

# **Kwara State Government**



## **2020 Citizens' Accountability Report**

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**About the Citizens Accountability Report**

*A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Kwara 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) 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 Kwara State, the Budget of Reformation and Reconstruction, was passed on the 30th of January 2020 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 27th of July 2020.*

*Despite the mid-year budget revision, budget implementation was still hampered by poor revenue performance and mildly optimistic expectations of loans and grants.*

*Aggregate revenue performance was 79.1% of the budgeted N114.66 billion in the final budget this is equivalent to N23.92 billion shortfall – both Federation Account revenues and internally generated revenue performing in the region of 75-80%. On the expenditure side, the actual total expenditure is about N77.37 billion (32.5%) less than the budgeted amount which was N114.6 billion.*

*Capital Expenditure took the brunt of the expenditure shortfall, with performance less than 60%. Much of the recurrent expenditure in 2020 was obligatory in nature so, based on the revenue short-fall, capital expenditure was largely focussed on completing ongoing projects. Very few new projects, with the exception of those that targeted COVID-19 responsive matters, were started.*

*Education and Health sectors enjoyed the highest proportion of recurrent expenditure, whilst Ministry of Work, Ministry of Enterprises and Ministry of Health received the highest proportion of 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 minors carry over to 2021 as a result of funding short-falls.*

## Section 1 Budget Outturn

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

*The revenue performance (outturn) which shows the aggregate revenue performance is about 79%; thus about 21% different from the anticipated revenue in the budget, this is equivalent to N23.92 billion naira. The critical causes of deviation include the budget financing target of N8.7 billion for which only N0.00 (0.0%) billion was realized and also from the opening balance budget of N7.4 billion, whereas N7.4 billion, representing about 100% was realized.*

*On the expenditure side, the actual total expenditure is about N77.4 billion (32.5%) less than the budgeted amount which was N114.6 billion. Out of the total Capital expenditure budget of N47.37 billion, the actual capital expenditure was N22.57 billion. This indicates that capital expenditure witnessed the least performance which is 47.7%. 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.*

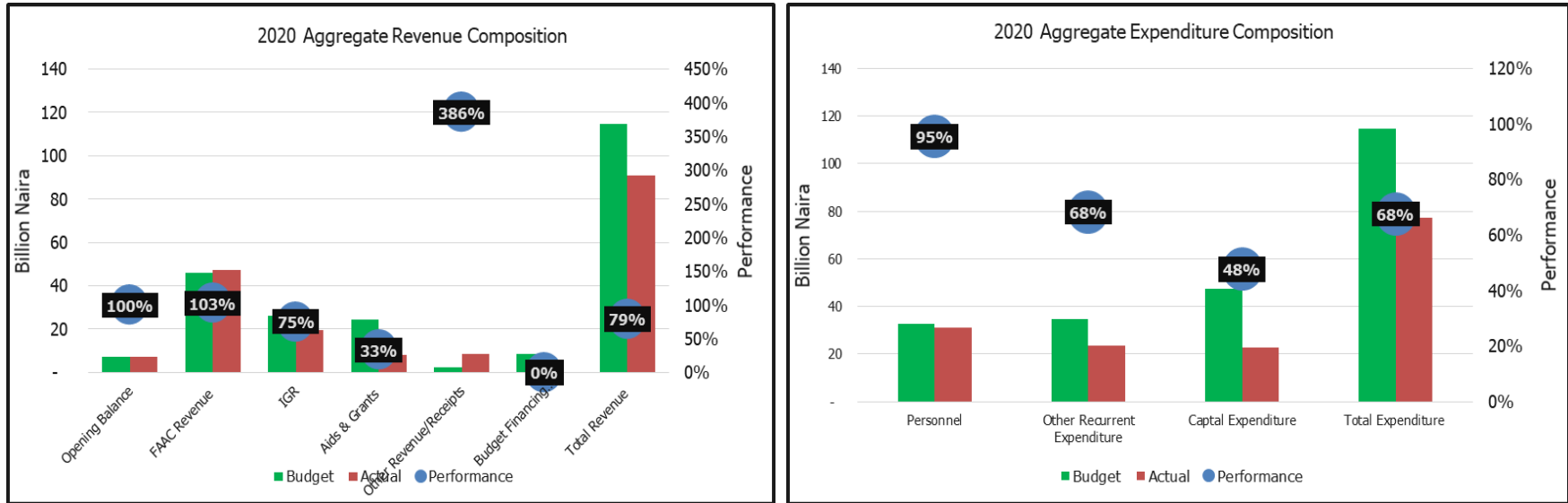
*Observe that personnel expenditure (employees' salaries and wages) has fared better in term of outturn. This is due to a more realistic projection as well as the state government policy on reduction of payroll frauds Conversely, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 68.2% of its budget size.*

**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	7,000,000,000	7,409,098,035	7,409,098,305	270	100.0%
FAAC Revenue	69,212,886,551	45,973,521,078	47,166,714,913	1,193,193,835	102.6%
IGR	40,210,012,486	25,997,573,296	19,623,992,034	- 6,373,581,262	75.5%
Aids & Grants	33,615,197,892	24,359,006,420	8,076,449,088	- 16,282,557,332	33.2%
Other Revenue/Receipts	4,279,569,241	2,193,322,646	8,465,322,646	6,272,000,000	386.0%
Budget Financing (Loans)	8,170,000,000	8,732,186,494	-	- 8,732,186,494	0.0%
<b>Total Revenue</b>	<b>162,487,666,170</b>	<b>114,664,707,969</b>	<b>90,741,576,985</b>	<b>- 23,923,130,984</b>	<b>79.1%</b>
2020 Expenditure Performance by Economic Type					
2020 Aggregate Expenditure Composition	2020 Original Budget	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*
Personnel	8,356,020,765	32,734,091,896	31,245,734,612	1,488,357,284	95.5%
Other Recurrent Expenditure	10,855,657,228	34,506,701,530	23,547,570,406	10,959,131,124	68.2%
Capital Expenditure	89,467,703,770	47,375,517,188	22,579,302,963	24,796,214,225	47.7%
<b>Total Expenditure</b>	<b>108,679,381,763</b>	<b>114,616,310,614</b>	<b>77,372,607,981</b>	<b>37,243,702,633</b>	<b>67.5%</b>

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

Figure 1 Budget Outturn Graphs



## Section 2 Revenue Outturn

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

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

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

*The total IGR performance in the last completed fiscal year was 75.5%. This poor performance has been blamed on the low level of voluntary compliance among the potentially big taxpayers in the state, the COVID – 19 impacts on revenue generation as well as operational challenges. The IGR has two broad categories, namely the Tax Revenue and Non-tax Revenue. The outturn for the tax and non-tax revenue was 93.6% and 66% respectively.*

*The critical source of Tax Revenue for Kwara state include personal taxes which recorded 93.6% performance during the period under review. A key component of the personal taxes is the PAYE which recorded the highest level of performance (114.6%) because it is generally deducted at source. As indicated in the Table 2 below, except for property tax, Withholding Tax, fines general, fess general and earnings general, the actual realized fall short of the budgeted amount for all other revenue sources.*

*Kwara State Internal Revenue Service which is the highest revenue generating institution of the state had a budget of N9.6 billion but generated N9.26 billion, equivalent to 96.2%. Strengthening the State Internal Revenue remains pivotal to the needed upscale in the revenue generation agenda of the state. Following the Kwara State Internal Revenue Service are the Governor's office which had a final budget in the tune of N2.72 billion while the actual realized was N1.55 billion, representing 57.1% outturn; and the Ministry of Finance and Planning with a budget of N444 million and N509 million as actual; implying 114.7% performance.*

*Other MDAs with the highest level of outturn include the Local Government Audit 330.7%, Ministry of Sport and youth development 277.9% Head of Service 166.1%, Ministry of Health 145.9%, Ministry of Women Affairs & Social Development 143.9%, Ministry of Water Resources 133.2% and Ministry of Finance 114.7% while the least performing MDAs include House of Assembly 0.0% and Agency for Mass Education 13.5%.*

