

Kogi State Government



2020 Citizens' Accountability Report (CAR)

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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 the State Accountant-General on behalf of the Government Kogi 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 citizens accountability report (CAR) is based on the financial statements for the Financial Year ended 31st December, 2020 and reports on State budget revenue and expenditure for 2020.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget.*

Executive Summary

*The Kogi State 2020 Budget of **Prosperity** was passed into Appropriation Act by the State House of Assembly on the 18th December 2019 and assented to by His Excellency, Alhaji Yahaya Bello, the Executive Governor of Kogi State on the **18th December, 2019** and commenced implementation on 1st January 2020. However, due to the COVID-19 pandemic that ravaged the whole world in 2020, there was a need to revise the Budget. Thus, in line with the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program's requirements, the 2020 budget was revised and passed into Appropriation Act by the State House of Assembly on 23rd July, 2020 and Assented to by His Excellency on **23rd July, 2020**. The revised budget together with the supplementary budget within the period consists of a Recurrent Revenue of ₦101,063,669,855 and Capital Receipt of ₦21,907,288,154. Also, a Recurrent Expenditure of ₦78,706,230,122 and Capital Expenditure of ₦44,264,727,887.00.*

*The aggregated revenue performance for the Year 2020 was favourable at **105%** (₦129,421,134,568) compare to the Revised total Budget of ₦122,970,958,009. This favourable performance of 105% was due to: (i) Grants received from the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program of ₦5,470,000,000.00 **above** the budgeted figure of ₦4,500,000,000; (ii) A total of ₦8,084,150,461.00 Refund (receipt) from the Federal Government within the Fiscal Year 2020 for various capital projects previously executed by the State Government on behalf of the Federal Government and (iii) ₦2,027,085,454.00 grants **above** budgeted figure for UBE-Primary School Funding. Internally General Revenue also performed positively at 102.5% of the budget figure. Earnings General and Personal Taxes were the highest (IGR) sources with a performance of 144.3% and 140.9% respectively.*

*Capital expenditure performance was **31.7%** (₦14,045,174,638) out of the budgeted amount. The low performance in Capital expenditure could be attributable to the negative economic effects of the COVID-19 pandemic that made government expenditures to be more focused on meeting recurrent needs of the citizens rather than capital expenditure. The performance of Personnel expenditure and other general recurrent expenditure was at 84.8% and 84.8% respectively. The cumulative total expenditure for the fiscal year 2020 was at 65.7% of the Budgeted figure.*

Among the top ten (10) Recurrent Expenditure MDAs by Sector, Government Office (Governance-General) got the highest allocation amount of ₦30,312,888,901 (90.5%), 42.6% by Sector Share to Total Budget and 45.4% by Sector Share to Total Actual Expenditure. The performance of Kogi State House of Assembly was the least ₦687,605,121 (46.7%), but (1.9%) by Sector Share in Total to Budget and (1.0%) by Sector Share to Total Actual Expenditure respectively. General Governance (Government House) got ₦1,110,000,172 (75.0%) allocation/performance among the top ten (10) Capital Expenditure by Sector with a 3.3% allocation by Sector Share in Total Budget and 7.9% allocation by Sector Share in Total Actual Expenditure.

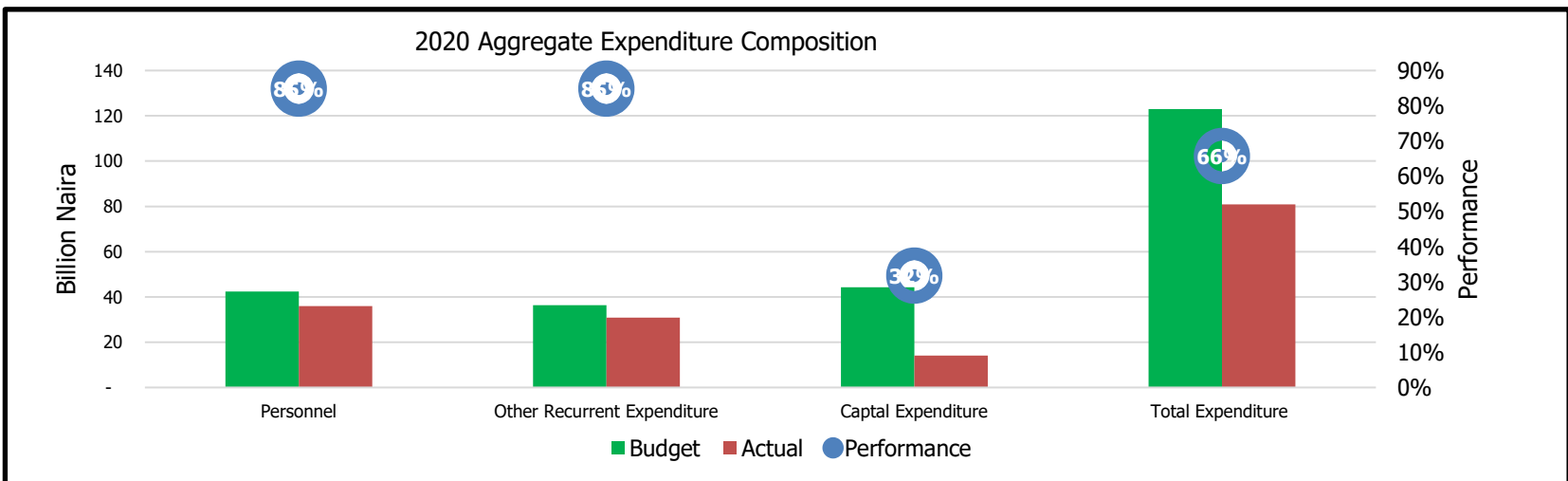
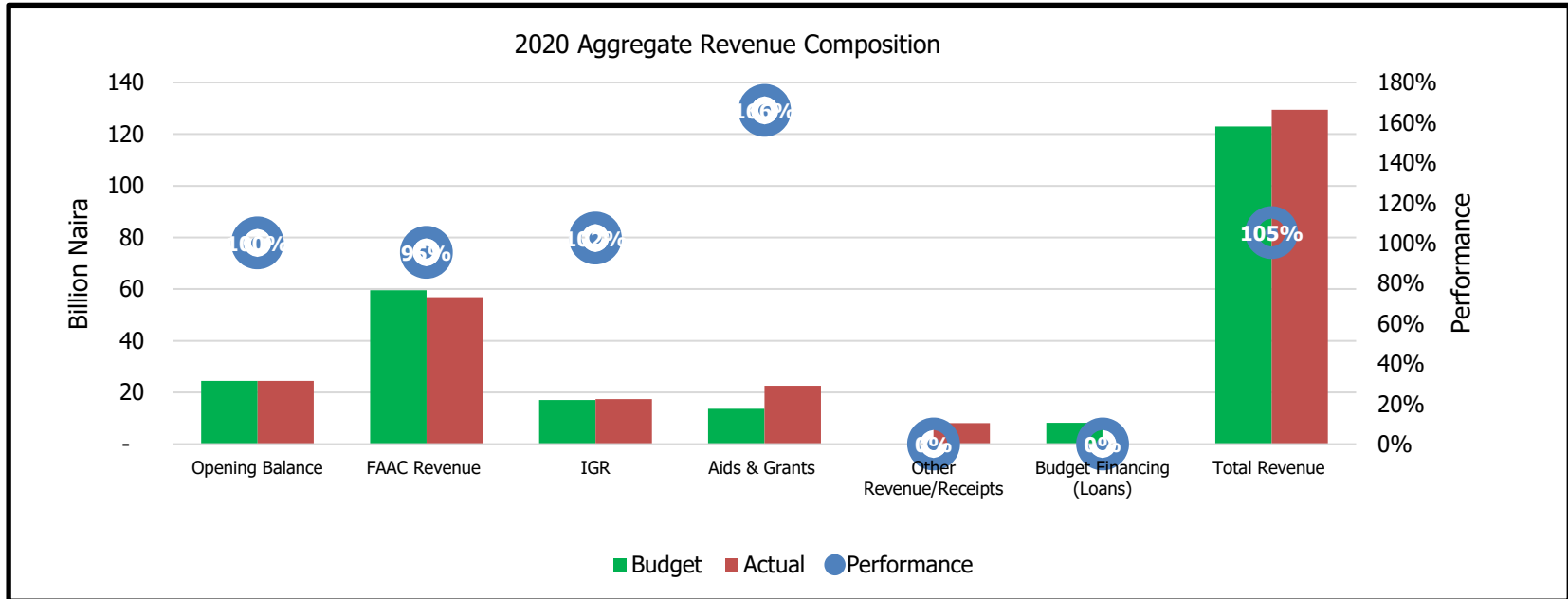
Renovation of School buildings, (Primary & Basic) SUBEB with 1601.9%, followed by Construction of Central Reference Hospital, Okene , (89.9%) are among the top ten (10) Value Projects in the State.

