

OYO State Government
Citizens' Accountability Report on the implementation of the
2022 Budget: BUDGET OF GROWTH AND OPPORTUNITIES

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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 (Oyo 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) 2022 and reports on State budget revenue and expenditure for 2022.

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 2022 Budget of Oyo State, Budget of Growth and Opportunities, was passed on the 22nd December 2021 and budget implementation commenced on 1st January 2022.

Aggregate revenue performance was 83.9% of the budgeted N294,704,585,357 billion in the final budget this is equivalent to N47,547,810,237 billion shortfall – both Federation Account revenues and Internally generated revenue performing in the region of 100.1-63.0%. On the expenditure side, the actual total expenditure is about N178,242,937,218 billion (60.5%) less than the budgeted amount which was N294,704,585,357 billion. There was a variance of N116,461,648,139 billion.

Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 36.7%. Much of the recurrent expenditure in 2022 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects. Very few new projects were started.

Finance, Budget and Economic Planning sector enjoyed the highest proportion of recurrent expenditure and capital expenditure.

Some of the larger contracts were subject to delays due to weather and funding, and some amendments were made. Citizens projects were largely implemented as planned, albeit some minor carry over to 2023 as a result of funding short-falls.

Section 1 Budget Outturn

The revenue performance (outturn) which shows the aggregate revenue performance is about 83.9%; thus about 16.1% different from the anticipated revenue in the budget, this is equivalent to N47,547,810,237 billion naira. The critical causes of deviation include the budget financing target of N294,705,585,357 billion for which only N247,156,775,120 (83.9%) billion was realized.

On the expenditure side, the actual total expenditure is about N178,242,937,218 billion (60.5%) less than the budgeted amount which was N294,705,585,357 billion. Out of the total Capital expenditure budget of N149,678,136,971 billion, the actual capital expenditure was N54,914,936,373 billion. This indicates that capital expenditure witnessed the least performance which is 36.7%. 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.

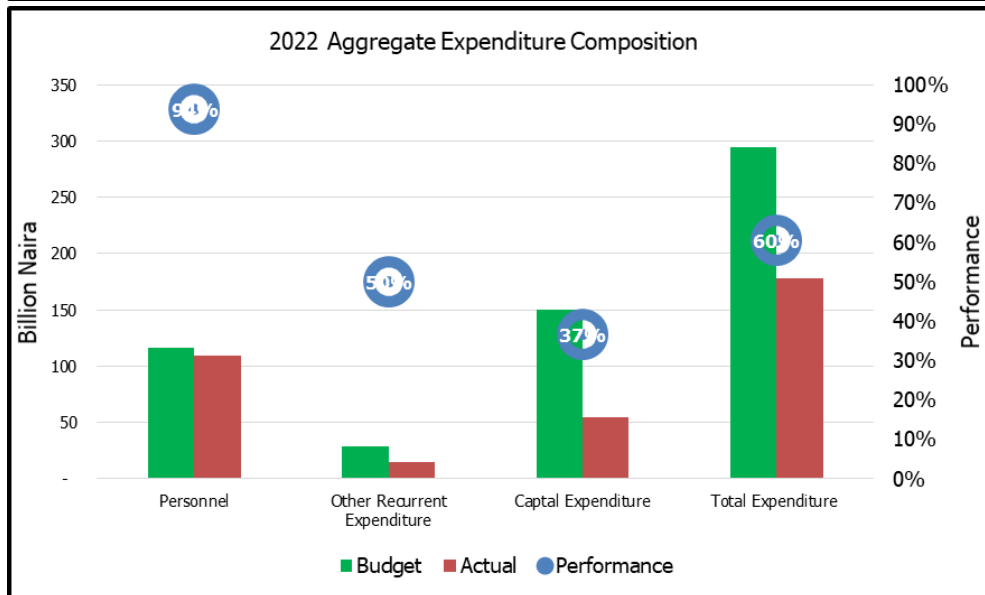
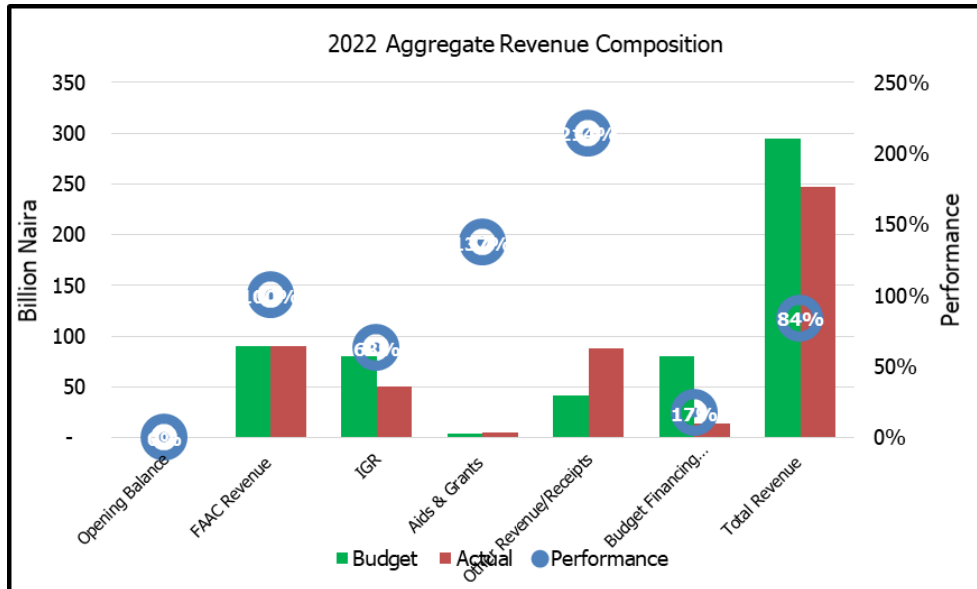
Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds.

