861.38	16,557,630,175	- 1,016,928,686.44	94.2%
Independent Tax Revenue	17,663,827,777	24,600,754,512		24,600,754,512.12	22,200,044,321	- 2,400,710,190.95	90.2%
Independent Non-Tax Revenue	10,353,481,416	11,441,057,852		11,441,057,851.88	16,468,820,104	5,027,762,252.30	143.9%
Foreign Grants	11,099,437,568	-		-	161,354,463	161,354,463.30	
Domestic Grants	858,233,903	9,800,000,000	- 4,400,000,000	5,400,000,000.00	6,297,912,727	897,912,726.74	116.6%
Foreign Loans		10,300,000,000	- 4,200,000,000	6,100,000,000.00	2,941,845,642	- 3,158,154,358.33	48.2%
Domestic Loans	20,000,000	5,000,000,000	3,500,000,000	8,500,000,000.00	35,075,968,617	26,575,968,617.19	412.7%
Other Revenues		13,750,000,000	18,369,590,491	32,119,590,490.82	681,691,694	- 31,437,898,796.38	2.1%
Transfer from other Government Entities				-		-	
<b>Total Revenue (a)</b>	<b>114,756,308,742.95</b>	<b>164,072,356,962.38</b>	<b>14,814,804,882.59</b>	<b>178,887,161,844.97</b>	<b>190,934,319,531.82</b>	<b>12,047,157,686.85</b>	<b>106.7%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	26,981,461,590.25	36,005,000,000.00	- 4,823,000,000.00	31,182,000,000.00	25,029,962,901.47	6,152,037,098.53	80.3%
CRF Charges (Salary)	124,436,923.30	218,206,869.32	- 10,000,000.00	208,206,869.32	117,673,831.27	90,533,038.05	56.5%
Social Contributions	1,376,842,689.17	4,455,000,000.00	-	4,455,000,000.00	1,643,327,493.18	2,811,672,506.82	36.9%
Social Benefits	10,053,165,639.41	10,800,000,000.00	-	10,800,000,000.00	14,831,773,427.12	4,031,773,427.12	137.3%
Overheads	20,086,196,015.68	21,063,000,000.00	3,814,000,000.00	24,877,000,000.00	31,749,956,911.49	6,872,956,911.49	127.6%
Grants & Contributions		700,000,000.00	-	700,000,000.00		700,000,000.00	0.0%
Public Debt Charges	9,545,071,074.47	25,135,699,839.55	- 7,455,699,839.55	17,680,000,000.00	27,388,200,091.79	9,708,200,091.79	154.9%
Transfers				-		-	
Capital Expenditure	43,537,853,964.70	65,695,450,253.51	23,289,504,722.14	88,984,954,975.65	79,021,356,471.20	9,963,598,504.45	88.8%
<b>Total Expenditure (b)</b>	<b>111,705,027,896.98</b>	<b>164,072,356,962.38</b>	<b>14,814,804,882.59</b>	<b>178,887,161,844.97</b>	<b>179,782,251,127.52</b>	<b>- 895,089,282.55</b>	<b>100.5%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>3,051,280,845.97</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>11,152,068,404.30</b>	<b>12,942,246,969.40</b>	<b>#####</b>
Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction				-		-	
Total Non-Operating Revenue/(Expenses)	6,027,283,448.79			-	1,158,156,483.18	1,158,156,483.18	
Surplus/(Deficit) from Ordinary Activities	9,078,564,294.76			-	12,310,224,887.48	12,310,224,887.48	
Net Surplus/ (Deficit) for the Period	9,078,564,294.76			-	12,310,224,887.48	12,310,224,887.48	

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

**Table 7 Statement of Changes in Net Assets**

Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2021	341,178,703,848	107,035,744,677	448,214,448,524.69
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Asse	- 2,830,014,848	- 662,314,660	- 3,492,329,508.33
Surplus/(Deficit) for the period	27,405,140,609		27,405,140,609.25
Balance as at 31 December 2021	365,753,829,608.73	106,373,430,016.88	472,127,259,625.61

## Section 6 Top Sectoral Allocation

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

**Recurrent Expenditure** - Presented in Table 8 is data on recurrent expenditure of top 10 high spend MDAs. It was observed that for all the sectors listed, actual expenditures were more than budget. The level of performance is 112.0% across all the MDAs/sectors. Office of the Governor and the Ministry of Education got the highest share of approximately 23% each.

**Capital Expenditure** – Table 9 presents capital expenditure of top high spend MDAs/sectors. The sectoral capital expenditure performance shows that 5 of the top allocated MDAs performed more than 100% while the remaining 5 performed below. As indicated in table 9, infrastructure got the highest actual expenditure which is about N22.2 billion or 28.1% of the total capital expenditure (N79 billion). Physical Planning and Urban Development received N9.7 billion, equivalent to 12.3%. However, Physical Planning and urban Development recorded the highest performance.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Infrastructure received the highest total actual expenditure which is about N 22.9 billion (20.7%) of the total actual expenditure N179.8 billion, followed by Directorate of Government House and protocol which got N15.1 billion (8.4%).