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	16,139,324,492	8,960,607,984	8,385,246,528	- 575,361,456	93.6%	
Personal Taxes:	16,106,034,920	8,926,402,696	8,345,680,584	- 580,722,112	93.5%	
Personal Income Tax (PAYE)	8,906,034,920	5,355,093,808	6,137,255,912	782,162,104	114.6%	
Personal Income Tax (Direct Assessment Taxes)	1,200,000,000	500,000,000	672,770,227	172,770,227	134.6%	
Penalty For Offences & Interest				-		
Other Personal Tax N.E.C	6,000,000,000	3,071,308,888	1,535,654,444.42	- 1,535,654,444	50.0%	
Other Taxes:	33,289,572	34,205,288	39,565,944	5,360,656	115.7%	
Sales Tax				-		
Lottery Tax/Licence				-		
Property Tax				-		
Capital Gain Taxes	22,500,000	23,415,716	21,221,259	- 2,194,457	90.6%	
Withholding Tax				-		
Other Taxes N.E.C	10,789,572	10,789,572	18,344,685	7,555,113	170.0%	
Non-Tax Revenue:	24,070,690,994	17,036,965,312	11,238,745,506	- 5,798,219,806	66.0%	
Licences General	459,937,200	263,657,066	256,821,572	- 6,835,494	97.4%	
Fees – General	15,503,366,999	9,327,573,137	5,292,767,595	- 4,034,805,542	56.7%	
Fines – General	45,524,000	34,162,900	21,469,303	- 12,693,597	62.8%	
Sales – General	1,081,724,231	967,642,314	705,108,834	- 262,533,480	72.9%	
Earnings – General	5,414,879,015	4,784,530,435	4,081,867,545	- 702,662,890	85.3%	
Rent On Government Buildings – General	61,681,000	17,555,000	109,468,236	91,913,236	623.6%	
Rent on Land and Others – General	277,206,686	136,106,547	146,185,835	10,079,288	107.4%	
Repayments	1,024,440,600	1,443,416,350	502,485,618	- 940,930,732	34.8%	
Investment Income	-	-	-	-		
Interest Earned	6,500,000	6,500,000	1,759,564	- 4,740,436	27.1%	
Reimbursement	176,231,263	51,071,563	117,146,405	66,074,842	229.4%	
Miscellaneous Income(mining rent)	19,200,000	4,750,000	3,665,000	- 1,085,000	77.2%	
<b>Independent Revenue (IGR)</b>	<b>40,210,015,486</b>	<b>25,997,573,296</b>	<b>19,623,992,034</b>	<b>- 6,373,581,262</b>	<b>75.5%</b>	

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

Table 3 Revenue Outturn by MDA

Internally Generated Revenue Performance					
By MDA:					
MDA	2020 Approved Budget	2020 Approved Budget	2020 Actual Amount	Variance*	Performance (%)*
Governor's office	2,729,024,000	2,729,024,000	1,558,112,340	- 1,170,911,660	57.1%
Head of Service	56,918,350	56,918,350	94,548,389	37,630,039	166.1%
Local Government Audit Department	32,000,000	32,000,000	105,833,334	73,833,334	330.7%
State Audit Department	1,270,000	1,270,000	652,940	- 617,060	51.4%
Ministry of Communications	34,699,500	34,699,500	24,177,410	- 10,522,090	69.7%
Ministry of Agriculture & Natural resources	228,462,250	228,462,250	53,173,394	- 175,288,857	23.3%
Ministry of Enterprise	50,461,375	50,461,375	39,242,530	- 11,218,845	77.8%
Ministry of Works & Transport	368,065,495	368,065,495	354,069,667	- 13,995,828	96.2%
Ministry of Energy	14,275,000	14,275,000	6,377,715	- 7,897,285	44.7%
Ministry of Finance and Planning	444,395,130	444,395,130	509,739,294	65,344,164	114.7%
Kwara State Internal Revenue Service	9,598,783,693	9,598,783,693	9,236,177,143	- 362,606,550	96.2%
Bureau of Lands	823,634,176	823,634,176	389,533,508	- 434,100,668	47.3%
Ministry of Water Resources	3,836,250	3,836,250	5,110,835	1,274,585	133.2%
Office of the Surveyor General	30,874,250	30,874,250	9,817,470	- 21,056,780	31.8%
Ministry of Justice	70,800,000	70,800,000	147,065,183	76,265,183	207.7%
Judiciary (High Court of Justice)	20,000,000	20,000,000	20,501,071	501,071	102.5%
Judiciary(Sharia Court of Appeal)	1,900,000	1,900,000	1,017,775	- 882,225	53.6%
Ministry of Education & Human Capital Deve.	186,182,050	186,182,050	158,907,890	- 27,274,160	85.4%
Agency for Mass Education	2,032,000	2,032,000	274,000	- 1,758,000	13.5%
Kwara State Universal Basic Education (SUBEB)	99,421,622	99,421,622	21,895,344	- 77,526,278	22.0%
Ministry of Tertiary Education & Scien.Tech.	4,703,125	4,703,125	1,739,050	- 2,964,075	37.0%
Ministry of Women Affairs & Social Development	14,485,000	14,485,000	20,841,500	6,356,500	143.9%
Ministry of Sport And Youth Development	1,037,375	1,037,375	2,882,700	1,845,325	277.9%
Ministry Of Environment & Forestry	36,065,500	36,065,500	50,938,340	14,872,840	141.2%
Ministry of Health	25,936,740	25,936,740	37,832,860	11,896,120	145.9%
Ministry of Local Government & Chieftancy Affairs	13,892,000	13,892,000	11,706,500	- 2,185,500	84.3%
Kwara State House of Assembly	268,000	268,000	-	- 268,000	0.0%
Other Revenue Collecting Agencies	25,316,592,605	11,104,150,415	6,761,823,853	- 4,342,326,562	60.9%
<b>Independent Revenue (IGR)</b>	<b>40,210,015,486</b>	<b>25,997,573,296</b>	<b>19,623,992,034</b>	<b>- 6,373,581,262</b>	<b>75.5%</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 N47.37 billion 41.3% of the total budget size of N114.61 billion while recurrent expenditure was allocated N67.24 billion, equivalent to 58.7% 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 N77.37 billion was N22.5 billion representing 29.2% while actual recurrent spending was allotted the remaining N54.79 billion which is (70.8%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure had 19% less than its final budget size while the capital expenditure outturn was 47.7%, implying about 52.3% deviation or N24.79 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 N22.02 billion (28.5%); followed by overheads which got N17.85 billion 23.1% and then social benefits which received N9.13 billion (11.8%).

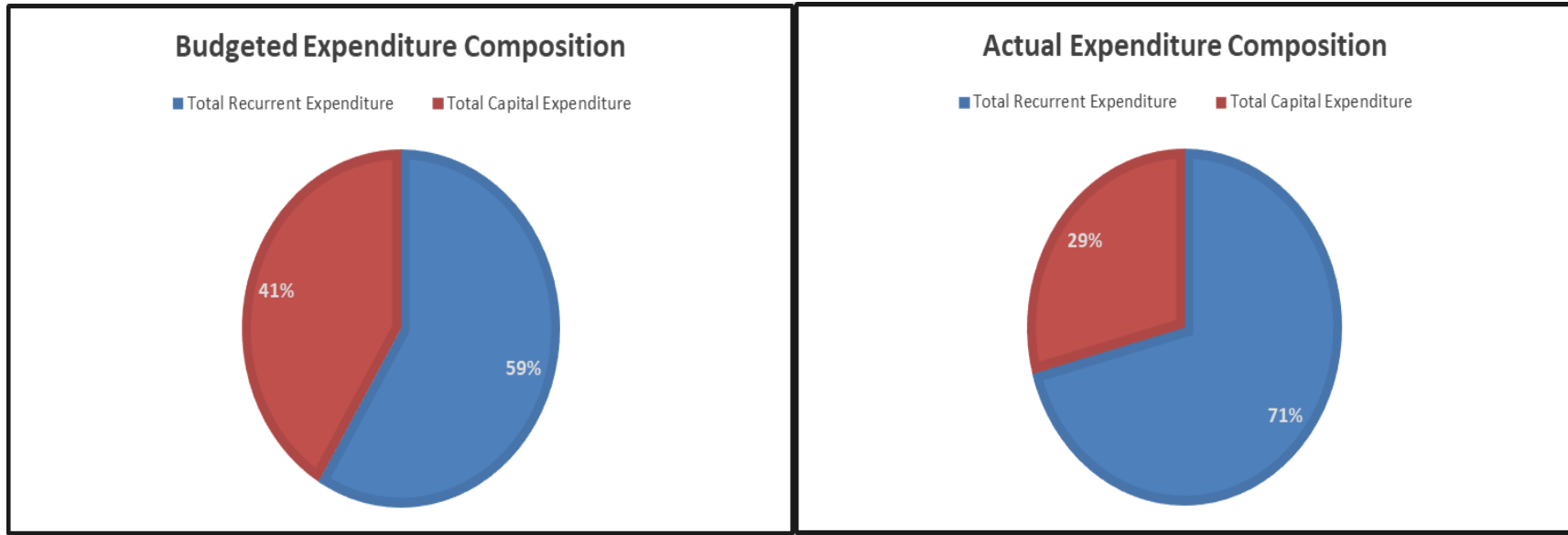
Clearly, with the exception of allowances, social contribution and social benefits which recorded 63.0% and 101.9% performances, all components of recurrent expenditure performed significantly well (see Transfers in the table below).