Table 1 Budget Outturn

Budget Outturn (Originally Approved vs Actual)					
2022 Revenue Composition Performance					
2022 Aggregate Revenue Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Opening Balance	-	-	-	-	
FAAC Revenue	90,000,000,000	90,000,000,000	90,070,053,137	70,053,137	100.1%
IGR	79,997,013,040	79,997,013,040	50,413,713,440	- 29,583,299,600	63.0%
Aids & Grants	3,500,000,000	3,500,000,000	4,802,005,259	1,302,005,259	137.2%
Other Revenue/Receipts	41,163,049,530	41,163,049,530	88,064,794,613	46,901,745,083	213.9%
Budget Financing (Loans)	80,044,522,787	80,044,522,787	13,806,208,671	- 66,238,314,116	17.2%
Total Revenue	294,704,585,357	294,704,585,357	247,156,775,120	- 47,547,810,237	83.9%
2022 Expenditure Performance by Economic Type					
2022 Aggregate Expenditure Composition	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Personnel	116,087,383,908	116,087,383,908	108,841,950,546	7,245,433,362	93.8%
Other Recurrent Expenditure	28,939,064,478	28,939,064,478	14,486,050,299	14,453,014,179	50.1%
Capital Expenditure	149,678,136,971	149,678,136,971	54,914,936,373	94,763,200,598	36.7%
Total Expenditure	294,704,585,357	294,704,585,357	178,242,937,218	116,461,648,139	60.5%

* 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

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 and effective delivery of services to the citizens of the state.

The total IGR performance in the last completed fiscal year was 63%. This poor performance has been blamed on the low level of voluntary compliance among the potentially big tax payers in the state and the operational challenges in the State Board of Internal Revenue (BIR). The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 75.1% and 48.2% respectively.

The critical source of Tax Revenue for Oyo State include personal taxes which recorded 80.1% performance during the period under review. A key component of the personal taxes is the PAYE which recorded (79.5%) because it is generally deducted at source. As indicated in the Table 2 below, except for property tax, Withholding Tax, fines general, fees general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.

The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N45,037,027,964 billion with actual of N33,275,776,250 billion, equivalent to 73.9%. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR are the Ministry of Education which had a budget in the tune of N11,286,629,976 billion while the actual realized was N6,975,084,108 billion, representing 61.8% outturn; and the Ministry of Justice with a budget of N1,054,375,000 billion and N593,317,732 million as actual; implying 56.3% performance.

Other MDAs level of outturn include the Ministry of Lands 53.2%, Ministry of Information approximately 42.2% and Ministry of Works 36.0%, Ministry of Trade 35.2%, Ministry of Health 27.1% and Ministry for Agriculture 21.9% while Ministry of Environment was 18.3%.

This information is presented in Table 3 below.

Table 2 Revenue Outturn by Item

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Internally Generated Revenue Performance					
By Item					
IGR Items	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
Tax Revenue	44,095,110,678	44,095,110,678	33,114,520,291	- 10,980,590,387	75.1%
Personal Taxes:	37,344,362,595	37,344,362,595	29,922,784,713	- 7,421,577,881	80.1%
Personal Income Tax (PAYE)	36,671,567,964	36,671,567,964	29,144,124,090	- 7,527,443,874	79.5%
Personnal Income Tax (Direct Assessment Taxes)	672,794,631	672,794,631	778,660,623	105,865,993	115.7%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C				-	
Other Taxes:	6,750,748,084	6,750,748,084	3,191,735,578	- 3,559,012,506	47.3%
Sales Tax				-	
Lottery Tax/Licence	273,500,000	273,500,000	288,995,158	15,495,158	105.7%
Property Tax				-	
Capital Gain Taxes	2,500,500,000	2,500,500,000	100,651,636	- 2,399,848,364	4.0%
Withholding Tax	602,250,000	602,250,000	1,838,384,949	1,236,134,949	305.3%
Other Taxes N.E.C	3,374,498,084	3,374,498,084	963,703,835	- 2,410,794,248	28.6%
Non-Tax Revenue:	35,904,902,362	35,904,902,362	17,299,193,149	- 18,605,709,213	48.2%
Licences General	4,060,728,527	4,060,728,527	1,315,830,124	- 2,744,898,403	32.4%
Fees – General	18,929,242,145	18,929,242,145	11,379,781,668	- 7,549,460,477	60.1%
Fines – General	800,575,000	800,575,000	250,425,382	- 550,149,618	31.3%
Sales – General	2,585,386,590	2,585,386,590	1,684,405,809	- 900,980,781	65.2%
Earnings – General	8,162,105,000	8,162,105,000	2,325,506,361	- 5,836,598,639	28.5%
Rent On Government Buildings – General	11,390,000	11,390,000	10,633,551	- 756,449	93.4%
Rent on Land and Others – General	1,314,475,100	1,314,475,100	309,519,245	- 1,004,955,855	23.5%
Repayments	20,000,000	20,000,000	21,270,638	1,270,638	106.4%
Investment Income	18,000,000	18,000,000	1,820,371	- 16,179,629	10.1%
Interest Earned	3,000,000	3,000,000	-	- 3,000,000	0.0%
Reimbursement	-	-	-	-	
Miscellaneous Income	-	-	-	-	
Independent Revenue (IGR)	80,000,013,040	80,000,013,040	50,413,713,440	- 29,586,299,600	63.0%

* 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	2022 Approved Budget	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*
MINISTRY OF EDUCATION	11,286,629,976	11,286,629,976	6,975,084,108	- 4,311,545,868	61.8%
BOARD OF INTERNAL REVENUE	45,037,027,964	45,037,027,964	33,275,776,250	- 11,761,251,714	73.9%
MINISTRY OF JUSTICE	1,054,375,000	1,054,375,000	593,317,732	- 461,057,268	56.3%
MINISTRY OF LANDS AND UD	10,315,000,000	10,315,000,000	5,490,748,803	- 4,824,251,197	53.2%
INFORMATION	1,183,500,000	1,183,500,000	499,272,670	- 684,227,330	42.2%
MINISTRY OF PUBLIC WORKS	900,000,000	900,000,000	323,692,318	- 576,307,682	36.0%
TRADE	1,495,500,100	1,495,500,100	526,683,702	- 968,816,398	35.2%
HEALTH	2,278,300,000	2,278,300,000	616,972,515	- 1,661,327,485	27.1%
MINISTRY OF AGRICULTURE	820,000,000	820,000,000	179,595,159	- 640,404,841	21.9%
ENVIRONMENT	1,782,500,000	1,782,500,000	326,729,005	- 1,455,770,995	18.3%
Other Revenue Collecting Agencies	3,847,180,000	3,847,180,000	1,605,841,179	- 2,241,338,821	41.7%
Independent Revenue (IGR)	80,000,013,040	80,000,013,040	50,413,713,440	- 29,586,299,600	63.0%

