

Anambra State Government

Citizen's Accountability Report on the implementation of the

2020 Budget: *Budget of Accelerating Infrastructural Development and Youth Entrepreneurship.*

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by the Accountant-General of Anambra State on behalf of the government, presented to the citizens to show Transparency and accountability of the application 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)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 expenditures incurred in the course of the year.*
- *Variance –for revenue items, this is calculated as Actual minus budgeted - a negative variance for revenues and inflows means actual fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue / expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue 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 Anambra State 2020 Budget, The Budget of Accelerating Infrastructural Development and Youth Entrepreneurship was passed on the 8th Day of November, 2019 and budget implementation commenced on 1st January 2020. The COVID-19 pandemic and the ensuing global economic downturn, including the reduction in crude oil price and production, was so significant that a revised budget was prepared and passed on 27th July, 2020. There was also a Virement on the Budget.

Aggregate CASH revenue performance was 91.4% of the budgeted N114.97 billion in the final budget this is equivalent to N9.94 billion shortfall. Federation Account Revenue outperformed expectation and stood at 105.5% whilst IGR and other related inflows exceed budgetary expectations of budget. There was dropdown on loan financing against Budget expectation.

On the expenditure side, the actual total expenditure is about N4.62 billion (4%) less than the budgeted amount which was N114.97 billion.

Capital Expenditure was impressive during the period under review and with performance 96.1%. Much of the capital expenditure in 2020 were fresh projects and programmes; some were also continuation of existing projects.

Citizens projects were largely implemented as planned.

SECTION 1: BUDGET OUTTURN

The revenue(inflows) performance (outturn) which shows the aggregate revenue performance is about 91.4%; thus about 8.6% different from the anticipated revenue in the budget, this is equivalent to N9.94 billion naira. The critical causes of deviation include the budget financing target of N114.97billion for which only N105.033 (91.4%) billion was realized and it includes the opening balance budget of N15.6 billion.

On the expenditure side, the actual total expenditure is about N4.6billion (4%) less than the budgeted amount which was N114.97billion. Out of the total Capital expenditure budget of N65.81billion, the actual capital expenditure was N63.23billion. This indicates that capital expenditure witnessed an impressive performance which is about 96.1%. This could be attributed to the improved reliability of fiscal forecast as well as the political will of the current administration in ensuring that annual budgets are implemented as intended.

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

Table 1. Budget Outturn

Budget Outturn (Originally Approved Vs Actual)					
2020 Revenue Composition Performance					
2020 Aggregate Revenue Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Opening Balance	15,601,651,810	15,601,651,810	15,601,651,810	0	100.0%
FAAC Revenue	60,961,213,551	52,369,609,410	55,234,993,585	2,865,384,175	105.5%
IGR	30,000,000,000	27,000,000,000	27,237,691,221	237,691,221	100.9%
Aids & Grants	8,265,364,972	4,000,000,000	6,958,958,841	2,958,958,841	174.0%
Other Revenue/Receipts	-	-	-	-	
Budget Financing (Loans)	23,300,000,000	16,000,000,000	-	16,000,000,000	0.0%
Total Revenue	138,128,230,333	114,971,261,220	105,033,295,458	9,937,965,762	91.4%
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	33,102,291,298	27,195,550,148	22,849,507,950	4,346,042,198	84.0%
Other Recurrent Expenditure	25,670,448,616	21,968,913,810	24,249,437,824	2,280,524,014	110.4%
Capital Expenditure	78,363,003,525	65,806,797,262	63,234,344,473	2,572,452,789	96.1%
Total Expenditure	137,135,743,439	114,971,261,220	110,333,290,247	4,637,970,973	96.0%