**Table 8 Top Ten Recurrent Expenditure Sectors / MDAs**

MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
OFFICE OF THE GOVERNOR/ADMIN SECTOR	8,725,000,000	7,378,467,279	1,346,532,721	84.6%	9.7%	7.3%
MINISTRY OF EDUCATION/SOCIAL SECTOR	161,000,000	7,292,706,021	- 7,131,706,021	4529.6%	0.2%	7.2%
DEPT OF GOVT HOUSE & PROTOCOL	3,800,000,000	5,664,694,268	- 1,864,694,268	149.1%	4.2%	5.6%
EDO INTERNAL REVENUE SERVICE	1,800,000,000	2,169,733,023	- 369,733,023	120.5%	2.0%	2.2%
EDO STATE HOUSE OF ASSEMBLY	1,890,000,000	1,184,676,800	705,323,200	62.7%	2.1%	1.2%
MINISTRY OF HEALTH	264,000,000	1,173,024,318	- 909,024,318	444.3%	0.3%	1.2%
OFFICE OF THE DEPUTY GOVERNOR/ADMIN	900,000,000	917,360,902	- 17,360,902	101.9%	1.0%	0.9%
OFFICE OF THE SECRETARY TO THE STATE GOV	770,000,000	695,297,740	74,702,260	90.3%	0.9%	0.7%
MINISTRY OF INFRASTRUCTURE	25,000,000	671,963,023	- 646,963,023	2687.9%	0.0%	0.7%
OFFICE OF THE ACCOUNTANT GENERAL	800,000,000	627,014,549	172,985,451	78.4%	0.9%	0.6%
Other MDA Expenditure	70,849,954,976	72,985,956,733	- 2,136,001,758	103.0%	78.7%	72.4%
<b>Total (Except Other MDA Expenditure)</b>	<b>19,135,000,000</b>	<b>27,774,937,923</b>	<b>- 8,639,937,923</b>	<b>145.2%</b>	<b>21.3%</b>	<b>27.6%</b>
<b>Total Budgeted Expenditure</b>	<b>89,984,954,976</b>	<b>100,760,894,656</b>	<b>- 10,775,939,681</b>	<b>112.0%</b>		

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

**Table 9 Top Ten Capital Expenditure Sectors / MDAs**

MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF INFRASTRUCTURE	18,550,642,491	22,229,870,255	- 3,679,227,764	119.8%	20.8%	28.1%
DIR. OF GOVT HOUSE & PROTOCOL	10,947,404,799	9,400,124,546	1,547,280,253	85.9%	12.3%	11.9%
MIN. OF PHYSICAL PLANNING & URBAN DEV.	1,070,000,000	9,731,779,753	- 8,661,779,753	909.5%	1.2%	12.3%
SUBEB	6,072,727,273	6,754,723,523	- 681,996,250	111.2%	6.8%	8.5%
EDSOGPADEC	4,500,000,000	5,263,240,058	- 763,240,058	117.0%	5.1%	6.7%
MINISTRY OF HEALTH	4,100,000,000	3,366,834,104	733,165,896	82.1%	4.6%	4.3%
COLLEGE OF AGRICULTURE & NATURAL RESOUR	3,682,000,000	2,839,907,136	842,092,864	77.1%	4.1%	3.6%
MINISTRY OF ENERGY & ELECTRICITY	2,500,000,000	2,265,949,025	234,050,975	90.6%	2.8%	2.9%
MINISTRY OF ENVIRONMENT & SUSTAINABILITY	2,035,000,000	2,217,669,659	- 182,669,659	109.0%	2.3%	2.8%
EDO SEEFOR	3,798,000,000	2,100,000,000	1,698,000,000	55.3%	4.3%	2.7%
Other MDA Expenditure	31,729,180,413	12,851,258,412	18,877,922,000	40.5%	35.7%	16.3%
<b>Total (Except Other MDA Expenditure)</b>	<b>57,255,774,563</b>	<b>66,170,098,059</b>	<b>- 8,914,323,496</b>	<b>115.6%</b>	<b>64.3%</b>	<b>83.7%</b>
<b>Total Budgeted Expenditure</b>	<b>88,984,954,976</b>	<b>79,021,356,471</b>	<b>9,963,598,505</b>	<b>88.8%</b>		

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

Table 10 Top Ten Total Expenditure Sectors / MDAs

MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF INFRASTRUCTURE	18,575,642,491	22,901,833,278	- 4,326,190,787	123.3%	10.4%	12.7%
DIR. OF GOVT HOUSE & PROTOCOL	14,747,404,799	15,064,818,814	- 317,414,015	102.2%	8.2%	8.4%
MIN. OF PHYSICAL PLANNING & URBAN DEV.	1,140,000,000	9,774,899,453	- 8,634,899,453	857.4%	0.6%	5.4%
OFFICE OF THE GOVERNOR/ADMIN SECTOR	8,725,000,000	7,629,936,263	1,095,063,737	87.4%	4.9%	4.2%
MINISTRY OF EDUCATION/SOCIAL SECTOR	2,636,000,000	7,417,665,253	- 4,781,665,253	281.4%	1.5%	4.1%
SUBEB	6,117,727,273	6,772,919,183	- 655,191,910	110.7%	3.4%	3.8%
EDSOGPADEC	4,500,000,000	5,263,240,058	- 763,240,058	117.0%	2.5%	2.9%
MINISTRY OF HEALTH	4,364,000,000	4,539,858,422	- 175,858,422	104.0%	2.4%	2.5%
COLLEGE OF AGRICULTURE & NATURAL RESOUR	3,682,000,000	2,839,907,136	842,092,864	77.1%	2.1%	1.6%
EDO INTERNAL REVENUE SERVICE	3,000,000,000	3,005,482,522	- 5,482,522	100.2%	1.7%	1.7%
Other MDA Expenditure	111,399,387,282	94,571,690,746	16,827,696,536	84.9%	62.3%	52.6%
<b>Total (Except Other MDA Expenditure)</b>	<b>67,487,774,563</b>	<b>85,210,560,381</b>	<b>- 17,722,785,818</b>	<b>126.3%</b>	<b>37.7%</b>	<b>47.4%</b>
<b>Total Budgeted Expenditure</b>	<b>178,887,161,845</b>	<b>179,782,251,128</b>	<b>- 895,089,283</b>	<b>100.5%</b>		