* 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 N149,678,136,971 billion 50.8% of the total budget size of N294,704,585,357 billion while recurrent expenditure was allocated N145,026,448,386 billion, equivalent to 49.2% of the total budget size. It should be observed that the state retained its prioritization of capital expenditure, consequently, the share of actual capital expenditure in the total expenditure of N294,704,585,357 billion was N54,914,936,373 billion representing 30.8% while actual recurrent spending was allotted the remaining N123,328,000,845 billion which is (69.2%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 85.0% more than its final budget size while the capital expenditure outturn was 36.7%, implying about 60.5% deviation or N116,461,648,139 billion less than the final capital budget size.

The breakdown of recurrent expenditure shows that when compared with other recurrent items, salaries & wages received the highest share of N83,057,383,908 billion (28.2%); followed by overheads which got N28,939,064,478 billion (9.8%), social benefits N19,230,000,000 (6.5%) public debt service 13,800,000,000 (4.7%).

Interestingly, public debt charges received about 159% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges..

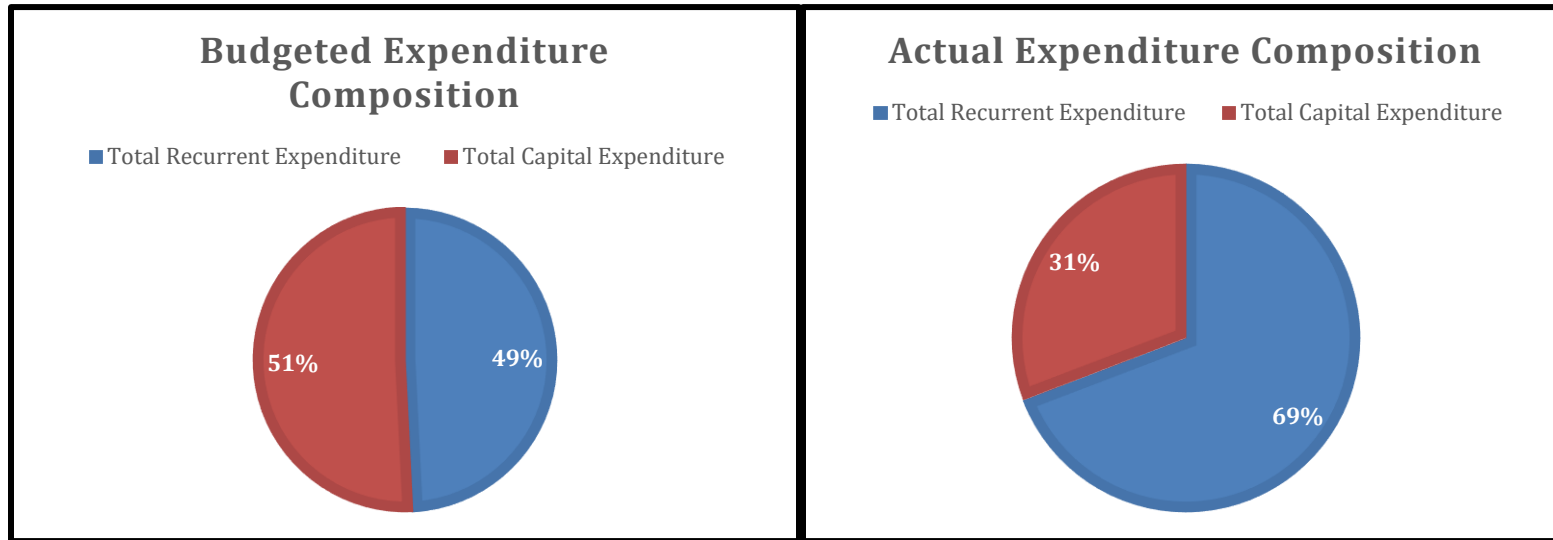
Table 4 Expenditure Outturn

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2022 Final Budget	Budget Share (%)	2022 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	83,057,383,908	28.2%	72,246,697,296	40.5%	10,810,686,612	87.0%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	19,230,000,000	6.5%	14,658,013,281	8.2%	4,571,986,719	76.2%
Overheads	28,939,064,478	9.8%	14,486,050,299	8.1%	14,453,014,179	50.1%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	13,800,000,000	4.7%	21,937,239,968	12.3%	8,137,239,968	159.0%
Transfers	-	0.0%	-	0.0%	-	-
Total Recurrent Expenditure	145,026,448,386	49.2%	123,328,000,845	69.2%	21,698,447,541	85.0%
Total Capital Expenditure	149,678,136,971	50.8%	54,914,936,373	30.8%	94,763,200,598	36.7%
Total Expenditure	294,704,585,357	100.0%	178,242,937,218	100.0%	116,461,648,139	60.5%

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

Figure 2 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement. Source of over-spending on budgeted expenditures: See Notes to General Purpose Financial Statement 50-99.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS

C: SUMMARY OF QUERIED PAYMENT VOUCHERS

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER

E: BILLS PAYABLE

F: INVESTMENTS

G: AIDS AND GRANTS

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND

I: PERFORMANCE GUARANTEES

I: ADHERENCE TO PROCUREMENT PROCEDURES

Audit Observation: All audit observations raised has been addressed by the concerned MDAs and all necessary corrections have been made and explanations have been received for the Financial Year 2022. Hence no audit query was raised for the Financial Year ended 31st December, 2022.