**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, W ages and Allow ances (inc. CRF)	23,638,898,398	20.6%	22,024,728,043	28.5%	1,614,170,355	93.2%
Social Contribution	132,134,590	0.1%	83,228,781	0.1%	48,905,809	63.0%
Social Benefits	8,963,058,908	7.8%	9,137,777,788	11.8%	- 174,718,880	101.9%
Overheads	25,911,031,221	22.6%	17,853,324,740	23.1%	8,057,706,481	68.9%
Grants and Subsidies	2,807,750,000	2.4%	1,211,762,044	1.6%	1,595,987,956	43.2%
Public Debt Charges	4,817,977,697	4.2%	3,530,853,267	4.6%	1,287,124,430	73.3%
Transfers	969,942,612	0.8%	951,630,356	1.2%	18,312,256	98.1%
<b>Total Recurrent Expenditure</b>	<b>67,240,793,426</b>	<b>58.7%</b>	<b>54,793,305,018</b>	<b>70.8%</b>	<b>12,447,488,408</b>	<b>81.5%</b>
Total Capital Expenditure	47,375,517,188	41.3%	22,579,302,963	29.2%	24,796,214,225	47.7%
<b>Total Expenditure</b>	<b>114,616,310,614</b>	<b>100.0%</b>	<b>77,372,607,981</b>	<b>100.0%</b>	<b>37,243,702,633</b>	<b>67.5%</b>

\* 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.*

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

It was observed during the audit examination that Kwara state ministry of works, and transport presented Twenty-Three (23) recurrent payment vouchers amounting to Two Million, Seven Hundred and Six Thousand, Eight Hundred and Fifty-Seven Naira and Forty-Eight kobo (N2,706,857.48) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Governor's Office presented One Hundred and Fifty-Six (156) recurrent payment vouchers amounting to Two Billion, Twenty Million, Two Hundred and Twenty-Eight Thousand, One Hundred and Thirty-Five Naira and Forty-Nine kobo (N2,020,228,135.49) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Environment presented Thirteen (13) recurrent payment vouchers amounting to Thirty-One Million, Eight Hundred and Forty-Five Thousand, Three Hundred and Ninety-Seven Naira, Eight-Four kobo (N31,845,397.84) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Finance and Planning presented Thirty-Four (34) recurrent payment vouchers amounting to One Hundred and Eighty-Three Million, Seven Hundred and Forty-Nine Thousand, Four Hundred and Seven-One Naira and Sixty-Seven kobo (N183,749,471.67) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Youth and Sport presented Thirty-Nine (39) recurrent payment vouchers amounting to Eighty-One Million, Nine Hundred and Ninety-Five Thousand, Three Hundred and Eighty-Three Naira and Forty-Five kobo (N81,995,383.45) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Office of Head of Service presented Thirty-Nine (39) recurrent payment vouchers amounting to Thirty-One Million, Nine Hundred and Ninety-Four Thousand, Five Hundred and Sixty-Six Naira and Nine kobo (N31,994,566.09) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Government House presented Ninety-Three (93) recurrent payment vouchers amounting to One Billion, Four Hundred and seventy-Eight Million, One Hundred and Four Thousand, Five Hundred and Seventy-Seven Naira and Seventy kobo (N1,478,104,577.70) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of Education and Human Capital Development presented Three (3) recurrent payment vouchers amounting to One Million, Seven Hundred and Ninety-Five Thousand Naira (N1,795,000.00) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of Energy presented Eight (8) recurrent payment vouchers amounting to one Hundred and Thirty-One Million, Six Hundred and Thirty-Seven Thousand, Thirty-Nine and Thirteen kobo (N131,637,039.13) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Water Resources presented Sixty-Two (62) recurrent payment vouchers amounting to Thirty-One Million, Two Hundred and Fifty-Six Thousand, Six Hundred and Seventy-Three Naira and Four Kobo (N31,256,673.54) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

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

It was observed during the audit examination that Kwara state Ministry of works and transport presented Thirty-Eight (38) capital payment vouchers amounting to One Billion, Two Hundred and Ninety-Three Million, Five Hundred and Twenty-Three Thousand, One Hundred and Fifty Naira and Forty-Six Kobo (N1,293,532,150.46) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Governor's Office presented Ten (10) capital payment vouchers amounting to Thirty-Three Million, Nine Hundred and Eighty-Three Thousand, Seven Hundred and Ninety-Three Naira and Sixty-Four Kobo (N33,983,793.64) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Environment and Forestry presented Five (5) capital payment vouchers amounting to Thirty Million, Five Hundred and Thirty-Two Thousand, Eight Hundred and Twenty Naira and Twenty Kobo (N30,532,820.20) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of finance and planning presented Eleven (11) capital payment vouchers amounting to Seventy-Eight Million, Six Hundred and Thirty-Eight Thousand, Five Hundred and Twelve Naira and Thirty Kobo (N78,638,512.30) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of Youth and Sport presented Five (5) capital payment vouchers amounting to Seventy-Four Million, Seven Hundred and Thirty-Six Thousand, Six Hundred and Twenty-Six Naira and Thirty-Nine Kobo (N74,736,626.39) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Office of the Head of Service presented Thirteen (13) capital payment vouchers amounting to Two Hundred and Sixty-One Million, Two Hundred and Fifty-Four Thousand, Three Hundred and Thirty-Three Naira and Seven Kobo (N261,254,333.07) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Government House presented Two (2) capital payment vouchers amounting to Twenty-Two Million, Two Hundred and Twenty-Three Thousand Naira (N22,223,000.00) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Kwara State Ministry of Education and Human Capital Development presented Two (2) capital payment vouchers amounting to Seventy-Four Million Naira (N74,000,000.00) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of Energy presented Five (5) capital payment vouchers amounting to Twenty-Two Million, one Hundred and twenty-Seven Thousand, Three Naira and Seventy Kobo (N22,127,003.70) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

It was observed during the audit examination that Ministry of Water Resources presented Thirty-One (31) capital payment vouchers amounting to Three Hundred and Seventy-Eight Million, Six Hundred and Sixty-Nine Thousand, Four Hundred and Seventy-Seven Naira,

Eighty-Three Kobo (N378,669,477.83) only were without expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

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

Kwara State Ministry of works and transport presented Sixty-One (61) payment vouchers amounting to One Billion, Three Hundred and Ninety-Five Million, One Hundred and Fourteen Thousand, Nine Hundred and Fifteen Naira and Seventy-Three Kobo (N1,395,114,915.73) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

One Hundred and Sixty-Six (166) payment vouchers amounting to One Billion, Six Hundred and Fifty-Seven Million, Nine Hundred and Seventeen Thousand, Eight Hundred and Forty-Seven Naira (N1,657,917,847.13) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Kwara State Ministry of Environment and Forestry presented Eighteen (18) payment vouchers amounting to Sixty-Two Million, Three Hundred and Seventy-Eight Thousand, Two Hundred and Eighteen Naira and Four Kobo (N62,378,218.04) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Ministry of Finance and Planning presented Forty-Five (45) payment vouchers amounting to Two Hundred and Sixty, Three Hundred and Eighty-Seven Thousand, Nine Hundred and Eighty-Four Naira (N262,387,984.00) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Ministry of Youth and Sport presented Forty-Four (44) payment vouchers amounting to One hundred and Fifty-Six Million, Seven Hundred and Thirty-Two Thousand, Nine Naira and Eighty-Four Kobo (N156,732,009.84) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Office of the Head of Service presented Fifty-Two (52) payment vouchers amounting to Two Hundred and Ninety-Three Million, Two Hundred and Thirty Thousand, Eight Hundred and Ninety-Nine Naira (N293,230,899.00) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Kwara State Government House presented Ninety-Five (95) payment vouchers amounting to One Billion, Five Hundred Million, Three Twenty-Seven Thousand, Five Hundred and Seventy-Seven Naira, Seventy Kobo (N1,500,327,577.07) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Kwara State Ministry of Education and Human Capital Development presented Five (5) payment vouchers amounting to Seventy-Five

Million, Seven Hundred and Ninety-Five Thousand Naira (N75,795,000.00.00) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Ministry of Energy presented Twelve (12) payment vouchers amounting to One Hundred and fifty-One Million, Four Hundred and Seventy- Two Thousand, Seven Hundred and Thirty-Nine Naira, Eighteen Kobo (N151,472,739.18) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

Ministry of Water Resources presented Ninety-Three (93) payment vouchers amounting to Four Hundred and Nine Million, Nine Hundred and Twenty-Six Thousand, One Hundred and Fifty-One Naira, Thirty-Seven Kobo (N409,926,151.37) only were without expenditure receipts. This is contrary to the provision of sections 603 and 611 of the financial regulations.