SECTION 1: Budget Outturn

The aggregated Kogi State Revenue performance-outturn was ₦129,421,129,568.00 (105.2%), about ₦6,450,171,559 (5.2%) above the final budgeted amount of ₦122,970,958,009. This positive performance of 105% was due to the Grants received from the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program of ₦9,970,000,000 (₦5,470,000,000 above) the budgeted figure of ₦4,500,000,000.00; ₦8,084,150,461 being Refund (receipt) from the Federal Government for various capital projects executed by the State Government on behalf of the Federal Government which was not budgeted for and ₦2,027,085,454.00 grants above budgeted figure for UBE-Primary School Funding. In the same vein, the performance of Internally General Revenue (IGR) was also positive at 102.5% of the budget figure (i.e. 2.5%) above the budget. Specifically, Earnings General and Personal Taxes were the highest (IGR) sources with a performance of 144.3% and 140.9% respectively. The details of all the revenues and expenditures are as shown in the table below.

Budget Outturn (Originally Approved vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	24,422,418,732	24,422,418,732	24,422,418,732	-	0.0%
FAAC Revenue	42,761,267,782	59,609,133,860	56,890,695,171	- 2,718,438,689	95.4%
IGR	17,032,117,263	17,032,117,263	17,455,219,529	423,102,266	102.5%
Aids & Grants	9,597,288,154	13,597,288,154	22,564,803,409	8,967,515,255	166.0%
Other Revenue/Receipts	-	-	8,087,992,727	8,087,992,727	
Budget Financing (Loans)	8,310,000,000	8,310,000,000	-	- 8,310,000,000	0.0%
Total Revenue	102,123,091,931	122,970,958,009	129,421,129,568	6,450,171,559	105.2%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	38,197,592,479	42,359,813,038	35,939,792,877	6,420,020,161	84.8%
Other Recurrent Expenditure	28,633,587,643	36,346,417,084	30,825,960,401	5,520,456,683	84.8%
Capital Expenditure	35,291,911,809	44,264,727,887	14,045,174,638	30,219,553,249	31.7%
Total Expenditure	102,123,091,931	122,970,958,009	80,810,927,916	42,160,030,093	65.7%

* 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.



SECTION 2: Revenue Outturn

Table two (2) below, shows the Approved and Actual Revenue Generated Internally by the State and disaggregated by sources while, **Table three (3)** outlines the revenue information from ten (10) performing revenue generating agencies in the State.

Despite the COVID-19 pandemic effects in the country, concise efforts were made by Kogi State Internal Revenue Service (IRS) to enhance internally generated revenue. This effort resulted in an improved total independent revenue generation of ₦17,455,219,529 (102.5%) about ₦423,102,266.00 above the budgeted independent internally generated revenue.

The two major categories of IGR in the State are Tax Revenue, of which ₦11,345,191,081 (133.3%) was generated, and Non-Tax Revenue, of which ₦6,110,028,448 (71.7%) was generated when compared to the budgeted amounts. Of the various components of internal revenue lines or sources in Kogi State, the performance of Earnings-General was high (144.3%) followed by Personal Taxes (140.9%) out of which Personal Income Tax (PAYE) has a performance of 108.9%. The cumulative performance of IGR to Budget was 102.5% for the year 2020.

The Kogi State Internal Revenue Service (KGIRS), which is saddled with the Statutory Revenue Generating Power in the State, with a final (revised) Budget amount of ₦11,101,577,251 generated an impressive revenue of ₦12,530,406,838 amounting to 122.9% performance for the fiscal year 2020. This impressive performance could be attributable to the holistic revenue drive embarked upon by the management of the KGIRS, with the full support of the State Governor, His Excellency, Alhaji Yahaya Bello and the commitment to achieve result by the field staff. Closely following the KGIRS in term of performance is Bureau of Lands and Urban Development with (112.6%) revenue generation. Although, the figure was small compare to other revenue generating agencies, the percentage of performance to budget was high.

Other MDAs (Agencies) with moderate levels of performance are, Ministry of Commerce, Kogi State Polytechnic-Lokoja, Ministry of Transport and Kogi State Specialist Hospital-Lokoja with actual revenue performance to budget of 57.9%, 55.8%, 50.4% and 50.4% respectively.

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	8,512,152,559	8,512,152,559	11,345,191,081	2,833,038,522	133.3%
Personal Taxes:	7,480,900,254	7,480,900,254	10,540,885,989	3,059,985,735	140.9%
Personal Income Tax (PAYE)	7,398,714,992	7,398,714,992	8,056,556,016	657,841,024	108.9%
Personnal Income Tax (Direct Assessment Taxes)	82,185,262	82,185,262	51,430,231	- 30,755,031	62.6%
Penalty For Offences & Interest	-	-	-	-	
Other Personal Tax N.E.C	-	-	2,432,899,742	2,432,899,742	
Other Taxes:	1,031,252,305	1,031,252,305	804,305,092	- 226,947,213	78.0%
Sales Tax	-	-	6,127,527	6,127,527	
Lottery Tax/Licence	-	-	-	-	
Property Tax	-	-	-	-	
Capital Gain Taxes	1,908,930	1,908,930	-	- 1,908,930	0.0%
Withholding Tax	1,013,823,365	1,013,823,365	798,177,565	- 215,645,800	78.7%
Other Taxes N.E.C	15,520,010	15,520,010	-	- 15,520,010	0.0%
Non-Tax Revenue:	8,519,964,704	8,519,964,704	6,110,028,448	-2,409,936,256	71.7%
Licences General	156,871,098	156,871,098	47,041,290	- 109,829,808	30.0%
Fees – General	3,552,224,601	3,552,224,601	1,761,223,273	-1,791,001,328	49.6%
Fines – General	37,118,097	37,118,097	6,459,469	- 30,658,628	17.4%
Sales – General	2,097,352,188	2,097,352,188	123,166,219	-1,974,185,969	5.9%
Earnings – General	2,665,373,245	2,665,373,245	3,846,914,205	1,181,540,960	144.3%
Rent On Government Buildings – G	575,475	575,475	-	- 575,475	0.0%
Rent on Land and Others – Gener	-	-	-	-	
Repayments	10,000,000	10,000,000	-	- 10,000,000	0.0%
Investment Income	450,000	450,000	476,147	26,147	105.8%
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income			324,747,845	324,747,845	
Independent Revenue (IGR)	17,032,117,263	17,032,117,263	17,455,219,529	423,102,266	102.5%