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

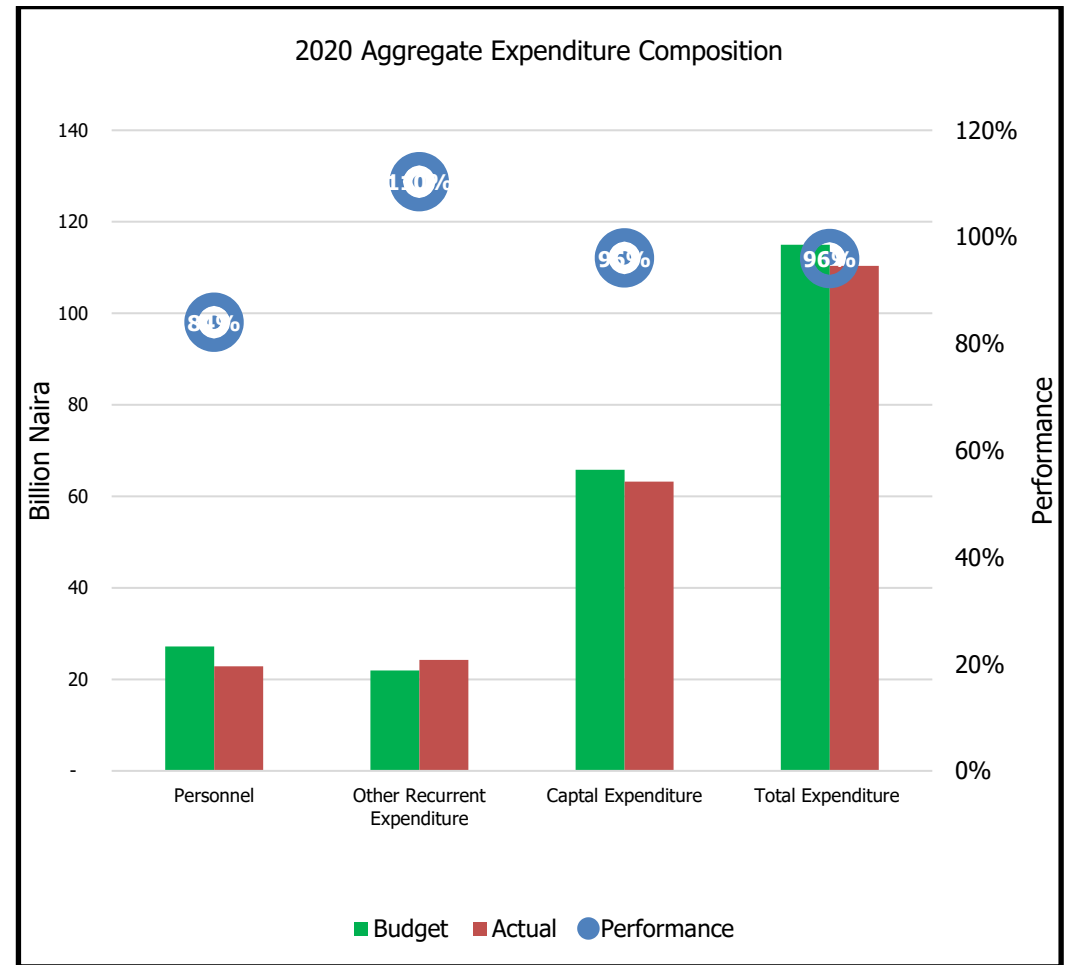
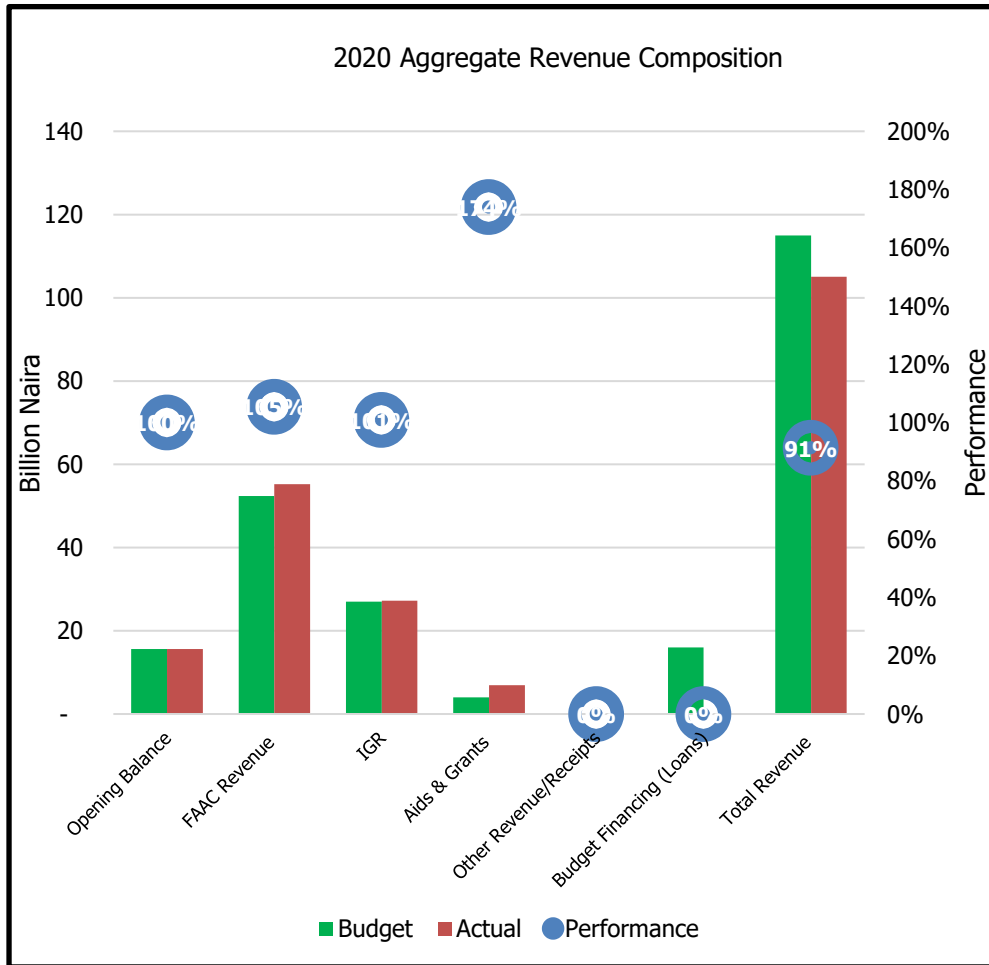


Figure 1 Budget Outturn Graphs

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 help make more 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 100.9%. This impressive performance has been the result of AIRS aggressive IGR drive across major sectors of the Anambra Economy. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 95.7% and 111.8% respectively.

The critical source of Tax Revenue for ANAMBRA state includes personal taxes which recorded 89.0% performance during the period under review. Two key components of the personal taxes are the PAYE and Direct Assessment and recorded high performances at 88.7% and 95.3% respectively. PAYE performance was high because it is generally deducted at source.

Anambra State Internal Revenue Service which is the highest revenue generating institution of the state had a budget of N19 billion but achieved N18.26 billion, equivalent to 96.1%. Ministry of Lands ,Physical Planning and Urban Development also had a budget of N4.85 billion but achieved N2.21 billion equivalent to 64.9%.

Other than the performances of the Anambra State Internal Revenue Service and the MDAs described above, other MDAs with the highest level of outturn include, Post Primary School Service Commission (PPSSC), Ministry of Transport and Ministry of Works

TABLE 2. REVENUE OUTTURN BY ITEM.

Internally Generated Revenue Performance					
By Item					
IGR Items	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Tax Revenue	17,616,754,851	18,313,185,050	17,523,033,644	790,151,406	95.7%
Personal Taxes:	13,938,633,835	15,738,500,336	14,004,786,998	1,733,713,338	89.0%
Personal Income Tax (PAYE)	12,873,962,978	14,993,230,736	13,301,091,561	1,692,139,175	88.7%
Personnel Income Tax (Direct Assessment Taxes)	1,040,091,416	728,063,991	693,943,902	34,120,089	95.3%
Penalty For Offences & Interest	24,579,441	17,205,609	9,751,534	7,454,075	56.7%
Other Personal Tax N.E.C				-	
Other Taxes:	3,678,121,016	2,574,684,714	3,518,246,647	943,561,933	136.6%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	105,761,350	74,032,945	70,498,928	3,534,017	95.2%
Withholding Tax	3,231,156,065	2,261,809,246	2,163,300,818	98,508,428	95.6%
Other Taxes N.E.C	341,203,601	238,842,523	1,284,446,901	1,045,604,378	537.8%
Non-Tax Revenue:	12,383,245,149	8,686,814,950	9,714,657,577	1,027,842,627	111.8%
Licences General	499,747,841	349,823,490	829,928,631	480,105,141	237.2%
Fees – General	11,367,221,395	7,969,597,345	6,805,909,063	1,163,688,282	85.4%
Fines – General	37,508,496	26,255,948	25,234,928	1,021,020	96.1%
Sales – General	55,378,923	38,765,246	230,343,241	191,577,995	594.2%
Earnings – General	299,700,487	215,791,338	23,881,755	191,909,583	11.1%
Rent On Government Buildings – General	1,721,458	1,205,022	2,183,000	977,978	181.2%
Rent on Land and Others – General	79,321,231	55,524,838	49,026,939	6,497,899	88.3%
Repayments	582,135	407,495	5,275,308	4,867,813	1294.6%
Investment Income			148,200,829	148,200,829	