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

No findings

**E: BILLS PAYABLE**

No findings

**F: INVESTMENTS**

No findings

**G: AIDS AND GRANTS**

No findings

**H: CONTINGENT LIABILITIES ON BANK GUARANTEES**

No findings

**I: PERFORMANCE GUARANTEES**

No findings

**I: ADHERENCE TO PROCUREMENT PROCEDURES**

Procurement procedures were not duly observed during the FY 2020.

Table 5 Top Ten Audit Queries

Top Ten Audit Queries				
Details of Expenditure	No. of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
GOVERNOR'S OFFICE	166	1,657,917,847	2,649,372,339	62.6%
GOVERNMENT HOUSE	95	1,500,327,578	3,154,288,069	47.6%
MINISTRY OF WORKS	61	1,395,114,916	4,174,359,468	33.4%
MINISTRY OF WATER RESOURCES	93	409,926,151	649,428,926	63.1%
OFFICE OF HEAD OF SERVICE	52	293,230,899	1,142,838,698	25.7%
MINISTRY OF FINANCE	45	262,387,984	4,369,463,091	6.0%
MINISTRY OF SPORT & YOUTH DEVELOPMENT	44	156,732,010	277,309,759	56.5%
MINISTRY OF ENERGY	12	151,472,739	724,830,782	20.9%
MINISTRY OF EDUCATION	5	75,795,000	1,447,074,724	5.2%
MINISTRY OF ENVIRONMENT	18	62,378,218	372,356,458	16.8%
<b>Total Number of Queries</b>	<b>591</b>	<b>5,965,283,342</b>	<b>18,961,322,313</b>	<b>31.5%</b>



## Section 5 Audited Financial Statements

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

*The tables provide a more detailed breakdown of revenues and expenditures in 2020. Some of the highlights (major variances) are as follows:*

- Statutory Allocation performed above 100% due to the stoppage of some deduction at source from FAAC (as a result of COVID-19 and its wider global impacts).*
- Domestic grants also performed poorly – this is due to Covid-19 pandemic*
- The drawdown of loans was not utilized and its zero, though ambitious provision was made in the budget.*
- Public debt charges (expenditure) benefited from a moratorium on several large principal payments – these are now captured in the 2021 budget.*
- Generally, expenditure was low due to low revenue performance – with cuts needing to be made across the board.*
- The State still recorded a surplus on operating activities at the end of 2020.*

*Total cash reserves as at the end of 2020 stood at N12.5billion.*

**Table 6 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	301,656,738.52	7,000,000,000	409,098,035	7,409,098,035.00	7,409,098,305.14	270.14	100.0%
Statutory Allocation	37,353,216,950.12	48,943,215,564	19,568,052,724	29,375,162,840.00	30,172,451,707.32	797,288,867.32	102.7%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	10,929,093,432.51	16,430,807,482	4,078,898,962	12,351,908,520.00	13,341,205,677.66	989,297,157.66	108.0%
Other Federation Account Distributions	9,538,662,711.46	3,838,863,505	407,586,213	4,246,449,718.00	3,653,057,527.70	- 593,392,190.30	86.0%
Independent Tax Revenue	12,152,620,651.28	16,139,324,492	7,178,716,508	8,960,607,984.00	8,385,246,527.86	- 575,361,456.14	93.6%
Independent Non-Tax Revenue	18,484,695,686.79	24,070,687,994	7,033,722,682	17,036,965,312.00	11,238,745,505.75	- 5,798,219,806.25	66.0%
Foreign Grants	-	9,575,220,000	2,096,435,892	7,478,784,108.00	-	- 7,478,784,108.00	0.0%
Domestic Grants	19,734,070,070.26	24,039,977,892	7,159,755,580	16,880,222,312.00	8,076,449,087.98	- 8,803,773,224.02	47.8%
Foreign Loans	-	8,170,000,000	1,266,867,560	6,903,132,440.00	-	- 6,903,132,440.00	0.0%
Domestic Loans	150,000,000.00	-	1,829,054,054	1,829,054,054.00	-	- 1,829,054,054.00	0.0%
Other Revenues	-	4,086,246,595	2,086,246,595	2,000,000,000.00	8,272,000,000.00	6,272,000,000.00	413.6%
Transfer from other Government Entities	193,322,645.76	193,322,646	-	193,322,646.00	193,322,645.69	- 0.31	100.0%
<b>Total Revenue (a)</b>	<b>108,837,338,886.70</b>	<b>162,487,666,170.00</b>	<b>47,822,958,201.00</b>	<b>114,664,707,969.00</b>	<b>90,741,576,985.10</b>	<b>- 23,923,130,983.90</b>	<b>79.1%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	14,189,330,098.34	-	23,638,898,398.00	23,638,898,398.00	22,024,728,043.37	- 1,614,170,354.63	93.2%
CRF Charges (Salary)	-	-	-	-	-	-	-
Social Contributions	-	-	132,134,590.00	132,134,590.00	83,228,781.09	- 48,905,808.91	63.0%
Social Benefits	8,235,372,187.00	8,356,020,765.00	607,038,143.00	8,963,058,908.00	9,137,777,787.91	174,718,879.91	101.9%
Overheads	37,280,522,113.91	-	25,911,031,221.00	25,911,031,221.00	17,853,324,740.13	- 8,057,706,480.87	68.9%
Grants & Contributions	-	3,712,842,150.00	905,092,150.00	2,807,750,000.00	1,211,762,043.61	- 1,595,987,956.39	43.2%
Public Debt Charges	8,760,697,254.00	7,142,815,078.00	2,324,837,381.00	4,817,977,697.00	3,530,853,266.54	- 1,287,124,430.46	73.3%
Transfers	3,083,601,688.97	-	969,942,612.00	969,942,612.00	951,630,355.84	- 18,312,256.16	98.1%
Capital Expenditure	29,878,717,239.34	89,467,703,770.00	42,092,186,582.00	47,375,517,188.00	22,579,302,962.65	- 24,796,214,225.35	47.7%
<b>Total Expenditure (b)</b>	<b>101,428,240,581.56</b>	<b>108,679,381,763.00</b>	<b>5,936,928,851.00</b>	<b>114,616,310,614.00</b>	<b>77,372,607,981.14</b>	<b>- 37,243,702,632.86</b>	<b>67.5%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>7,409,098,305.14</b>	<b>53,808,284,407.00</b>	<b>- 53,759,887,052.00</b>	<b>48,397,355.00</b>	<b>13,368,969,003.96</b>	<b>- 61,166,833,616.76</b>	<b>27623.3%</b>
Gains/Loss on Disposal of Asset	-	-	-	-	-	-	-
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	-	-	-
Total Non-Operating Revenue/(Expenses)	-	5,012,373,642.00	7,233,989,861.77	2,221,616,219.77	2,221,616,219.77	-	0.0%
Surplus/(Deficit) from Ordinary Activities	-	37,956,004,153.00	22,539,810,417.35	60,495,814,570.35	60,495,814,570.35	-	0.0%
Net Surplus/ (Deficit) for the Period	-	37,956,004,153.00	22,539,810,417.35	60,495,814,570.35	60,495,814,570.35	-	0.0%

\* 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 2020	-	80,657,561,878	80,657,561,878
Actuarial Gains/(Losses)	-	-	-
Change in Fair Value Available-for -sale Financial Assets	-	-	-
Surplus/(Deficit) for the period	22,539,810,417	-	22,539,810,417
Balance as at 31 December 2020	22,539,810,417	80,657,561,878	58,117,751,460

## Section 6 Top Sectoral Allocation

*This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.*

**Recurrent Expenditure** - Presented in Table 8 is data on recurrent expenditure of top MDAs. It was observed that for all the sectors listed, the actual expenditures of Teaching service commission, Ministry of Finance and Kwara state university had the highest expenditure which show state government prioritized education. The level of performance is above 90% across all the MDAs/sectors, the share for each sector is similar both as a percentage of budget and actual expenditure. Ministry of Finance got the highest share of 11.2%, Teaching service commission got 8.9%, followed by Kwara internal revenue service 7.8% while Governor office received 7.1%.

