

# **Kwara State Government**



## **2021 Citizens' Accountability Report**

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**About the Citizens Accountability Report**

*2021 Citizens’ Accountability Report (CAR) provides a concise and summarized details of the States’ Audited Financial Statement FYE2021. The CAR is prepared using a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by State Accountant – General’s office on behalf of the Kwara 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 end (FY) 2021 and reports on State budget revenue and expenditure for 2021.*

**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.*

**DISCLAIMER:**

*Specific details of the CAR is contained in the State 'Audited Financial Statement FYE2021 and the State Approved budget for year 2021, thus, this contained therein should be read and construed as a whole. Both the State Audited Financial Statement FYE2021 and the State Approved budget for year 2021 will supersede this report where discrepancies are observed.*

## Executive Summary

*The 2021 Budget of Kwara State, the Budget of Reformation for inclusive Growth, was passed on the 30th of December 2021 and budget implementation commenced on 1st January 2021.*

*Aggregate revenue performance was 78% of the budgeted ₦168.96billion in the final budget this is equivalent to ₦37.1 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 ₦102.56 billion (39.3%) less than the budgeted amount which was ₦168.96 billion.*

*Capital Expenditure with performance of 39.5% while much was on recurrent expenditure (85%).*

*Education sector enjoyed the highest proportion of recurrent expenditure, whilst Economic sector, received the highest proportion of capital expenditure.*

## 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 80.3%; thus about 19.7% different from the anticipated revenue in the budget, this is equivalent to ₦33.3 billion naira. The critical causes of deviation include the budget financing target of ₦39.39 billion for which ₦31.90 (81.0%) billion was realized and also from the opening balance budget of ₦19 billion, whereas ₦12.56 billion, representing about 66.1% was realized.*

*On the expenditure side, the actual total expenditure is about ₦100.9 billion (40.3%) less than the budgeted amount which was ₦168.9 billion. Out of the total Capital expenditure budget of ₦91.01 billion, the actual capital expenditure was ₦35.9 billion. This indicates that capital expenditure witnessed the least performance which is 39.5%.*

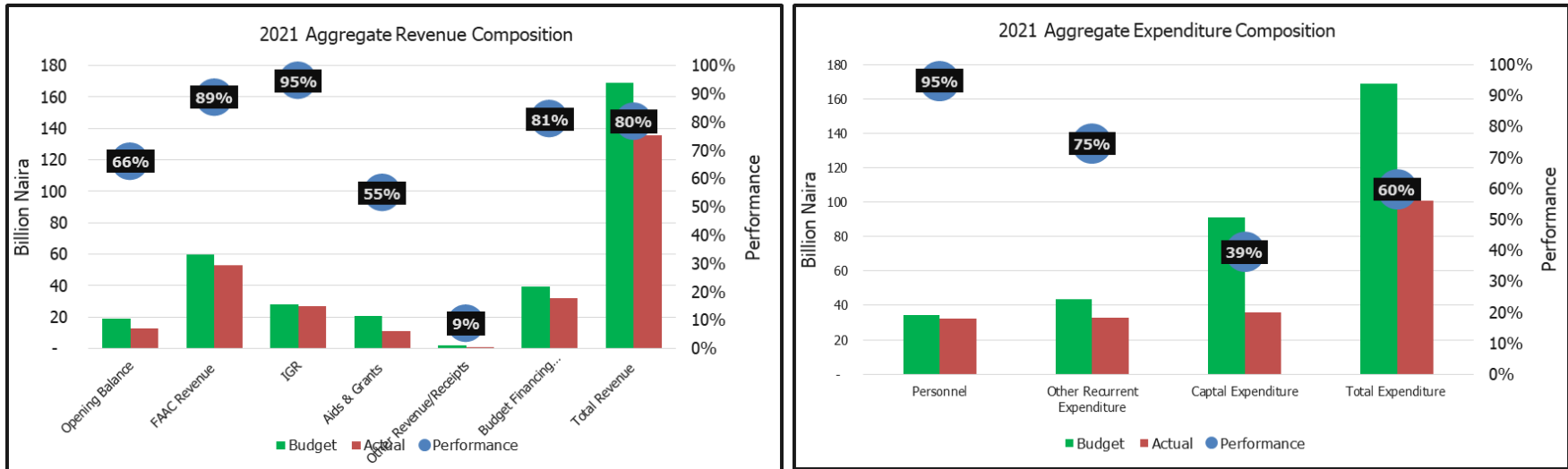
*It was observed that personnel expenditure (employees' salaries and wages) has improved in terms of outturn. This is due to a more realistic projection as well as the state government policy, the performance of other recurrent expenditure which include overhead cost, grants, subsidies & subvention to parastatals was about 74.5% of its budget size.*

**Table 1 Budget Outturn**

<b>Budget Outturn (Originally Approved vs Actual)</b>						
<b>2021 Revenue Composition Performance</b>						
<b>2021 Aggregate Revenue Composition</b>	<b>2021 Original Budget</b>	<b>2021 Final Budget</b>	<b>2021 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>	
Opening Balance	19,000,000,000	19,000,000,000	12,566,697,511	- 6,433,302,489	66.1%	
FAAC Revenue	57,578,198,982	59,794,770,333	53,083,832,979	- 6,710,937,354	88.8%	
IGR	29,376,709,274	28,199,910,200	26,670,369,083	- 1,529,541,117	94.6%	
Aids & Grants	19,078,652,208	20,380,402,208	11,195,068,422	- 9,185,333,786	54.9%	
Other Revenue/Receipts	2,193,322,646	2,193,322,646	193,322,646	- 2,000,000,000	8.8%	
Budget Financing (Loans)	10,458,032,440	39,393,927,699	31,906,685,457	- 7,487,242,242	81.0%	
<b>Total Revenue</b>	<b>137,684,915,550</b>	<b>168,962,333,086</b>	<b>135,615,976,098</b>	<b>- 33,346,356,988</b>	<b>80.3%</b>	
<b>2021 Expenditure Performance by Economic Type</b>						
<b>2021 Aggregate Expenditure Composition</b>	<b>2021 Original Budget</b>	<b>2021 Final Budget</b>	<b>2021 Actual Amount</b>	<b>Variance*</b>	<b>Performance (%)*</b>	
Personnel	33,948,930,784	34,148,028,268	32,376,206,094	1,771,822,174	94.8%	
Other Recurrent Expenditure	36,182,254,990	43,802,026,991	32,646,059,550	11,155,967,441	74.5%	
Capital Expenditure	67,553,729,776	91,012,277,827	35,909,083,020	55,103,194,807	39.5%	
<b>Total Expenditure</b>	<b>137,684,915,550</b>	<b>168,962,333,086</b>	<b>100,931,348,664</b>	<b>68,030,984,422</b>	<b>59.7%</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 94.6%. This performance was as a result of high level of voluntary compliance among the potentially big taxpayers in the state and fair 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 112.6% and 86.1% respectively.*

*The critical source of Tax Revenue for Kwara state include personal taxes which recorded 112.6% performance during the period under review. A key component of the personal taxes is the PAYE which recorded the highest level of performance (118.8%) because it is generally deducted at source.*

*Kwara State Internal Revenue Service which is the highest revenue generating institution of the state had a budget of ₦10.2 billion but generated ₦11.6 billion, equivalent to 113%. 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 ₦710.1 million while the actual realized was ₦694.1 million, representing 98% outturn; and Kwara State Public Procurement Agency with a budget of ₦241.7 million having ₦290.8 million as actual; implying 120% performance.*

*Other MDAs with the highest level of outturn include the Ministry of Works & Transport 125%; Ministry of Justice 156%; Ministry of Agriculture & Natural resources 71%;, Ministry of Education & Human Capital Development; 85%, Kwara Geographic Information Service 12%, Head of Service 71% and Ministry of Environment 96% while the least performing MDAs include Kwara State House of Assembly 0.0%.*