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

Figure 3 Top Ten Recurrent Expenditure Sectors / MDAs Graph

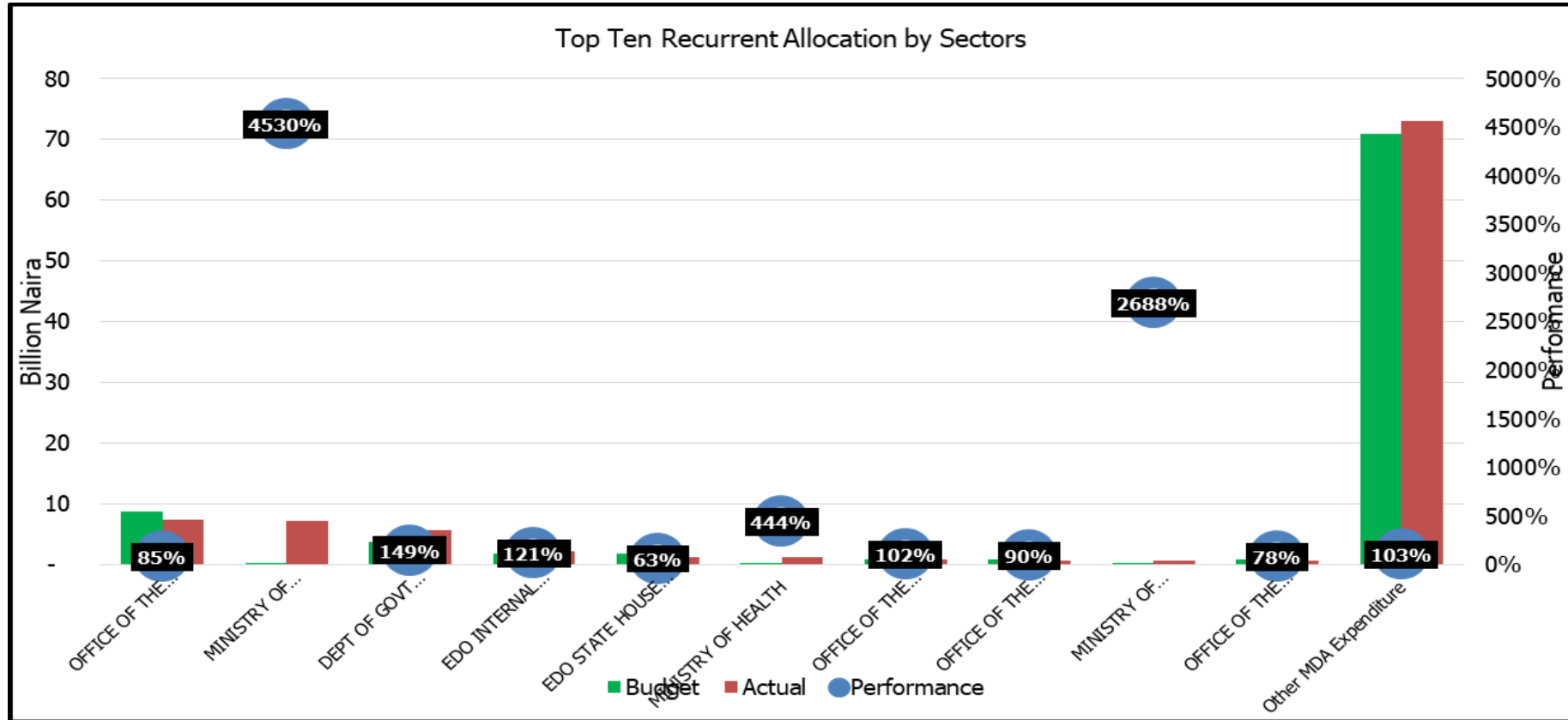