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Interest Earned	2,807,966	1,965,576	1,303,375,976	1,301,410,400	66310.1%
Reimbursement	523,052	366,136	1,520,000	1,153,864	415.1%
Miscellaneous Income	38,732,165	27,112,516	289,777,907	262,665,391	1068.8%
Independent Revenue (IGR)	30,000,000,000	27,000,000,000	27,237,691,221	237,691,221	100.9%

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

TABLE 3. REVENUE OUTTURN BY MDA.

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Anambra State Internal Revenue Service	18,601,590,309	19,002,569,870	18,256,399,295.81	- 746,170,574	96.1%
Ministry of Lands, Physical Planning & Rural Development	4,849,054,000	3,407,480,175	2,211,079,938.86	- 1,196,400,236	64.9%
Anambra State Physical Planning Board	1,228,228,715	859,760,102	821,701,641	- 38,058,461	95.6%
Post Primary School Service Commission PPSSC	655,343,809	458,740,666	372,049,375.00	- 86,691,291	81.1%
Ministry of Transport	606,456,547	424,519,584	451,943,097.72	27,423,514	106.5%
Ministry of Works	535,316,571	374,721,600	192,728,000.00	- 181,993,600	51.4%
Anambra State Universal Basic Education Board	525,265,783	367,686,049	148,683,615.00	- 219,002,434	40.4%
Examination Development Centre	460,309,829	322,216,881	297,742,858.06	- 24,474,023	92.4%
Ministry of Basic Education	399,261,334	279,482,937	182,628,545.00	- 96,854,392	65.3%
High Court of Justice	379,746,516	264,311,572	293,792,008.66	29,480,437	111.2%

Other Revenue Collecting Agencies	1,759,426,587	1,238,510,564	4,008,942,846	2,770,432,282	323.7%
Independent Revenue (IGR)	30,000,000,000	27,000,000,000	27,237,691,221	237,691,221	100.9%

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

NOTES
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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 N65.81 billion 57.2% of the total budget size of N114.91 billion while recurrent expenditure was allocated N49.16 billion, equivalent to 42.8% of the total budget size. It should be noted that the state retained its prioritization of capital expenditure. Consequently, the share of actual capital expenditure in the total expenditure of N110.33 billion was N63.23 billion representing 57.3% while actual recurrent spending was allotted the remaining N47.01 billion which is (42.7%) approximately.

However, in terms of aggregate actual expenditure outturn, recurrent expenditure received about N2.066 billion less than the original budget of N49.16 billion, which represents 95.8% actual performance on budget. In a similar vein, capital expenditure received N2.58 billion less than the budgeted amount of N65.81 billion which represents 96.1% performance on budget.

The breakdown of actual recurrent expenditure shows that when compared with other recurrent items, overheads received the highest share of N19.87 billion (16.6% actual share); followed by salaries & wages which got N14.72 billion (13.1% actual share). Other recurrent charges include Social Contributions, Social Benefits, Grants and Subsidies and Transfers. Clearly, all the expenditure items performed within and below budgeted amounts due to the strict fiscal discipline of the current administration.

TABLE 4. EXPENDITURE OUTTURN.

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actual)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
Recurrent Expenditure:						
Salaries, Wages and Allowances (inc. CRF)	14,720,175,504	12.8%	14,431,970,693	13.1%	288,204,811	98.0%
Social Contribution	4,099,206,551	3.6%	199,031,700	0.2%	3,900,174,851	4.9%
Social Benefits	8,376,168,093	7.3%	8,218,505,557	7.4%	157,662,536	98.1%
Overheads	19,869,271,374	17.3%	18,344,243,971	16.6%	1,525,027,403	92.3%
Grants and Subsidies	-	0.0%	-	0.0%	-	
Public Debt Charges	2,099,642,436	1.8%	5,905,193,853	5.4%	3,805,551,417	281.2%
Transfers	-	0.0%	-	0.0%	-	

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Total Recurrent Expenditure	49,164,463,958	42.8%	47,098,945,774	42.7%	2,065,518,184	95.8%
Total Capital Expenditure	65,806,797,262	57.2%	63,234,344,473	57.3%	2,572,452,789	96.1%
Total Expenditure	114,971,261,220	100.0%	110,333,290,247	100.0%	4,637,970,973	96.0%