Table 5 Top Ten Audit Queries

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Total Number of Queries	0		-	-	

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 2022. Some of the highlights (major variances) are as follows:

- *Statutory Allocation performed well.*
- *Domestic grants also performed well – this is due to blockage of revenue leakages.*
- *The drawdown of loans was also significantly lower than budget.*
- *Public debt charges (expenditure) benefited from a moratorium on several large principle payments – these are now captured in the 2023 budget.*

Table 6 Statement of Income and Expenditure

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Statement of Income and Expenditure							
Item	Previous Actual (2021)	Originally Approved 2022 Budget	2022 Supplementary Budget	2022 Final Budget	2022 Actuals	Variance*	Performance (%)*
Revenue:							
Opening Balance				-		-	
Statutory Allocation	39,715,914,338	50,000,000,000		50,000,000,000.00	42,578,599,041	7,421,400,958.96	85.2%
13% Derivation				-		-	
State Government Share of VAT	39,688,395,260	40,000,000,000		40,000,000,000.00	47,491,454,096	7,491,454,096.16	118.7%
Other Federation Account Distributions	79,619,742,219	-		-		-	
Independent Tax Revenue	33,488,512,514	44,095,110,678		44,095,110,678.25	33,114,520,291	10,980,590,387.29	75.1%
Independent Non-Tax Revenue	18,670,352,027	35,901,902,362		35,901,902,361.75	17,299,193,149	18,602,709,212.68	48.2%
Foreign Grants				-		-	
Domestic Grants	793,977,343	3,500,000,000		3,500,000,000.00	4,802,005,259	1,302,005,258.74	137.2%
Foreign Loans		80,044,522,787		80,044,522,787.00	13,806,208,671	66,238,314,116.00	17.2%
Domestic Loans				-		-	
Other Revenues		41,163,049,530		41,163,049,529.94	88,064,794,613	46,901,745,082.79	213.9%
Transfer from other Government Entities				-		-	
Total Revenue (a)	211,976,893,701.00	294,704,585,356.94	-	294,704,585,356.94	247,156,775,119.70	47,547,810,237.24	83.9%
Expenditure:							
Salaries, Wages and Allowances	57,642,946,316.00	69,112,383,907.94		69,112,383,907.94	60,389,727,296.39	8,722,656,611.54	87.4%
CRF Charges (Salary)	23,893,496,397.30	13,945,000,000.00		13,945,000,000.00	11,856,970,000.00	2,088,030,000.00	85.0%
Social Contributions				-		-	
Social Benefits	15,100,447,759.17	19,230,000,000.00		19,230,000,000.00	14,658,013,281.47	4,571,986,718.53	76.2%
Overheads	17,799,078,865.95	28,939,064,478.00		28,939,064,478.00	14,486,050,299.25	14,453,014,178.75	50.1%
Grants & Contributions				-		-	
Public Debt Charges	4,694,374,377.06	13,800,000,000.00		13,800,000,000.00	21,937,239,967.72	8,137,239,967.72	159.0%
Transfers				-		-	
Capital Expenditure	60,367,410,276.07	149,678,136,971.00		149,678,136,971.00	54,914,936,373.31	94,763,200,597.69	36.7%
Total Expenditure (b)	179,497,753,991.55	294,704,585,356.94	-	294,704,585,356.94	178,242,937,218.14	116,461,648,138.79	60.5%
Surplus/Deficit from Operating Activities c = (a-b)	32,479,139,709.45	-	-	-	68,913,837,901.56	164,009,458,376.03	
Gains/Loss on Disposal of Asset				-		-	
Gain/Loss on Foreign Exchange Transaction	362,471,788.37	-		-		-	
Total Non-Operating Revenue/(Expenses)				-		-	
Surplus/(Deficit) from Ordinary Activities				-		-	
Net Surplus/ (Deficit) for the Period				-		-	

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

Table 7 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 2022			-
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period			-
Balance as at 31 December 2022	-	-	-

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 MDAs. It was observed that for all the sectors listed, actual expenditures were less than budget. The level of performance is 82.6% across all the MDAs/sectors and the share for each sector is similar both as a percentage of budget and actual expenditure. Finance, Budget & Economic Planning got the highest share of 35.7%, Education 31.4%, Health 7.9%, Justice got 2.6%, Agriculture 1.5%, while Infrastructure & Housing Development got 1.2%..

Capital Expenditure – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that none of the MDAs received actual capital expenditure more than the amount budgeted. All the MDAs had actual capital expenditure less than their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N41,774,207,307 billion or 76.1% of the total capital expenditure (N149,678,136,971). Finance, Budget & Economic Planning received N876,101,832 million, equivalent to 1.6% while Education got N821,531,179million (1.5%), Gender & Social Development; Youth & Sports received N594,593,036 million, equivalent to 1.1% while Health received N534,279,357 million, equivalent to 1.0%.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs/sectors, Finance, Budget & Economic Planning received the highest total actual expenditure which is about N44,862,659,663 billion (25.2%) of the total actual expenditure N178,242,937,218billion, followed by Infrastructure & Housing Development received N43,315,560,950 billion (24.3%) while Education got N39,549,182,978billion (22.2%) while the Health sector had an actual expenditure of N10,245,668,399 billion (5.7%).

Table 8 Top Ten Recurrent Expenditure Sectors / MDAs

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Finance, Budget & Economic Planning	43,774,817,222	43,986,557,830	- 211,740,608	100.5%	30.2%	35.7%
Health	11,115,241,792	9,711,389,042	1,403,852,750	87.4%	7.7%	7.9%
Information, Culture & Tourism	713,639,113	612,588,889	101,050,224	85.8%	0.5%	0.5%
Education	45,971,289,213	38,727,651,799	7,243,637,414	84.2%	31.7%	31.4%
Agriculture	2,429,074,288	1,846,086,264	582,988,024	76.0%	1.7%	1.5%
Justice	4,597,961,878	3,173,262,545	1,424,699,333	69.0%	3.2%	2.6%
Infrastructure & Housing Development	2,381,234,987	1,541,353,642	839,881,345	64.7%	1.6%	1.2%
Gender & Social Development; Youth & Sports	1,838,657,593	1,133,240,806	705,416,787	61.6%	1.3%	0.9%
Trade, Commerce & Industry & Human Dev.	376,790,896	209,297,082	167,493,814	55.5%	0.3%	0.2%
Water & Rural Development	1,959,072,678	926,463,590	1,032,609,088	47.3%	1.4%	0.8%
Other MDA Expenditure	29,868,668,726	21,460,109,355	8,408,559,371	71.8%	20.6%	17.4%
Total (Except Other MDA Expenditure)	115,157,779,660	101,867,891,490	13,289,888,170	88.5%	79.4%	82.6%
Total Budgeted Expenditure	145,026,448,386	123,328,000,845	21,698,447,541	85.0%		