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

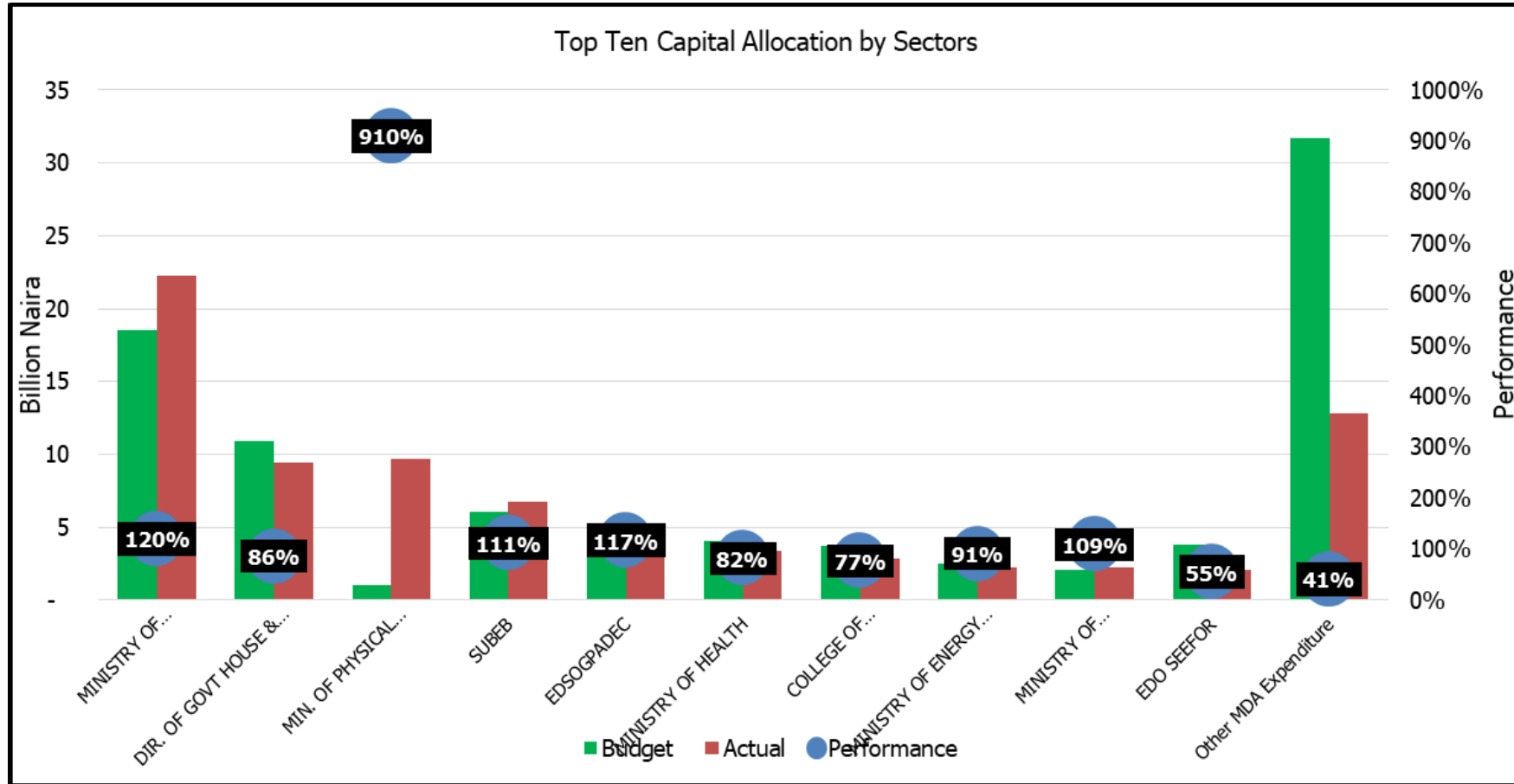
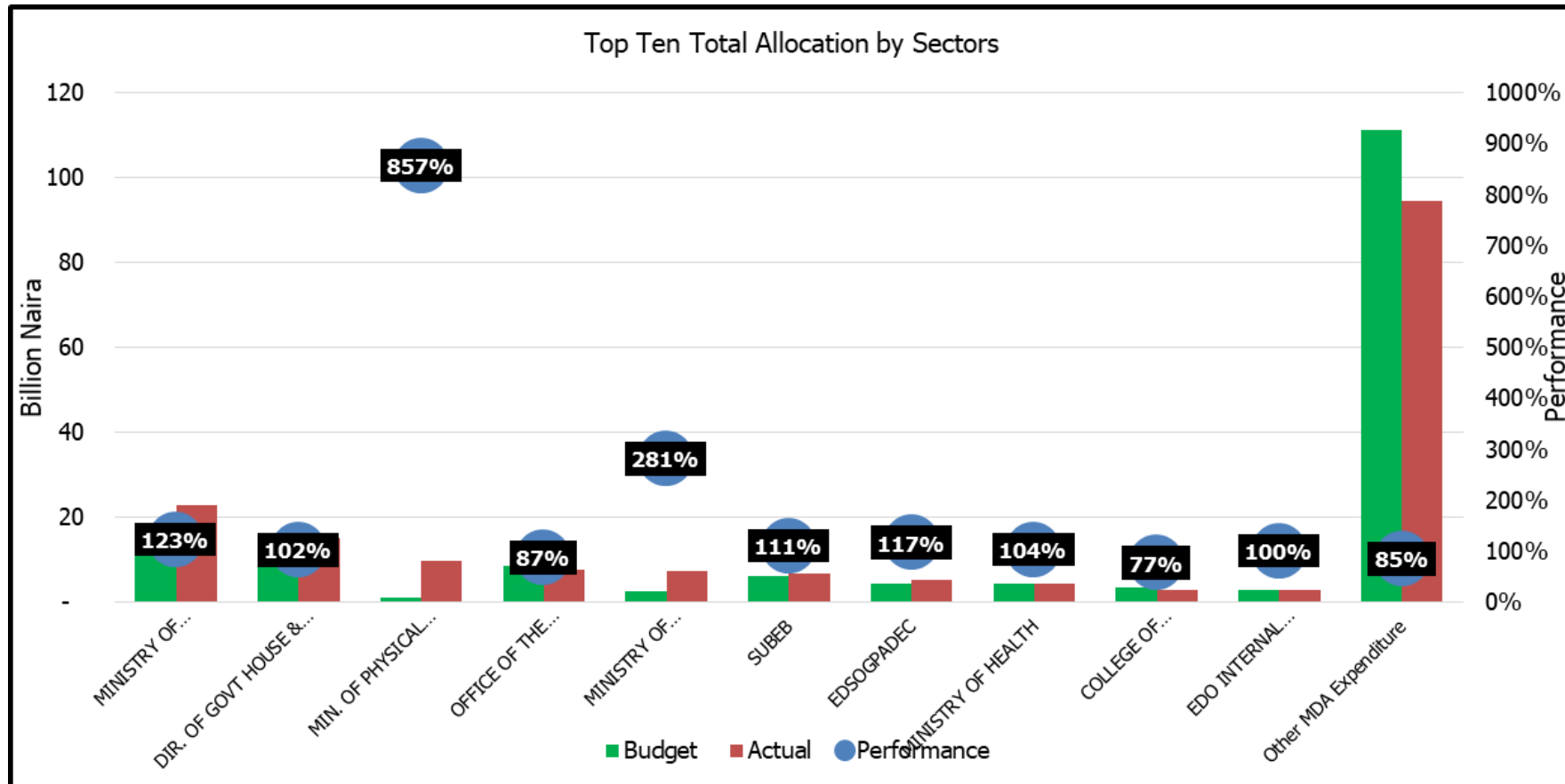


