

# **RIVERS STATE GOVERNMENT**

## **CITIZENS' ACCOUNTABILITY REPORT ON THE IMPLEMENTATION OF THE**

### **2020 BUDGET:**

***Budget of Reassurance, Profound Impact for  
Inclusive Growth and Shared Prosperity***

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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 Office of the Auditor General, Rivers State on behalf of the Rivers State government 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) 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 2020 Budget of Rivers State Government, the Budget of Reassurance, Profound Impact for Inclusive Growth and Shared Prosperity, was passed on the 30<sup>th</sup> December 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 the 3<sup>rd</sup> August 2020.*

*Despite the mid-year budget revision, budget performance recorded over 100% from the Internally Generated Revenue which in turn impacted positively on overall budget implementation in the year under review.*

*Aggregate revenue performance was 101.9% of the budgeted N301.9billion in the final budget. This indicates a surplus of N5.6billion – both Federation Account revenues and Internally Generated Revenue performing in the region of 126-131%. On the expenditure side, the actual total expenditure is about N298 billion (0.8%) less than the budgeted amount which was N300billion.*

*Capital Expenditure recorded a performance of 98%. Much of the recurrent expenditure in 2020 was geared towards addressing the challenges of COVID-19 Pandemic.*

*Education and Governance sectors enjoyed the highest proportion of recurrent expenditure, whilst Infrastructure and Governance received the highest proportion of capital expenditure.*

*The most material audit findings related to poor compliance of some Boards, Corporations and Agencies in respect of the submission of Audited Accounts to the Office of the Auditor-General and judicious account for internally Generated Revenue of State-Owned Higher Institutions.*

## Section 1 Budget Outturn

*The revenue performance (outturn) which shows the aggregate revenue performance is about 101.9%; thus about 1.9% in excess of the anticipated revenue in the budget, this is equivalent to N5.6 billion naira.*

*On the expenditure side, the actual total expenditure is about N298 billion (0.8%) less than the budgeted amount which was N300 billion. Out of the total Capital expenditure budget of N171 billion, the actual capital expenditure was N168 billion. This indicates that capital expenditure witnessed a performance of 98.4%.*

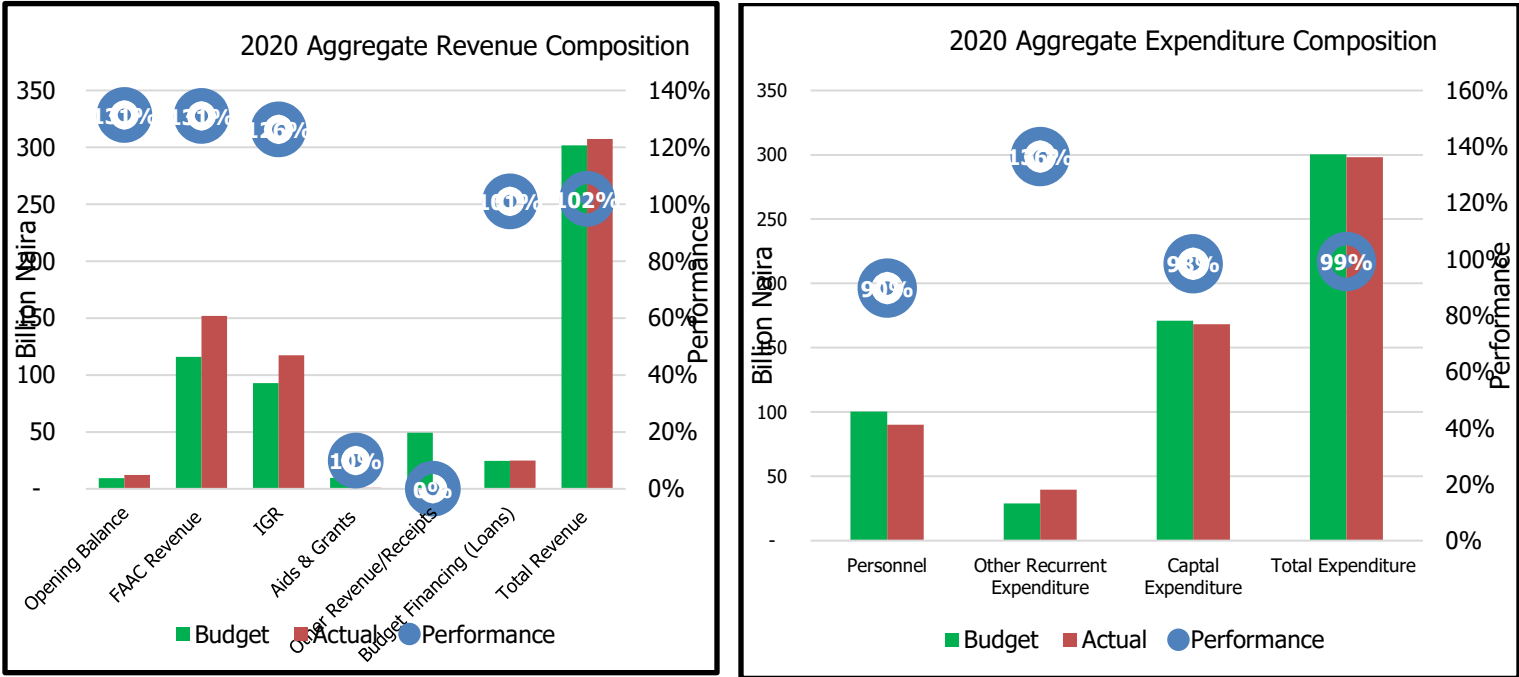
*Observe that personnel expenditure (employees' salaries and wages) and overhead fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of cost of governance. Conversely, the performance of other recurrent expenditure, especially, Public Debt Charges was about 250% due to government's effort towards reduction of debt burden of the State.*

**Table 1 Budget Outturn**

<b>Budget Outturn (Originally Approved vs Actual)</b>					
<b>2020 Revenue Composition Performance</b>					
<b>2020 Aggregate Revenue Composition</b>	<b>2020 Original Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Opening Balance	9,266,279,131	9,266,279,131	12,165,122,809	2,898,843,678	131.3%
FAAC Revenue	116,061,299,361	116,061,299,361	152,027,251,745	35,965,952,385	131.0%
IGR	92,986,084,317	92,986,084,317	117,401,188,588	24,415,104,271	126.3%
Aids & Grants	9,555,769,966	9,555,769,966	950,000,000	- 8,605,769,966	9.9%
Other Revenue/Receipts	49,313,973,147	49,313,973,147	-	- 49,313,973,147	0.0%
Budget Financing (Loans)	24,706,549,341	24,706,549,341	24,949,851,076	243,301,736	101.0%
<b>Total Revenue</b>	<b>301,889,955,263</b>	<b>301,889,955,263</b>	<b>307,493,414,218</b>	<b>5,603,458,955</b>	<b>101.9%</b>
<b>2020 Expenditure Performance by Economic Type</b>					
<b>2020 Aggregate Expenditure Composition</b>	<b>2020 Original Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Personnel	100,382,286,194	100,382,286,194	90,147,890,197	10,234,395,997	89.8%
Other Recurrent Expenditure	28,954,375,834	28,954,375,834	39,513,563,662	- 10,559,187,828	136.5%
Capital Expenditure	171,033,409,155	171,033,409,155	168,359,956,753	2,673,452,401	98.4%
<b>Total Expenditure</b>	<b>300,370,071,183</b>	<b>300,370,071,183</b>	<b>298,021,410,613</b>	<b>2,348,660,570</b>	<b>99.2%</b>