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

Table 9 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure & Housing Development	82,955,300,000	41,774,207,307	41,181,092,693	50.4%	55.4%	76.1%
Gender & Social Development; Youth & Sports	2,729,500,000	594,593,036	2,134,906,964	21.8%	1.8%	1.1%
Finance, Budget & Economic Planning	4,107,383,947	876,101,832	3,231,282,115	21.3%	2.7%	1.6%
Information, Culture & Tourism	465,000,000	59,202,020	405,797,980	12.7%	0.3%	0.1%
Health	4,307,000,000	534,279,357	3,772,720,643	12.4%	2.9%	1.0%
Education	6,867,500,000	821,531,179	6,045,968,821	12.0%	4.6%	1.5%
Trade, Commerce & Industry & Human Dev.	4,036,950,000	439,355,764	3,597,594,236	10.9%	2.7%	0.8%
Agriculture	5,758,200,000	180,281,470	5,577,918,530	3.1%	3.8%	0.3%
Water & Rural Development	3,300,000,000	47,091,021	3,252,908,979	1.4%	2.2%	0.1%
Justice	4,653,950,000	577,325	4,653,372,675	0.0%	3.1%	0.0%
Other MDA Expenditure	30,497,353,024	9,587,716,061	20,909,636,963	31.4%	20.4%	17.5%
Total (Except Other MDA Expenditure)	119,180,783,947	45,327,220,312	73,853,563,635	38.0%	79.6%	82.5%
Total Budgeted Expenditure	149,678,136,971	54,914,936,373	94,763,200,598	36.7%		

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

Table 10 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Finance, Budget & Economic Planning	47,882,201,169	44,862,659,663	3,019,541,506	93.7%	16.2%	25.2%
Education	52,838,789,213	39,549,182,978	13,289,606,235	74.8%	17.9%	22.2%
Health	15,422,241,792	10,245,668,399	5,176,573,393	66.4%	5.2%	5.7%
Information, Culture & Tourism	1,178,639,113	671,790,909	506,848,204	57.0%	0.4%	0.4%
Infrastructure & Housing Development	85,336,534,987	43,315,560,950	42,020,974,037	50.8%	29.0%	24.3%
Gender & Social Development; Youth & Sports	4,568,157,593	1,727,833,842	2,840,323,751	37.8%	1.6%	1.0%
Justice	9,251,911,878	3,173,839,870	6,078,072,008	34.3%	3.1%	1.8%
Agriculture	8,187,274,288	2,026,367,734	6,160,906,554	24.8%	2.8%	1.1%
Water & Rural Development	5,259,072,678	973,554,611	4,285,518,067	18.5%	1.8%	0.5%
Trade, Commerce & Industry & Human Dev.	4,413,740,896	648,652,846	3,765,088,050	14.7%	1.5%	0.4%
Other MDA Expenditure	60,366,021,750	31,047,825,416	29,318,196,334	51.4%	20.5%	17.4%
Total (Except Other MDA Expenditure)	234,338,563,607	147,195,111,802	87,143,451,805	62.8%	79.5%	82.6%
Total Budgeted Expenditure	294,704,585,357	178,242,937,218	116,461,648,139	60.5%		