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

Table 1 Revenue Outturn by Item

Table 2 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 COVID-19 Revised Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	11,101,577,251.00	11,101,577,251.00	12,530,406,838	1,428,829,587	112.9%
MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,013,640,819.00	2,013,640,819.00	3,579,579	- 2,010,061,240	0.2%
KOGI STATE UNIVERSITY, ANYIGBA	1,616,244,640.00	1,616,244,640.00	786,178,844	- 830,065,796	48.6%
KOGI STATE POLYTECHNIC, LOKOJA	938,069,873.00	938,069,873.00	523,696,020	- 414,373,853	55.8%
BUREAU FOR LANDS AND URBAN DEVELOPMENT	246,013,227.00	246,013,227.00	277,081,195	31,067,968	112.6%
COLLEGE OF EDUCATION, ANKPA	176,037,616.00	176,037,616.00	49,830,604	- 126,207,012	28.3%
MINISTRY OF TRANSPORT	163,636,379.00	163,636,379.00	82,499,787	- 81,136,592	50.4%
MINISTRY OF ENVIRONMENT	122,995,383.00	122,995,383.00	36,793,625	- 86,201,758	29.9%
MIN. OF COMMERCE & INDUSTRY	117,728,486.00	117,728,486.00	68,223,535	- 49,504,951	57.9%
KOGI STATE SPECIALIST HOSPITAL, LOKOJA	94,498,568.00	94,498,568.00	47,594,544	- 46,904,024	50.4%
Other Revenue Collecting Agencies	441,675,021	441,675,021	3,049,334,958	2,607,659,937	690.4%
Independent Revenue (IGR)	17,032,117,263	17,032,117,263	17,455,219,529	423,102,266	102.5%
* Variance and Performance is assessed against final budget. Negative Variance for Revenues items means revenue actuals were below budget.					

Section 1 Expenditure Outturn

Expenditure Outturn explains how much of the budget amount was allocated to each expenditure head or sub-class and how much was actually expended. The two broad categories of expenditures are Recurrent Expenditure and Capital Expenditure.

From table (4) below, out of the total budget envelop of ₦122,970,958,009, the sum of ₦78,706,230,122 was allocated to Recurrent Expenditure, while, Capital Expenditure got ₦44,264,727,887.

The general performance of Recurrent Expenditure to total budget figure was 84.8%, while, Capital Expenditure to budget figure is 31.7%. The Aggregate of both Recurrent and Capital Expenditure to the Total Budget Envelop is 65.7%

The breakdown of expenditure by Economic Lines shows that Capital Expenditure takes 36.0% of the total budget Share, while, Overheads, and Salaries, Wages and Allowances take 28.0% and 24.0% respectively. In term of actual performance to Total Actual Expenditure, Overheads amounted to 33.6%, Salaries, Wages and Allowances amounted to 31.6% and Capital Expenditure amounted to 17.4% of the total expenditure. However, when Actual Performance of each Economic Line is compared to budget provision, Public Debt Charges performed at 197.1% while, Social Benefits, Salaries, Wages and Allowances performed at 99.7% and 86.6% respectively.

Capital Expenditure performed below average (31.7%) of all expenditure lines. This low performance of Capital Expenditure to Budget when compared to Recurrent Expenditure could be attributable to the COVID-19 pandemic that ravaged the whole world in 2020. Consequent upon which, the state government attention was to cushion the immediate effect of the pandemic and satisfy the recurrent needs of the citizenry rather than embarking on capital projects.

The performance of Social Contribution to Budget was (0.0%). This is because, Kogi State Government has not yet “keyed” into the National Contributing Pension Scheme for its employees for now.

Table 3 Expenditure Outturn**Expenditure: Where does the Money go?****Aggregate Expenditure Composition as a % of Total Expenditure (Budget**

Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	29,529,251,257	24.0%	25,572,872,394	31.6%	3,956,378,863	86.6%
Social Contribution	2,432,157,822	2.0%	-	0.0%	2,432,157,822	0.0%
Social Benefits	10,398,403,959	8.5%	10,366,920,483	12.8%	31,483,476	99.7%
Overheads	34,474,817,084	28.0%	27,136,530,459	33.6%	7,338,286,625	78.7%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	1,871,600,000	1.5%	3,689,429,942	4.6%	- 1,817,829,942	197.1%
Transfers	-	0.0%	-	0.0%	-	
Total Recurrent Expenditure	78,706,230,122	64.0%	66,765,753,278	82.6%	11,940,476,844	84.8%
Total Capital Expenditure	44,264,727,887	36.0%	14,045,174,638	17.4%	30,219,553,249	31.7%
Total Expenditure	122,970,958,009	100.0%	80,810,927,916	100.0%	42,160,030,093	65.7%

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

NOTES

All numbers must be rounded to the nearest number

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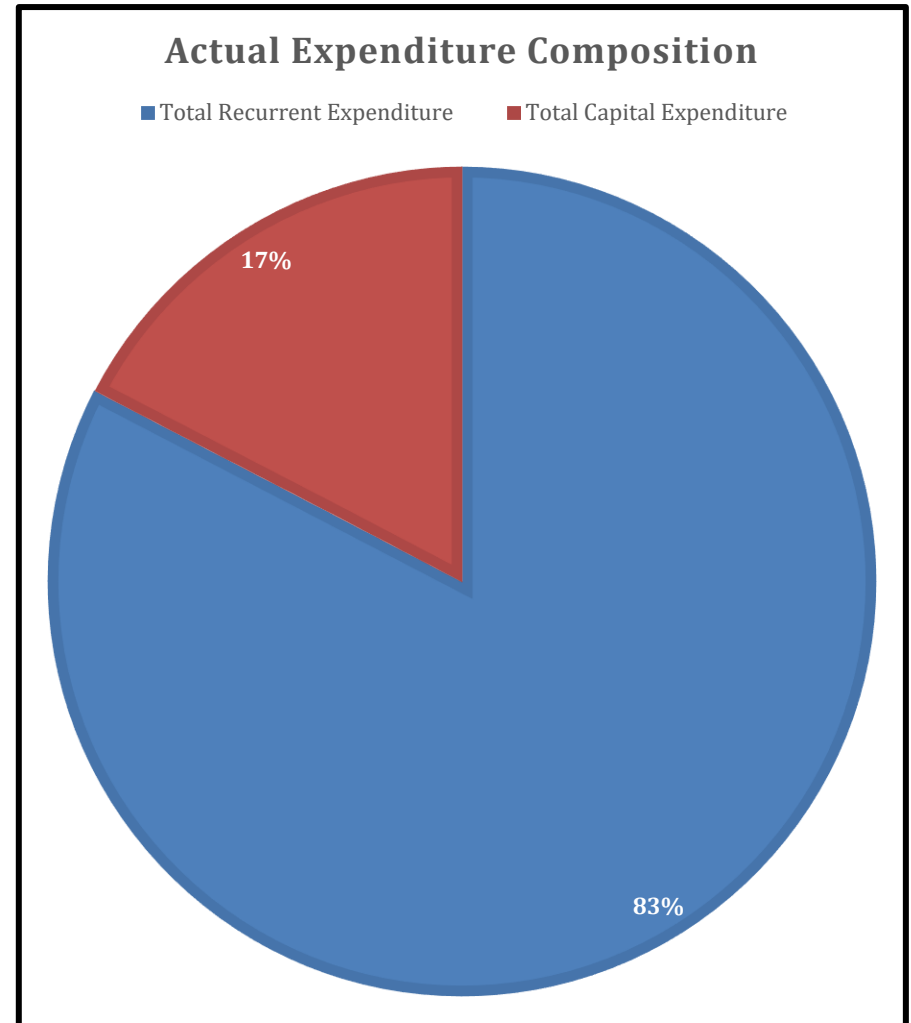
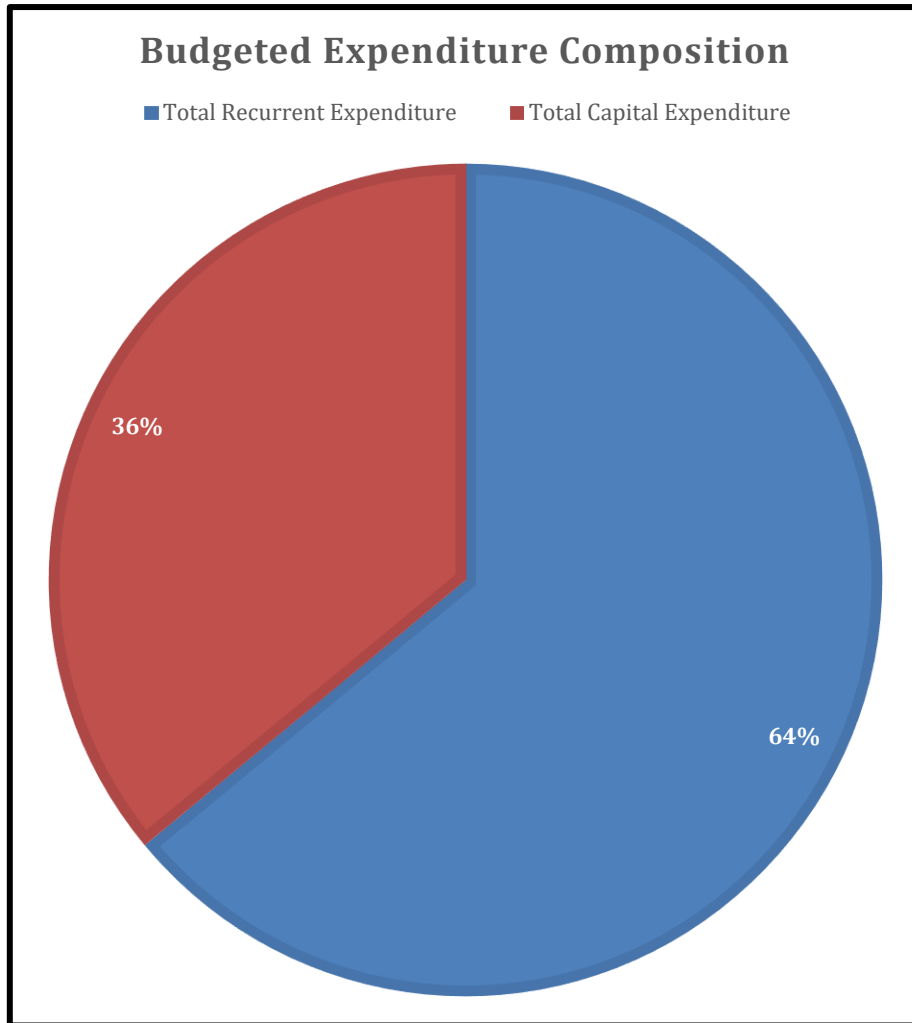
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CRF are basically Statutory Office Holders' Salaries