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

Figure 1 Budget Outturn Graphs



## Section 2 Revenue Outturn

*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 126.3%. This impressive performance has been attributed to government's drive towards improved ease of doing business in the State.*

*The critical source of Tax Revenue for Rivers State includes personal taxes which recorded 138% performance during the period under review. A key component of the personal taxes is the PAYE that recorded the highest level of performance (142%) because it is generally deducted at source.*

*The State Board of Internal Revenue which is the highest revenue generating institution of the state had a budget of N80 billion but N106 billion, equivalent to 132.7% was realised in the year under review. Strengthening the BIR remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the BIR is the Ministry of Finance Incorporated which had a final budget in the tune of N6.1 billion while the actual realized was N6.8 billion, representing 112% outturn.*

*The MDAs with the highest level of outturn include the Greater Port Harcourt City Authority, 1214%, Ministry of Housing, approximately 494% and Ministry of Education, 309% and Ministry of Works, 115%.*

*This information is presented in Table 3 below.*

**RIVERS STATE GOVERNMENT 2020 CITIZENS' ACCOUNTABILITY REPORT**  
**Table 2 Revenue Outturn by Item**

<b>Internally Generated Revenue Performance</b>					
<b>By Item</b>					
<b>IGR Items</b>	<b>2020 Original Budget</b>	<b>2020 Final Budget</b>	<b>2020 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>
Tax Revenue	<b>80,000,000,000</b>	<b>80,000,000,000</b>	<b>106,180,064,407</b>	26,180,064,407	132.7%
Personal Taxes:	<b>72,100,000,000</b>	<b>72,100,000,000</b>	<b>99,732,244,803</b>	27,632,244,803	138.3%
Personal Income Tax (PAYE)	70,000,000,000	70,000,000,000	99,732,244,803	29,732,244,803	142.5%
Personnal Income Tax (Direct Assessment Taxes)	2,000,000,000	2,000,000,000	-	2,000,000,000	0.0%
Penalty For Offences & Interest	100,000,000	100,000,000	-	100,000,000	0.0%
Other Personal Tax N.E.C				-	
Other Taxes:	<b>7,900,000,000</b>	<b>7,900,000,000</b>	<b>6,447,819,604</b>	- 1,452,180,396	81.6%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	1,200,000,000	1,200,000,000	-	1,200,000,000	0.0%
Withholding Tax	6,700,000,000	6,700,000,000	6,447,819,604	- 252,180,396	96.2%
Other Taxes N.E.C				-	
Non-Tax Revenue:	<b>12,986,084,317</b>	<b>12,986,084,317</b>	<b>11,221,124,181</b>	- 1,764,960,135	86.4%
Licences General	20,789,000	20,789,000	213,173,198	192,384,198	1025.4%
Fees – General	500,134,213	500,134,213	440,317,662	- 59,816,551	88.0%
Fines – General	400,000,000	400,000,000	32,795,423	- 367,204,577	8.2%
Sales – General	150,670,000	150,670,000	668,776,879	518,106,879	443.9%
Earnings – General	400,000,000	400,000,000	603,297	- 399,396,703	0.2%
Rent On Government Buildings – General	100,000,000	100,000,000	84,850,472	- 15,149,528	84.9%
Rent on Land and Others – General				-	
Repayments				-	
Investment Income	6,103,519,966	6,103,519,966	6,844,403,537	740,883,572	112.1%
Interest Earned				-	
Reimbursement				-	
Miscellaneous Income	5,310,971,138	5,310,971,138	2,936,203,713	- 2,374,767,425	55.3%
<b>Independent Revenue (IGR)</b>	<b>92,986,084,317</b>	<b>92,986,084,317</b>	<b>117,401,188,588</b>	<b>24,415,104,272</b>	<b>126.3%</b>

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

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**Table 3 Revenue Outturn by MDA**

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Rivers State Internal Revenue Service	85,300,971,138	85,300,971,138	109,116,268,120	23,815,296,982	127.9%
Ministry of Finance Incorporation	6,103,519,966	6,103,519,966	6,844,403,537	740,883,572	112.1%
Ministry of Housing	29,170,000	29,170,000	144,020,616	114,850,616	493.7%
Ministry of Land	98,500,000	98,500,000	2,642,356,393	2,543,856,393	2682.6%
Ministry of Transport	116,000,000	116,000,000	34,087,500	- 81,912,500	29.4%
Greater Port Harcourt City Authority	55,000,000	55,000,000	667,646,269	612,646,269	1213.9%
Ministry of Commerce & Industry	102,600,000	102,600,000	19,073,932	- 83,526,068	18.6%
Ministry of Works	80,000,000	80,000,000	92,241,275	12,241,275	115.3%
Ministry of Justice	65,000,000	65,000,000	38,145,822	- 26,854,178	58.7%
Ministry of Education	65,000,000	65,000,000	200,843,633	135,843,633	309.0%
Other Revenue Collecting Agencies	970,323,213	970,323,213	- 2,397,898,509	- 3,368,221,722	-247.1%
<b>Independent Revenue (IGR)</b>	<b>92,986,084,317</b>	<b>92,986,084,317</b>	<b>117,401,188,588</b>	<b>24,415,104,272</b>	<b>126.3%</b>

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



## Section 3 Expenditure Outturn

Table 4 below looks at the expenditure outturn, how much expenditure was allocated to each main classification, and how much was actually spent. Broadly, capital expenditure got N171 billion 56.9% of the total budget size of N300 billion, while recurrent expenditure was allocated N129 billion, equivalent to 41.1% 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 N298 billion was N168 billion representing 56.5% , while actual recurrent spending was allotted the remaining N126.6 billion which is (43.5%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure received about 0.3% more than its final budget size while the capital expenditure outturn was 98.4%, implying about 0.2% deviation or N2.7 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 N70 billion (23.7%); followed by public debt charges which got N26.3 billion 8.8% and then social benefits which received N19.7 billion (6.6%).