* 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

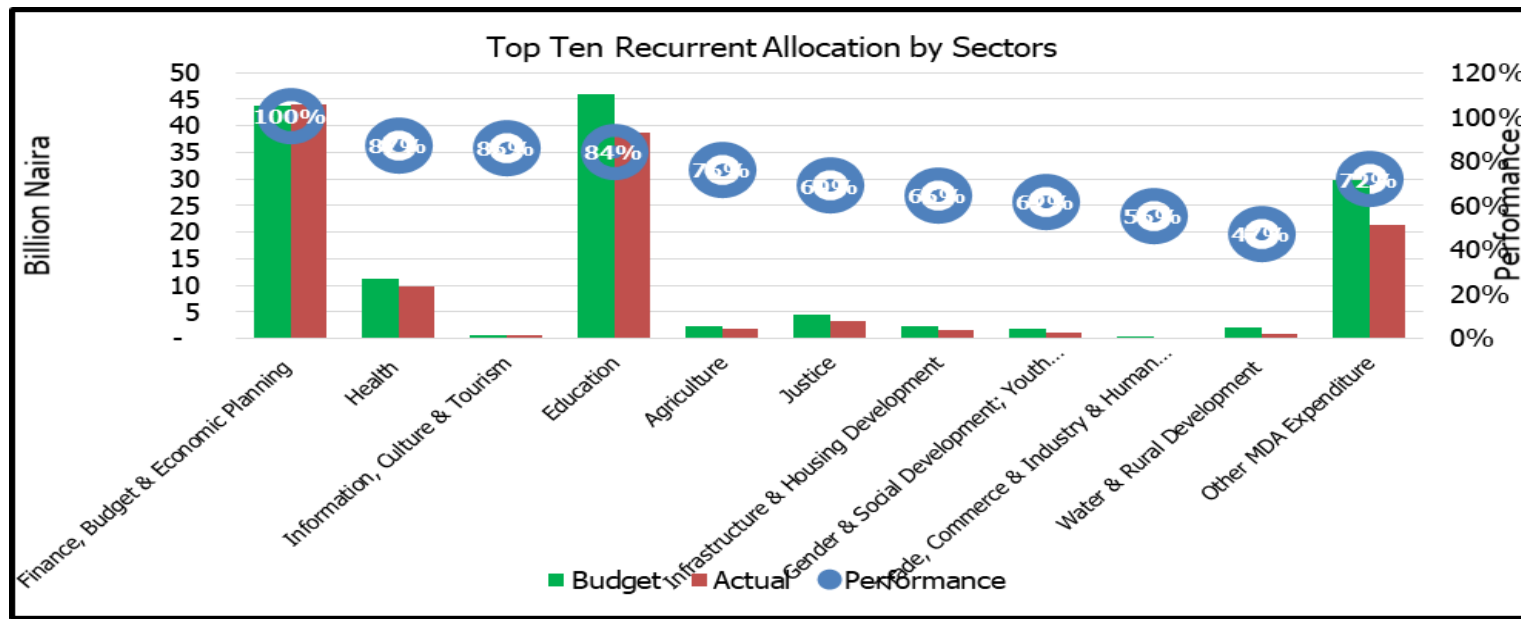


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

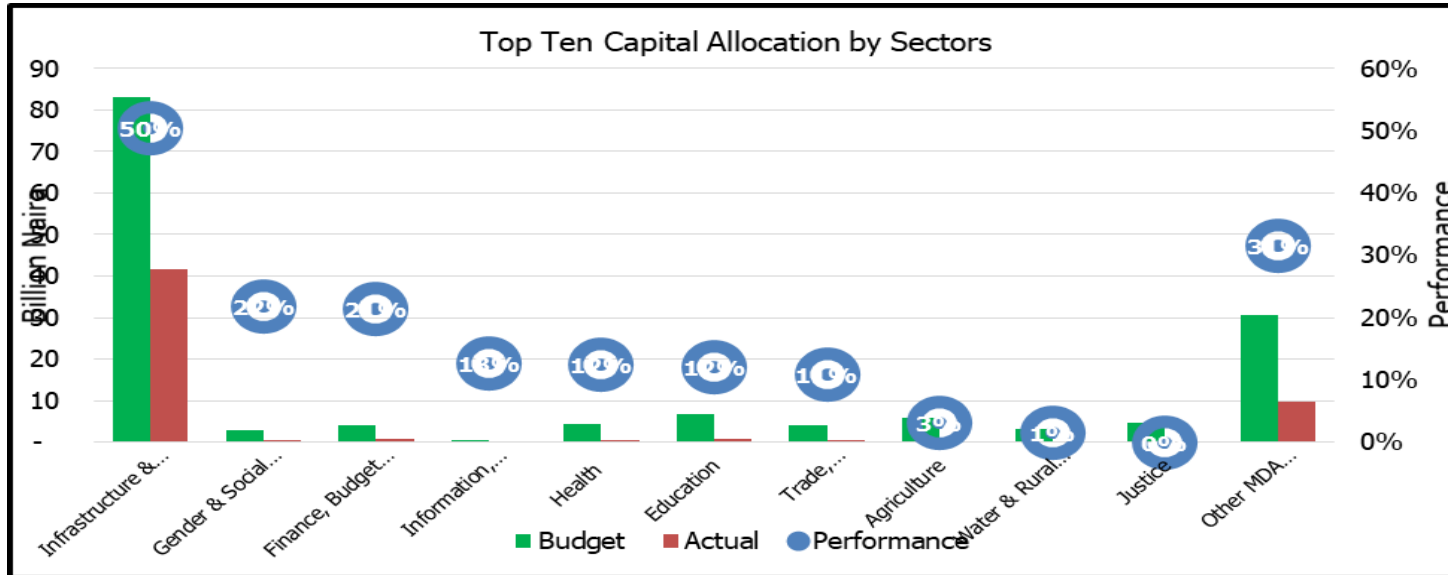
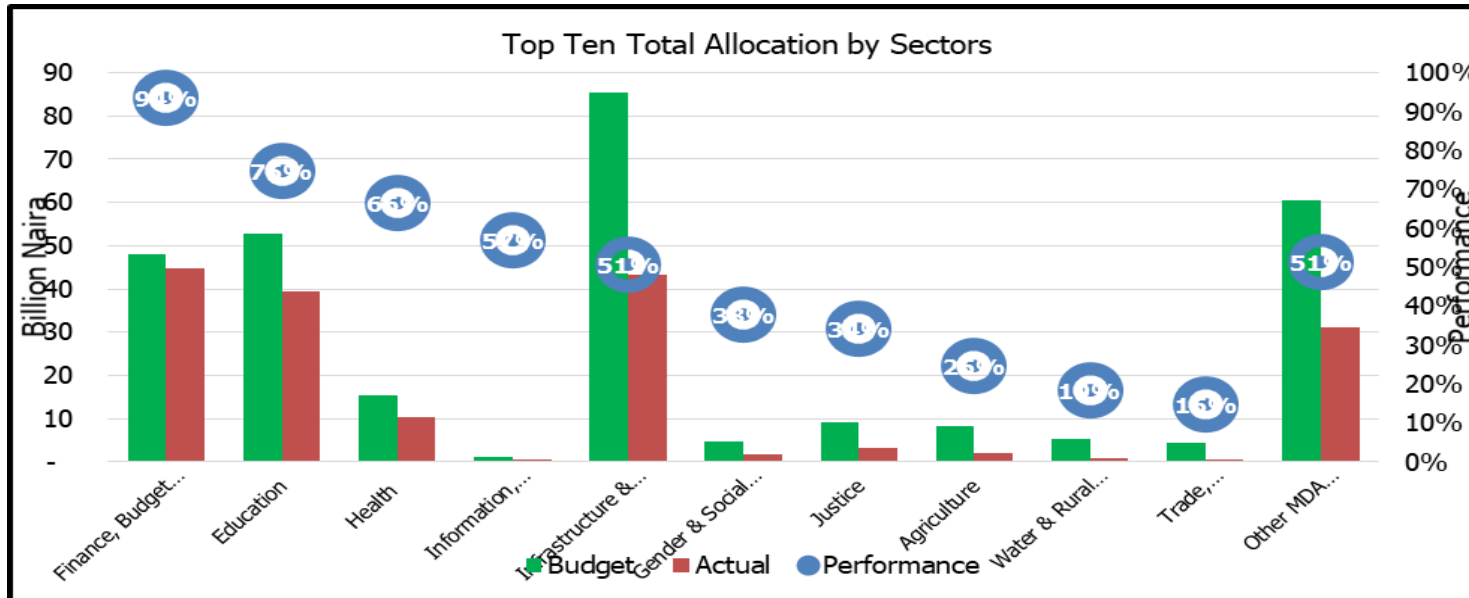