Figure 1 Expenditure Composition



Section 2 Audit Findings

All audit observations were attended to, hence, there is no other outstanding out query.

Table 4 Top Ten Audit Queries

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.

- *Despite the negative effect of COVID-19 pandemic in 2020, the general performance of Total Revenue was positive at 105.2% level of performance to Budget.*
- *Statutory Allocation (SA) performance was 93.3%, while Independent Tax Revenue's performance was 133.3%*
- *Performance of Salaries, Wages and Allowances and Social Benefits were 91.9% and 99.7% respectively. While, Capital Expenditure's performance was at 31.7%. The cumulative performance of total expenditure to total budget was 65.7%*
- *The State has a Cash and Cash Equivalent Balance/Reserve of ₦46,352,804,441 across the State Less, Sinking Fund amount of ₦8billion included in the Zenith Bank Account Balance.*
- *Form all financial indication, the general performance could be said to be impressive as the State has a closing Accumulate Net Surplus from all Operating Activities of ₦24,187,782,919.00 as at the end of 31st December 2020.*

Table 5 Statement of Income and Expenditure

State	Kogi
Year	2020
Budget Title	BUDGET OF PROSPERITY

Statement of Income and Expenditure

Item	Previous Actual (2019)	2020 COVID-19 Revised Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance		24,422,418,732	-	24,422,418,732.00		- 24,422,418,732.00	0.0%
Statutory Allocation	45,509,546,427	29,189,675,754	10,847,000,000	40,036,675,754.00	37,462,867,002	- 2,573,808,752.00	93.6%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	12,086,864,902	11,800,000,000	5,000,866,078	16,800,866,078.00	14,643,922,997	- 2,156,943,081.00	87.2%
Other Federation Account Distributions	3,231,488,448	1,771,592,028	1,000,000,000	2,771,592,028.00	4,783,905,172	2,012,313,144.00	172.6%
Independent Tax Revenue	10,993,913,198	8,512,152,559	-	8,512,152,559.00	11,345,191,081	2,833,038,522.00	133.3%
Independent Non-Tax Revenue	6,205,293,207	8,519,964,704	-	8,519,964,704.00	6,110,028,448	- 2,409,936,256.00	71.7%
Foreign Grants	-	225,000,000	-	225,000,000.00	8,989,808,158	8,764,808,158.00	3995.5%
Domestic Grants	-	9,372,288,154	4,000,000,000	13,372,288,154.00	13,574,995,251	202,707,097.00	101.5%
Foreign Loans	16,593,579,104	3,310,000,000	-	3,310,000,000.00	-	- 3,310,000,000.00	0.0%
Domestic Loans	-	5,000,000,000	-	5,000,000,000.00	-	- 5,000,000,000.00	0.0%
Other Revenues	-	-	-	-	8,087,992,727	8,087,992,727.00	-
Transfer from other Government Entities	-	-	-	-	-	-	-
Total Revenue (a)	94,620,685,285.99	102,123,091,931.00	20,847,866,078.00	122,970,958,009.00	104,998,710,836.00	- 17,972,247,173.00	85.4%
Expenditure:							
Salaries, Wages and Allowances	33,740,343,885.00	27,616,921,030.00	204,330,000.00	27,821,251,030.00	25,572,872,394.00	2,248,378,636.00	91.9%
CRF Charges (Salary)	-	1,708,000,227.00	-	1,708,000,227.00	-	1,708,000,227.00	0.0%
Social Contributions	-	2,421,657,822.00	10,500,000.00	2,432,157,822.00	-	2,432,157,822.00	0.0%
Social Benefits	25,607,295,090.00	6,451,013,400.00	3,947,390,559.00	10,398,403,959.00	10,366,920,483.00	31,483,476.00	99.7%
Overheads	29,826,174,501.26	26,761,987,643.00	7,712,829,441.00	34,474,817,084.00	27,136,530,459.10	7,338,286,624.90	78.7%
Grants & Contributions	-	-	-	-	-	-	-
Public Debt Charges	5,464,735,018.00	1,871,600,000.00	-	1,871,600,000.00	3,689,429,942.00	- 1,817,829,942.00	197.1%
Transfers	-	-	-	-	-	-	-
Capital Expenditure	28,589,764,995.00	35,291,911,809.00	8,972,816,078.00	44,264,727,887.00	14,045,174,638.00	30,219,553,249.00	31.7%
Total Expenditure (b)	123,228,313,489.26	102,123,091,931.00	20,847,866,078.00	122,970,958,009.00	80,810,927,916.10	42,160,030,092.90	65.7%
Surplus/Deficit from Operating Activities	28,607,628,203.27	-	-	-	24,187,782,919.90	- 60,132,277,265.90	
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							

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.

Statement of Changes in Net Assets

Item	Accumulated Surplus	Available for sale Reserve	Total reserve
Opening Balance as at 1 January 2020	757,053,264,408		757,053,264,408.00
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period	30,428,185,349		30,428,185,349.00
Balance as at 31 December 2020	787,481,449,757.00	-	787,481,449,757.00

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	757,053,264,408		757,053,264,408.00
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period	30,428,185,349		30,428,185,349.00
Balance as at 31 December 2020	787,481,449,757.00	-	787,481,449,757.00

Section 3 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.

The tables below show the performance of Top Ten (10) performing MDAs by Sector. Table 8, shows Top Ten Recurrent Expenditure by Sector/MDAs, while, Figure 3, shows Top Ten Recurrent Expenditure Sectors by MDAs Graph.