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

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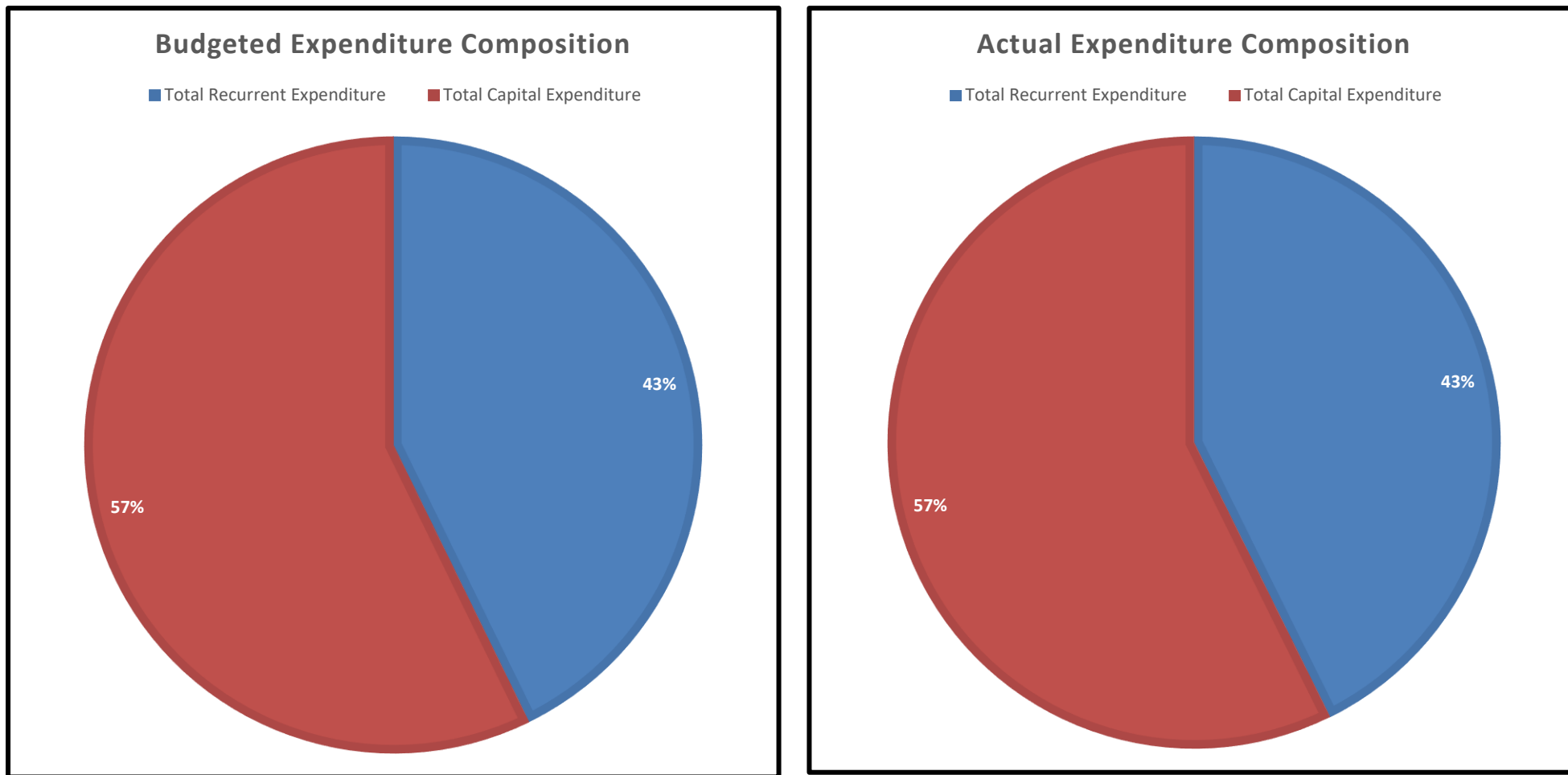


Figure 1 Expenditure Composition Budget and Actual

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.

TABLE 5. Audit Findings.

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Payment to Faith based schools	1	Doubtful Payments	412,875,000	412,875,000	100.0%
Payment for Printing works	1	Unaccounted Revenue	201,849,218	201,849,218	100.0%
Payment to some members of staff and contractors for different purposes	1	Non Personal Advance Not Retired	46,794,304	46,794,304	100.0%
expenses purportedly made by sundry staff and some third parties for various purposes on behalf of the Agency	1	Non Personal Advance Not Retired	32,026,819	32,026,819	100.0%
Payment to Contractors	1	Contract Without Due Process	30,793,145	30,793,145	100.0%
One-Youth-One-Skill Training Programme	1	Doubtful Claims On Public Treasury	18,000,000	18,000,000	100.0%
Second Batch of One-Youth-One Skill	1	Doubtful Claims On Public Treasury	15,000,000	15,000,000	100.0%
Equipping the Digital Entrepreneurship Office (DEO)	1	Doubtful Claims On Public Treasury	10,800,000	10,800,000	100.0%
International Youth Day Celebration	1	Doubtful Claims On Public Treasury	7,000,000	7,000,000	100.0%
TRAVELLING ADVANCES	1	Non Personal Advance Not Retired	6,890,000	6,890,000	100.0%
Total Number of Queries	9		775,138,486	775,138,486	100.0%

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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 2020. Some of the highlights (major variances) are as follows:

- Statutory Allocation exceeded budgeted amounts with 108.9% while VAT recorded a little below of 91% respectively.*
- Domestic grants however did not perform as budgeted, perhaps due to the general downturn in economic activities occasioned by the Covid19 Pandemic, while Foreign grant performed more than budgeted with 278.4%.*
- The drawdown of foreign and Domestic loan was also significantly lower than budget, due to over ambitious provision in the budget.*
- Generally, expenditure was kept within and below budget due to strict fiscal discipline.*
- The State still recorded deficit from operating activities at the end of 2020.*

Table 2 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actual	Variance*	Performance (%)*
Revenue:							
Opening Balance	9,971,291,471	15,601,651,810		15,601,651,810	15,601,651,810	0.33	100.0%
Statutory Allocation	40,941,126,331	43,766,685,075	- 11,897,075,665	31,869,609,410	34,690,470,763	2,820,861,353.31	108.9%
13% Derivation				-		-	
State Government Share of VAT	13,524,817,905	15,590,174,277	2,409,825,723	18,000,000,000	16,382,850,799	- 1,617,149,200.69	91.0%
Other Federation Account Distributions	2,313,731,893	1,604,354,199	895,645,801	2,500,000,000	4,161,672,023	1,661,672,022.67	166.5%
Independent Tax Revenue	11,841,762,056	17,616,754,851	696,430,199	18,313,185,050	17,523,033,645	- 790,151,405.47	95.7%
Independent Non-Tax Revenue	13,341,800,641	12,383,245,149	- 3,696,430,199	8,686,814,950	9,714,657,577	1,027,842,626.75	111.8%
Foreign Grants		6,100,000,000	- 3,600,000,000	2,500,000,000	6,958,958,841	4,458,958,841.44	278.4%
Domestic Grants	1,057,714,269	2,165,364,972	- 665,364,972	1,500,000,000.0		- 1,500,000,000.00	0.0%

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Foreign Loans		7,300,000,000	- 1,300,000,000	6,000,000,000.0 0		- 6,000,000,000.00	0.0%
Domestic Loans		16,000,000,000	- 6,000,000,000	10,000,000,000. 00		- 10,000,000,000.00	0.0%
Other Revenues	20,831,044,079			-	-	-	
Transfer from other Government Entities	-			-		-	
Total Revenue (a)	113,823,288,643 .96	138,128,230,333 .00	- 23,156,969,113.0 0	114,971,261,220 .00	105,033,295,4 58.34	- 9,937,965,761.66	91.4%