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



Section 7 Top Value Capital Projects

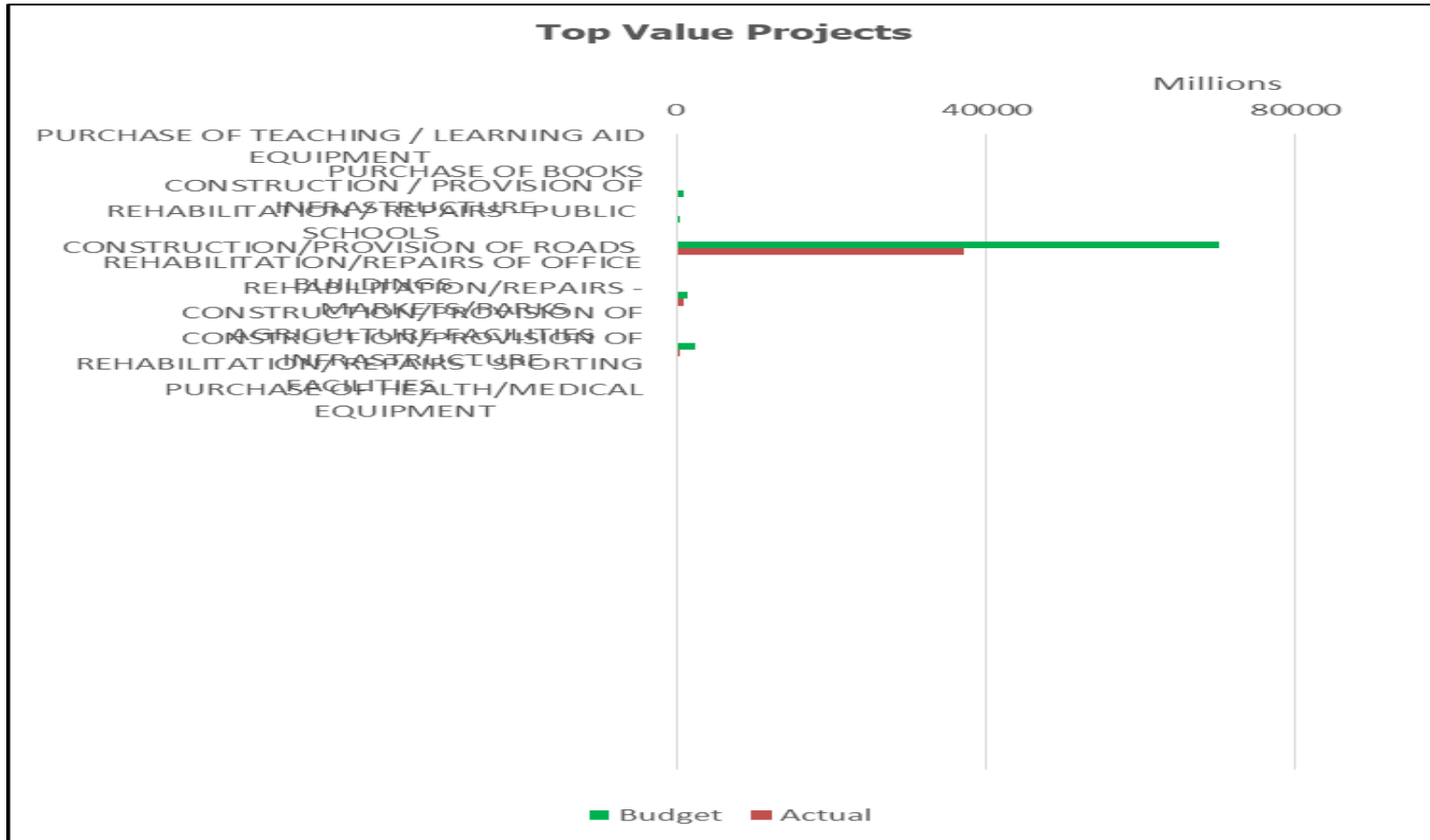
This section outlines information on the largest 11 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

Table 11 Largest Projects

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
PURCHASE OF TEACHING / LEARNING AID EQUIPM	STATE WIDE	8000010101	Ministry of Education, Scie	200,000,000	38,892,815	161,107,185	19.4%	Ongoing
PURCHASE OF BOOKS	STATE WIDE	40000030104	Ministry of Education, Scie	100,000,000	35,519,416	64,480,585	35.5%	Ongoing
CONSTRUCTION / PROVISION OF INFRASTRUCTU	STATE WIDE	14000010102	Ministry of Education, Scie	1,060,000,000	30,625,000	1,029,375,000	2.9%	Ongoing
REHABILITATION / REPAIRS - PUBLIC SCHOOLS	STATE WIDE	8000020103	Ministry of Education, Scie	400,000,000	11,290,135	388,709,865	2.8%	Ongoing
CONSTRUCTION/PROVISION OF ROADS	STATE WIDE	14000010103	Ministry of Public Works a	70,220,599,059	37,320,123,690	32,900,475,369	53.1%	Ongoing
REHABILITATION/REPAIRS OF OFFICE BUILDINGS	STATE WIDE	14000010101	Ministry of Public Works a	47,627,220	31,099,515	16,527,705	65.3%	Ongoing
REHABILITATION/REPAIRS - MARKETS/PARKS	STATE WIDE	14000010101	Ministry of Public Works a	1,400,000,000	966,142,832	433,857,168	69.0%	Ongoing
CONSTRUCTION/PROVISION OF AGRICULTURE F	STATE WIDE	14000010101	Ministry of Agriculture, Nat	39,400,000	13,681,310	25,718,690	34.7%	Ongoing
CONSTRUCTION/PROVISION OF INFRASTRUCTUR	STATE WIDE	50000010104	Ministry of Youth and Sport	2,456,000,000	522,018,537	1,933,981,463	21.3%	Ongoing
REHABILITATION/ REPAIRS - SPORTING FACILITIES	STATE WIDE	50000010104	Ministry of Youth and Sport	125,000,000	49,460,000	75,540,000	39.6%	Ongoing
PURCHASE OF HEALTH/MEDICAL EQUIPMENT	STATE WIDE	00040000010102	Ministry of Health	300,000,000	98,230,000	201,770,000	32.7%	Ongoing