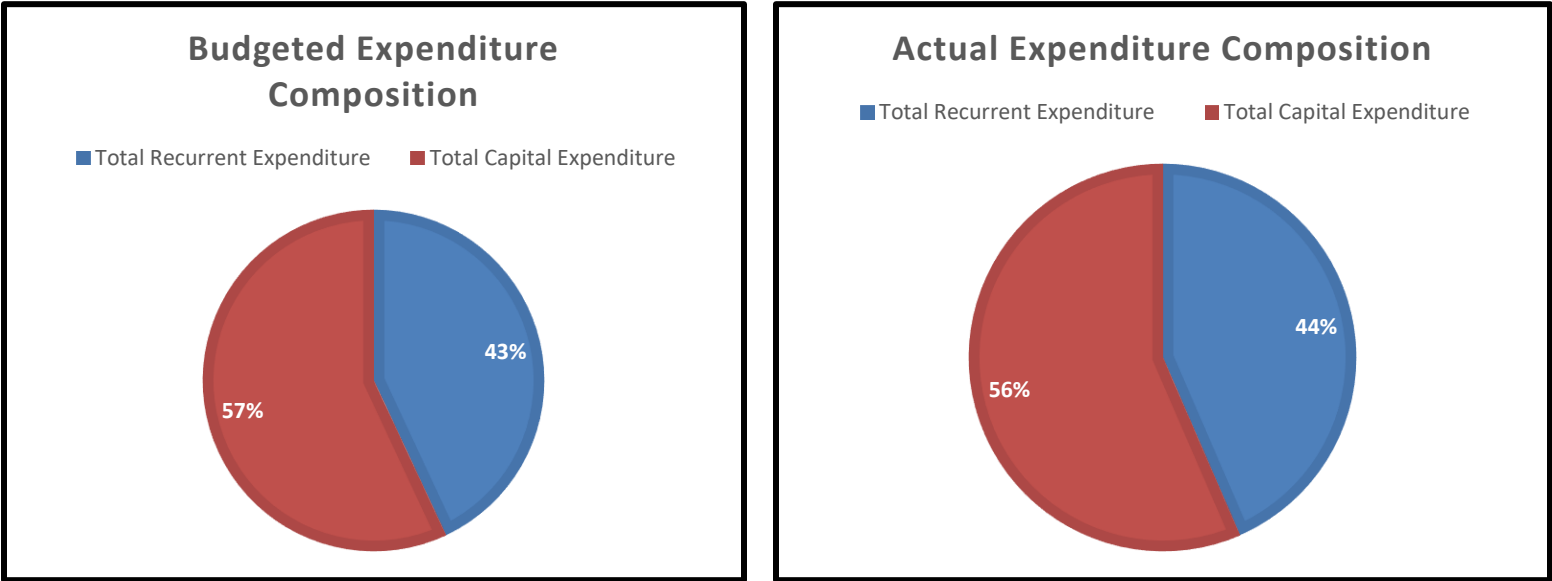
Clearly, with the exception of public debt charges, which recorded 250.1% performance, all components of recurrent expenditure performed less than the final budget size or had a range of 68 - 99% release (see Transfers in the table below). Interestingly, public debt charges received about 150% more than the budget target. This is in line with the state government resolve to clear backlog debt service charges.

**Table 4 Expenditure Outturn**

Expenditure: Where does the Money go?						
Aggregate Expenditure Composition as a % of Total Expenditure (Budget Vs Actuals)						
Expenditure	2020 Final Budget	Budget Share (%)	2020 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	71,296,024,397	23.7%	70,497,874,467	23.7%	798,149,930	98.9%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	29,086,261,797	9.7%	19,650,015,730	6.6%	9,436,246,067	67.6%
Overheads	18,429,375,834	6.1%	13,189,751,160	4.4%	5,239,624,674	71.6%
Grants and Subsidies	-	0.0%	-	0.0%	-	-
Public Debt Charges	10,525,000,000	3.5%	26,323,812,502	8.8%	- 15,798,812,502	250.1%
Transfers	-	0.0%	-	0.0%	-	-
<b>Total Recurrent Expenditure</b>	<b>129,336,662,028</b>	<b>43.1%</b>	<b>129,661,453,859</b>	<b>43.5%</b>	<b>- 324,791,831</b>	<b>100.3%</b>
Total Capital Expenditure	171,033,409,155	56.9%	168,359,956,753	56.5%	2,673,452,401	98.4%
<b>Total Expenditure</b>	<b>300,370,071,183</b>	<b>100.0%</b>	<b>298,021,410,613</b>	<b>100.0%</b>	<b>2,348,660,570</b>	<b>99.2%</b>

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

Figure 2 Expenditure Composition Budget and Actual



## Section 4 Audit Findings

*This section outlines the findings from the Audit process on fiscal year budget implementation, including observations and comments, etc. The Auditor General's Statement should include revenue and expenditure, audited financial statement, finding from the audit as contained in the audited financial statement.*

**A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

No findings.

**B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

No findings.

**C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

No findings.

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

Most MDAs maintain incomplete Assets Register.

**E: BILLS PAYABLE**

No findings

**F: INVESTMENTS**

No findings

**G: AIDS AND GRANTS**

No findings.

**H: CONTINGENT LIABILITIES ON BANK GUARANTEES**

No bank guarantees were issued or outstanding during the FY 2020.

**I: PERFORMANCE GUARANTEES**

No performance guarantees were issued or outstanding during the FY 2020.

**J: ADHERENCE TO PROCUREMENT PROCEDURES**

All procurement procedures were duly observed during the FY 2020.

**K: COMPLIANCE ON EXTERNAL AUDITORS' REPORT**

Most Boards, Parastatals, Commissions, Agencies, etc did not comply with the provision of the Constitution on the submission of their audited accounts to the Office of the Auditor-General.

**Table 5: LEVEL OF COMPLIANCE OF EXTERNAL AUDITORS' REPORT AS AT 31<sup>ST</sup> DECEMBER, 2020**

<b>S/NO.</b>	<b>MDA</b>	<b>YEAR SUBMITTED</b>
1	Ken Sarowiwa Polytechnic, Bori	2018
2	Rivers State Universal Basic Education Board	2016
3	Ignatius Ajuru University of Education	2012
4	Rivers State Housing and Property Development Authority	2017
5	Rivers State Primary Health Care Management Board	No submission
6	Hospitals Management Board	2010
7	Rivers State Micro Finance Agency	2019
8	Rivers State Waste Management Agency	No submission
9	Rivers State Senior Secondary Schools Board	No submission
10	Rivers State Television Authority	2017
11	Rivers State University	2011
12	Rivers State Newspaper Corporation	2009
13	Rivers State Board of Internal Revenue	2018
14	Rivers State College of Health Science and Management Technology	No submission
15	Rivers State Bureau of Public Procurement	2019
16	PABOD Finance and Investment	No submission
17	Captain Elechi Amadi Polytechnic	No submission

## 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 performed impressively above budgeted provision at 128.3% performance level in 2020.*
- *The draw down of loans amounted to N19.5 Billion out of N20 Billion indicating 97.6% performance in the year under review.*
- *Generally, expenditure recorded 99.2% performance in the year under review.*
- *Total cash reserves as at the end of 2020 stood at N5.6 billion.*