Expenditure:						
Salaries, Wages and Allowances	14,753,623,413.44	22,850,163,185.00	- 8,129,987,681.00	14,720,175,504.00	14,315,637,584.53	404,537,919.47
CRF Charges (Salary)	62,428,596.72			-	116,333,108.15	- 116,333,108.15
Social Contributions	284,578,273.55		4,099,206,551.00	4,099,206,551.00	199,031,700.28	3,900,174,850.72
Social Benefits	11,514,139,042.64	10,252,128,113.00	- 1,875,960,020.00	8,376,168,093.00	8,218,505,556.60	157,662,536.40
Overheads	23,550,642,802.33	22,315,157,496.00	- 2,445,886,122.00	19,869,271,374.00	18,344,243,971.12	1,525,027,402.88
Grants & Contributions						

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Public Debt Charges	5,385,817,310.65	3,355,291,120.00	1,255,648,684.00	2,099,642,436.00	5,905,193,853.31	3,805,551,417.31
Transfers				-		-
Capital Expenditure	49,512,752,663.92	78,363,003,525.00	12,556,206,263.00	65,806,797,262.00	63,234,344,473.40	2,572,452,788.60
Total Expenditure (b)	105,063,982,103.25	137,135,743,439.00	22,164,482,219.00	114,971,261,220.00	110,333,290,247.39	4,637,970,972.61
Surplus/Deficit from Operating Activities c = (a-b)	8,759,306,540.71	992,486,894.00	992,486,894.00	-	5,299,994,789.05	14,575,936,734.27
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				-		-

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

SECTION 7. 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			
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for -sale Financial Assets			-
Surplus/(Deficit) for the period	-		-
Balance as at 31 December 2020		-	

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 below and within budgeted amounts for the period ending 2020. The level of performance is 95.8% across all the MDAs. Office of the Executive Governor got the highest share of 32.0%, followed Office of the Accountant General- Consolidated Revenue Fund (CRF) 29.6% (please see others in the schedule below).

Capital Expenditure – Table 9 presents capital expenditure of top MDAs. The sectoral capital expenditure performance shows that all MDA's performance ranged between 80% and 99.4% and none exceeded the appropriated amounts. As indicated in the table9, Ministry of Works got the highest actual expenditure which is about N37.21 billion or 58.8% of the total capital expenditure (N 63.234billion)while Office of the Secretary to the State Government got the least appropriation of N720.17million or 1.1% of total capital expenditure as shown on the table 9 below.

Total Expenditure – As indicated in Table 10 for the top highest spending MDAs, Ministry of Works received the highest total actual expenditure which is about N37.21 billion (33.7% of the total actual expenditure of N110.33 billion), followed by Office of the Executive Governor which received about N20.15 billion (18.3%) of the total actual expenditure N110.333 billion. The performance shows that none of the MDAs had any extra budgetary expenditure due to effective public finance measure and strict budgetary discipline of the administration.

Table 3 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
Office of the Executive Governor	15,723,337,005	14,576,775,850	1,146,561,155	92.7%	32.0%	30.9%
Office of the Accountant General -Consolidated Revenue Fund (CRF)	14,575,017,080	14,123,699,410	451,317,670	96.9%	29.6%	30.0%
Post Primary School Service Commission PPSSC	4,829,065,173	4,824,820,336	4,244,837	99.9%	9.8%	10.2%
High Court of Justice	2,104,354,145	2,100,877,857	3,476,288	99.8%	4.3%	4.5%
State Hospital Management Board (SHMB)	825,540,931	820,706,106	4,834,825	99.4%	1.7%	1.7%
Anambra State House of Assembly	755,876,131	751,147,113	4,729,018	99.4%	1.5%	1.6%
Chukwuemeka Odumegwu Ojukwu University Teaching Hospital	930,561,494	910,701,488	19,860,006	97.9%	1.9%	1.9%
Chukwuemeka Odumegwu Ojukwu University Igbariam	900,000,050	900,000,000	50	100.0%	1.8%	1.9%
Ministry of Health	555,164,695	550,013,608	5,151,087	99.1%	1.1%	1.2%
Office of the Secretary to the State Government	558,853,243	557,060,358	1,792,885	99.7%	1.1%	1.2%
Other MDA Expenditure	7,406,694,011	6,983,143,648	423,550,363	94.3%	15.1%	14.8%

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Total (Except Other MDA Expenditure)	41,757,769,947	40,115,802,126	1,641,967,821	96.1%	84.9%	85.2%
Total Budgeted Expenditure	49,164,463,958	47,098,945,774	2,065,518,184	95.8%		

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



FIGURE 3: Top Ten Recurrent Expenditure Sectors / MDAs

Table 4 Top Ten Capital Expenditure Sectors / MDAs

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works	37,311,983,458	37,206,982,950	105,000,508	99.7%	56.7%	58.8%
Office of the Executive Governor	6,251,125,399	5,574,202,173	676,923,226	89.2%	9.5%	8.8%
Ministry of Environment, Beautification & Ecology	3,135,291,250	3,112,858,859	22,432,391	99.3%	4.8%	4.9%
Ministry of Basic Education	2,824,404,088	2,790,822,906	33,581,182	98.8%	4.3%	4.4%
Ministry of Power & Domestic Water Development	2,872,078,944	2,696,738,978	175,339,966	93.9%	4.4%	4.3%
Ministry of Housing and Urban Development	1,876,537,098	1,865,812,533	10,724,565	99.4%	2.9%	3.0%
Ministry of Health	1,713,811,128	1,690,090,522	23,720,606	98.6%	2.6%	2.7%
Anambra State House of Assembly	1,779,740,000	1,434,039,998	345,700,002	80.6%	2.7%	2.3%
Ministry of Local Government, Chieftaincy & Community Affairs	1,060,671,500	1,053,671,427	7,000,073	99.3%	1.6%	1.7%
Office of the Secretary to the State Government	728,668,136	720,167,746	8,500,390	98.8%	1.1%	1.1%
Other MDA Expenditure	6,252,486,261	5,088,956,381	1,163,529,880	81.4%	9.5%	8.0%
Total (Except Other MDA)	59,554,311,001	58,145,388,092	1,408,922,909	97.6%	90.5%	92.0%