Table 2 Revenue Outturn by Item

Internally Generated Revenue Performance					
By Item					
IGR Items	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Tax Revenue	10,296,448,350	9,052,804,517	10,192,363,383	1,139,558,866	112.6%
Personal Taxes:	10,271,448,350	9,022,804,517	10,161,113,321	1,138,308,804	112.6%
Personal Income Tax (PAYE)	5,827,123,350	6,118,479,517	7,270,612,538	1,152,133,021	118.8%
Personnal Income Tax (Direct Assessment Taxes)	2,664,325,000	1,164,325,000	1,230,621,328	66,296,328	105.7%
Penalty For Offences & Interest				-	
Other Personal Tax N.E.C	1,780,000,000	1,740,000,000	1,659,879,454	80,120,546	95.4%
Other Taxes:	25,000,000	30,000,000	31,250,062	1,250,062	104.2%
Sales Tax				-	
Lottery Tax/Licence				-	
Property Tax				-	
Capital Gain Taxes	25,000,000	30,000,000	31,250,062	1,250,062	104.2%
Withholding Tax				-	
Other Taxes N.E.C				-	
Non-Tax Revenue:	19,080,260,924	19,147,105,683	16,478,005,700	2,669,099,983	86.1%
Licences General	373,531,750	408,021,250	477,673,194	69,651,944	117.1%
Fees – General	9,930,607,072	9,340,963,571	8,680,083,378	660,880,193	92.9%
Fines – General	55,092,800	50,302,800	33,422,160	16,880,640	66.4%
Sales – General	1,329,861,731	1,418,927,283	1,212,201,397	206,725,886	85.4%
Earnings – General	6,809,477,480	7,454,680,833	5,836,657,505	1,618,023,328	78.3%
Rent On Government Buildings – General	16,550,000	26,250,000	13,899,037	12,350,963	52.9%
Rent on Land and Others – General	425,975,495	254,469,780	155,243,810	99,225,970	61.0%
Repayments	2,600,000	22,343,750	800,000	21,543,750	3.6%
Investment Income	-	48,581,820		48,581,820	0.0%
Interest Earned	6,500,000	6,500,000	1,839,554.99	4,660,445	28.3%
Reimbursement	104,064,596	104,064,596	59,744,664	44,319,932	57.4%
Miscellaneous Income (Mining Rent)	26,000,000	12,000,000	6,441,000.00	5,559,000	53.7%
<b>Independent Revenue (IGR)</b>	<b>29,376,709,274</b>	<b>28,199,910,200</b>	<b>26,670,369,083</b>	<b>1,529,541,117</b>	<b>94.6%</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	2021 Original Budget	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*
Governor's office	1,800,625,000	710,125,000	694,130,850.00	- 15,994,150	97.7%
Head of Service	116,528,000	115,880,000	82,634,145.17	- 33,245,855	71.3%
Local Government Audit Department	84,333,333	91,083,333	52,416,665.65	- 38,666,667	57.5%
State Audit Department	1,270,000	1,270,000	624,400.00	- 645,600	49.2%
Ministry of Communications	105,300,777	61,344,162	25,811,582.70	- 35,532,579	42.1%
Ministry of Agriculture & Natural resources	311,896,500	273,849,843	195,075,011.00	- 78,774,832	71.2%
Ministry of Business, Innovation & Technology	108,231,263	73,625,013	57,227,924.57	- 16,397,088	77.7%
Ministry of Works & Transport	550,979,966	219,884,756	274,211,026.68	54,326,271	124.7%
Ministry of Energy	350,000	700,000	1,140,000.00	440,000	162.9%
Ministry of Finance	9,800,000	24,800,000	8,552,680.00	- 16,247,320	34.5%
Kwara State Internal Revenue Service	11,472,209,225	10,276,209,380	11,655,101,862.14	1,378,892,482	113.4%
Kwara Geographic Information Service	1,237,466,204	1,209,348,105	129,807,200.35	- 1,079,540,905	10.7%
Ministry of Water Resources	-	-	-	-	
Office of the Surveyor General	23,466,406	-	14,166,025.00	14,166,025	
Ministry of Justice	133,050,000	133,050,000	208,045,550.51	74,995,551	156.4%
Judiciary (High Court of Justice)	31,800,000	31,800,000	52,015,121.00	20,215,121	163.6%
Judiciary (Sharia Court of Appeal)	1,900,000	1,900,000	1,980,850.00	80,850	104.3%
Ministry of Education & Human Capital Deve.	254,680,000	218,960,000	185,291,612.58	- 33,668,387	84.6%
Agency for Mass Education	5,602,000	3,340,000	1,237,500.00	- 2,102,500	37.1%
Kwara State Universal Basic Education (SUBEB)	1,000,000	-	-	-	
Ministry of Tertiary Education & Scien.Tech.	7,006,250	6,708,750	10,705,200.00	3,996,450	159.6%
Ministry of Women Affairs & Social Development	25,892,000	25,292,000	28,356,500.00	3,064,500	112.1%
Ministry of Youth Development	471,000	471,000	157,400.00	- 313,600	33.4%
Ministry of Environment	64,315,000	60,047,000	57,427,700.00	- 2,619,300	95.6%
Ministry of Health	25,470,000	23,156,133	26,362,283.00	3,206,150	113.8%
Ministry of Local Government & Chieftancy Affairs and Community Devt.	17,400,000	1,040,000	744,000.00	- 296,000	71.5%
Kwara State House of Assembly	1,018,000	4,778,000	-	- 4,778,000	0.0%
Kwara State Public Procurement Agency	509,149,505	241,777,879	290,823,156	49,045,277	120.3%
Kwara State Sports Commission	4,962,000	4,362,000	2,467,000	- 1,895,000	56.6%
Kwara State Signage and Advertisement Agency	-	74,831,777	28,857,600	- 45,974,177	38.6%
Other Revenue Collecting Agencies	12,470,536,845	14,310,276,069	12,584,998,236	- 1,725,277,833	87.9%
<b>Independent Revenue (IGR)</b>	<b>29,376,709,274</b>	<b>28,199,910,200</b>	<b>26,670,369,083</b>	<b>- 1,529,541,117</b>	<b>94.6%</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 N91.01 billion 53.9% of the total budget size of N168.9 billion while recurrent expenditure was allocated N77.95 billion, equivalent to 46.1% 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 N168.9 billion was N91.01 billion representing 53.9% while actual recurrent spending was allotted the remaining N77.9 billion which is (46.1%) approximately. However, in terms of aggregate expenditure outturn, recurrent expenditure had 18.3% more than its share of the final budget size while the capital expenditure outturn was 35%, implying about 53.9% deviation or N55.1 billion less than the final capital budget size.