RIVERS STATE GOVERNMENT 2020 CITIZENS' ACCOUNTABILITY REPORT

**Table 5 Statement of Income and Expenditure**

Statement of Income and Expenditure							
Item	Previous Actual (2019)	Originally Approved 2020 Budget	2020 Supplementary Budget	2020 Final Budget	2020 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	3,716,853,099	9,266,279,131		9,266,279,131.00	12,165,122,809	2,898,843,678.08	131.3%
Statutory Allocation	54,838,722,594	28,491,364,062		28,491,364,062.00	36,554,362,710	8,062,998,648.39	128.3%
13% Derivation	96,290,278,318	66,089,494,318		66,089,494,318.35	78,383,096,787	12,293,602,468.46	118.6%
State Government Share of VAT	17,629,628,443	14,017,446,058		14,017,446,058.00	21,367,850,954	7,350,404,895.54	152.4%
Other Federation Account Distributions		7,462,994,922		7,462,994,922.17	15,721,941,295	8,258,946,372.43	210.7%
Independent Tax Revenue	108,556,677,551	80,000,000,000		80,000,000,000.00	106,180,064,407	26,180,064,406.61	132.7%
Independent Non-Tax Revenue	7,381,557,082	12,986,084,317		12,986,084,317.00	11,221,124,181	- 1,764,960,136.00	86.4%
Foreign Grants		8,035,885,887		8,035,885,887.11	950,000,000	- 7,085,885,887.11	11.8%
Domestic Grants		1,519,884,079		1,519,884,079.00		- 1,519,884,079.00	0.0%
Foreign Loans		4,706,549,341		4,706,549,340.50	5,429,967,000	723,417,659.50	115.4%
Domestic Loans	25,491,277,614	20,000,000,000		20,000,000,000.00	19,519,884,076	- 480,115,924.00	97.6%
Other Revenues (Capital Receipts)	3,976,971,101	49,313,973,147		49,313,973,147.48	-	- 49,313,973,147.48	0.0%
Transfer from other Government Entities				-		-	
<b>Total Revenue (a)</b>	<b>317,881,965,801.35</b>	<b>301,889,955,262.61</b>	<b>-</b>	<b>301,889,955,262.61</b>	<b>307,493,414,218.03</b>	<b>5,603,458,955.42</b>	<b>101.9%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	63,499,088,482.64	70,904,973,625.00		70,904,973,625.00	70,284,496,925.42	620,476,699.58	99.1%
CRF Charges (Salary)	290,608,520.16	391,050,772.00		391,050,772.00	213,377,541.96	177,673,230.04	54.6%
Social Contributions				-		-	
Social Benefits	14,113,626,035.02	29,086,261,797.32		29,086,261,797.32	19,650,015,730.04	9,436,246,067.28	67.6%
Overheads	13,008,976,848.00	18,429,375,834.00		18,429,375,834.00	13,189,751,160.00	5,239,624,674.00	71.6%
Grants & Contributions				-		-	
Public Debt Charges	2,101,860,592.30	10,525,000,000.00		10,525,000,000.00	26,323,812,502.00	- 15,798,812,502.00	250.1%
Transfers				-		-	
Capital Expenditure	221,937,955,644.33	171,033,409,154.55		171,033,409,154.55	168,359,956,753.15	2,673,452,401.40	98.4%
<b>Total Expenditure (b)</b>	<b>314,952,116,122.45</b>	<b>300,370,071,182.87</b>	<b>-</b>	<b>300,370,071,182.87</b>	<b>298,021,410,612.57</b>	<b>2,348,660,570.30</b>	<b>99.2%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>2,929,849,678.90</b>	<b>1,519,884,079.74</b>	<b>-</b>	<b>1,519,884,079.74</b>	<b>9,472,003,605.46</b>	<b>3,254,798,385.12</b>	<b>623.2%</b>
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 actuals were below budget. Negative variance for expenditure items means actuals were above budget.

**Table 6 Statement of Changes in Net Assets**

<b>Statement of Changes in Net Assets</b>			
<b>Item</b>	<b>Accumulated Surplus</b>	<b>Available for sale Reserve</b>	<b>Total reserve</b>
Opening Balance as at 1 January 2020	6,931,532,207	1,400,000,000	8,331,532,207.20
Actuarial Gains/(Losses)			-
Change in Fair Value Available-for-sale Financial Assets			-
Surplus/(Deficit) for the period	- 2,693,119,203		- 2,693,119,203.30
Balance as at 31 December 2020	4,238,413,003.90	1,400,000,000.00	5,638,413,003.90

## 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 more than budget. The level of performance is 94.2% across all the MDAs/sectors. Education got the highest share of 61.9%, Governance 10.3%, Health 10.0%, Judiciary, Law & Justice 5.7% and Social Development received 2.7% respectively.

**Capital Expenditure** – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that Infrastructure, Governance, Judiciary, Law & Justice and Environment, Sustainable Development and Culture & Tourism received actual capital expenditure more than the amount budgeted. All the other MDAs listed 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 N77.8 billion or 46.5% of the total capital expenditure (N167.4 billion). Governance received N61.1 billion, equivalent to 36.5% while Finance & Planning got N9.95 billion (5.9%). However, Environment & Sustainable Development recorded the highest performance which was 365.7% more than its budget, but actual expenditure was 2.8% of the total fiscal year actual capital expenditure.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Infrastructure received the highest total actual expenditure which is about N79.4 billion (31.6%) of the total actual expenditure of N251.1 billion, followed by Governance which got N69.7 billion (27.8%), Education received N54.9 billion (21.9%) while Judiciary, Law & Justice got N11.9 billion (4.8%) while the Finance & Planning sector had an actual expenditure of N10.5 billion (4.2%). The performance shows that Infrastructure, Governance, Judiciary, Law & Justice and Environment & Sustainable Development had actual total expenditure more than the budgeted figure while all the other MDAs had a positive variance (actual expenditure less than the budget).



RIVERS STATE GOVERNMENT 2020 CITIZENS' ACCOUNTABILITY REPORT

**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
Education	51,923,581,415	51,784,507,998	139,073,418	99.7%	58.4%	61.9%
Governance	13,207,368,997	8,599,584,538	4,607,784,459	65.1%	14.9%	10.3%
Health	8,611,232,175	8,334,700,216	276,531,959	96.8%	9.7%	10.0%
Judiciary , Law and Justice	5,901,351,532	4,748,021,697	1,153,329,835	80.5%	6.6%	5.7%
Social Development	1,898,637,286	2,283,244,222	- 384,606,936	120.3%	2.1%	2.7%
Public Administration	1,366,864,728	1,780,044,362	- 413,179,635	130.2%	1.5%	2.1%
Infrastructure	1,714,633,838	1,632,637,887	81,995,951	95.2%	1.9%	2.0%
Information and Communication Technology	1,369,673,402	1,495,220,777	- 125,547,374	109.2%	1.5%	1.8%
Environment and Susuainable Development	991,902,130	1,169,693,759	- 177,791,629	117.9%	1.1%	1.4%
Agriculture	635,186,971	756,660,173	- 121,473,202	119.1%	0.7%	0.9%
Other MDA Expenditure	1,213,916,985	1,108,028,582	105,888,403	91.3%	1.4%	1.3%
<b>Total (Except Other MDA Expenditure)</b>	<b>87,620,432,474</b>	<b>82,584,315,629</b>	<b>5,036,116,845</b>	<b>94.3%</b>	<b>98.6%</b>	<b>98.7%</b>
<b>Total Budgeted Expenditure</b>	<b>88,834,349,459</b>	<b>83,692,344,211</b>	<b>5,142,005,248</b>	<b>94.2%</b>		