RECURRENT EXPENDITURE (WHERE THEY WENT TO):

The Top Ten Recurrent Expenditure Allocation by Sector/MDAs showed that Government House (General-Governance) received ₦30,312,888,9012 (90.5%) i.e. about ₦3,189,770,014 below the total annual budgeted figure. This amount translated to 42.6% of the Sector Share in Total Budget and 45.4% of Sector Share in Total to Actual Expenditure. While, Ministry of Education, Science and Technology received ₦8,926,487,926 (64.2%) that is, ₦4,967,595,061 below the budgeted figure and 17.7% Sector Share in Total Budget and 13.4% Sector Share in Total Actual Expenditure. Although, from the table, the Office of the Secretary to the State Government (SSG) has a performance of 88.3% the budget figure to actual was small when compared to other MDAs.

CAPITAL EXPENDITURE BY SECTOR:

Although, the general performance of Capital Expenditure was below average (31.7%), the performance of Governor's Office and Ministry of Science and Technology were high within that Sector by 75.0% and 60.7% respectively, while, Ministry of Water Resources has the least performance of 1.1% and 0.1% by Sector Share in Total Actual Expenditure.

TOTAL EXPENDITURE BY MDAs/SECTORS:

Table ten (10) below shows the Top Ten Total Expenditure by Sector/MDAs in which, Governor's Office's performance was 89.8%, 28.4% Sector Share in Total performance to Budget and 38.9% Sector Share in Total Actual Expenditure. The performance of Governor's Office was closely followed by that of Ministry of Finance, Budget and Economic Planning with 87.3%, 8.4% Sector Share in Total Budget and 11.1% Sector Share in Total Actual Expenditure among the top ten MDAs in Kogi State. The General Overall performance of these top ten MDAs to the Overall Budget stand at 65.7%

Table 7 Top Ten Recurrent Expenditure Sectors / MDAs

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Governor's Office	33,502,658,915	30,312,888,901	3,189,770,014	90.5%	42.6%	45.4%
Ministry of Education, Science And Technology	13,894,082,987	8,926,487,926	4,967,595,061	64.2%	17.7%	13.4%
Ministry of Finance, Budget And Economic Planning	8,774,025,530	8,651,786,541	122,238,989	98.6%	11.1%	13.0%
Ministry of Health	7,557,779,056	7,266,971,501	290,807,555	96.2%	9.6%	10.9%
Kogi State Judicial Service Commission	3,011,725,741	2,379,827,418	631,898,323	79.0%	3.8%	3.6%
Office of The Secretary To The State Government	2,607,318,499	2,302,147,250	305,171,249	88.3%	3.3%	3.4%
Kogi State House of Assembly	1,473,513,014	687,605,121	785,907,893	46.7%	1.9%	1.0%
Ministry of Justice	963,865,416	500,953,560	462,911,856	52.0%	1.2%	0.8%
Office of The Head Of Civil Service	952,897,143	799,893,465	153,003,678	83.9%	1.2%	1.2%
Ministry Of Local Government And Chieftaincy Affairs	906,563,454	441,251,422	465,312,032	48.7%	1.2%	0.7%
Other MDA Expenditure	5,061,800,367	4,495,940,174	565,860,193	88.8%	6.4%	6.7%
Total (Except Other MDA Expenditure)	73,644,429,755	62,269,813,104	11,374,616,651	84.6%	93.6%	93.3%
Total Budgeted Expenditure	78,706,230,122	66,765,753,278	11,940,476,844	84.8%		

Table 8 Top Ten Capital Expenditure Sectors / MDAs

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

MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Budget Sector Share in Total	Actual Sector Share in Total
Total Budgeted Expenditure	44'564'151'881	14'042'114'838	30'512'037'043	31.1%		
Total (Except Other MDA Expenditure)	35'514'315'041	13'234'015'838	12'280'299'203	45'0%	15'8%	20'4%
Other MDA Expenditure	15'048'322'840	211'105'000	11'231'523'840	4'5%	51'5%	3'0%
Ministry of Justice	530'000'000	50'000'000	510'000'000	8'1%	0'2%	0'1%
State Independent Electoral Commission (SIEC)	200'000'000	25'210'858	441'053'115	10'9%	1'1%	0'4%
Ministry of Rural Development	233'008'000	154'025'100	808'012'900	13'4%	5'1%	0'2%
Ministry of Water Resources	1'120'000'000	13'000'000	1'131'000'000	1'1%	5'0%	0'1%
Governor's Office	1'412'588'200	1'110'000'115	302'588'358	12'0%	3'3%	1'0%
Ministry of Finance, Budget and Economic Planning	1'214'144'000	352'542'200	1'181'800'400	51'2%	3'4%	5'3%
Ministry of Education, Science and Technology	3'000'111'102	5'405'822'145	1'221'811'047	60'1%	8'0%	11'1%
Ministry of Works and Housing	2'431'220'018	5'012'255'118	3'125'351'000	41'0%	14'2%	10'1%
Ministry of Environment	2'222'480'000	3'311'252'222	3'511'220'000	21'5%	14'4%	54'1%
Ministry of Health	2'412'188'800	3'430'405'182	2'022'385'012	30'4%	51'3%	54'4%
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Budget Sector Share in Total	Actual Sector Share in Total
Top Ten Capital Allocation by Sectors						

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
Governor's office	34,981,947,415	31,422,889,072	3,559,058,343	89.8%	28.4%	38.9%
Ministry of Education, Science And Technology	17,854,794,696	11,329,387,668	6,525,407,028	63.5%	14.5%	14.0%
Ministry of Health	16,973,567,856	10,697,377,686	6,276,190,170	63.0%	13.8%	13.2%
Ministry of Finance, Budget And Economic Planning	10,288,170,490	8,978,032,041	1,310,138,449	87.3%	8.4%	11.1%
Ministry of Environment	7,092,141,071	3,745,588,244	3,346,552,827	52.8%	5.8%	4.6%
Ministry of Works And Housing	6,699,819,920	2,844,594,998	3,855,224,922	42.5%	5.4%	3.5%
Office of The Head Of Civil Service	2,154,610,583	799,893,465	1,354,717,118	37.1%	1.8%	1.0%
Kogi State Judicial Service Commission	4,146,330,541	2,379,827,418	1,766,503,123	57.4%	3.4%	2.9%
Kogi State House of Assembly	3,501,993,014	687,605,121	2,814,387,893	19.6%	2.8%	0.9%
Office of The Secretary To The State Government	2,758,278,499	2,302,147,250	456,131,249	83.5%	2.2%	2.8%
Other MDA Expenditure	16,519,303,924	5,623,584,953	10,895,718,971	34.0%	13.4%	7.0%
Total (Except Other MDA Expenditure)	106,451,654,085	75,187,342,963	31,264,311,122	70.6%	86.6%	93.0%
Total Budgeted Expenditure	122,970,958,009	80,810,927,916	42,160,030,093	65.7%		