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph





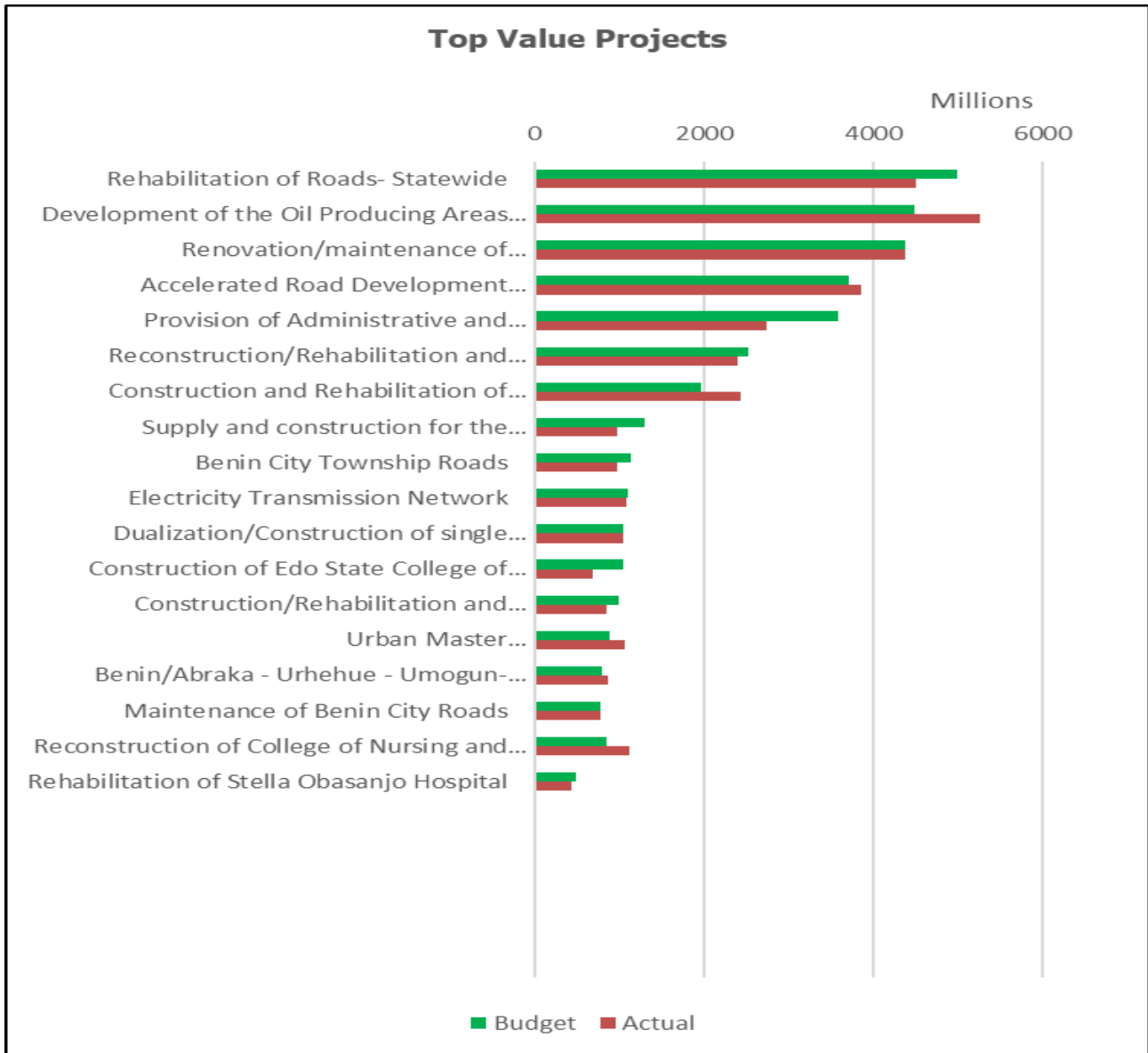
## Section 7 Top Value Capital Projects

*This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.*

**Table 11 Largest Projects**

Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Rehabilitation of Roads- Statewide	Statewide	01170004790101	MINISTRY OF ROADS AN	5,000,000,000	4,511,490,944	488,509,056	90.2%	Ongoing
Development of the Oil Producing Areas of Edo State	Edo South	01100000600101	OIL PRODUCING AREA D	4,500,000,000	5,263,240,058	- 763,240,058	117.0%	Ongoing
Renovation/maintenance of Administrative Buildings	Statewide	01060000360101	EDO STATE PUBLIC BUI	4,381,000,000	4,377,695,231	3,304,769	99.9%	Ongoing
Accelerated Road Development Programme (ARDP)	Statewide	01170004780101	STATE EMPLOYMENT EX	3,720,000,000	3,864,244,268	- 144,244,268	103.9%	Ongoing
Provision of Administrative and Academic Buildings, Al	Statewide	02010000690401	MINISTRY OF AGRICULT	3,600,000,000	2,742,887,137	857,112,863	76.2%	Ongoing
Reconstruction/Rehabilitation and Maintenance of road	Edo South	01170001590101	MINISTRY OF ROADS AN	2,524,097,036	2,399,957,155	124,139,881	95.1%	Ongoing
Construction and Rehabilitation of Primary and JSS S	Statewide	03050000690301	STATE UNIVERSAL BASI	1,972,727,273	2,435,138,372	- 462,411,099	123.4%	Ongoing
Supply and construction for the implementation of the B	Oredo	01140000540301	MINISTRY OF ENERGY A	1,300,000,000	986,414,650	313,585,350	75.9%	Ongoing
Benin City Township Roads	Edo south	01170002270101	MINISTRY OF ROADS AN	1,150,000,000	975,703,246	174,296,754	84.8%	Ongoing
Electricity Transmission Network	Oredo	01140000570301	MINISTRY OF ENERGY A	1,100,000,000	1,092,630,076	7,369,924	99.3%	Ongoing
Dualization/Construction of single carriage way of Ekel	Edo South	01170004430101	MINISTRY OF ROADS AN	1,050,000,000	1,052,173,619	-	100.0%	Ongoing
Construction of Edo State College of Education, Abudu	Edo South	01060000760101	EDO STATE PUBLIC BUI	1,046,200,000	693,917,111	352,282,889	66.3%	Ongoing
Construction/Rehabilitation and Maintenance of Roads	Edo Central	01170001000101	MINISTRY OF ROADS AN	1,000,000,000	863,164,700	136,835,300	86.3%	Ongoing