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

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

Top Ten Capital Allocation by Sectors						
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Infrastructure	52,190,000,000	77,771,398,005	- 25,581,398,005	149.0%	31.1%	46.5%
Governance	39,881,413,329	61,112,966,692	- 21,231,553,363	153.2%	23.7%	36.5%
Finance and Planning	23,857,070,753	9,945,252,054	13,911,818,699	41.7%	14.2%	5.9%
Judiciary , Law and Justice	3,490,000,000	7,207,173,735	- 3,717,173,735	206.5%	2.0%	4.3%
Environment and Susuainable Development	1,300,300,000	4,755,200,000	- 3,454,900,000	365.7%	0.8%	2.8%
Education	13,238,000,000	3,091,071,900	10,146,928,100	23.3%	7.9%	1.8%
Health	12,260,000,000	1,510,570,354	10,749,429,646	12.3%	7.3%	0.9%
Social Development	7,889,290,686	1,051,103,236	6,838,187,450	13.3%	4.7%	0.6%
Information and Communication Technology	1,050,000,000	383,300,000	666,700,000	36.5%	0.6%	0.2%
Culture and Tourism	130,000,000	335,000,000	- 205,000,000	257.7%	0.1%	0.2%
Other MDA Expenditure	12,762,882,984	246,920,777	12,515,962,207	1.9%	7.6%	0.1%
<b>Total (Except Other MDA Expenditure)</b>	<b>155,286,074,768</b>	<b>167,163,035,976</b>	<b>- 11,876,961,209</b>	<b>107.6%</b>	<b>92.4%</b>	<b>99.9%</b>
<b>Total Budgeted Expenditure</b>	<b>168,048,957,752</b>	<b>167,409,956,753</b>	<b>639,000,998</b>	<b>99.6%</b>		

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

RIVERS STATE GOVERNMENT 2020 CITIZENS' ACCOUNTABILITY REPORT  
**Table 9 Top Ten Total Expenditure Sectors / MDAs**

Top Ten Total Allocation by Sectors							
MDA/Sectors	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure	
Infrastructure	53,904,633,838	79,404,035,892	- 25,499,402,054	147.3%	21.0%	31.6%	
Governance	53,088,782,326	69,712,551,231	- 16,623,768,905	131.3%	20.7%	27.8%	
Education	65,161,581,415	54,875,579,898	10,286,001,518	84.2%	25.4%	21.9%	
Judiciary , Law and Justice	9,391,351,532	11,955,195,432	- 2,563,843,900	127.3%	3.7%	4.8%	
Finance and Planning	24,518,906,869	10,536,172,627	13,982,734,242	43.0%	9.5%	4.2%	
Health	20,871,232,175	9,845,270,570	11,025,961,605	47.2%	8.1%	3.9%	
Environment and Sustainable Development	2,292,202,130	5,924,893,759	- 3,632,691,629	258.5%	0.9%	2.4%	
Social Development	9,787,927,972	3,334,347,458	6,453,580,514	34.1%	3.8%	1.3%	
Public Administration	2,973,797,712	2,026,965,139	946,832,573	68.2%	1.2%	0.8%	
Information and Communication Technology	2,419,673,402	1,878,520,777	541,152,626	77.6%	0.9%	0.7%	
Other MDA Expenditure	12,473,217,840	1,608,768,181	10,864,449,659	12.9%	4.9%	0.6%	
<b>Total (Except Other MDA Expenditure)</b>	<b>244,410,089,371</b>	<b>249,493,532,782</b>	<b>- 5,083,443,411</b>	<b>102.1%</b>	<b>95.1%</b>	<b>99.4%</b>	
<b>Total Budgeted Expenditure</b>	<b>256,883,307,211</b>	<b>251,102,300,963</b>	<b>5,781,006,248</b>	<b>97.7%</b>			