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

Figure 2 Top Ten Recurrent Expenditure Sectors / MDAs Graph

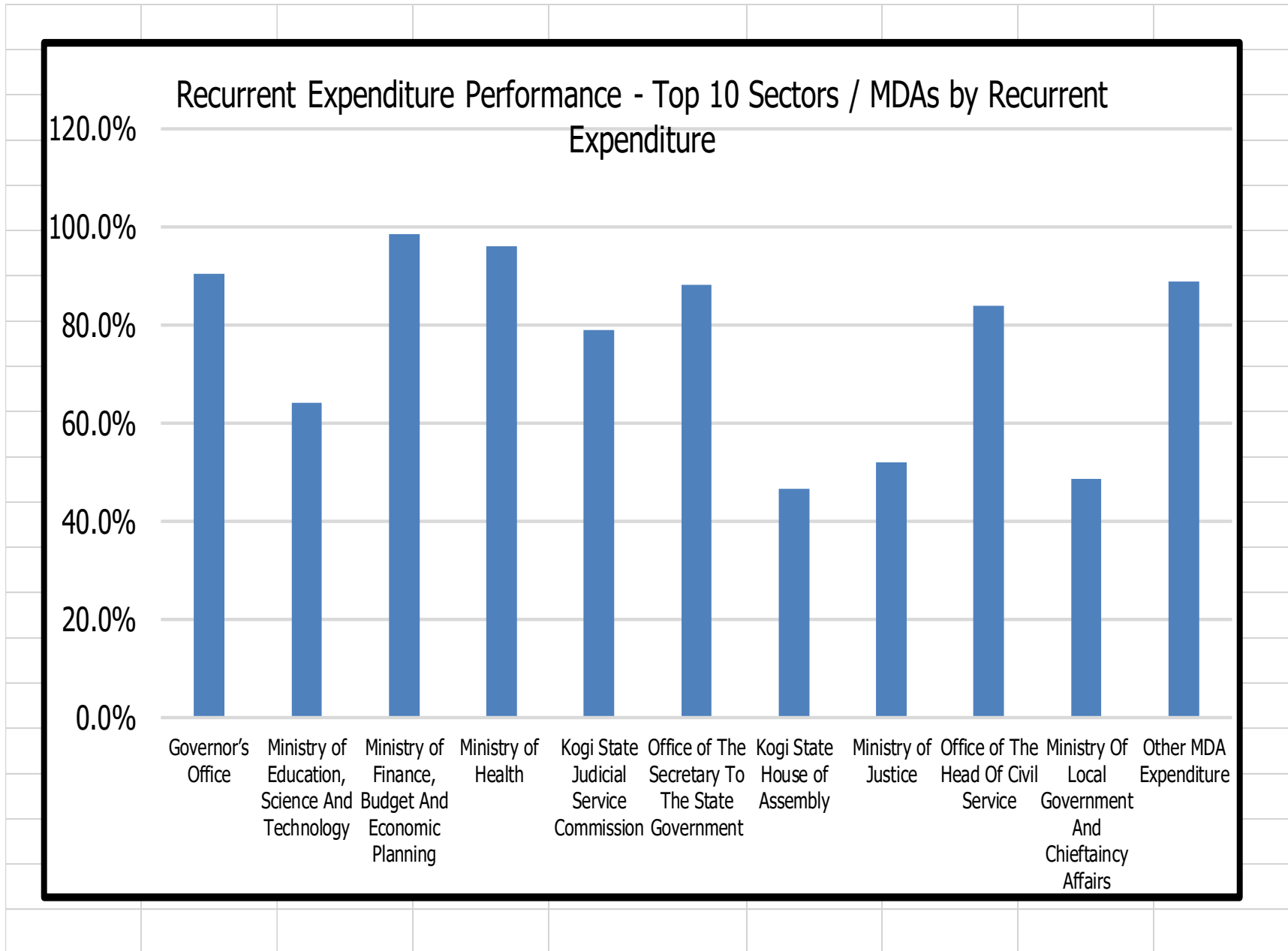


Figure 3 Top Ten Capital Expenditure Sectors / MDAs Graph

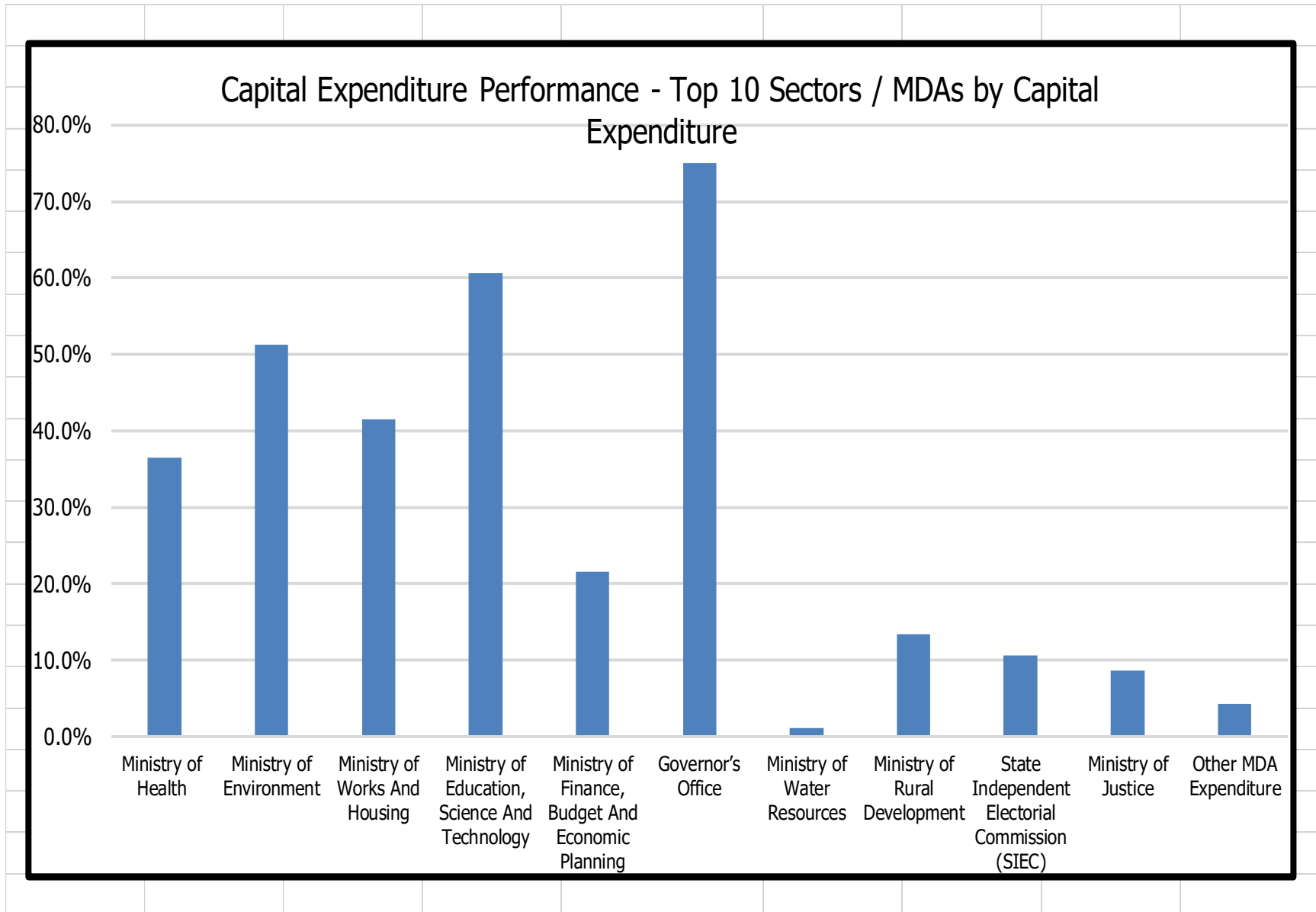
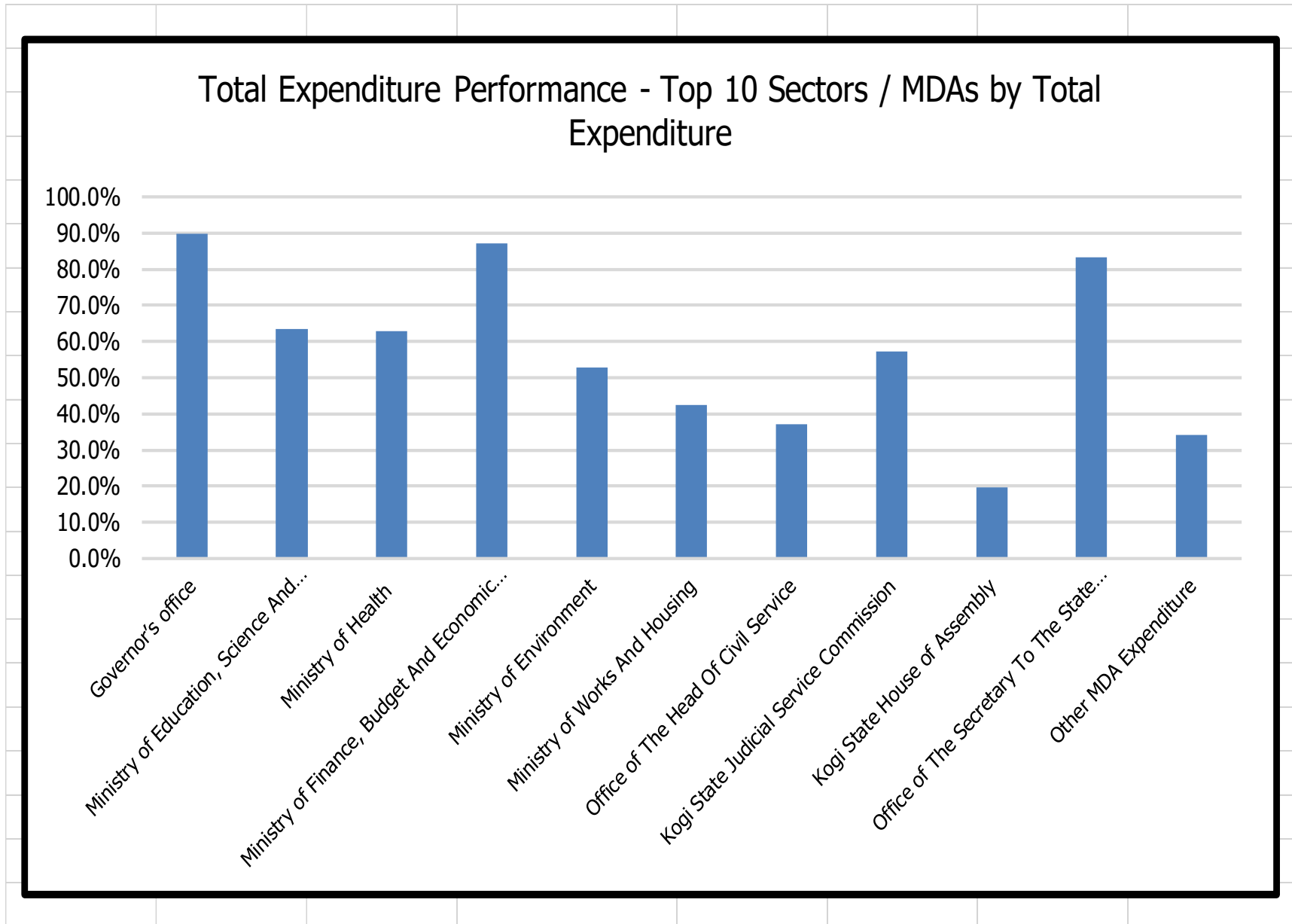
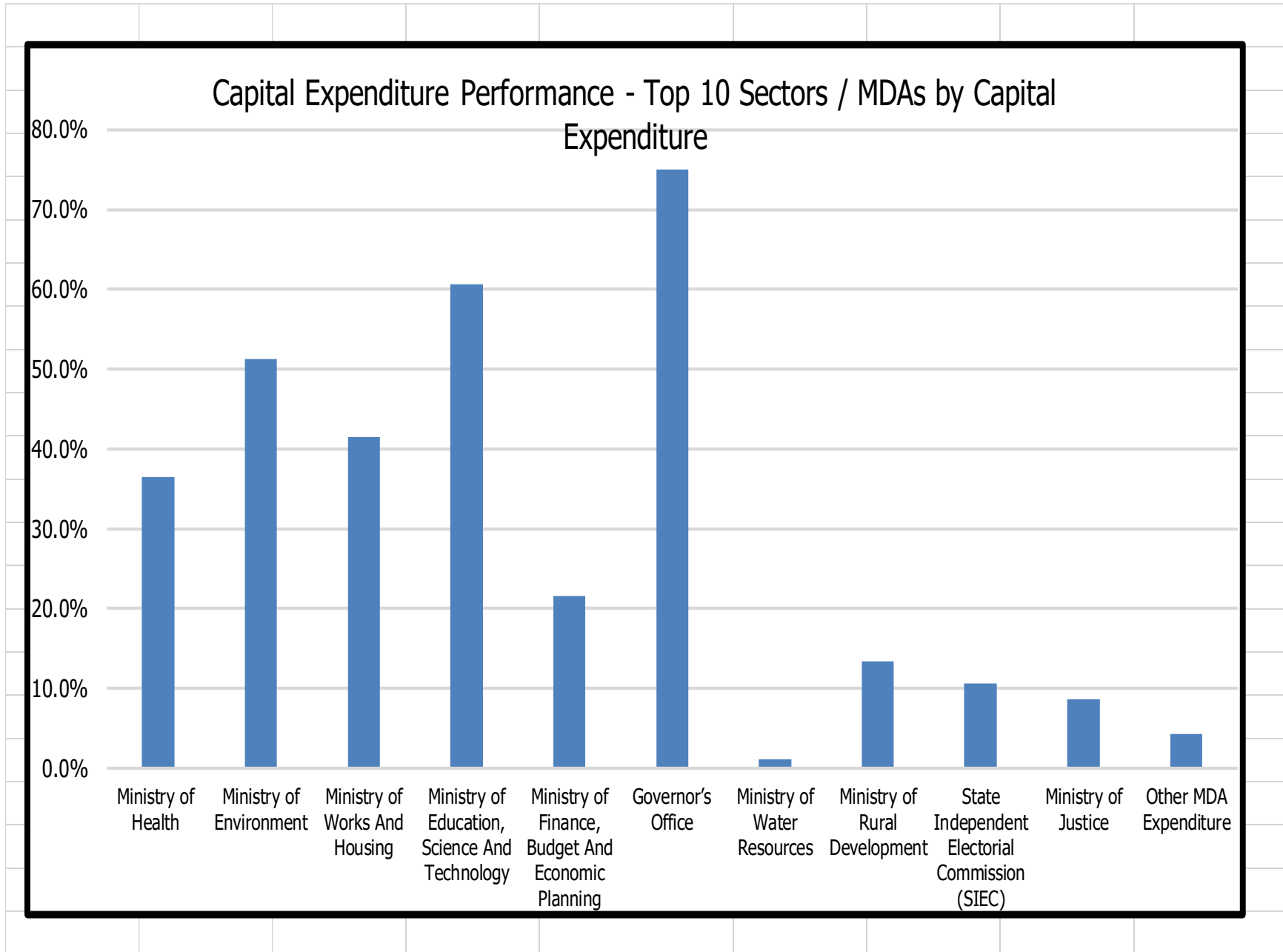


Figure 4 Top Ten Total Expenditure Sectors / MDAs Graph





Section 4 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.

The top value Capital Projects for the fiscal Year 2020, are Renovation of School Building, (Primary & Post Primary) SUBEB Projects in Ministry of Education, closely followed by Construction of Central Reference Hospital, Okene COVID-19 Response in Ministry of Health and Erosion Control in Ministry of Environment with percentage of performance at 1601.9%, 89.9% and 56.3% respectively. The performance of Ministry of Health was relatively high (though, not higher than renovation of Primary & Post Primary-in SUBEB) compare to others MDAs. This was sequel to the construction of a Reference Hospital in response to the COVID-19 pandemic. Government House, minor capital projects (Direct Labour) work has a performance of 89.3%. These sundry minor Capital works were done by direct labour as a way of conserving scare funds. In aggregate, the total value of projects in of Ministry of Health out-performed all other capital projects from other MDAs.