**Capital Expenditure** – Table 9 presents capital expenditure of top MDAs/sectors. The sectoral capital expenditure performance shows that from all MDAs listed the actual capital expenditure is less than their respective budget size. As indicated in the table 9, infrastructure got the highest actual expenditure which is about N4.34 billion or 19.2% of the total capital expenditure (N22.5 billion). Ministry of Enterprises received N1.4 billion, equivalent to 6.4% while Ministry of Health got N1.1 billion (4.9%). However, Ministry of Communication, Head of service recorded the highest performance which was 79% and its actual expenditure 2.0% and 2.3% of the total fiscal year actual capital expenditure.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Teaching Service commission received the highest total actual expenditure which is about N5.4billion (7.1%) of the total actual expenditure N77.1 billion, followed by Ministry of Finance which got N4.9 billion (6.4%), Ministry of Works received N4.77 billion (6.2%) while Kwara State University also got N4.2 billion (5.5%)

**Table 8 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	
Teaching Service Commission	5,964,731,365	5,478,126,129	486,605,236	91.8%	8.9%	10.0%	
Ministry of Finance and Planning	7,520,453,708	4,241,623,802	3,278,829,906	56.4%	11.2%	7.8%	
Kwara State University, Malete	4,673,826,859	4,224,321,283	449,505,576	90.4%	6.9%	7.7%	
Government House	3,426,329,149	3,156,032,608	270,296,541	92.1%	5.1%	5.8%	
Ministry of Health	3,137,211,946	2,903,055,901	234,156,045	92.5%	4.7%	5.3%	
Kwara State Internal Revenue Service (KW IRS)	5,218,915,710	2,714,625,317	2,504,290,393	52.0%	7.8%	5.0%	
Governor's Office	4,756,843,939	2,363,934,471	2,392,909,468	49.7%	7.1%	4.3%	
Kwara State Polytechnic, Ilorin.	2,503,853,883	2,349,989,544	153,864,339	93.9%	3.7%	4.3%	
Kwara State House of Assembly	1,558,794,434	1,552,242,990	6,551,444	99.6%	2.3%	2.8%	
Head of Service	1,321,942,544	1,222,093,304	99,849,240	92.4%	2.0%	2.2%	
Other MDA Expenditure	27,206,287,244	24,412,151,225	2,794,136,019	89.7%	40.4%	44.7%	
<b>Total (Except Other MDA Expenditure)</b>	<b>67,289,190,781</b>	<b>30,206,045,350</b>	<b>37,083,145,431</b>	<b>44.9%</b>	<b>100.0%</b>	<b>55.3%</b>	
<b>Total Budgeted Expenditure</b>	<b>67,289,190,781</b>	<b>54,618,196,575</b>	<b>12,670,994,206</b>	<b>81.2%</b>			

\* 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	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure	
Ministry of Works and Transport	6,207,677,564	4,344,613,400	1,863,064,164	70.0%	13.1%	19.2%	
Ministry of Enterprise	2,079,000,000	1,453,394,455	625,605,545	69.9%	4.4%	6.4%	
Ministry of Health	2,328,801,022	1,103,348,671	1,225,452,351	47.4%	4.9%	4.9%	
Ministry of Education and Human Capital Development	1,858,856,395	1,088,864,052	769,992,343	58.6%	3.9%	4.8%	
Kwara State House of Assembly	1,075,850,000	765,000,000	310,850,000	71.1%	2.3%	3.4%	
Ministry of Finance and Planning	3,420,300,745	697,970,371	2,722,330,374	20.4%	7.2%	3.1%	
Ministry of Water Resources	888,466,379	642,343,126	246,123,253	72.3%	1.9%	2.8%	
Governor's Office	1,030,070,000	641,575,110	388,494,890	62.3%	2.2%	2.8%	
Head of Service	648,500,000	512,389,757	136,110,243	79.0%	1.4%	2.3%	
Ministry of Communications	573,087,514	453,623,996	119,463,518	79.2%	1.2%	2.0%	
Other MDA Expenditure	27,264,907,569	10,876,180,027	16,388,727,542	39.9%	57.6%	48.2%	
<b>Total (Except Other MDA Expenditure)</b>	<b>20,110,609,619</b>	<b>11,703,122,935</b>	<b>8,407,486,684</b>	<b>58.2%</b>	<b>42.4%</b>	<b>51.8%</b>	
<b>Total Budgeted Expenditure</b>	<b>47,375,517,188</b>	<b>22,579,302,963</b>	<b>24,796,214,225</b>	<b>47.7%</b>			

\* 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	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
Teaching Service Commission	5,964,731,365	5,478,126,129	486,605,236	91.8%	5.2%	7.1%
Ministry of Finance and Planning	10,940,754,453	4,939,594,173	6,001,160,280	45.1%	9.5%	6.4%
Ministry of Works and Transport	6,664,930,911	4,771,165,927	1,893,764,984	71.6%	5.8%	6.2%
Kwara State University, Malete	4,673,826,859	4,224,321,283	449,505,576	90.4%	4.1%	5.5%
Ministry of Health	5,466,012,968	4,006,404,572	1,459,608,396	73.3%	4.8%	5.2%
Government House	3,426,329,149	3,156,032,608	270,296,541	92.1%	3.0%	4.1%
Governor's Office	5,786,913,939	3,005,509,581	2,781,404,358	51.9%	5.0%	3.9%
Kwara State Internal Revenue Service (KWIRS)	5,368,915,710	2,828,733,422	2,540,182,288	52.7%	4.7%	3.7%
Kwara State Polytechnic	2,503,853,883	2,349,989,544	153,864,339	93.9%	2.2%	3.0%
Kwara State House of Assembly	2,634,644,434	2,317,242,990	317,401,444	88.0%	2.3%	3.0%
Other MDA Expenditure	61,233,794,298	40,120,379,309	21,113,414,989	65.5%	53.4%	52.0%
<b>Total (Except Other MDA Expenditure)</b>	<b>114,664,707,969</b>	<b>77,197,499,538</b>	<b>37,467,208,431</b>	<b>67.3%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Total Budgeted Expenditure</b>	<b>114,664,707,969</b>	<b>77,197,499,538</b>	<b>37,467,208,431</b>	<b>67.3%</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