\* 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**

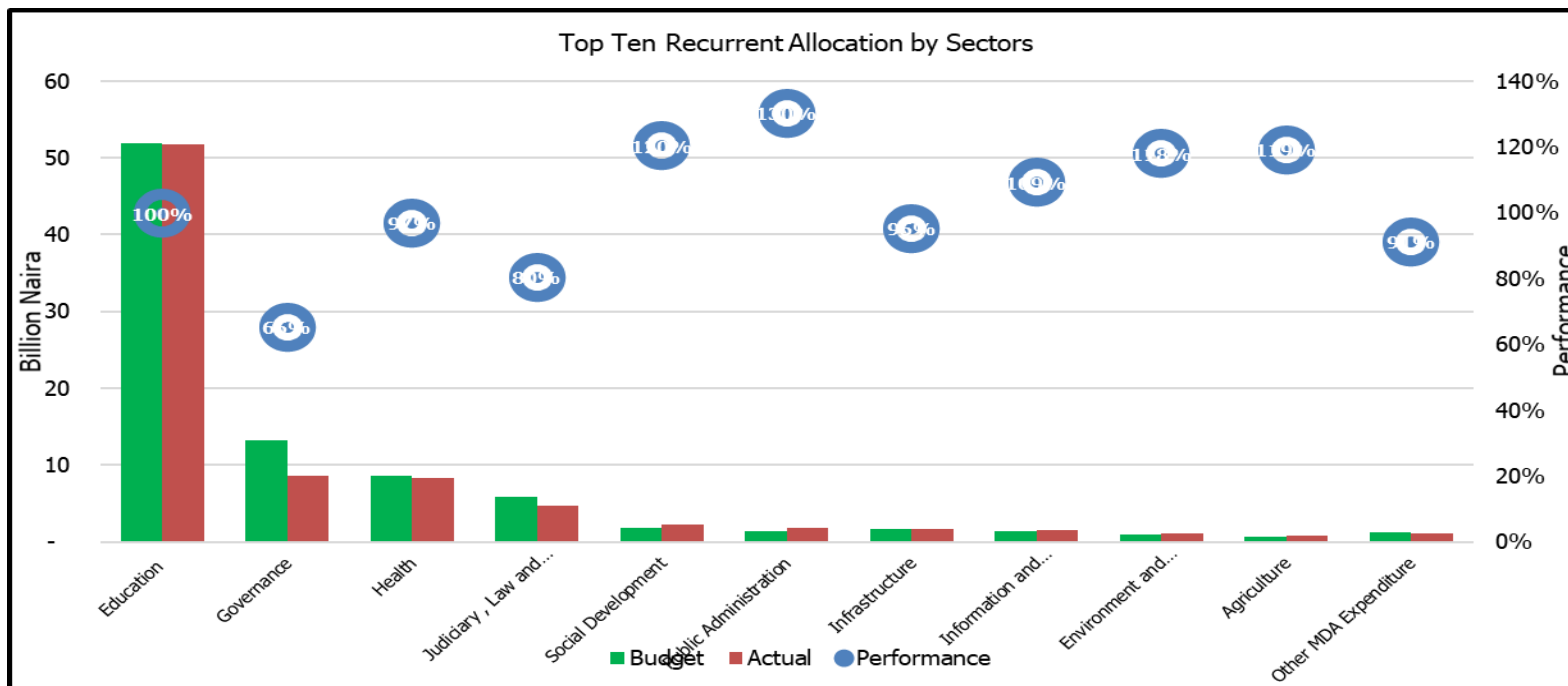


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

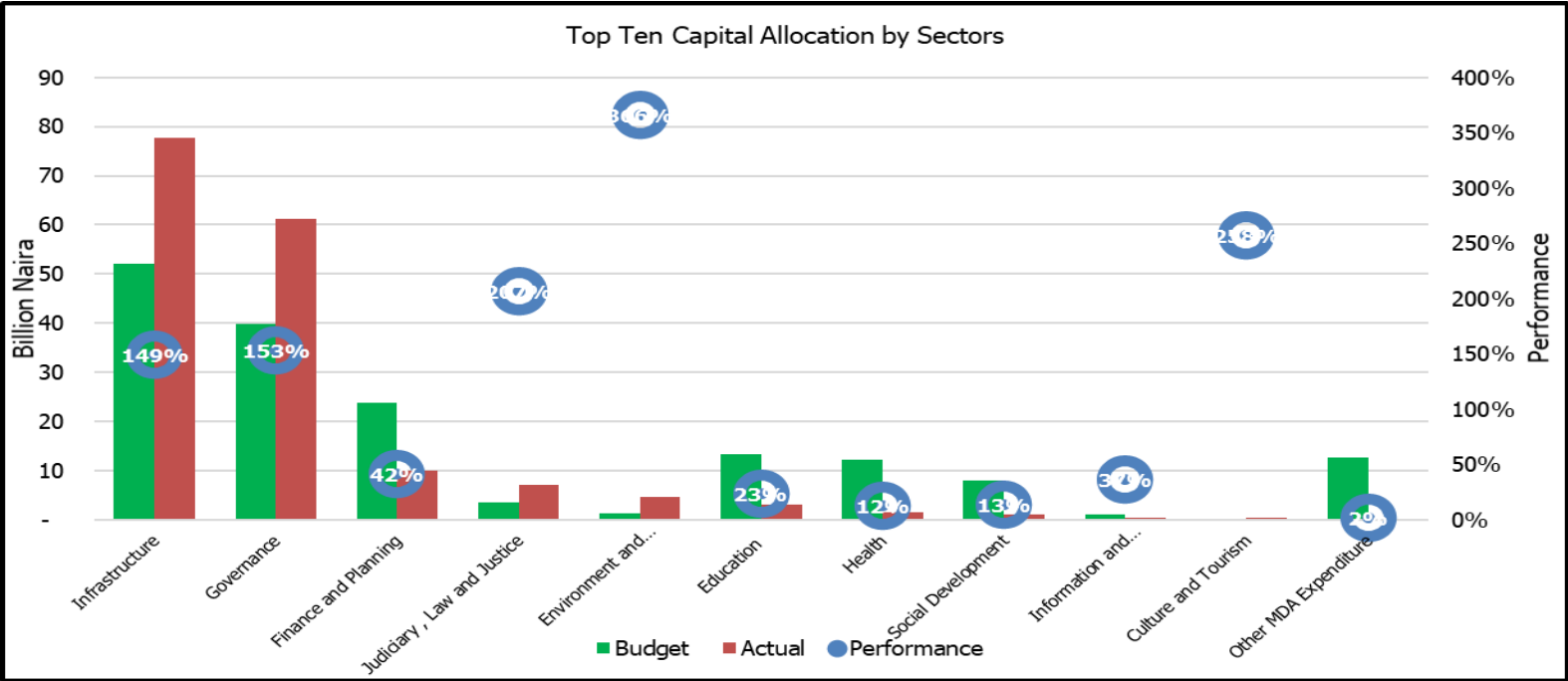
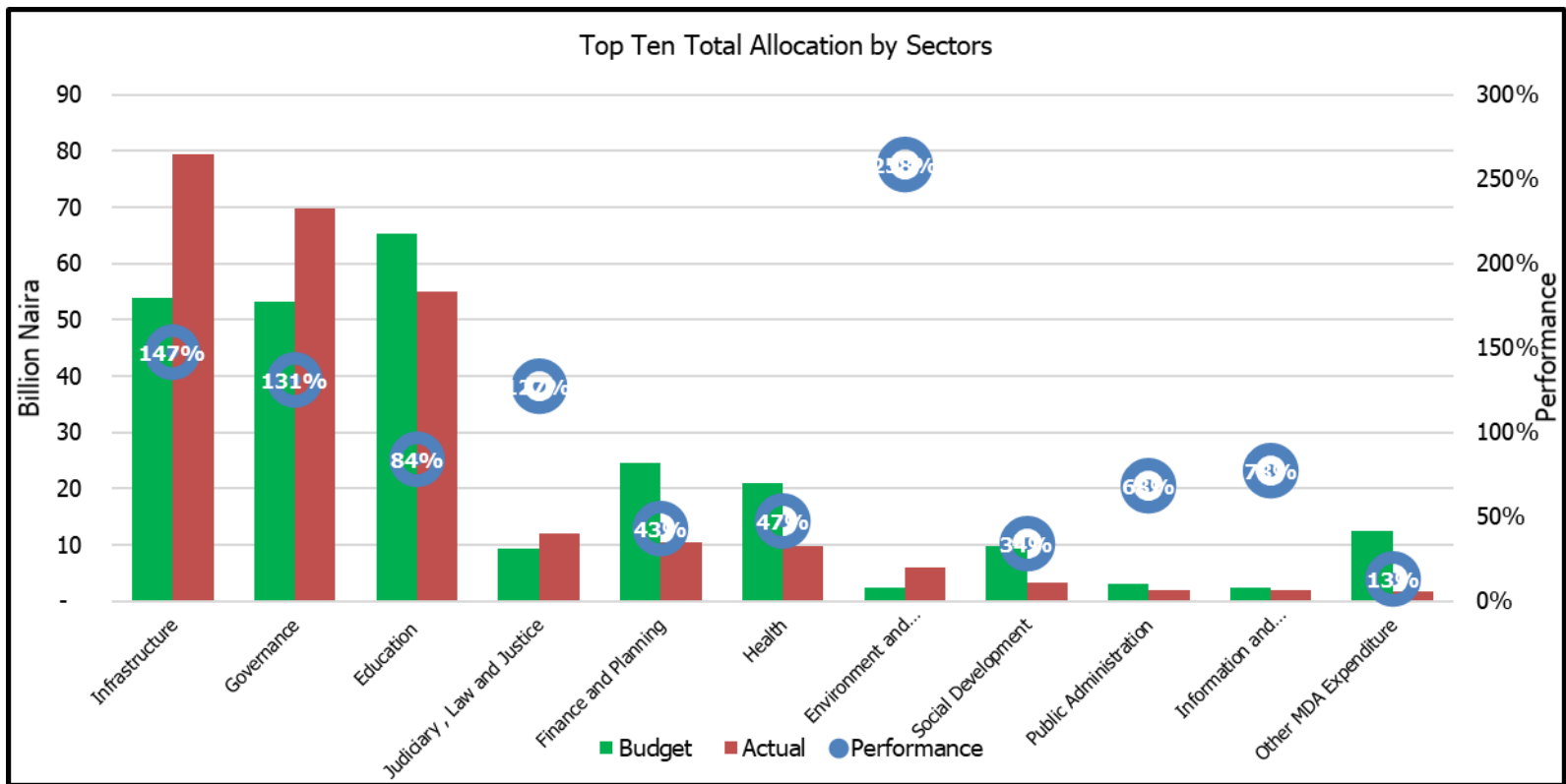