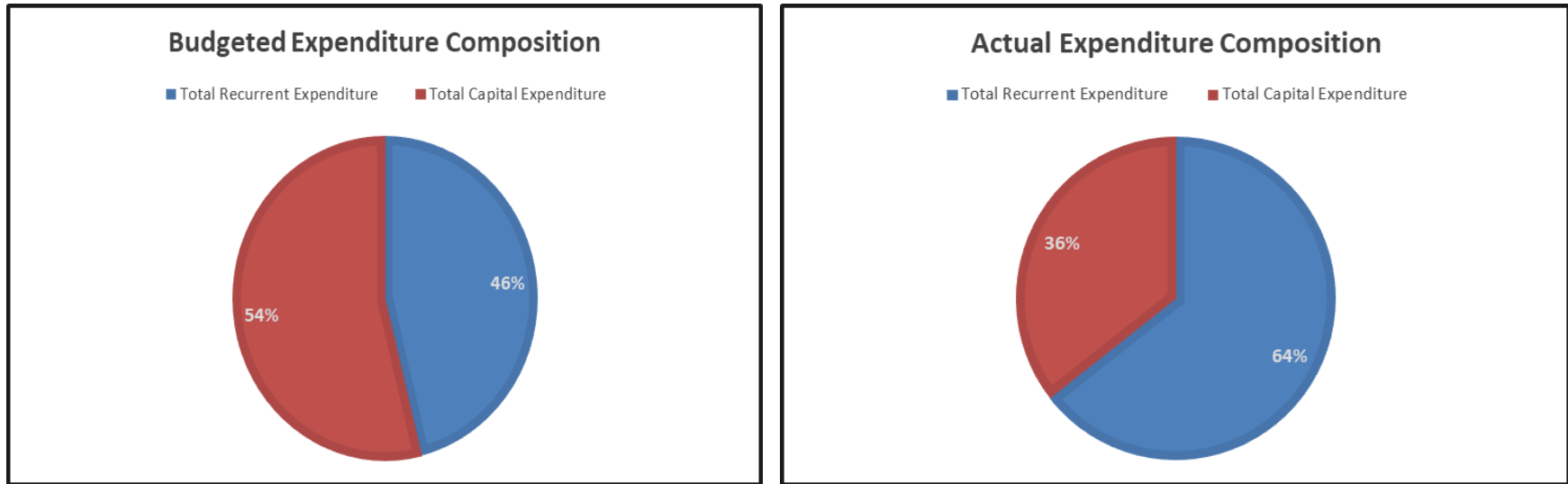
The breakdown of recurrent expenditure shows that when compared with other recurrent items, Salaries, Wages and Allowances and Overheads received the highest share of N22.6 billion (22.5%) followed by social benefits which received N9.6 billion (9.6%). Clearly, with the exception of grants and subsidies which recorded 3.9% all other components of recurrent expenditure performed significantly well (see 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	2021 Final Budget	Budget Share (%)	2021 Actual Amount	Actual Share (%)	Variance*	Performance (%)*
<b>Recurrent Expenditure:</b>						
Salaries, Wages and Allowances (inc. CRF)	24,546,212,435	14.5%	22,682,253,797	22.5%	1,863,958,638	92.4%
Social Contribution	-	0.0%	-	0.0%	-	-
Social Benefits	9,601,815,833	5.7%	9,693,952,297	9.6%	92,136,464	101.0%
Overheads	32,439,224,914	19.2%	22,689,197,704	22.5%	9,750,027,210	69.9%
Grants and Subsidies	1,916,500,000	1.1%	74,249,826	0.1%	1,842,250,174	3.9%
Public Debt Charges	9,446,302,077	5.6%	8,662,567,416	8.6%	783,734,661	91.7%
Transfers	-	0.0%	1,220,044,605	1.2%	1,220,044,605	-
<b>Total Recurrent Expenditure</b>	<b>77,950,055,259</b>	<b>46.1%</b>	<b>65,022,265,644</b>	<b>64.4%</b>	<b>12,927,789,615</b>	<b>83.4%</b>
Total Capital Expenditure	91,012,277,827	53.9%	35,909,083,020	35.6%	55,103,194,807	39.5%
<b>Total Expenditure</b>	<b>168,962,333,086</b>	<b>100.0%</b>	<b>100,931,348,664</b>	<b>100.0%</b>	<b>68,030,984,422</b>	<b>59.7%</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.*

**NOTE:**

Process audit improved for the year under review and Audit queries observed and brought to the attention of the relevant MDAs were addressed and resolved accordingly.

**A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

It was observed during the audit examination that **Kwara State Environmental Protection Agency** presented Sixty-Four (64) recurrent payment vouchers amounting to Four Million, Eighteen Thousand, and Seventy-Five Naira Sixteen kobo (N4, 018,075:16) 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 Agency For Mass Education** presented Thirty-Seven (37) recurrent payment vouchers amounting to Six hundred and Seventy-One Thousand, and Twenty-Eight Naira (N671, 028:00) 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 **Kwara State Ministry of Women Affair** presented Thirty-Three (32) recurrent payment vouchers amounting to Eleven Million, Seven Hundred and Four Thousand, Three Hundred and Thirty-Seven Naira and Thirty-Two kobo (N11, 704,337:32) 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 Special Duty** presented Twenty-Eight (28) recurrent payment vouchers amounting to Two Million, Three Hundred and Ninety-Four Thousand Naira (N2,394,000:00) 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 **Kwara State Teaching Service Commission** presented Twenty-Six (26) recurrent payment vouchers amounting to Two Million Six Hundred and Ten Thousand, Six Hundred and Fifty-Five Naira and Forty-Nine Kobo (N2, 610,655:49) only were Supported with invoices and not original receipts. This is contrary to the provision of section 603 and 1507

of the financial regulations.

It was observed during the audit examination that **Ministry Of Business Innovation & Technology** presented Twenty-Four (24) recurrent payment vouchers amounting to Nine Hundred and Thirty- Nine Thousand Eight Hundred and Twenty-Two Naira and Seventy-Seven (N939,822:77) 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 **Deputy Governor's Office** presented Sixteen (16) recurrent payment vouchers amounting to Five Million, Three Hundred and Forty-One Thousand Six Hundred and Eighty-Three Naira (N5, 341,683:00) only were Supported with invoices and not original receipts. This is contrary to the provision of section 603 and 1507 of the financial regulations.

It was observed during the audit examination that **Kwara State Ministry of Water Resources** presented Thirteen (13) recurrent payment vouchers amounting to Four Million, Eight Hundred and Thirty-Seven Thousand, One Hundred and Thirty-Nine Naira and Twenty-Three Kobo (N4, 837,139:23) 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 Tertiary Education, Science and Technology** presented Three (3) recurrent payment voucher amounting to Four Million and Sixty-Five Thousand Naira (N4,065,000:00) 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 **Kwara State Ministry of Women Affair** presented Four (5) recurrent payment vouchers amounting to Two Million Seven Hundred and Thirty-Two Thousand, Four Hundred and Eighty-Six Naira and Twenty kobo (N2,732, 486:20) only were without Schedule of payment. 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 Women Affair** presented One (1) capital payment voucher amounting to Two Million, One Hundred and Three Thousand, Seven Hundred and Seventy-Five Naira (N2,103,775:00) 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 Tertiary Education, Science and Technology** presented One (3) capital payment voucher amounting to Six Million Five-hundred Thousand Naira (N6, 500,000:00) 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 Environmental Protection Agency** presented Sixty-Four (64) payment vouchers amounting to Four Million, Eighteen Thousand, and Seventy-Five Naira Sixteen kobo (N4, 018,075:16) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Kwara State Agency For Mass Education** presented Thirty-Seven (37) payment vouchers amounting to Six hundred and Seventy-One Thousand, and Twenty-Eight Naira (N671, 028:00) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations

**Kwara State Ministry of Women Affair** presented Thirty-Three (33) payment vouchers amounting to Thirteen Million, Eight Hundred and Eight Thousand, One Hundred and Twelve Naira and Thirty-Two kobo (N13, 808,112:32) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Ministry of Special Duty** presented Twenty-Eight (28) payment vouchers amounting to Two Million, Three Hundred and Ninety-Four Thousand Naira (N2, 394,000:00) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Kwara State Teaching Service Commission** presented Twenty-Six (26) payment vouchers amounting to Two Million Six Hundred and Ten Thousand, Six Hundred and Fifty-Five Naira and Forty-Nine Kobo (N2, 610,655:49) only were Supported with invoices and not original receipts. This is contrary to the provision of section 603 and 1507 of the financial regulations.

**Ministry Of Business Innovation & Technology** presented Twenty-Four (24) payment vouchers amounting to Nine Hundred and Thirty- Nine Thousand Eight Hundred and Twenty-Two Naira and Seventy-Seven (N939,822:77) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Deputy Governor's Office** presented Sixteen (16) payment vouchers amounting to Five Million, Three Hundred and Forty-One Thousand Six Hundred and Eighty-Three Naira (N5, 341,683:00) only were Supported with invoices and not original receipts. This is contrary to the provision of section 603 and 1507 of the financial regulations.