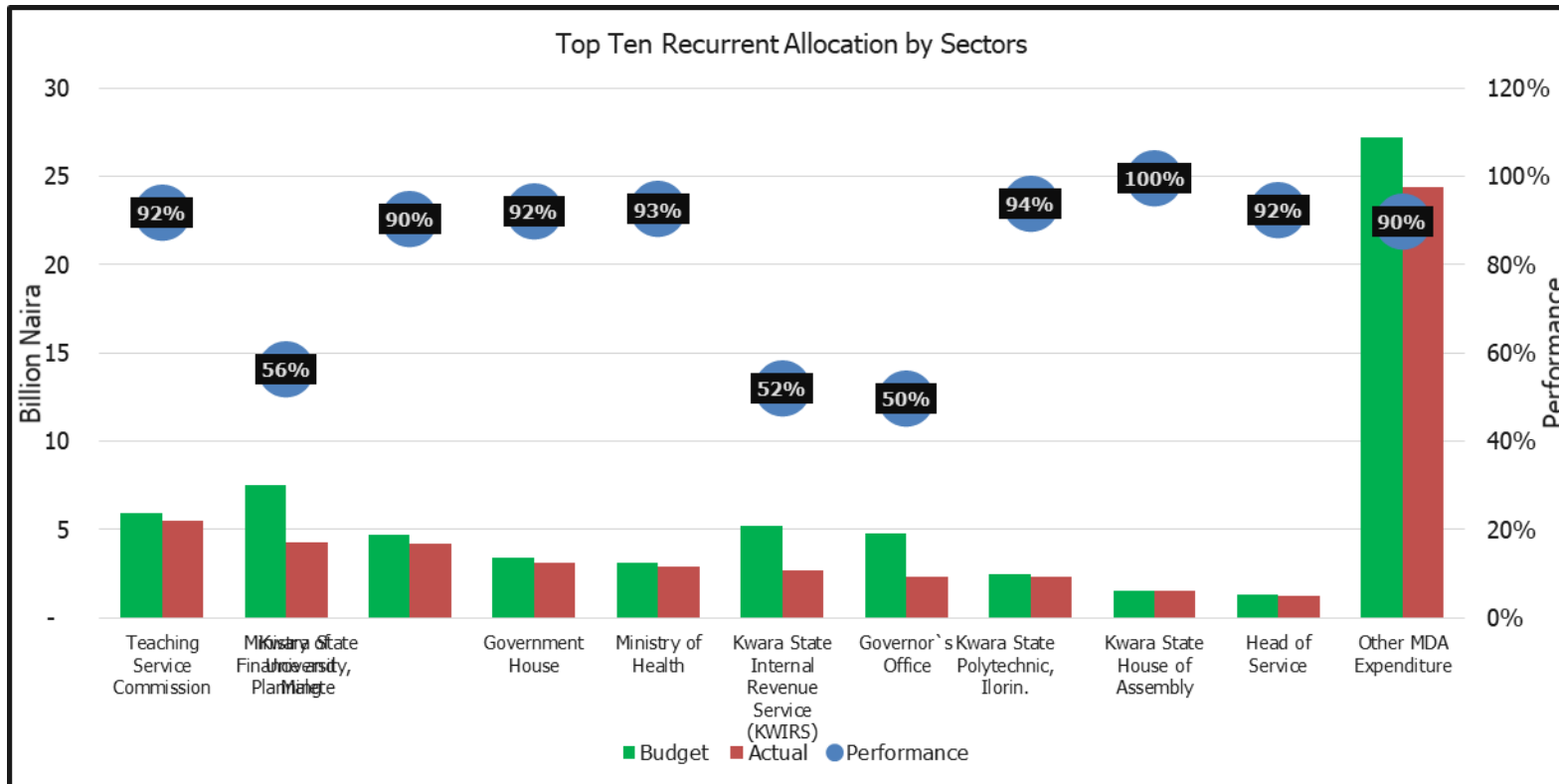


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

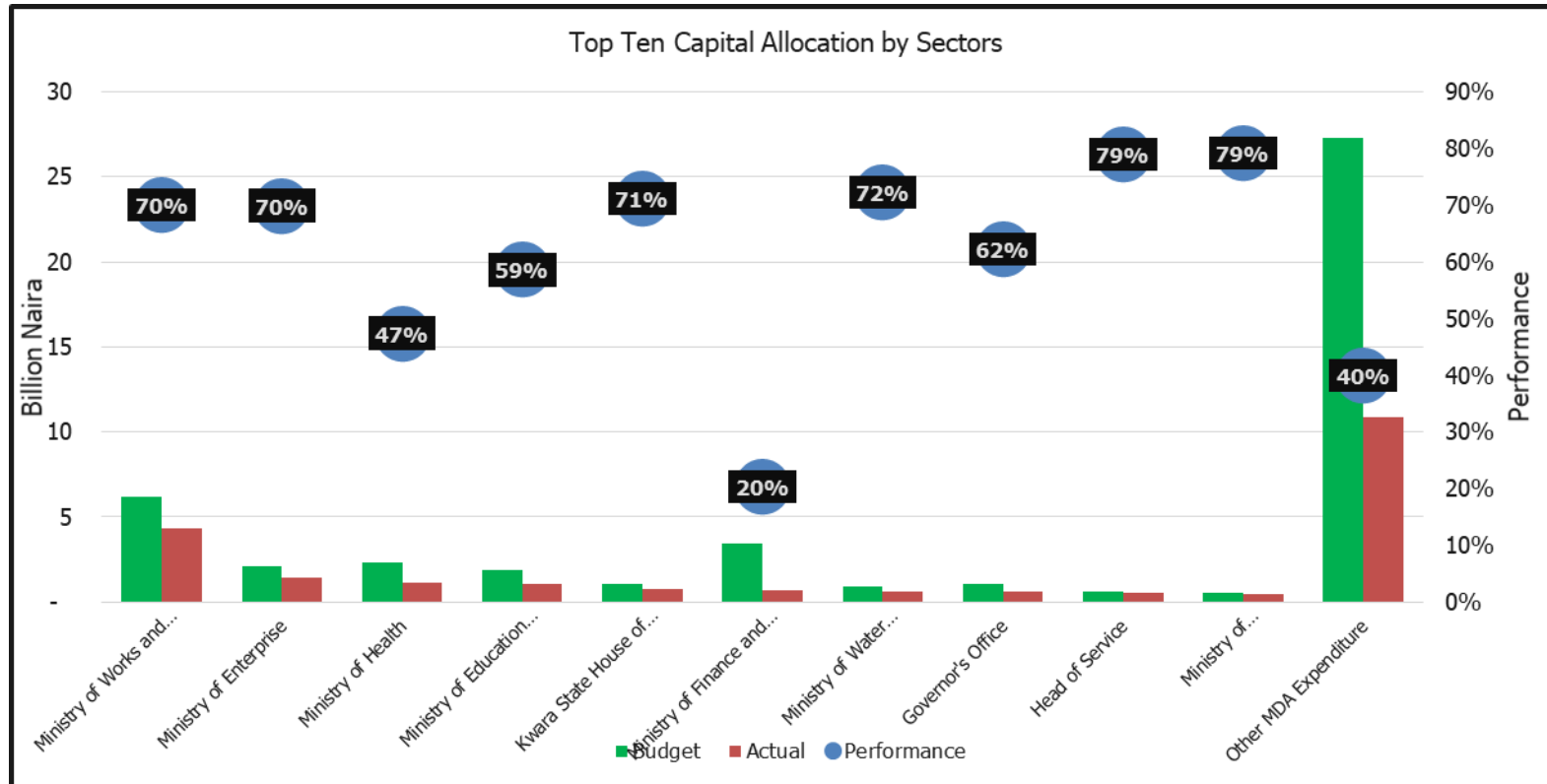
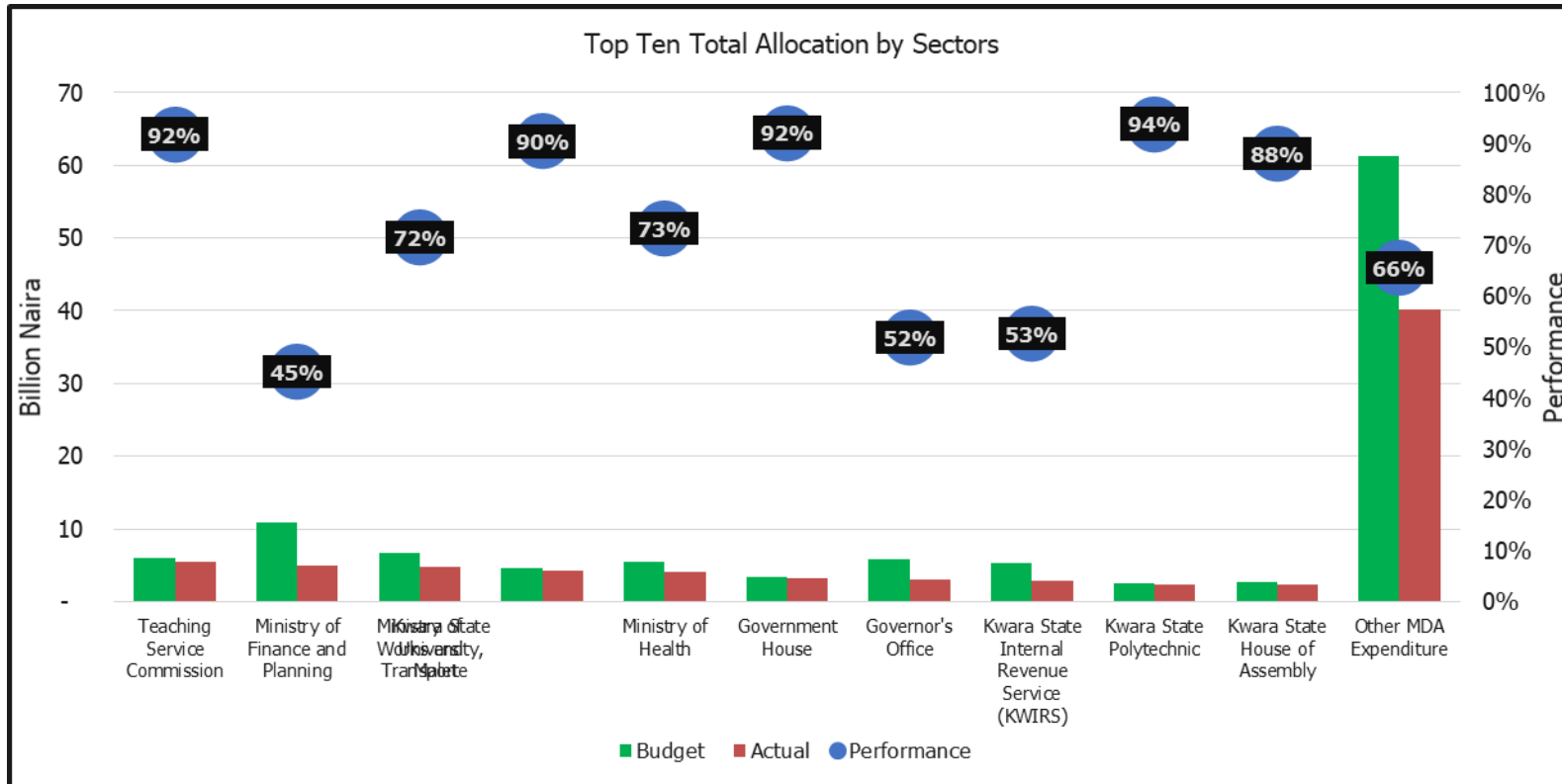