Table 10 Largest Projects

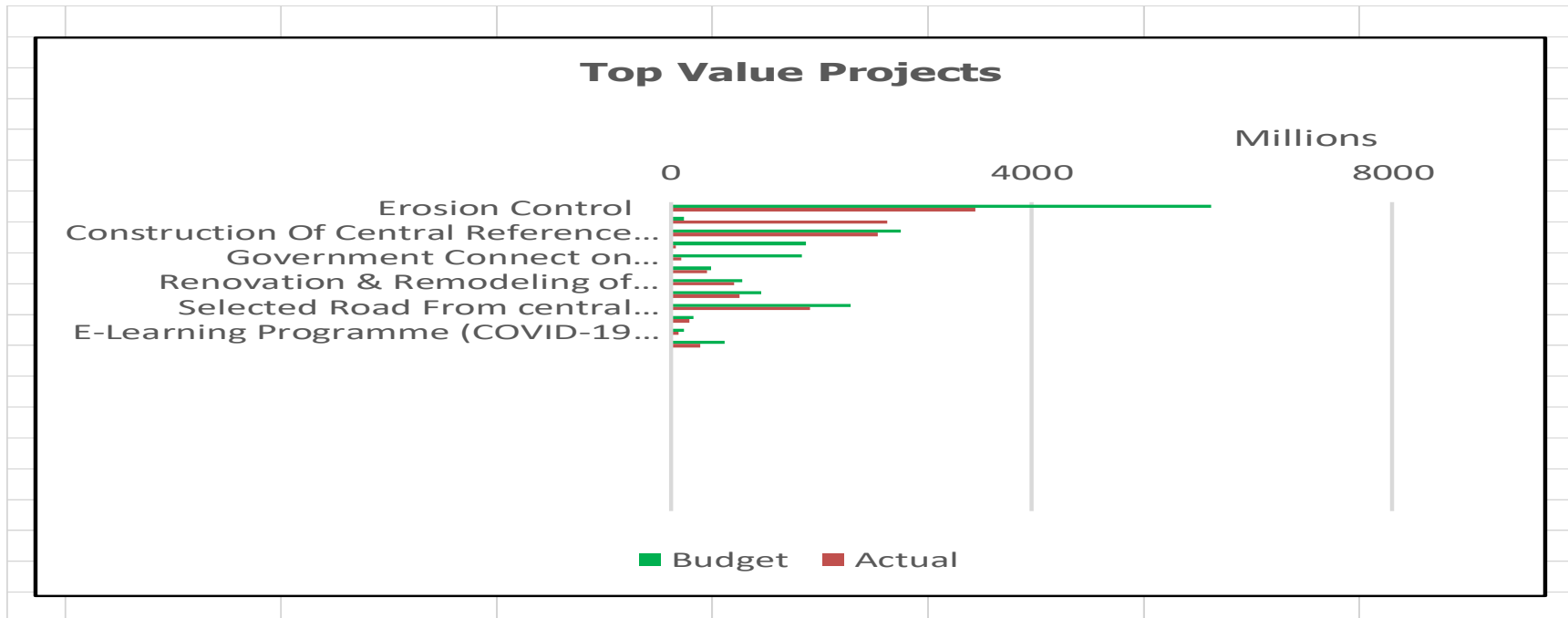
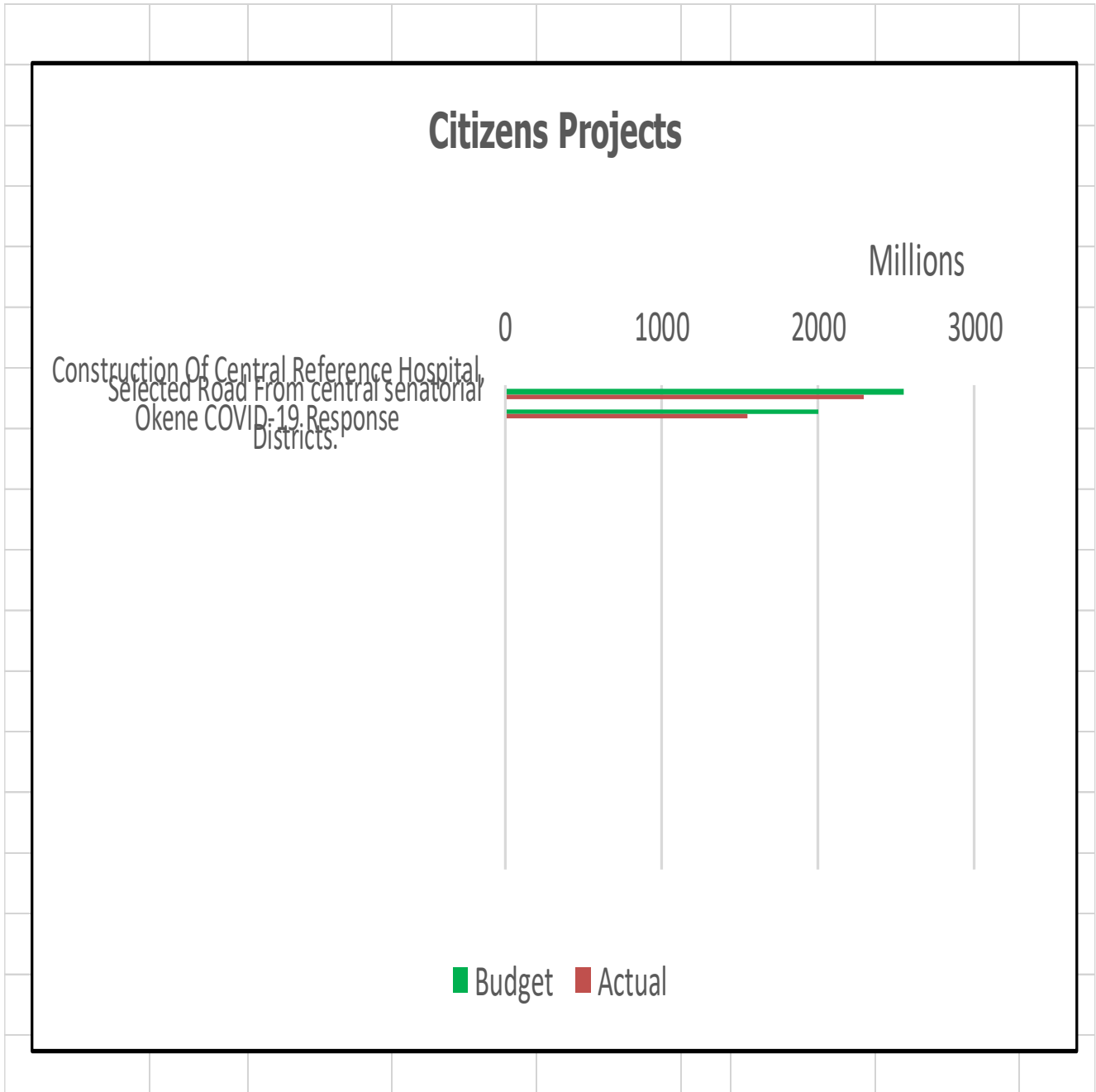


Figure 5 Citizens Nominated Projects Graph



Section 6 Public Consultations with Citizens presenting the Annual Financial Statements

The FY 2020 Audited Annual Financial Statements for Kogi State can be found on the State Government Website, at the following specific address: www.kogistate.gov.ng

2. Kogi State Government published the Audited Annual Financial Statements in **two (2) National Dailies (Blueprint and Leadership) Newspaper, both on Friday, 30th July 2021.**
3. Subsequently, one town hall consultations meetings was held on **Tuesday, 14th September, 2021 at Idrinana Hotels, Lokoja the State Headquarters** to present the 2020 Audited Financial Statements to the good Citizens of Kogi State. Some prominent traditional rulers from across the State, CSO Groups, NGOs and over three hundred people from within across the State were in attendance.
4. **The events were covered by NTA and Grace FM-Radio. Details for the physical and virtual events are uploaded along with graphical and narrative accountability reports on the State website (www.kogistate.gov.ng).**
5. *Citizens comments were taken and the minutes of the meetings are also available at the above web address.*