It was observed during the audit examination that **Kwara State Ministry of Water Resources** presented Thirteen (13) payment vouchers amounting to Four Million, Eight Hundred and Thirty-Seven Thousand, One Hundred and Thirty-Nine Naira and Twenty-Three Kobo (N4, 837,139:23) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Kwara State Ministry of Tertiary Education, Science and Technology** presented Six (6) recurrent payment voucher amounting to Ten Million Five-hundred and Sixty-Five Thousand Naira (N10,565,000:00) only were without relevant expenditure receipts. This is contrary to the provision of section 603 of the financial regulations.

**Kwara State Ministry of Women Affair** presented Four (5) payment vouchers amounting to Two Million Seven Hundred and Thirty-Two Thousand, Four Hundred and Eighty-Six Naira and Twenty kobo (N2,732, 486:20) only were without Schedule of payment. This is contrary to the provision of section 603 of the financial regulations.

**Table 5 Top Ten Audit Queries**

Top Ten Audit Queries					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Kwara State Environmental Protection Agency	64	Unreceipted Payment Vouchers	4,018,075	6,573,226	61.1%
Kwara State Agency For Mass Educatio	37	Unreceipted Payment Vouchers	671,028	2,726,285	24.6%
Ministry Of Women Affairs	33	Unreceipted Payment Vouchers	13,808,112	61,733,058	22.4%
Ministry of Special Duty	28	Unreceipted Payment Vouchers	2,394,000	7,600,000	31.5%
Kwara State Teaching Service Commission	26	Unreceipted Payment Vouchers	2,610,655	14,782,761	17.7%
Ministry Of Business Innovation & Technology	24	Unreceipted Payment Vouchers	939,823	10,753,164	8.7%
Deputy Governor's Office	16	Unreceipted Payment Vouchers	5,341,683	171,362,177	3.1%
Ministry Of Water Resources	13	Unreceipted Payment Vouchers	4,837,139	917,474,174	0.5%
Ministry Of Tertiary Education, Science & Technology	6	Unreceipted Payment Vouchers	1,565,000	3,113,243,532	0.1%
Ministry Of Sport and Youth Development	5	Unreceipted Payment Vouchers	2,732,486	82,763,074	3.3%
<b>Total Number of Queries</b>	<b>247</b>		<b>36,185,516</b>	<b>4,306,248,375</b>	<b>0.8%</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 2021. Some of the highlights (major variances) are as follows:*

- *Statutory Allocation performed 88.8% due to resumption of some deduction at source from FAAC (as a result of Post COVID-19 and repayment of domestic bond).*
- *Domestic grants also performed averagely.*
- *The drawdown of loans was utilized with provision made in the budget.*
- *Generally, expenditure was average due to relative improve revenue performance*
- *The State still recorded a surplus on operating activities at the end of 2021.*

*Total cash reserves as at the end of 2021 stood at N33.1billion.*



Table 6 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	Previous Actual (2020)	Originally Approved 2021 Budget	2021 Supplementary Budget	2021 Final Budget	2021 Actuals	Variance*	Performance (%)*
<b>Revenue:</b>							
Opening Balance	7,409,098,305.14	19,000,000,000	-	19,000,000,000.00	12,566,697,511.45	- 6,433,302,488.55	66.1%
Statutory Allocation	30,172,451,707.32	36,302,116,840	- 204,810,682	36,097,306,158.00	31,520,271,579.95	- 4,577,034,578.05	87.3%
13% Derivation	-	-	-	-	-	-	-
State Government Share of VAT	13,341,205,677.66	16,483,962,591	2,421,382,033	18,905,344,624.00	18,931,940,333.82	26,595,709.82	100.1%
Other Federation Account Distributions	3,653,057,527.70	4,792,119,551	-	4,792,119,551.00	2,631,621,065.23	- 2,160,498,485.77	54.9%
Independent Tax Revenue	8,385,246,527.86	10,296,448,350	- 1,243,643,833	9,052,804,517.00	10,192,363,883.01	1,139,558,866.01	112.6%
Independent Non-Tax Revenue	11,238,745,505.75	19,080,260,924	66,844,759	19,147,105,683.00	16,478,005,699.52	- 2,669,099,983.48	86.1%
Foreign Grants	-	4,449,039,232	466,750,000	4,915,789,232.00	-	- 4,915,789,232.00	0.0%
Domestic Grants	8,076,449,087.98	14,629,612,976	835,000,000	15,464,612,976.00	11,195,068,421.97	- 4,269,544,554.03	72.4%
Foreign Loans	-	4,458,032,440	2,167,270,000	6,625,302,440.00	1,639,505,000.00	- 4,985,797,440.00	24.7%
Domestic Loans	-	6,000,000,000	26,768,625,259	32,768,625,259.00	30,267,180,457.14	- 2,501,444,801.86	92.4%
Other Revenues	8,272,000,000.00	2,000,000,000	-	2,000,000,000.00	-	- 2,000,000,000.00	0.0%
Transfer from other Government Entities	193,322,645.69	193,322,646	-	193,322,646.00	193,322,645.76	- 0.24	100.0%
<b>Total Revenue (a)</b>	<b>90,741,576,985.10</b>	<b>137,684,915,550.00</b>	<b>31,277,417,536.00</b>	<b>168,962,333,086.00</b>	<b>135,615,976,097.85</b>	<b>- 33,346,356,988.15</b>	<b>80.3%</b>
<b>Expenditure:</b>							
Salaries, Wages and Allowances	22,024,728,043.37	23,538,988,172.00	- 291,195,461.00	23,247,792,711.00	22,682,253,796.57	- 565,538,914.43	97.6%
CRF Charges (Salary)	-	1,049,942,612.00	248,477,112.00	1,298,419,724.00	-	- 1,298,419,724.00	0.0%
Social Contributions	83,228,781.09	-	-	-	-	-	-
Social Benefits	9,137,777,787.91	9,360,000,000.00	241,815,833.00	9,601,815,833.00	9,693,952,297.33	92,136,464.33	101.0%
Overheads	17,853,324,740.13	27,552,726,805.00	4,886,498,109.00	32,439,224,914.00	22,689,197,704.01	- 9,750,027,209.99	69.9%
Grants & Contributions	1,211,762,043.61	1,916,500,000.00	-	1,916,500,000.00	74,249,825.96	- 1,842,250,174.04	3.9%
Public Debt Charges	3,530,853,266.54	6,713,028,185.00	2,733,273,892.00	9,446,302,077.00	8,662,567,415.80	- 783,734,661.20	91.7%
Transfers	951,630,355.84	-	-	-	1,220,044,604.60	1,220,044,604.60	-
Capital Expenditure	22,579,302,962.65	67,553,729,776.00	23,458,548,051.00	91,012,277,827.00	35,909,083,020.00	- 55,103,194,807.00	39.5%
<b>Total Expenditure (b)</b>	<b>77,372,607,981.14</b>	<b>137,684,915,550.00</b>	<b>31,277,417,536.00</b>	<b>168,962,333,086.00</b>	<b>100,931,348,664.27</b>	<b>- 68,030,984,421.73</b>	<b>59.7%</b>
<b>Surplus/Deficit from Operating Activities c = (a-b)</b>	<b>13,368,969,003.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,684,627,433.58</b>	<b>- 101,377,341,409.88</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 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 2021	22,539,810,417	- 80,657,561,878	- 58,117,751,460
Actuarial Gains/(Losses)	-	- 1,433,432,619	- 1,433,432,619
Change in Fair Value Available-for -sale Financial Assets	-	-	-
Surplus/(Deficit) for the period	23,163,335,636	-	23,163,335,636
Balance as at 31 December 2021	45,703,146,053	- 82,090,994,496	- 36,387,848,443

## 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 80% across all the MDAs/sectors, the share for each sector is similar both as a percentage of budget and actual expenditure. Office of Ministry of Finance the highest share of 16%, Teaching service commission got 11.3%, followed by Kwara internal revenue service 10.1% while Kwara State University Malete received 9.9%.