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph





## Section 7 Top Value Capital Projects

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

- *This is for payment of outstanding balance for on-going capital project embarked upon by the state government.*
- *Kwara Social Investment Program payment is to the tune of 1 billion as a result of empowerment program embarked upon by the state government.*
- *Rehabilitation/Repairs of Road by KWARMA also had a payment of 994,286,090 expenditure this as result of repairs of roads within the state.*

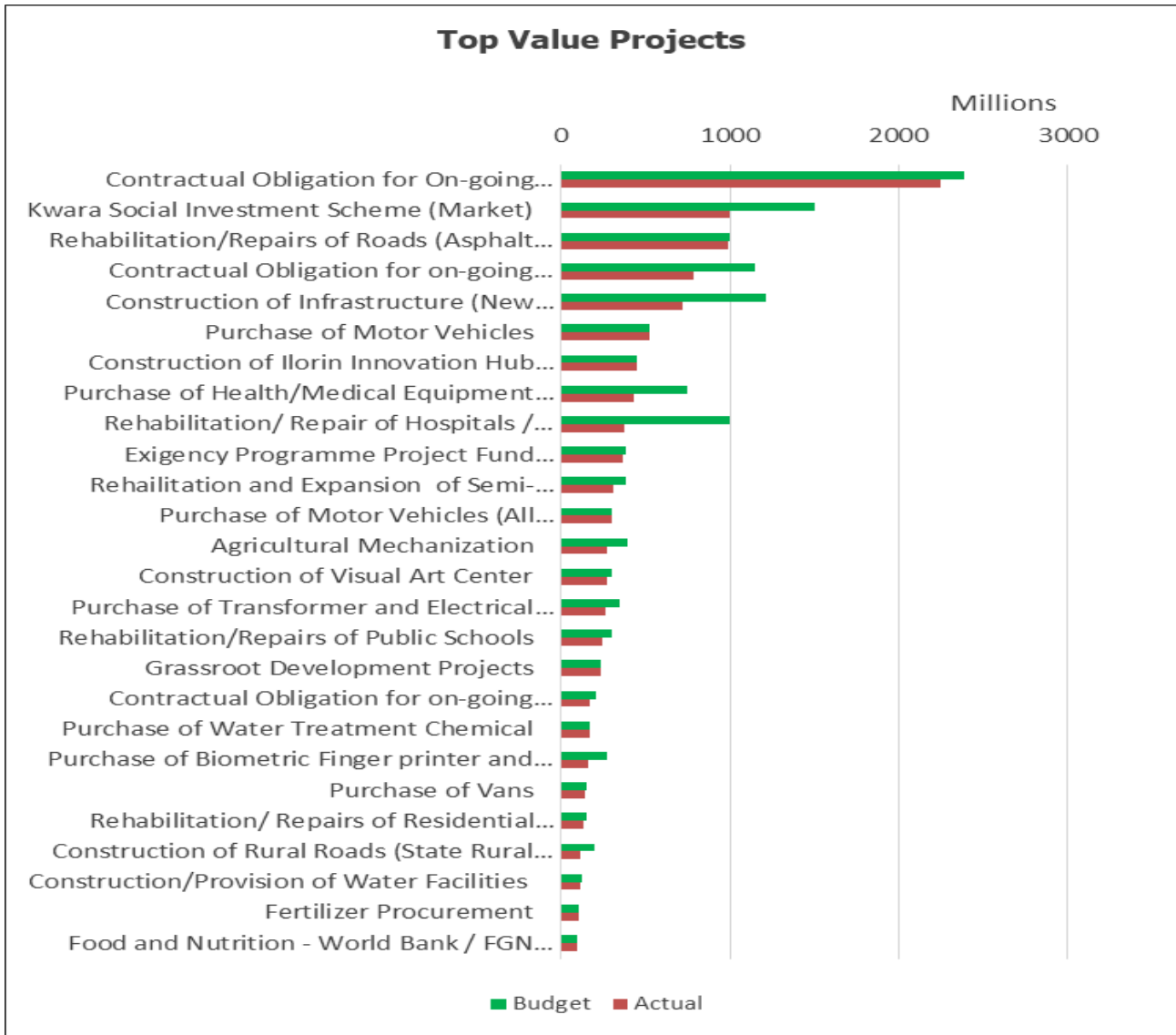
*The Ministry of Health was prioritized by the state government, general hospitals and health centres were rehabilitated while some were upgraded also new equipment were purchased to combat the Covid-19 pandemic.*

**Table 11 Largest Projects**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Contractual Obligation for On-going Projects	State Wide	00130000050101	Ministry of Works	2,389,677,564	2,252,566,623	137,110,941	94.3%	Ongoing
Kwara Social Investment Scheme (Market)	State Wide	00030000020102	Ministry of Enterprises	1,500,000,000	1,001,641,288	498,358,712	66.8%	Ongoing
Rehabilitation/Repairs of Roads (Asphalt Plant for KW ARMA)	State Wide	00170000010110	Ministry of Works	1,000,000,000	994,286,090	5,713,910	99.4%	Ongoing
Contractual Obligation for on-going projects	State Wide	00130000050101	Ministry of Education	1,151,674,776	784,384,603	367,290,173	68.1%	Ongoing
Construction of Infrastructure (New Roads)	State Wide	00020000050102	Ministry of Works	1,215,000,000	716,734,760	498,265,240	59.0%	Ongoing
Purchase of Motor Vehicles	State Wide	00130000070105	House of Assembly	522,000,000	522,000,000	-	100.0%	Complete
Construction of Ilorin Innovation Hub (ICT Center)	State Wide	00110000030102	Ministry of Enterprises	450,000,000	447,695,354	2,304,646	99.5%	Ongoing
Purchase of Health/Medical Equipment (for Upgrading to Teaching Hospital Standard)	State Wide	00040000070101	Ministry of Health	750,000,000	433,771,477	316,228,523	57.8%	Ongoing
Rehabilitation/ Repair of Hospitals / Health Centres	State Wide	00040000060101	Ministry of Health	1,000,000,000	375,479,969	624,520,031	37.5%	Ongoing
Exigency Programme Project Fund (General)	State Wide	00130000240101	Ministry of Finance	386,246,691	363,828,733	22,417,958	94.2%	Ongoing
Rehabilitation and Expansion of Semi-Urban & Urban Water Scheme	State Wide	00100000040102	Ministry of Water Resour	387,658,629	310,000,008	77,658,621	80.0%	Ongoing
Purchase of Motor Vehicles (All Ministries)	State Wide	00130000070102	Head of Service	300,000,000	298,610,967	1,389,033	99.5%	Complete
Agricultural Mechanization	State Wide	00010000030101	Ministry of Agriculture an	389,992,500	273,802,301	116,190,199	70.2%	Ongoing
Construction of Visual Art Center	State Wide	00020000030101	Ministry of Communicatio	300,000,000	268,608,255	31,391,745	89.5%	Ongoing
Purchase of Transformer and Electrical Plant and Equipment	State Wide	00140000010103	Ministry of Energy	350,000,000	262,736,446	87,263,554	75.1%	Ongoing
Rehabilitation/Repairs of Public Schools	State Wide	00050000050102	Ministry of Education	300,000,000	248,876,804	51,123,196	83.0%	Ongoing
Grassroot Development Projects	State Wide	00130000190101	House of Assembly	240,000,000	240,000,000	-	100.0%	Complete
Contractual Obligation for on-going Projects	State Wide	00130000050101	Governor's Office	209,000,000	171,718,040	37,281,960	82.2%	Ongoing
Purchase of Water Treatment Chemical	State Wide	00100000010101	Ministry of Water Resour	167,557,750	167,310,300	247,450	99.9%	Ongoing
Purchase of Biometric Finger printer and Reader Machines for e-auditing	State Wide	00110000010103	Head of Service	273,500,000	164,288,169	109,211,831	60.1%	Ongoing
Purchase of Vans	State Wide	00020000010101	Governor's Office	150,000,000	137,824,000	12,176,000	91.9%	Complete
Rehabilitation/ Repairs of Residential Building (Govt. Chalets)	State Wide	00130000080113	Governor's Office	150,000,000	128,839,215	21,160,785	85.9%	Ongoing
Construction of Rural Roads (State Rural Road Intervention Project)	State Wide	00170000010104	Ministry of Works	200,000,000	118,675,926	81,324,074	59.3%	Ongoing
Construction/Provision of Water Facilities	State Wide	00100000050101	Ministry of Water Resour	120,000,000	116,691,295	3,308,705	97.2%	Ongoing
Fertilizer Procurement	State Wide	00010000040101	Ministry of Agriculture an	105,000,000	105,000,000	-	100.0%	Complete
Food and Nutrition - World Bank / FGN (State Counterpart Fund) (ANRIN)	State Wide	00040000140103	Ministry of Finance	100,000,000	100,000,000	-	100.0%	Complete