Urban Master Plan/Cadastral/Administrative Maps		01060000810101	MINISTRY OF PHYSICAL	900,000,000	1,069,511,608	- 169,511,608	118.8%	Ongoing
Benin/Abraka - Urhehue - Umogun-Nokhua - Orocho -	Edo South	01170001680101	MINISTRY OF ROADS AN	800,000,000	868,347,405	- 68,347,405	108.5%	Ongoing
Maintenance of Benin City Roads	Edo South	01170002510101	MINISTRY OF ROADS AN	780,000,000	779,732,219	267,781	100.0%	Ongoing
Reconstruction of College of Nursing and Midwifery, Be	Edo South	03040000290301	MINISTRY OF HEALTH	858,000,000	1,129,229,531	- 271,229,531	131.6%	Ongoing
Rehabilitation of Stella Obasanjo Hospital	Edo South	03040000810301	MINISTRY OF HEALTH	500,000,000	436,471,701	63,528,299	87.3%	Ongoing

Figure 6 Largest Projects Graph



## Section 8 Citizen-Nominated Projects - Implementation Status Report

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

**Table 12 Citizens Nominated Projects**

Project	Project Location	MDA Responsible	2021 Final Budget	2021 Actual Budget	Variance*	Performance (%)*	Completion Status
Ikiran-Oke - Ikakumoh (13km)	Statewide	Ministry of Infrastructure	150,000,000	312,088,092	162,088,092	208.1%	Ongoing
Benin/Abraka - Urhehue - Umogun-Nokhua - Orogho	Statewide	Ministry of Infrastructure	800,000,000	868,347,405	68,347,405	108.5%	Ongoing
Construction of Irhiri-Aruoba-Obazaqbon-Obaqienu	Statewide	Ministry of Infrastructure	400,000,000	400,000,000	0	100.0%	Ongoing
Construction of Obakhavbaye Street, Basimi Street, Ar	Statewide	Ministry of Infrastructure	300,000,000	300,000,000	-	100.0%	Ongoing
Textile Mill Road/Iyoba Street/Other adjoining Roads/St	Statewide	Ministry of Infrastructure	700,000,000	1,365,216,609	665,216,609	195.0%	Ongoing
Construction/Rehabilitation of Uqbor Road-Amaqba Rd	Statewide	Ministry of Infrastructure	450,000,000	900,896,210	450,896,210	200.2%	Ongoing
Dualization/Construction of single carriage way of Ekel	Statewide	Ministry of Infrastructure	1,050,000,000	1,052,173,619	2,173,619	100.2%	Ongoing
Aqbede-Awain Road	Etsako West	Ministry of Infrastructure	400,000,000	372,468,489	27,531,511	93.1%	Ongoing
Reactivation of Water Supply Schemes across the Sta	Statewide	Edo state Urban Water Coopera	610,000,000	247,117,393	362,882,607	40.5%	Ongoing

## Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*The FY 2021 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](http://www.edostate.gov.ng/financials)  
Edo State Government published the Audited Annual Financial Statements on the 29<sup>th</sup> June 2022. Subsequently, one town hall consultation was held on Thursday 29<sup>th</sup> September, 2022 to present the Financial Statements.  
Citizens comments were minuted and minutes of the meetings will be available at the above web address.*

# **REPORT OF THE ONE-DAY PUBLIC CONSULTATIVE FORUM ON CITIZENS ACCOUNTABILITY REPORT FOR FY2021 HELD ON THURSDAY 29<sup>TH</sup> SEPTEMBER, 2022 IN SFTAS CONFERENCE ROOM 1<sup>ST</sup> FLOOR BLOCK D, BENIN-CITY.**

## **1.0 INTRODUCTION:**

The public consultative forum was organized by the office of the Accountant General in collaboration with the Ministry of Finance, Budget, Economic Planning and Development and the office of the Auditor General, State on the Audited Financial statements 2021. The Audited Financial Statements for the FY 2021 was published on 29<sup>th</sup> June, 2022. This forum is geared towards obtaining feedback from the Citizens on how well the budget of the State performed and to deepen stakeholders' awareness of Government performance in carrying out the assigned duties in the last fiscal year 2021.

## **2.0 OBJECTIVES:**

The objectives of the meeting were to:

- i. Deepen stakeholders' awareness of Government performance in carrying out the assigned duties and the utilization of available funds.
- ii. To obtain feedback from the general public on the performance of Government in the fiscal year 2021.

## **3.0 OPENING**

The meeting commenced at about 10:30am with an opening prayer by Mr Kingsley Tahir Momoh, Planning Officer; Ministry of Finance, Budget, Planning and Economic Development. Next was the introduction of guests. This was followed with a welcome remark by Mr. Eddy Idehen; Deputy Accountant General, office of the Accountant General, Edo State. In his address, he welcomed participants to the meeting, stated that the inputs of everyone is needed as we have not come for a debate but to reason and deliberate in the interest of the State and to share concerns based on expectations from the year 2021 budget. He thereafter declared the meeting opened on behalf of the Accountant General of the State.



#### 4.0 ATTENDANCE

Participants were drawn from across the state, that is Non-Governmental Organizations (NGOs), Business Owners, Media, Deputy Accountant General, Auditor General's Office, Staff of the Ministry of Finance, Budget, Economic Planning and Development and staff of the Accountant General's Office were present at the forum. A total of 51 (fifty-one) persons attended the meeting.

#### 5.0 TECHNICAL SESSION

The Director, Final Accounts Department, Office of the Accountant General Mrs. Maureen Obarisiagbon, gave a presentation on the FY2021 financial statements of the state.

She started by saying that the Citizens Accountability Report was prepared to strengthen the transparency and accountability of government which help to achieve increased openness and citizens' engagement in the budget process', increase fiscal transparency and accountability, strengthen domestic revenue mobilization, increase efficiency in public expenditure and strengthen debt sustainability.

She also said as a state (Edo) who takes it as a priority to be transparent and accountable in all its dealings has done the needful by preparing the state financial statements for the fiscal year 2021, published it on the 29<sup>th</sup> June 2022, prepared the State Citizens Accountability Report for the fiscal year 2021 and then organized this forum.

The whole essence of the forum is to present to the public how well the state did in the implementation of the 2021 budget which you all were part of.

The focus areas of her presentation were as follows:

- i. **Revenue Outturn:** The revenue outturn shows the aggregate revenue performance of 106%; which is 6% above budgeted revenue.
- ii. **Expenditure Outturn:** Capital Expenditure got N88.9 billion 49.7% of the total budget size of N178.9 billion while recurrent expenditure was allocated N89.9 billion, equivalent to 50.3% of the total budget size. The expenditure outturn showed a performance of about 100%. Capital expenditure accounted for 44% while recurrent expenditure stood at 56% of the total Expenditure(Actual) of N179.8 billion.

**Audit findings:** some queries from Auditor General's Office were based on absence of proper and insufficient documentations like receipts/invoice, store receipts vouchers (SUV) etc

The Auditor general's report threw light on the following areas:

- a. Recurrent expenditure payment vouchers
  - b. Capital expenditure payment vouchers
  - c. Summary of queried payment vouchers
  - d. Asset (Property, Plant and Equipment) Register
  - e. Bills payables
  - f. Investments
  - g. Aids and Grants
  - h. Performance guarantee
  - i. Adherence to procurement procedures
- iii. **Audited Financial Statements**
- From the revenue point the State performed optimally in Statutory Allocations, internally generated revenue and other revenues at 106% which is 6% above the budget provision.
- iv. On the expenditure side the state performed at 100.5% as against the budgeted which was a result of the creation of new Ministries, Departments and Agencies (MDAs). The State still recorded a surplus on operating activities at the end of 2021.
  - v. Top value capital project: This section showed the highest spend MDAs.
  - vi. Citizens nominated projects: This section outlined the projects nominated by the citizens and the actual expenditure incurred during the fiscal year. This shows the implementation status of the projects nominated by the citizens.