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



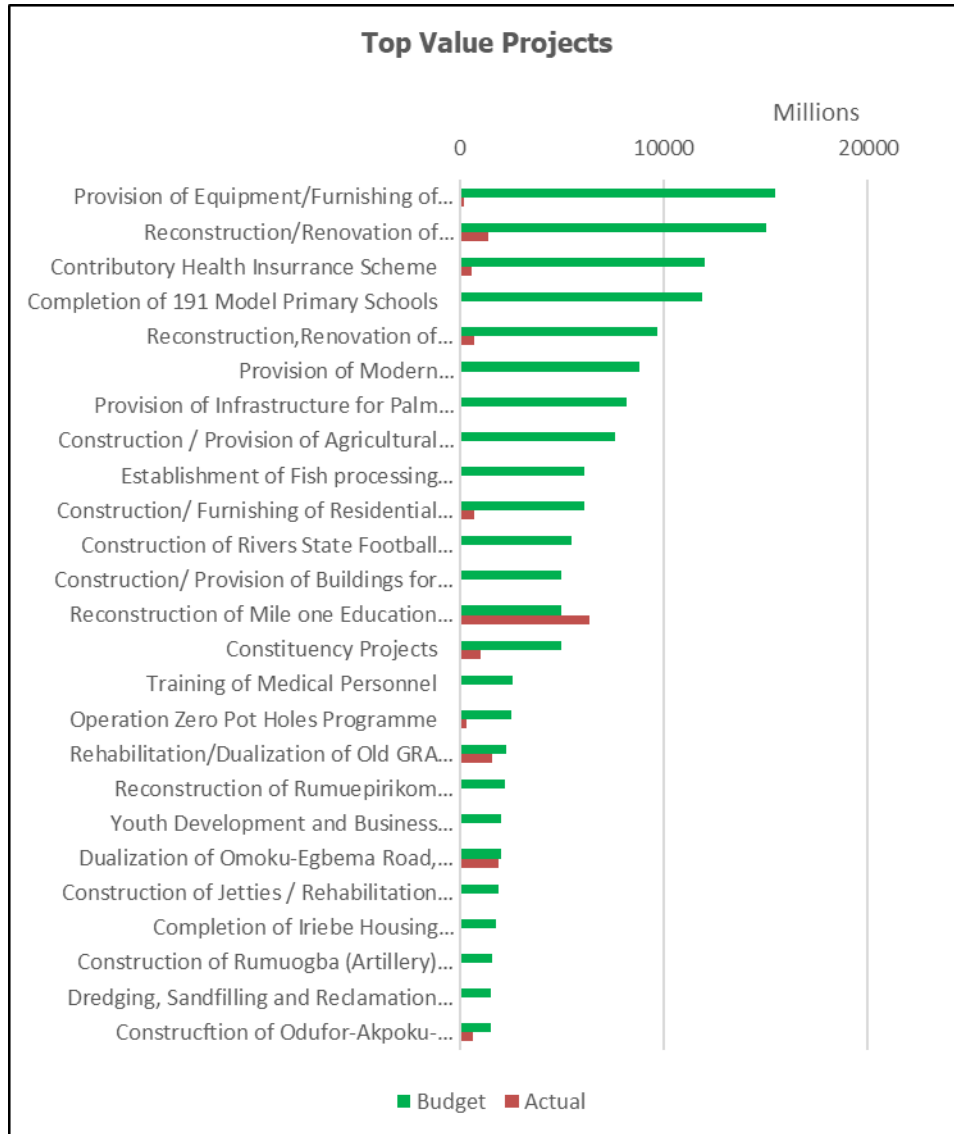
## Section 7 Top Value Capital Projects

*This section outlines information on the largest 25 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.*

**Table 10 Top Value Contracts**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Provision of Equipment/Furnishing of Government Schools	23 LGA'S	051700100107	Ministry of Education	15,475,000,000	200,000,000	15,275,000,000	1.3%	Ongoing
Reconstruction/Renovation of Government Schools	23 LGA'S	051700100103	Ministry of Education	15,000,000,000	1,422,036,050	13,577,963,950	9.5%	Ongoing
Contributory Health Insurance Scheme	Across the State	192100100103	Ministry of Health	12,000,000,000	570,000,000	11,430,000,000	4.8%	Ongoing
Completion of 191 Model Primary Schools	23 LGA'S	051700100108	Ministry of Education	11,905,000,000		11,905,000,000	0.0%	
Reconstruction,Renovation of Hospitals/Provision of Modern Abattoirs/Trawlers/Rehabilitation of	Across the State	192100100103	Ministry of Health	9,700,000,000	693,028,833	9,006,971,167	7.1%	Ongoing
Provision of Modern Abattoirs/Trawlers/Rehabilitation of	23 LGA'S	191500100101	Ministry of Agriculture	8,800,000,000		8,800,000,000	0.0%	
Provision of Infrastructure for Palm Development/Rice	23 LGA'S	191500100101	Ministry of Agriculture	8,200,000,000		8,200,000,000	0.0%	
Construction / Provision of Agricultural facilities	23 LGA'S	011500100101	Ministry of Agriculture	7,620,000,000		7,620,000,000	0.0%	
Establishment of Fish processing facilities/ Rehabilitation of	23 LGA'S	191500100101	Ministry of Agriculture	6,105,000,000		6,105,000,000	0.0%	
Construction/ Furnishing of Residential and office Buildings	Port Harcourt	131200100101	Rivers State House of Ass	6,100,000,000	711,119,125	5,388,880,875	11.7%	Ongoing
Construction of Rivers State Football College of Excellence	Abara, Etche LGA	083900100101	Ministry of Sports	5,506,891,961		5,506,891,961	0.0%	
Construction/ Provision of Buildings for School of Nursing	Port Harcourt	042102600107	Rivers State University Te	5,000,000,000		5,000,000,000	0.0%	
Reconstruction of Mile one Education Bustop to Adoka	PH,Obio/Akpor/Ikwerre	173400100131	Ministry of Works	5,000,000,000	6,355,433,859	- 1,355,433,859	127.1%	Ongoing
Constituency Projects	23 LGA'S	173400100351	Ministry of Works	5,000,000,000	1,050,000,000	3,950,000,000	21.0%	Ongoing
Training of Medical Personnel	Across the State	192100100101	Ministry of Health	2,600,000,000		2,600,000,000	0.0%	
Operation Zero Pot Holes Programme	PH/OBIO-AKPOR LGA's	193400100178	Ministry of Works	2,500,000,000	300,000,000	2,200,000,000	12.0%	Ongoing
Rehabilitation/Dualization of Old GRA Phase 1: Williams	PH CITY LG	173400100137	Ministry of Works	2,250,818,185	1,600,000,000	650,818,185	71.1%	Ongoing
Reconstruction of Rumuepirikom Internal Roads	Obio-Akpor LGA	173400100121	Ministry of Works	2,214,716,891		2,214,716,891	0.0%	
Youth Development and Business Incubation Centre	Across the State	191300100101	Ministry of Youth Develop	2,030,000,000		2,030,000,000	0.0%	
Dualization of Omoku-Egbema Road, ONELGA	ONELGA	173400100150	Ministry of Works	2,000,000,000	1,920,000,000	80,000,000	96.0%	Ongoing
Construction of Jetties / Rehabilitation of Water facilities	8 Zonal Locations Across the St	192900100105	Ministry of Transport	1,890,000,000		1,890,000,000	0.0%	
Completion of Iriebe Housing Project/Rehabilitation of	Iriebe, Obio-Kpor LGA	065300100101	Ministry of Housing	1,772,073,767		1,772,073,767	0.0%	
Construction of Rumuogba (Artillery) Flyover/Bridge	Obio-Akpor LGA	173400100103	Ministry of Works	1,606,551,131		1,606,551,131	0.0%	
Dredging, Sandfilling and Reclamation of Bakana and	Degema/Asari-Toru	173400100345	Ministry of Works	1,500,000,000		1,500,000,000	0.0%	
Construction of Odufor-Akpoku-Umuoye Road in Etche	Etche LGA	173400100145	Ministry of Works	1,500,000,000	618,025,745	881,974,255	41.2%	Complete