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

Figure 6 Largest Projects Graph



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

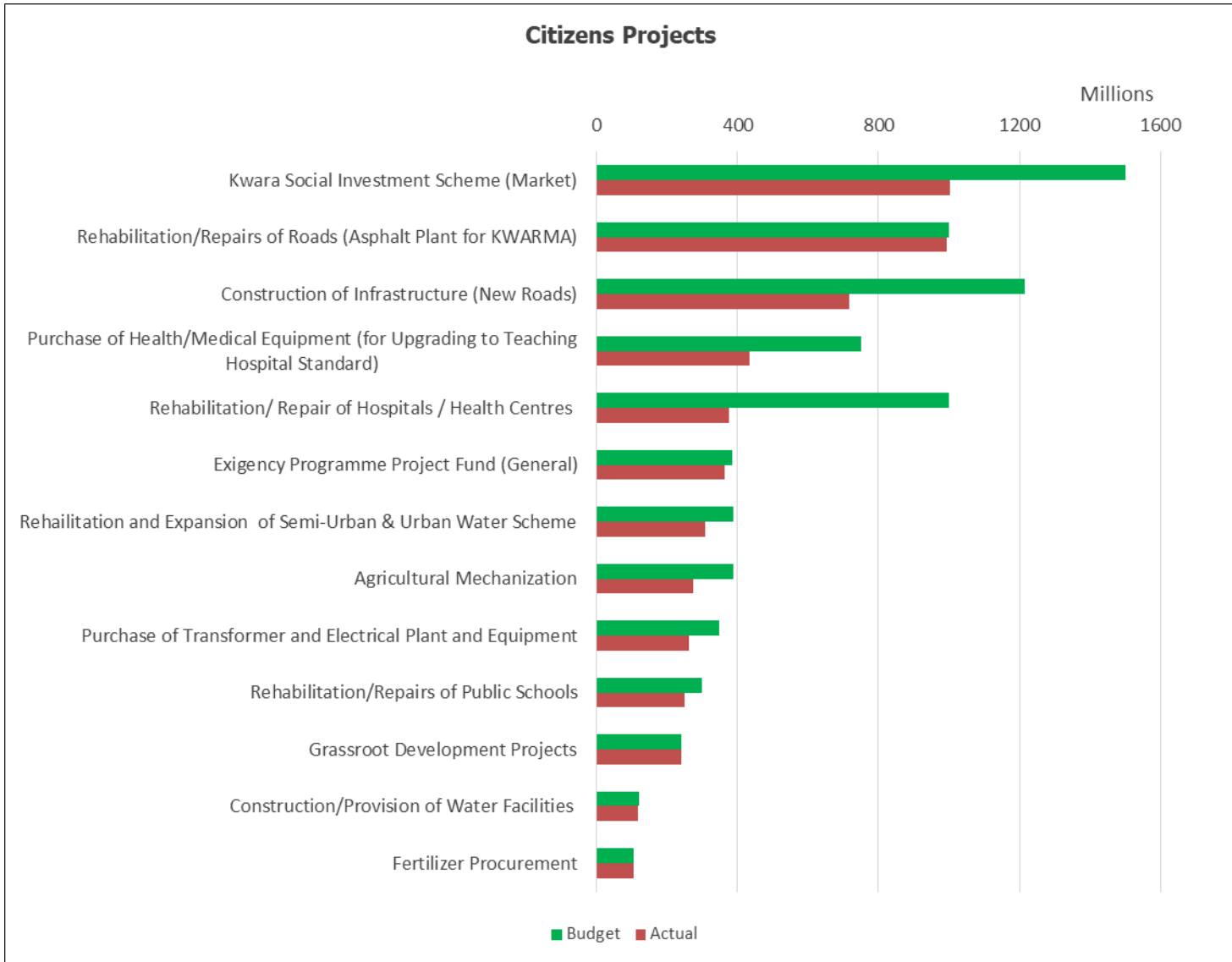
*This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.*

**Table 12 Citizens Nominated Projects**

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2020 Final Budget	2020 Actual Amount	Variance*	Performance (%)*	Completion Status
Kwara Social Investment Scheme (Market)	State Wide	00030000020102	Ministry of Enterprises	1,500,000,000	1,001,641,288	498,358,712	66.8%	Ongoing
Rehabilitation/Repairs of Roads (Asphalt Plant for KW ARMA)	State Wide	00170000010110	Ministry of Works	1,000,000,000	994,286,090	5,713,910	99.4%	Ongoing
Construction of Infrastructure (New Roads)	State Wide	00020000050102	Ministry of Works	1,215,000,000	716,734,760	498,265,240	59.0%	Ongoing
Purchase of Health/Medical Equipment (for Upgrading to Teaching Hospital Standard)	State Wide	00040000070101	Ministry of Health	750,000,000	433,771,477	316,228,523	57.8%	Ongoing
Rehabilitation/ Repair of Hospitals / Health Centres	State Wide	00040000060101	Ministry of Health	1,000,000,000	375,479,969	624,520,031	37.5%	Ongoing
Exigency Programme Project Fund (General)	State Wide	00130000240101	Ministry of Finance	386,246,691	363,828,733	22,417,958	94.2%	Ongoing
Rehailitation and Expansion of Semi-Urban & Urban Water Scheme	State Wide	00100000040102	Ministry of Water Resour	387,658,629	310,000,008	77,658,621	80.0%	Ongoing
Agricultural Mechanization	State Wide	00010000030101	Ministry of Agriculture an	389,992,500	273,802,301	116,190,199	70.2%	Ongoing
Purchase of Transformer and Electrical Plant and Equipment	State Wide	00140000010103	Ministry of Energy	350,000,000	262,736,446	87,263,554	75.1%	Ongoing
Rehabilitation/Repairs of Public Schools	State Wide	00050000050102	Ministry of Education	300,000,000	248,876,804	51,123,196	83.0%	Ongoing
Grassroot Development Projects	State Wide	00130000190101	House of Assembly	240,000,000	240,000,000	-	100.0%	Complete
Construction/Provision of Water Facilities	State Wide	00100000050101	Ministry of Water Resour	120,000,000	116,691,295	3,308,705	97.2%	Ongoing
Fertilizer Procurement	State Wide	00010000040101	Ministry of Agriculture an	105,000,000	105,000,000	-	100.0%	Complete

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

**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 Kwara State can be found on the State Government Website, at the following specific address: [www.kwarastate.gov.ng/wp-content/uploads/KWARA-STATE-YEAR-2020-FINANCIAL-STATEMENTS.pdf](http://www.kwarastate.gov.ng/wp-content/uploads/KWARA-STATE-YEAR-2020-FINANCIAL-STATEMENTS.pdf)  
Kwara State Government published the Audited Annual Financial Statements on the 27<sup>th</sup> of July 2021. Subsequently, three town hall consultations/meeting were held on the 28th July – 3rd August 2021 to present the Financial Statements at Asa Local Government Secretariat, Afon, Isin Local Government Secretariat, Owu -Isin and Kaiama Local Government Secretariat, Kaiama respectively. The events were also broadcast via Zoom with the details for the physical and virtual events. Citizens comments were minuted and minutes of the meetings are also available at the above web address*



Prof. Orunsho Abdulrazoq  
Permanent Secretary,  
Ministry of Finance,  
Ilorin,  
29<sup>th</sup> September, 2021