## **6.0 QUESTIONS, COMMENTS, OBSERVATIONS FROM PARTICIPANTS AND RESPONSES:**

Delegates at the forum extensively deliberated on some key issues affecting the State. This was followed by responses from Government officials present at the meeting.

- i. Merging of MDAs: A representative of Indomitable Youths Organizations (IYO), a Non-Governmental Organization; Dr. Bright Oniovokukor wanted to know what happened to the MDAs that were merged in terms of performance and delivery. For example, the Ministry of Transport was not captured in the top 10 income generating MDAs, that it was expected that this MDA should be among the top 10 because of what they see outside. He also stated that on the audit queries by the Auditor General's office on payment without proper



documentation should not be. He recommended that there is need for the state to have a checklist of the requirements to be met before funds are released.

- ii. Girls' Power Initiative Representative: she wanted to know the plan the State has put in place to prevent a reoccurrence of lags in the 2022 audit report.
- iii. ANEEJ: Mr Adeleye of ANNEJ commended the state government for being open and Accountable; but advised that since this is an inter-ministerial work, which all the MDAs involved should be present during this forum going forward so that issues raised relating to them will be addressed by them. He also expressed delight in the state budget performance and added that there is need to maintain the momentum subsequently.  
He also recommended that the state Government should state in such report the reason for the negative variance as seen in other capital receipt whose performance was far below average at 21%.
- iv. CONGOS: Madam Abiola asked of the measures the State Government has put in place to monitor tax collections in order to block revenue collection leakages. She also stated that work on Agho Street was supposed to be ongoing; but nothing has been done, and wants to know how the State Government mapped out places for renovation. Again, how do you rewards performing MDAs she asked?
- v. INRECA: She asked why there was a surplus in the State Account as at 31<sup>st</sup> December 2021 when some areas lacked funding. She therefore advocated for the redirection of the surpluses to areas of needs.
- vi. SMILES AFRICA INTERNATIONAL FOUNDATION: He said most of the Primary Health Care Centres are not functioning optimally; and the surpluses should be utilized on health care.
- vii. One of the participants said during the presentation that there were lists of companies that the State invested in that are now delisted from the stock exchange, what is the state doing to ensure that these companies are revived and investing more in other companies?
- viii. Why is the increase in worker's salary not implemented across the state especially for the primary school teachers?

**Response:** The Director Final Account responded by saying that the surplus seen is the aggregated bank balances at the end of the FY 2021



these balances could be grants from donor agencies and others, it should be noted that funds from donor agencies met for a specific activity cannot be used for another purpose and some funds came in towards the end of the year hence the reason for the surplus.

The representative of the office of the Auditor General Mr. Wilson Anelu responded by saying that the reason for the Audit queries was usually as a result of the delays in submission of records by MDAs but that periodic audit: quarterly submission of the MDAs books of Account to the Office of the Auditor General State and subsequent engagement meeting have since been introduced to address these concerns.

Mr. Osahon, of the Ministry of Finance Responded to the question on investment that the State Government is taking the stock of its investment in companies, divest from companies that are not doing well (inactive) and direct such funds into investing in active and profitable companies. He also stated that the State Government just engaged a person who is vast in that area to always advice the State Government on investment opportunities and keep track records of the State Government Investments.

The head of Final Accounts responded that the increase in staff salary approved in the Month of May 2022 was implemented that same month.

## **7.0 KEY RECOMMENDATIONS**

The following are some of the recommendations reached at the forum:

- a. Dr. Bright Oniovokukor, opined the need for government to engage the Civil Society Organisations in the sensitization of indigenes and communities in the delivery of projects.
- b. Dr. Bright Oniovokukor, also suggested the need to put on display in all the Primary Health Care Centres services that are free and a call number for easy access, enquiries and complaints.
- c. Payment for offenses in cash by traffic offenders should be discouraged.

## 8.0 Conclusions:

Dr. Bright Oniovokukor thanked the OAG, MBEP and Audit for a robust forum. He further commended the Government for making the system open for the Citizens. He promised to always avail himself for future engagements with the Government.

The Deputy AG thanked all the participants once more for coming because their revealing contributions made the forum a great success; promising that all the recommendations will be aptly captured.

The meeting was brought to a close at 12:46pm with a closing prayer by Mrs Sandra Joseph Akowe of Drop of Change Initiative.

The undersigned are participants of the One (1) Day Public Consultation on Edo State Audited Financial Statement for FY2021.



**Mr Eddy Idehen**

Rep. PS/Accountant General



**Mrs. Roseline Odiase**

ED, INRECA



**Abiola Daisy Igaga**

Rep. CONGOS



**Dr. Bright Oniovokukor**

Rep. IYO



**Mrs Maureen Obarisiagbon**

Director, Final Accounts (O.A.G)

**Adeleye Uthman**

Rep. ANEEJ



ATTENDANCE

A ONE-DAY PUBLIC CONSULTATIVE FORUM ON CITIZENS ACCOUNTABILITY REPORT FOR  
FY2021

DATE: THURSDAY 29<sup>TH</sup> SEPTEMBER, 2022

VENUE: SFTAS CONFERENCE ROOM 1ST FLOOR BLOCK D. Benin City.

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Self employed



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