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Expenditure)						
Total Budgeted Expenditure	65,806,797,262	63,234,344,473	2,572,452,789	96.1%		

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



FIGURE 4; Top Ten Capital Expenditure Sectors / MDAs

Table 5 Top Ten Total Expenditure Sectors / MDAs

Top Ten Total Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Ministry of Works	37,311,983,458	37,206,982,950	105,000,508	99.7%	32.5%	33.7%
Office of the Executive Governor	21,974,462,404	20,150,978,024	1,823,484,380	91.7%	19.1%	18.3%
Office of the Accountant General -Consolidated Revenue Fund (CRF)	14,575,017,080	14,123,699,410	451,317,670	96.9%	12.7%	12.8%
Other MDA Expenditure	7,406,694,011	6,983,143,648	423,550,363	94.3%	6.4%	6.3%
Post Primary School Service Commission PPSSC	4,829,065,173	4,824,820,336	4,244,837	99.9%	4.2%	4.4%
Ministry of Environment, Beautification & Ecology	3,135,291,250	3,112,858,859	22,432,391	99.3%	2.7%	2.8%
Ministry of Power & Domestic Water Development	2,872,078,944	2,696,738,978	175,339,966	93.9%	2.5%	2.4%
Ministry of Basic Education	2,824,404,088	2,790,822,906	33,581,182	98.8%	2.5%	2.5%
Anambra State House of Assembly	2,535,616,131	2,185,187,111	350,429,020	86.2%	2.2%	2.0%
Ministry of Health	2,268,975,823	2,240,104,130	28,871,693	98.7%	2.0%	2.0%
Other MDA Expenditure	15,237,672,858	14,017,953,897	1,219,718,961	92.0%	13.3%	12.7%

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Total (Except Other MDA Expenditure)	99,733,588,362	96,315,336,351	3,418,252,011	96.6%	86.7%	87.3%
Total Budgeted Expenditure	114,971,261,220	110,333,290,247	4,637,970,973	96.0%		

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

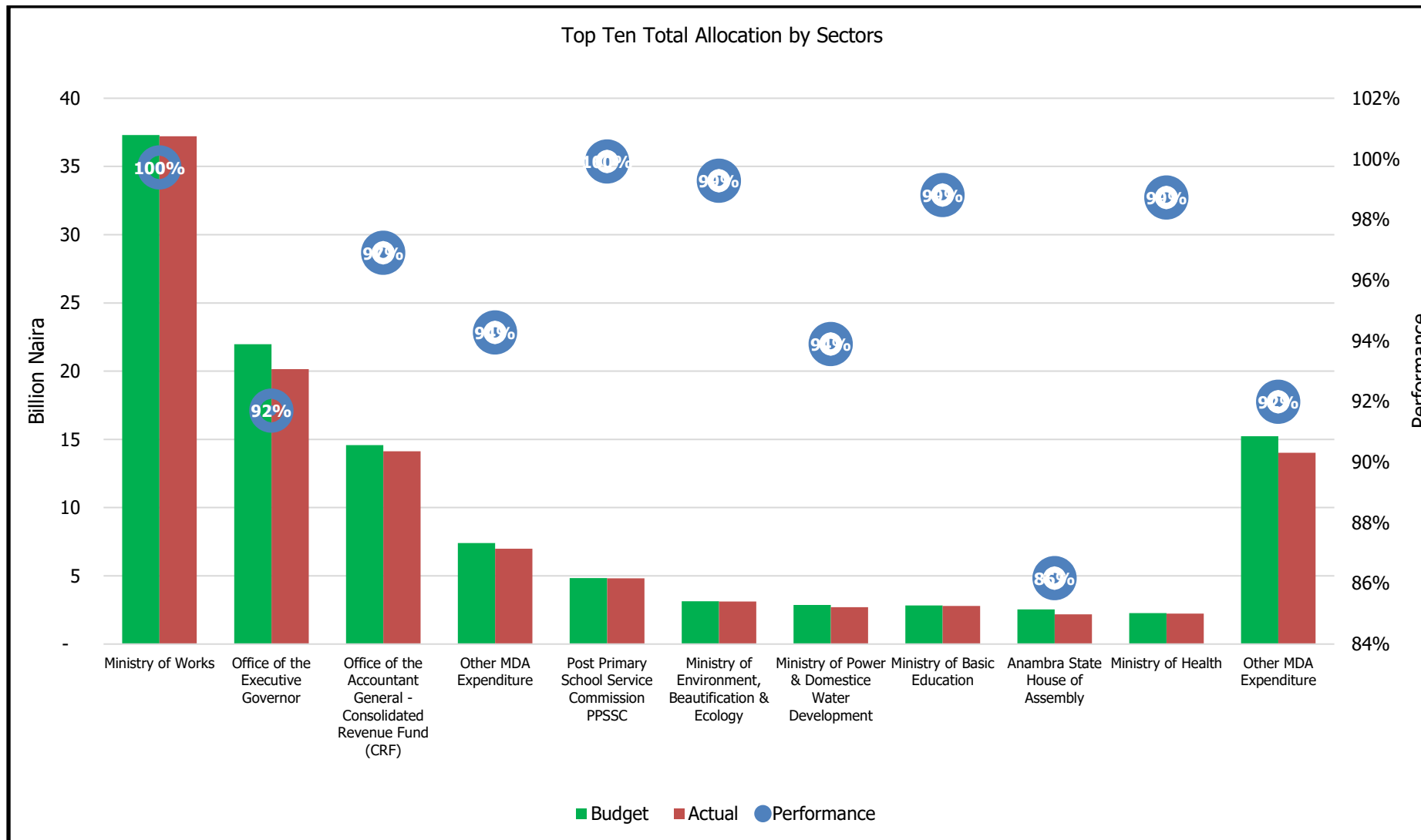


FIGURE 5: Top Ten Total Expenditure Sectors / MDAs

SECTION 7: TOP VALUE CAPITAL PROJECTS.

This section outlined information on the largest 10-20 capital projects included within the budget and the actual expenditures from the implementation of the fiscal year budget.