**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, Ministry of Works got the highest actual expenditure which is about N5.67 billion or 15.8% of the total capital expenditure (N35.9 billion). Ministry of Education and Human Capital Dev received N4.93 billion, equivalent to 13.7% while Ministry of Health got N4.79 billion (13.4%). However, Kwara State Internal Revenue Service, Ministry of Water Resources recorded the highest performance which was 85.6% and 74.9% and its actual expenditure 4.9% and 2.5% of the total fiscal year actual capital expenditure.

**Total Expenditure** – As indicated in Table 10 for the top highest spending MDAs/sectors, Ministry of Finance received the highest total actual expenditure which is about N9.1 billion (11.1%) of the total actual expenditure N82.9 billion, followed by Ministry of Health which got N8. billion (9.7%), Ministry of Works received N6.1 billion (7.4%) while Kwara State Teaching Service also got N6 billion (7.2%).

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

Expenditure: Where does the Money go?						
Top Ten Recurrent Allocation by Sectors						
MDA/Sectors	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
TEACHING SERVICE COMMISSION	6,642,533,846	6,012,989,736	629,544,110	90.5%	8.5%	9.2%
MINISTRY OF FINANCE	9,439,079,981	5,887,756,312	3,551,323,669	62.4%	12.1%	9.1%
KWARA STATE UNIVERSITY, MALETE	5,843,659,310	5,032,007,240	811,652,070	86.1%	7.5%	7.7%
KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	5,974,830,990	3,785,972,674	2,188,858,316	63.4%	7.7%	5.8%
GOVERNMENT HOUSE	3,627,373,703	3,412,327,205	215,046,498	94.1%	4.7%	5.2%
MINISTRY OF HEALTH	2,962,090,640	3,224,984,611	- 262,893,971	108.9%	3.8%	5.0%
KWARA STATE POLYTECHNIC, ILORIN	2,349,225,406	2,121,615,006	227,610,400	90.3%	3.0%	3.3%
GOVERNOR'S OFFICE	3,449,794,933	1,806,534,581	1,643,260,352	52.4%	4.4%	2.8%
KWARA STATE ASSEMBLY MANAGEMENT	2,002,352,433	1,764,322,704	238,029,729	88.1%	2.6%	2.7%
OFFICE OF HEAD OF SERVICE	1,096,890,620	1,328,822,423	- 231,931,803	121.1%	1.4%	2.0%
Other MDA Expenditure	34,562,223,396	30,644,933,154	3,917,290,242	88.7%	44.3%	47.1%
<b>Total (Except Other MDA Expenditure)</b>	<b>43,387,831,862</b>	<b>34,377,332,490</b>	<b>9,010,499,372</b>	<b>79.2%</b>	<b>55.7%</b>	<b>52.9%</b>
<b>Total Budgeted Expenditure</b>	<b>77,950,055,258</b>	<b>65,022,265,644</b>	<b>12,927,789,614</b>	<b>83.4%</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	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF WORKS	14,781,979,185	5,676,144,771	9,105,834,414	38.4%	16.2%	15.8%
MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,992,369,206	4,930,157,516	4,062,211,690	54.8%	9.9%	13.7%
MINISTRY OF HEALTH	13,130,340,526	4,794,454,641	8,335,885,885	36.5%	14.4%	13.4%
MINISTRY OF TERTIARY EDUCATION	5,122,545,580	4,129,675,076	992,870,504	80.6%	5.6%	11.5%
MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	16,339,640,000	3,721,582,067	12,618,057,933	22.8%	18.0%	10.4%
MINISTRY OF FINANCE	8,592,727,936	3,212,678,111	5,380,049,825	37.4%	9.4%	8.9%
GOVERNOR'S OFFICE	3,775,750,145	2,576,212,543	1,199,537,602	68.2%	4.1%	7.2%
KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	2,034,947,634	1,741,974,493	292,973,141	85.6%	2.2%	4.9%
MINISTRY OF COMMUNICATIONS	2,216,599,515	1,014,148,093	1,202,451,422	45.8%	2.4%	2.8%
MINISTRY OF WATER RESOURCES	1,212,755,451	908,015,476	304,739,975	74.9%	1.3%	2.5%
Other MDA Expenditure	14,812,622,650	3,204,040,233	11,608,582,417	21.6%	16.3%	8.9%
<b>Total (Except Other MDA Expenditure)</b>	<b>76,199,655,178</b>	<b>32,705,042,787</b>	<b>43,494,612,391</b>	<b>42.9%</b>	<b>83.7%</b>	<b>91.1%</b>
<b>Total Budgeted Expenditure</b>	<b>91,012,277,828</b>	<b>35,909,083,020</b>	<b>55,103,194,808</b>	<b>39.5%</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	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Sector Share in Total Budget	Sector Share in Total Actual Expenditure
MINISTRY OF FINANCE	18,031,807,917	9,100,434,422.42	8,931,373,495	50.5%	10.7%	9.0%
MINISTRY OF HEALTH	16,092,431,166	8,019,439,251.29	8,072,991,914	49.8%	9.5%	7.9%
MINISTRY OF WORKS	15,207,386,503	6,122,488,264.04	9,084,898,238	40.3%	9.0%	6.1%
TEACHING SERVICE COMMISSION	6,642,533,846	6,012,989,736.01	629,544,110	90.5%	3.9%	6.0%
MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,801,493,893	5,636,880,207.49	4,164,613,686	57.5%	5.8%	5.6%
KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	8,009,778,624	5,527,947,167.05	2,481,831,457	69.0%	4.7%	5.5%
KWARA STATE UNIVERSITY, MALETE	5,843,659,310	5,032,007,239.59	811,652,070	86.1%	3.5%	5.0%
GOVERNOR'S OFFICE	7,225,545,078	4,382,747,123.51	2,842,797,954	60.7%	4.3%	4.3%
MINISTRY OF TERTIARY EDUCATION	5,311,252,654	4,303,197,071.79	1,008,055,582	81.0%	3.1%	4.3%
MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	16,617,094,474	3,971,400,587.43	12,645,693,886	23.9%	9.8%	3.9%
Other MDA Expenditure	60,179,349,622	42,821,817,593	17,357,532,029	71.2%	35.6%	42.4%
<b>Total (Except Other MDA Expenditure)</b>	<b>168,962,333,086</b>	<b>58,109,531,071</b>	<b>110,852,802,015</b>	<b>34.4%</b>	<b>100.0%</b>	<b>57.6%</b>
<b>Total Budgeted Expenditure</b>	<b>168,962,333,086</b>	<b>100,931,348,664</b>	<b>68,030,984,422</b>	<b>59.7%</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