**Figure 6 Largest Projects Graph**



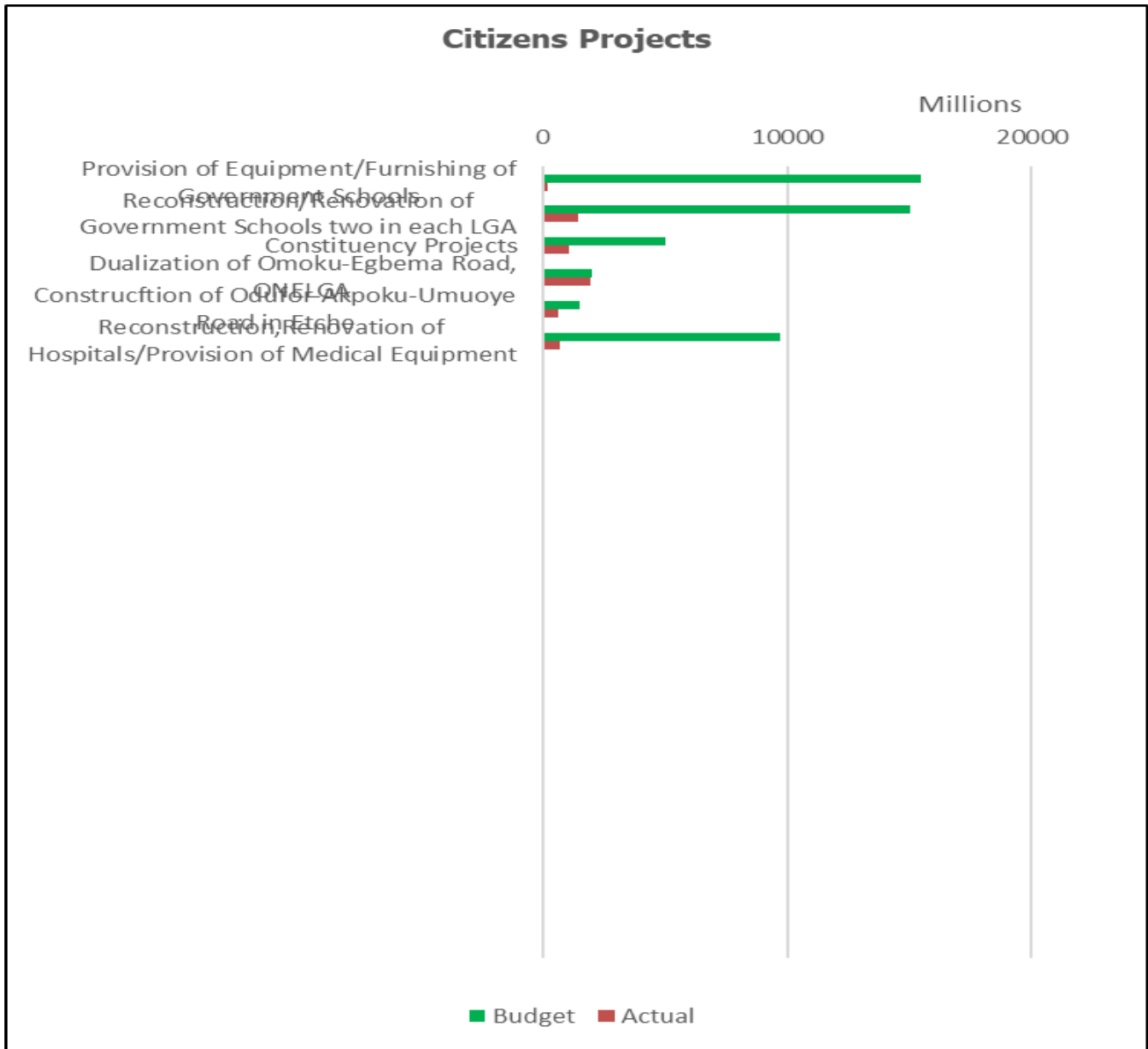
## Section 8 Citizen-Nominated Projects - Implementation Status Report

*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. Six out of the projects presented to the Governor during his Electioneering /Town Hall meetings with the citizens were among the top projects executed in the 2020 Budget as shown in the Citizens' Nominated Project Schedule below.*

**Table 11 Citizens Nominated Projects**

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Provision of Equipment/Furnishing of Government Schools	23 LGA'S	051700100107	Ministry of Education	15,475,000,000	200,000,000	15,275,000,000	1.3%	Ongoing
Reconstruction/Renovation of Government Schools	23 LGA'S	051700100103	Ministry of Education	15,000,000,000	1,422,036,050	13,577,963,950	9.5%	Ongoing
Constituency Projects	23 LGA'S	173400100351	Ministry of Works	5,000,000,000	1,050,000,000	3,950,000,000	21.0%	Ongoing
Dualization of Omoku-Egbema Road, ONELGA	ONELGA	173400100150	Ministry of Works	2,000,000,000	1,920,000,000	80,000,000	96.0%	Ongoing
Construction of Odufor-Akpoku-Umuoye Road in Etche LGA	Etche LGA	173400100145	Ministry of Works	1,500,000,000	618,025,745	881,974,255	41.2%	Complete
Reconstruction,Renovation of Hospitals/Provision of	Across the State	192100100103	Ministry of Health	9,700,000,000	693,028,833	9,006,971,167	7.1%	Ongoing

**Figure 7 Citizens Nominated Projects Graph**





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

*The FY 2020 Audited Annual Financial Statements for Rivers State can be found on the State Government Website, at the following specific address: [www.riversstate.gov.ng](http://www.riversstate.gov.ng)  
Rivers State Government published the Audited Annual Financial Statements on the 29<sup>th</sup> July 2021.*