A major policy thrust for the year 2020 is Accelerating Infrastructural Development and Youth Entrepreneurship with the following components: Airport project, Roads, Mass Transit, Housing and Rural Community Development, Street Lights, Parks & Recreational Centres, Markets & and Waste Management.

Anambra Infrastructural Development sought to transform into opportunity the challenges that existed in delivering urban/rural infrastructural Development. It is an accelerated, coordinated and sustainable project that will position the State as a choice place to work, live and enjoy life. Along with ongoing social sector investments in education and healthcare, concrete upgrades in housing, transportation and other infrastructure which would create jobs improve the security of lives and properties, improve the welfare of our people and enhance economic activities.

Table 6; Top Value Contracts

Top Value Projects								
Project	Project Location	Program me Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Perform ance (%)*	Completi on Status
Airport Project (commitment fund)	404206 Awka South	18000001	34001001-Ministry of Works	21,009,166,700	21,009,166,647	53	100.0%	Ongoing
Construction/Rehabilitation of selected major roads & minor inter community road	404206 Awka South	17000001	34001001-Ministry of Works	16,225,619,500	16,120,619,296	105,000,204	99.4%	Ongoing
W/Bank-Assist State Education Programme & Investment Project (SEPIP)	404206 Awka South	5000039	17001001-Min of Basic Education	1,736,676,244	1,736,676,244	0	100.0%	Ongoing
Waste disposal/establishment of waste management facilities	404206 Awka South	9000013	35001001-Min of Environment, Beautification & Ecology	1,562,573,900	1,550,220,101	12,353,799	99.2%	Ongoing
Street Lighting in Urban Centres	404206 Awka South	14000014	61001001-Min . of Power& Domestic Water Devet.	1,511,792,818	1,511,792,718	100	100.0%	Ongoing
Erosion control Program ./project including Nigeria Erosion and Water	404206 Awka South	9000012	35001001-Min of Environment, Beautification & Ecology	1,509,582,888	1,509,504,510	78,378	100.0%	Ongoing
Community Infrastructural Projects (choose your project program	404206 Awka South	6030001	51001001-Min of Local L.G A., Chieftaincy & Comm. Affairs	1,053,671,500	1,053,671,427	73	100.0%	Ongoing
Constituency Projects	404206 Awka South	13000016	12003001-Anambra State House of Assembly	999,700,000	950,000,000	49,700,000	95.0%	Ongoing
Purchase of Vehicles	404206 Awka South	13000054	11001001-Office of the Executive Governor	977,668,700	829,510,443	148,158,257	84.8%	Ongoing
Construction of International conference Centre Awka	404206 Awka South	6000068	53001001-Ministry of Housing and Urban Devt.	550,015,889	550,015,789	100	100.0%	Ongoing
Legal Consultancy Services	404206 Awka South	13000008	26001001- Min of Justice	523,213,200	441,588,105	81,625,095	84.4%	Ongoing
Improvement of State-Wide Security/Communication Network	404206 Awka South	13000010	11013001- Office of the SSG	436,400,000	436,400,000	-	100.0%	Ongoing
Community Agricultural Land Development. Project	404206 Awka South	1000027	15001001- Min of Agriculture	434,029,267	213,994,267	220,035,000	49.3%	Ongoing
Secondary Schools Special Projects	404206 Awka South	5000037	17001001-Min of Basic Education	381,364,379	381,364,279	100	100.0%	Ongoing
Anambra State Rural Electricity Project Phase III & Completion	404206 Awka South	14000001	61001001-Min . of Power& Domestic Water Dev.	380,700,600	225,361,129	155,339,471	59.2%	Ongoing
Special Emergency Intervention Projects	404206 Awka South	13000013	11001001-Office of the Executive Governor	327,836,100	257,891,640	69,944,460	78.7%	Ongoing
Youth Development Centre/Youth Empowerment	404206 Awka South	8000010	13001001-Min of Youths, Entrepreneurship & Sports Development	297,813,100	297,813,000	100	100.0%	Ongoing
Consultancy Services	404206 Awka South	13000018	20001001-Min of Finance	233,142,042	144,392,443	88,749,599	61.9%	Ongoing
State Sports Stadium, Awka	404206 Awka South	6000071	53001001-Ministry of Housing and Urban Dev	208,099,298	208,099,199	99	100.0%	Ongoing

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Examination Development Centre	404206 Awka South	5000010	17001001-Min of Basic Education	204,119,000	204,118,978	22	100.0%	Ongoing
School Sports Project	404206 Awka South	8000009	39001001-Anambra State Sports Commission	155,499,900	100,925,000	54,574,900	64.9%	Ongoing
State Vigilante Service/Security	404206 Awka South	1300008	11001001-Office of the Executive Governor	63,198,500	30,339,500	32,859,000	48.0%	Ongoing
Anambra Small Business Agency Intervention Fund (On-lending)	404206 Awka South	12000035	20001001-Min of Finance	30,102,497	30,102,398	99	100.0%	Ongoing
Construction of Health Facilities in three Senatorial Zone Legacy Projects	404206 Awka South	4000060	21001001-Min of Health	23,000,000	23,000,000	-	100.0%	Ongoing
Sustainable development goals (SDG) projects	404206 Awka South	13000024	38001001- Min of Economic Pla. Budget & Devt. Partns	14,230,000	14,230,000	-	100.0%	Ongoing

SECTION 8: CITIZENS 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.

About twenty-five Community/citizens nominated projects were included in the 2020 Budget – those being the Construction Of Administrative Office Blocks, Construction Of Open Market Shades, Drainage And Perimeter Fencing, Construction Of Doctors And Nurses Quarters, Rural Electrification, Construction Of Primary Health Centre(PHC), Construction Of Skill Acquisition Centres, Drilling Of Solar Powered Borehole and Perimeter Fencing as shown in the below table and specified Communities that made the nominations.

All projects mentioned above and shown on the table below has being completed in the various Communities as shown.