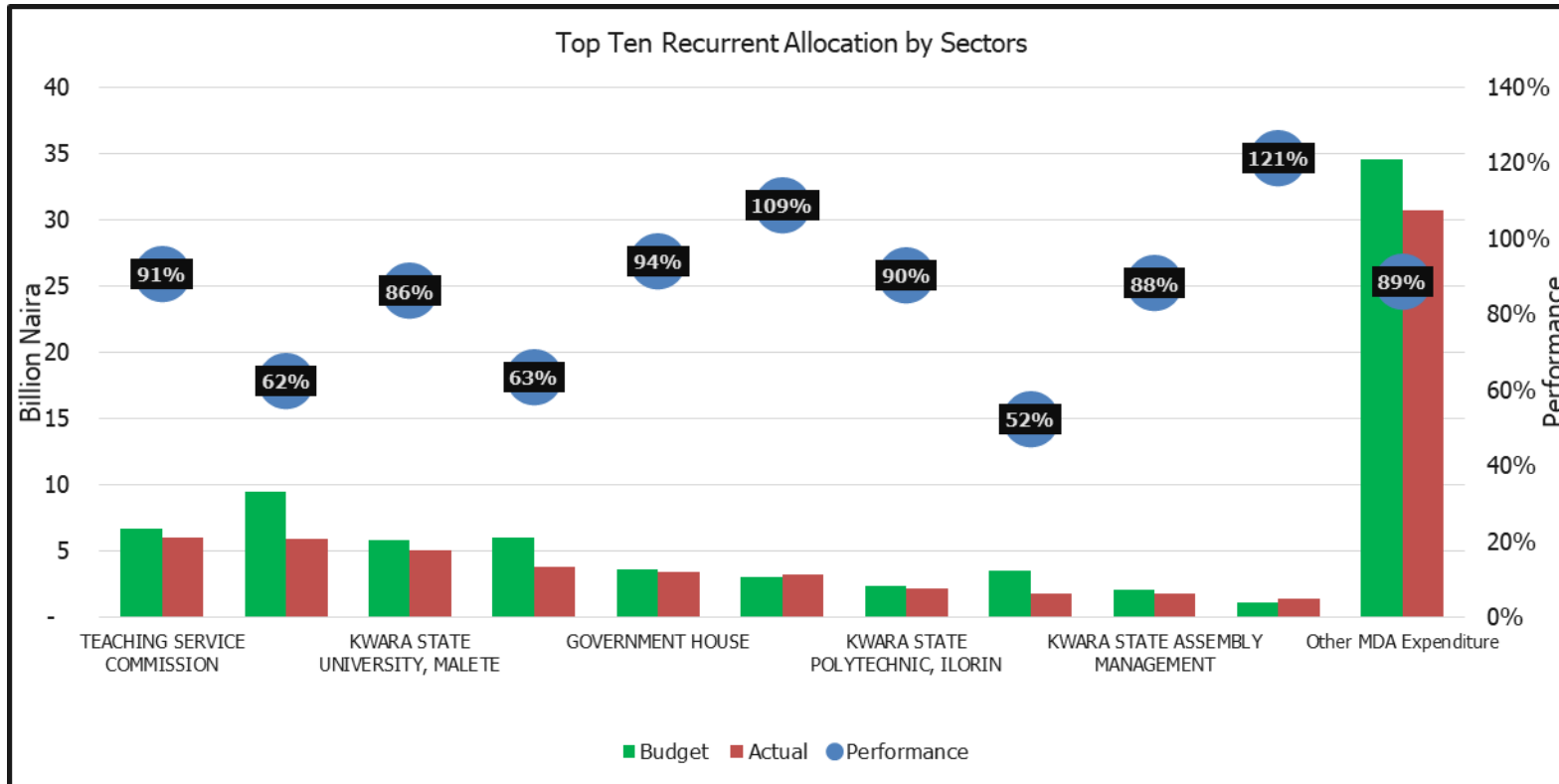


Figure 4 Top Ten Capital Expenditure Sectors / MDAs Graph

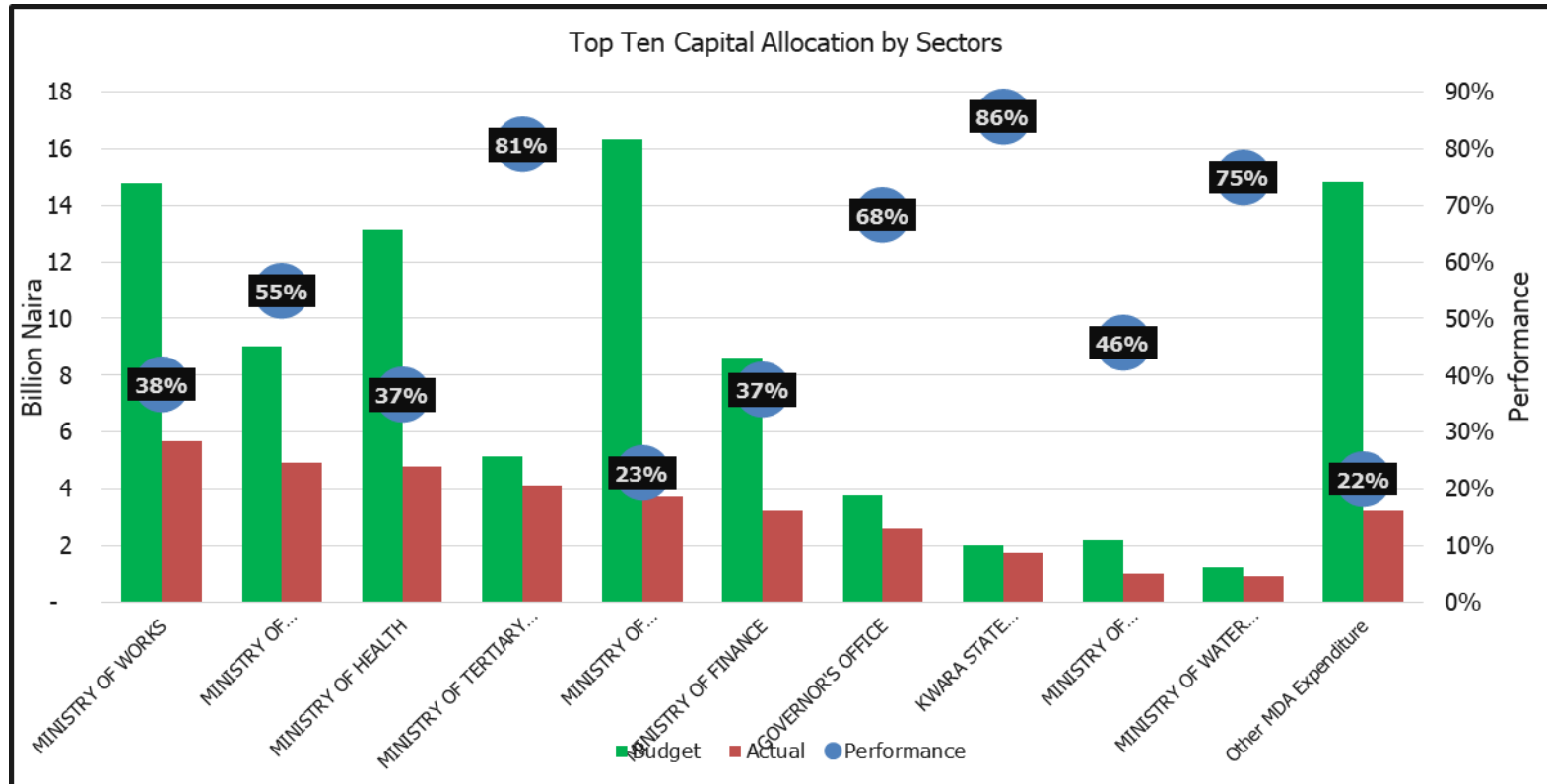
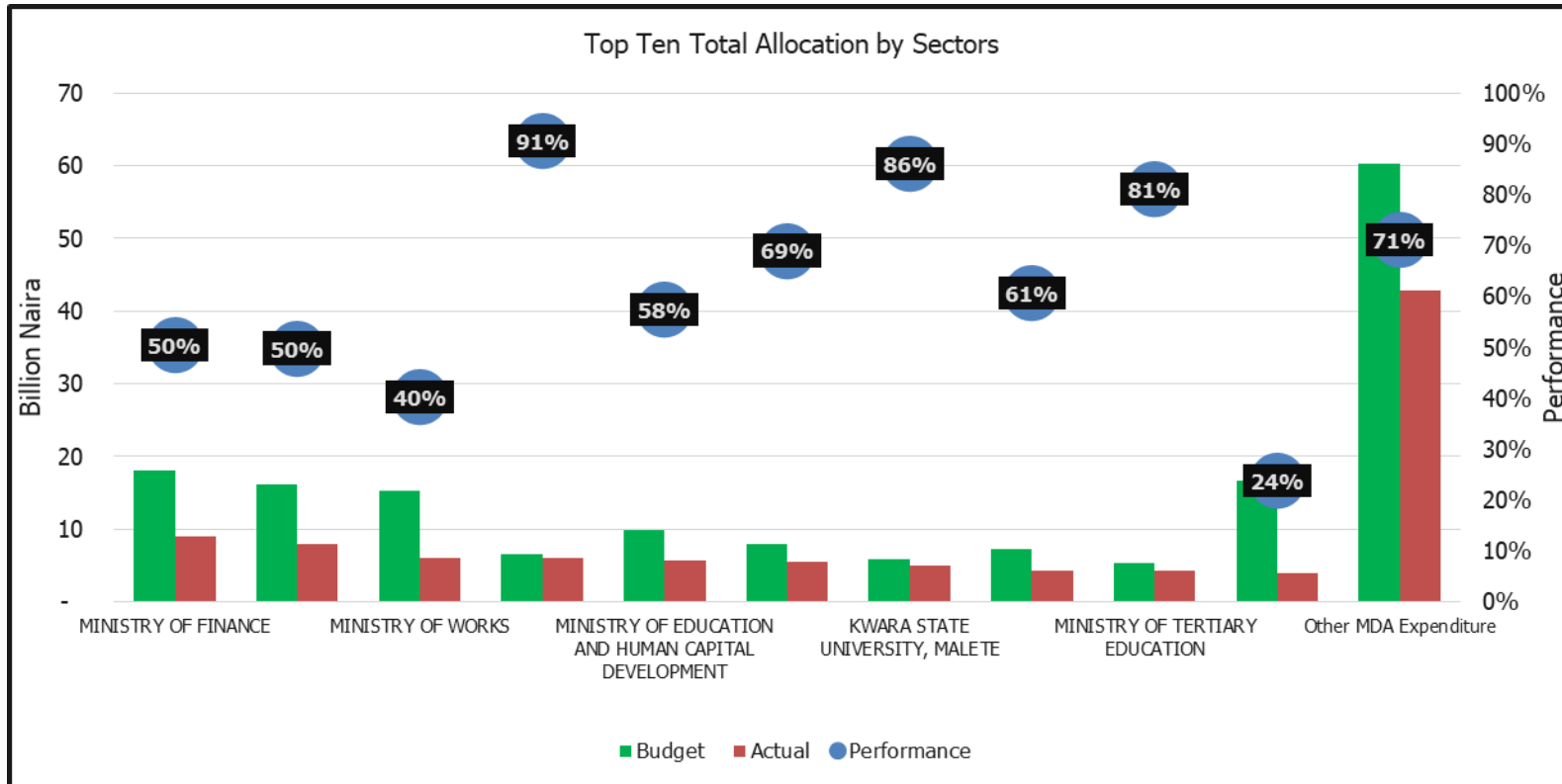