Figure 6 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

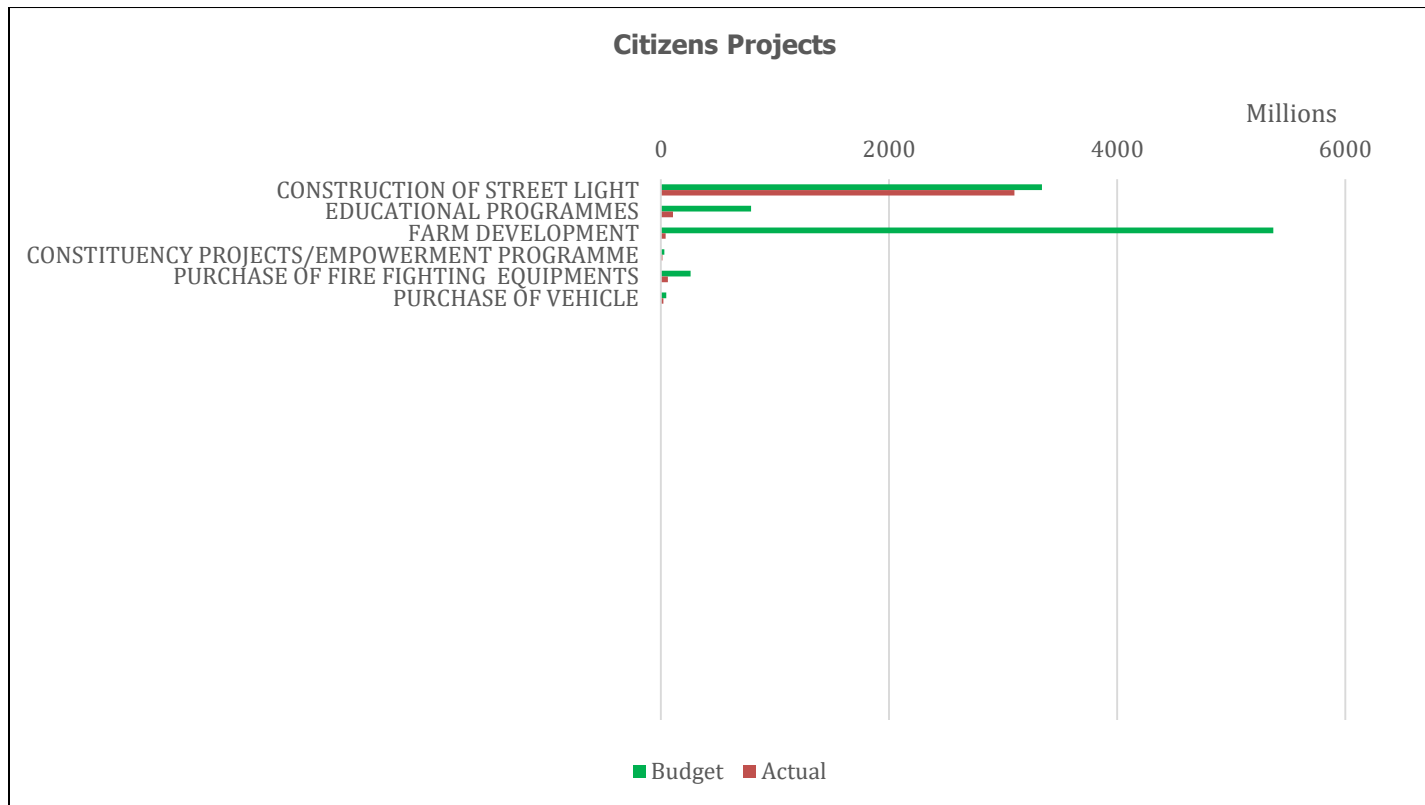
*This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.
Eight citizens nominated projects were included in the 2022 Budget. The link to the Minutes of the Citizens Engagements meetings: <https://old.oyostate.gov.ng/wp-content/uploads/2022/07/MINUTES-OF-THE-CITIZENS.pdf>*

Table 12 Citizens Nominated Projects

State	Oyo
Year	2022
Budget Title	BUDGET OF GROWTH AND OPPORTUNITIES

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2022 Final Budget	2022 Actual Amount	Variance*	Performance (%)*	Completion Status
CONSTRUCTION OF STREET LIGHT	STATE WIDE	10000010102	Ministry Of Energy & Mnet	3,339,700,000	3,100,000,000	239,700,000	92.8%	Ongoing
EDUCATIONAL PROGRAMMES	STATE WIDE	10000010102	Oyo State Agicbusiness D	791,389,200	104,612,562	686,776,638	13.2%	Ongoing
FARM DEVELOPMENT	STATE WIDE	1400010101	Oyo State Agicbusiness D	5,368,610,800	39,933,950	5,328,676,850	0.7%	Ongoing
CONSTITUENCY PROJECTS/EMPOWERMENT PR	STATE WIDE	10000010103	Agency For Youth Develop	30,000,000	13,233,668	16,766,332	44.1%	Ongoing
PURCHASE OF FIRE FIGHTING EQUIPMENTS	STATE WIDE	10000010103	Oyo State Fire Services A	260,000,000	60,632,350	199,367,650	23.3%	Ongoing
PURCHASE OF VEHICLE	STATE WIDE	00090000010102	Oyo State Solid Waste Ma	45,000,000	21,607,500	23,392,500	48.0%	Ongoing

Figure 7 Citizens Nominated Projects Graph



Section 9 Public Consultations with Citizens presenting the Annual Financial Statements

*The FY 2022 Audited Annual Financial Statements for Oyo State can be found on the State Government Website, at the following specific address: <https://ag.oyostate.gov.ng/wp-content/uploads/2023/07/OYO-STATE-AUDITED-FINANCIAL-REPORTS-YEAR-2022.pdf>
Oyo State Government published the Audited Annual Financial Statements on the 30th July 2023. Subsequently, town hall consultations were held to present the Financial Statements.*