Table 7 Citizens Nominated Projects

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction Of 10 Blocks Of 8 No Open Market Shades And 16 No Lock Up Shops.	Umuomaku	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 34 No Lock Up Shops.	Achina	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Administrative Office Block.	Umunze	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 8 Blocks Of 8no Open Market Shades, Drainage And Perimeter Fencing	Amaokpala	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 2-Bedroom Semi-Detached Doctors Quarters And Fencing Of Health Centre.	Ezinifite	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 34 No Lock Up Shops	Akwaiheddi	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 38 No Lock Up Shops	Amichi	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Doctors And Nurses Quarters.	Ezinifite	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 1 Storey 10 Classrooms And Block Of Two Toilets	Umuona	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Laboratory Block And Staff Room	Ubuluisiuzor	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Constructions Of 28 Lock Up Shops With 4 Toilets.	Amesi	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	

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Rural Electrification	Ogboji	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 110 No Open Market Stalls And 1 Block Of 2 Toilets	Ihembosi	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Health Centre	Unubi	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Dormitory	Okpeze	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Health Centre, Drilling Of 2 No Boreholes And Supply Of 5 No 7kva Generators.	Okija	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 34 No Lock Up Shops	Ebenator	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 80 No Open Market Stalls And 12 No Lock Up Shops	Orsumoghu	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Drilling Of Solar Powered Borehole And Construction Of 10 No Lock Up Shops	Ndiokolo	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Skill Acquisition Centre	Oraeri	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 2 Blocks Of 1-Storey 10 Lock Up Shops And Works In Town Hall	Azigbo	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Drilling Of Solar Powered Borehole, Construction Of Chicken Pen And Perimeter Fence	Akpo	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of Police Station	Azia	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 2 Blocks Of 3 No Classroom And 1 Block Of 5 No Toilet.	Oko	6030001	Min of LGA & Chieftancy	20,000,000	20,000,000	-	100.0%	
Construction Of 28 No Big Lock Up Shops	Isulo	6030001	Min of LGA &	20,000,000	20,000,000	-	100.0%	



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

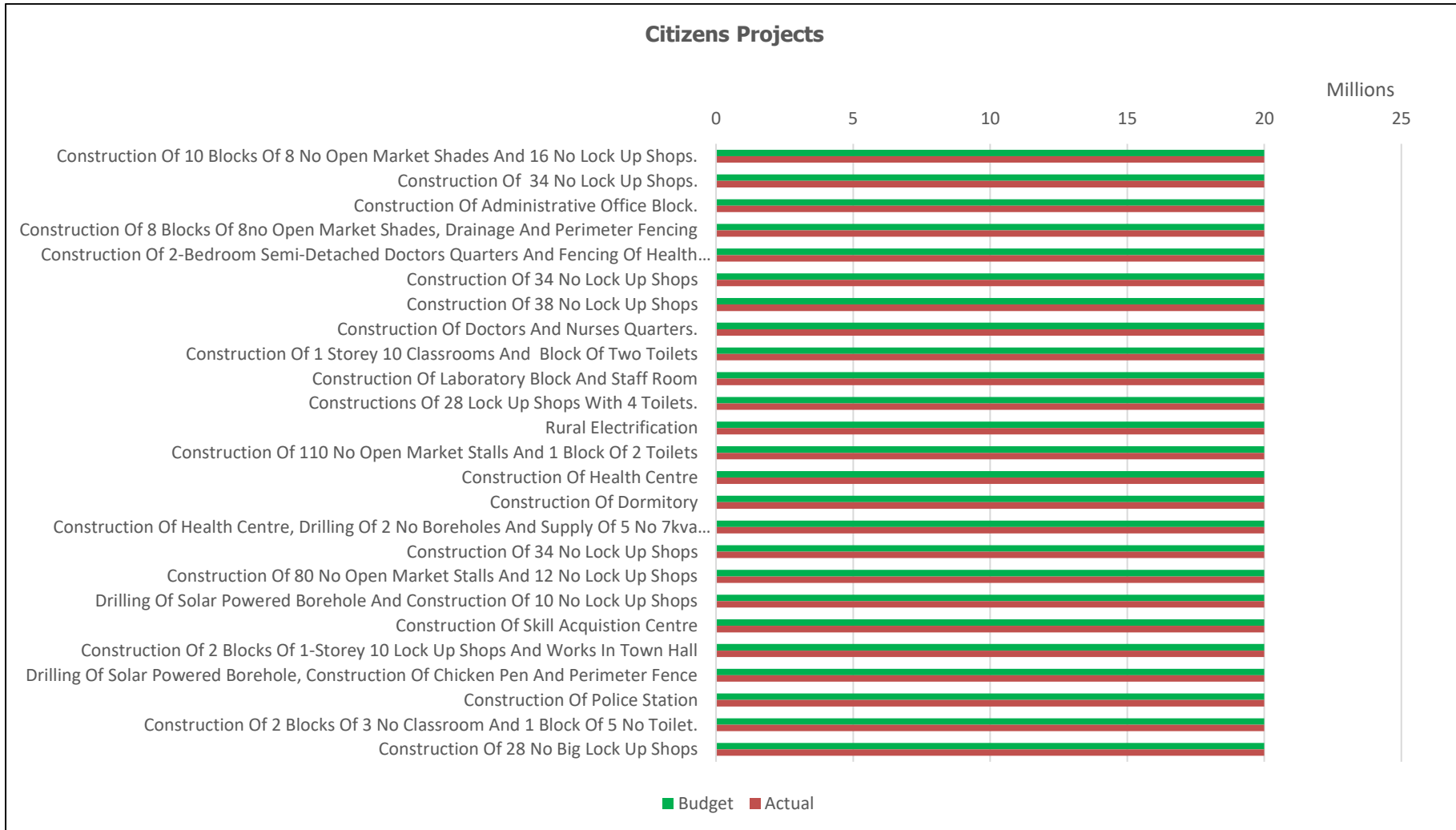


Figure 2 Citizens Nominated Projects Graph

SECTION 9: PUBLIC CONSULTATIONS WITH CITIZENS PRESENTING THE ANNUAL FINANCIAL STATEMENT.

The 2020, Financial Year Report of Anambra State, prepared in compliance with International Public Sector Accounting Standard(IPSAS) in the production of its Multi-Year IPSAS Compliant Budget; Annual General Purpose Financial Statement (GPFS); and the International Monetary Fund (IMF)Government Finance Statistics (GFS) Classification of Function of Government (COFOG) can be found on the Anambra State Government Website; www.anambrastate.gov.ng

Anambra State Government published the Audited Annual Financial Statements on the 17th June, 2021 in two National daily national, Vanguard newspaper & National light on 24th June, 2021.