Figure 5 Top Ten Total Expenditure Sectors / MDAs Graph



## Section 7 Top Value Capital Projects

*This section outlines information on the largest 10 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.*

- *Kwara Social Investment Program payment is to the tune of N0.5 billion because of empowerment program embarked upon by the state government.*
- *Construction of Roads also had a payment of N2.9 billion across the State.*
- *Establishment of Kwara Garment Production Village consumed a sum of N2.2 billion.*
- *Rehabilitation and Expansion of Semi-Urban & Urban Water Scheme amounted to N257 million.*
- *Purchase of Transformer, Electrical Plant and Equipment got N334 million.*
- *Construction of Markets/Parks at Gbugbu had a sum of N164 million.*
- *Agricultural Mechanization (Farm Asset) received N249 million.*
- *FG Contribution on Livestock Development (State Contribution) also got N39 million.*
- *Purchase of Motor Vehicles for Security Operation amounted to N1 billion.*
- *FADAMA Related Activities (CARES Driven) had a sum of N29 million.*

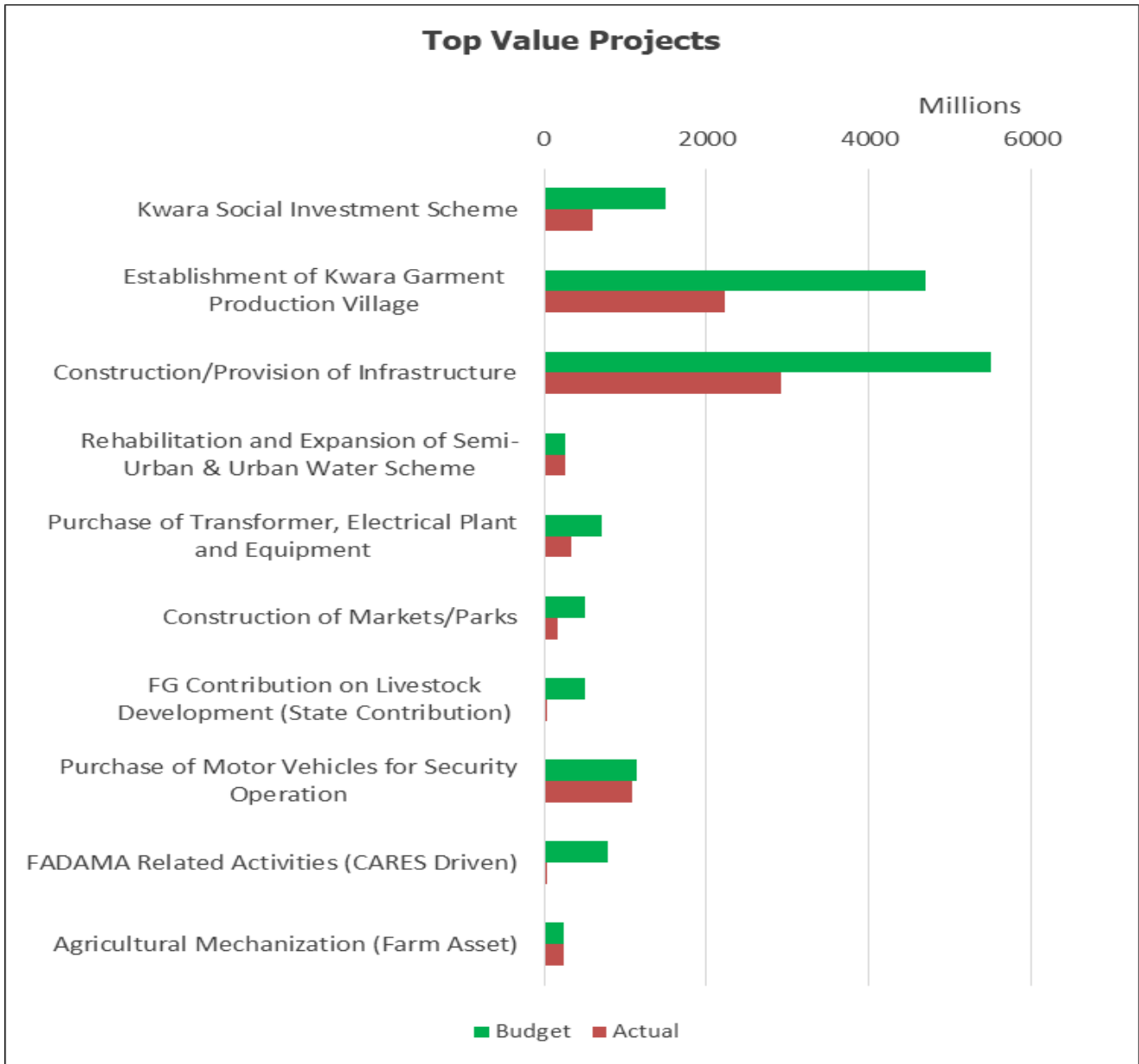


**Table 11 Largest Projects**

Top Value Projects								
Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Kwara Social Investment Scheme	State Wide	030000020102	GOVERNOR'S OFFICE	1,500,000,000	595,438,386	904,561,614	39.7%	Ongoing
Establishment of Kwara Garment Production Village	Ilorin West Local Government	190000030101	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,695,000,000	2,229,888,274	2,465,111,726	47.5%	Ongoing
Construction/Provision of Infrastructure	State Wide	170000010103	MINISTRY OF WORKS	5,500,000,000	2,914,704,313	2,585,295,687	53.0%	Ongoing
Rehabilitation and Expansion of Semi-Urban & Urban Water Scheme	State Wide	190000040102	MINISTRY OF WATER RESOURCES	258,227,259	257,813,033	414,228	99.8%	Ongoing
Purchase of Transformer, Electrical Plant and Equipment	State Wide	140000010103	MINISTRY OF ENERGY	700,000,000	334,864,237	365,135,763	47.8%	Ongoing
Construction of Markets/Parks	Edu Local Government	120000010103	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	500,000,000	164,587,118	335,412,882	32.9%	Complete
FG Contribution on Livestock Development (State Contribution)	State Wide	200000060102	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	500,000,000	39,934,100	460,065,900	8.0%	Ongoing
Purchase of Motor Vehicles for Security Operation	State Wide	130000070102	GOVERNOR'S OFFICE	1,145,000,000	1,074,639,500	70,360,500	93.9%	Ongoing
FADAMA Related Activities (CARES Driven)	State Wide	0100000201001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	784,865,535	29,395,895	755,469,640	3.7%	Ongoing
Agricultural Mechanization (Farm Asset)	State Wide	200000030101	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	250,000,000	249,953,950	46,050	100.0%	Ongoing

\* 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

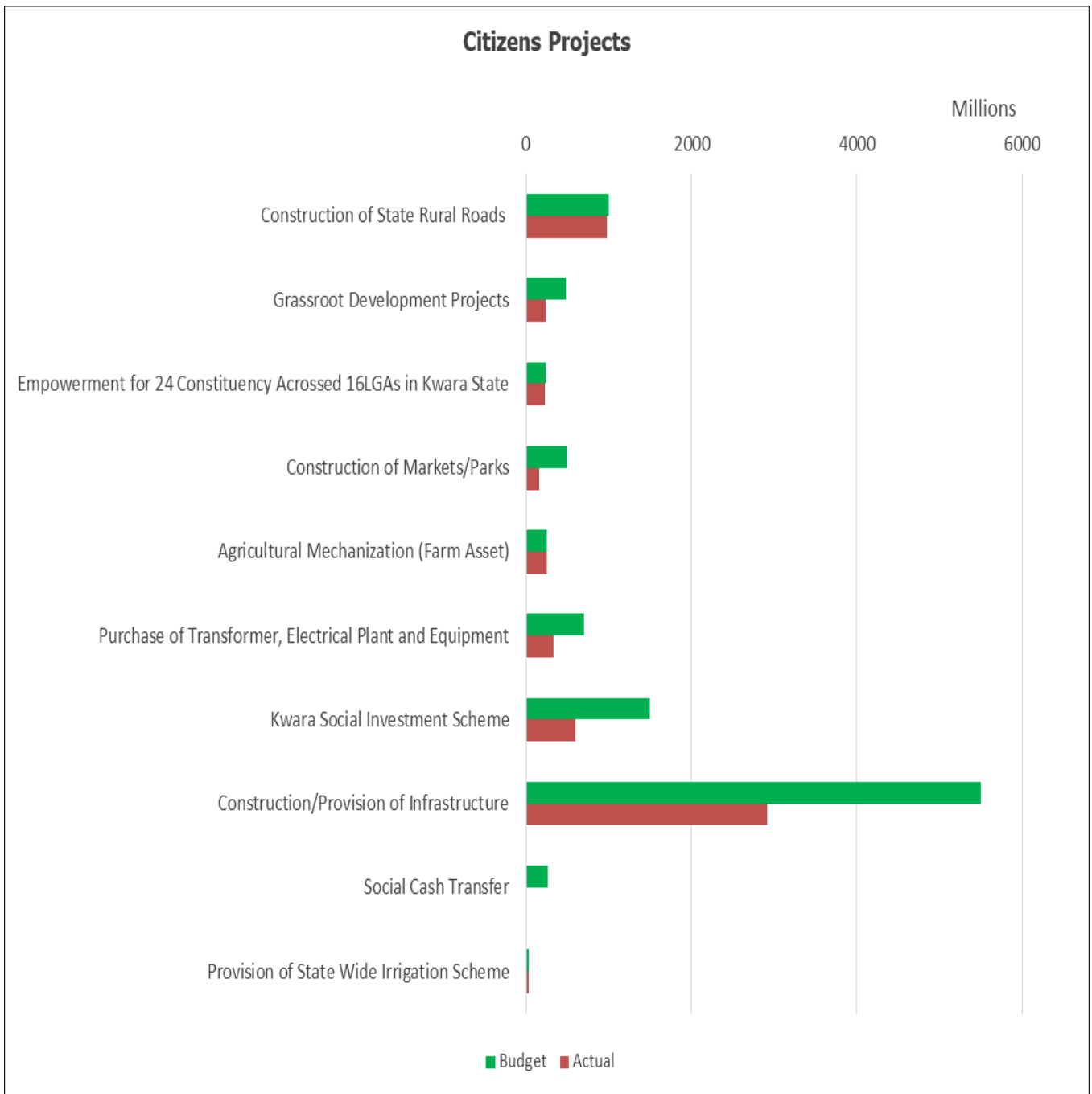
*This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.*

**Table 12 Citizens Nominated Projects**

Citizens Nominated Projects								
Project	Project Location	Programme Code	MDA Responsible	2021 Final Budget	2021 Actual Amount	Variance*	Performance (%)*	Completion Status
Construction of State Rural Roads	State Wide	170000010104	MINISTRY OF WORKS	1,000,000,000	983,748,697	16,251,303	98.4%	Ongoing
Grassroot Development Projects	State Wide	130000190101	KWARA STATE HOUSE OF ASSEMBLY	480,000,000	239,000,000	241,000,000	49.8%	Ongoing
Empowerment for 24 Constituency Crossed 16LGAs in Kwara	State Wide	080000010103	KWARA STATE HOUSE OF ASSEMBLY	240,000,000	230,000,000	10,000,000	95.8%	Ongoing
Construction of Markets/Parks	Edu Local Government	120000010103	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	500,000,000	164,587,118	335,412,882	32.9%	Ongoing
Agricultural Mechanization (Farm Asset)	State Wide	200000030101	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	250,000,000	249,953,950	46,050	100.0%	Ongoing
Purchase of Transformer, Electrical Plant and Equipment	State Wide	140000010103	MINISTRY OF ENERGY	700,000,000	334,864,237	365,135,763	47.8%	Ongoing
Kwara Social Investment Scheme	State Wide	030000020102	GOVERNOR'S OFFICE	1,500,000,000	595,438,386	904,561,614	39.7%	Ongoing
Construction/Provision of Infrastructure	State Wide	170000010103	MINISTRY OF WORKS	5,500,000,000	2,914,704,313	2,585,295,687	53.0%	Ongoing
Social Cash Transfer	State Wide	040000110105	MINISTRY OF FINANCE	269,009,503	14,425,763	254,583,740	5.4%	Ongoing
Provision of State Wide Irrigation Scheme	State Wide	200000110101	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	38,000,000	38,000,000	-	100.0%	Ongoing

\* 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 2021 Audited Annual Financial Statements for Kwara State can be found on the State Government Website, at the following specific address <https://kwarastate.gov.ng/wp-content/uploads/KWARA-STATE-YEAR-2021-ACCOUNTANT-GENERAL-REPORT-WITH-AUDITED-FINANCIAL-STATEMENTS.pdf>*

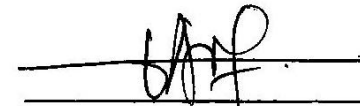
*Kwara State Government published the Audited Annual Financial Statements on the 30<sup>th</sup> of June 2022. Subsequently, three town hall consultations/meeting were held on the 29th June – 14th July 2022 to present the Financial Statements at Ilorin West Local Government Secretariat, Wara, Edu Local Government Secretariat, Lafiagi and Ifelodun Local Government Secretariat, Share 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 on the State web address.*



For: Permanent Secretary  
Ministry of Planning & Economic  
Development  
Date: 30 - 09 - 2022



For: Accountant General  
Office of the Accountant General  
Date: 30 - 09 - 2022



For: Ag. State Auditor General  
Office of the Auditor-General State  
Date: 30 - 09 - 2022.