



KWARA STATE GOVERNMENT

**REPORT OF THE
ACCOUNTANT - GENERAL
WITH FINANCIAL STATEMENTS
For the Year Ended 31st December 2021**

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REPORT OF THE ACCOUNTANT – GENERAL WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2021

INTRODUCTION: Part of the cardinal responsibility of the Accountant General as provided under section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 as amended is the preparation and presentation of Financial Statements/Reports of the Government

In view of this, I have the honour and privilege to present the report on the account of the Kwara State Government of Nigeria for the year ended 31st December, 2021 together with the notes thereon. This report reviews the financial activities of the State Government with a view of matching the objective of financial management with the goals of Governance. The account is expected to serve as proper documentary evidence of transparency in Government financial administration and record of published accounts as demonstration of accountability.

LEGAL AUTHORITY: The Financial Statements for the year Ended 31st December, 2021 has been prepared as required under section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 as amended and in compliance with section 101 of the Financial Regulation as well as provisions of the Finance Control and Management Act 1958 now cap F.26 LFN 2004. The approval of the Federal Executive Council (FEC) for the adoption in Nigeria of International Public Sector Accounting Standards (IPSAS) at its meeting of 28th July, 2010 and provision of the National Circular letter issued by Federation Account Allocation Committee (FAAC) Sub-Committee on IPSAS dated 18th May, 2013 to the Three (3) tiers of Government on the commencement of the implementation of IPSAS.

PRINCIPAL ACTIVITIES: - In accordance with the provision of the Finance (Control and Management) Act 1958 and sections 106-107 of the Financial Regulation of January 2009, the Accountant General is the head of the Government Accounting service and he is saddle with the responsibility for providing adequate accounting systems and controls in the Ministries, extra ministerial offices and other arms of Government. He is responsible for the preparation and publication of Financial Statement and also ensure that appropriate accounting policies and applicable accounting standards are consistently followed in the preparing the financial statement. Other main activities of the Office of Accountant General includes the receipts, custody, disbursement of all Government funds, record keeping and general supervision of accounting activities in all ministries, department and agencies within the state.

Based on the above stated responsibilities of the Accountant General, the preparations of this financial statement have been made to comply substantially with the provision of accrual basis International Public Sector accounting standard.

STATEMENT OF ACCOUNTING POLICIES.

The following is the summary of some of the accounting policies adopted by the Government of Kwara State in the preparation of year 2021 Financial Statements.

I. **Basis of Account:**

The Financial Statement of Kwara State Government has been prepared using the accrual basis in accordance with the requirement of International Public Sector Accounting Standards (IPSAS) 33 'First time adoption of accrual IPSAS' using the General-Purpose Financial Statement format. The Office of the Accountant General is empowered to choose the basis of reporting.

II. **Accounting Policies/Principles:**

The objective of the Financial Statement is to provide information about the Financial Position, Performance and Cashflow of an entity that is useful to a wide range of users. Being a public sector entity, the objectives were developed specifically to provide information useful for decision making and also to demonstrate the level of Kwara State Government's accountability with the resources entrusted to it.

The key consideration and accounting principles to be followed when preparing the Financial Statement are laid out in the Financial Instructions and not at variance with those described in IPSAS 1. These includes fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting, and comparative information.

Presentation of the Financial Statement in accordance with the above-mentioned rules and principles requires management to make estimate that affect the reported amount of certain items in the Statement of Financial Position and Statement of Financial Performance, as well as the related disclosures. Kwara State Government has adopted relevant IPSAS Standards for the year beginning 1st January 2020 and has also adopted the transitional exemptions provided in IPSAS 33 'First Time Adoption Accrual Basis.

III. **Basis of Preparation**

a. **Basis of measurement**

The Financial Statement has been prepared on the historical cost, unless stated otherwise. In these transitional Financial Statement for Kwara State Government, the following statements are presented:

- ❖ Consolidated Statement of Financial performance for the year ended 31st December, 2021
- ❖ Consolidated Statement of Financial Position as at 31st December, 2021
- ❖ Consolidated Statement of Cash Flows for the ended 31st December, 2021
- ❖ Statement of change in Net Asset for the year ended 31st December, 2021

b. **Functional and Presentation Currency**

The financial statements are prepared in Nigerian Naira, which is the functional and reporting currency of Kwara State Government

c. **Accounting Period:**

The Accounting year is from 1st January, 2021 to 31st December, 2021

d. **Going Concern:**

The Financial Statements have been prepared on a going concern basis

e. Consolidation Policy

The Consolidation of the General-Purpose Financial Statements is based on Accrual Basis of Accounting. All Ministries, Department and Agencies of the Government are consolidated except for Government Business Enterprises (GBEs). Consolidation of the General-Purpose Financial Statements agree with the provisions of all the relevant legal requirements

f. Comparative Information

The General-Purpose Financial Statements discloses all numerical information relating to previous period

g. Budget Figures

These are figures from the approved budget in accordance with the Appropriation Act.

h. Revenue

All revenue accruing to the Government are recognised when it is due and not when received. This are classified as Tax and Non-Tax Revenue.

i. Government Aid and Grants:

Aid and Grants to the Government are recognised as income on entitlement, while aid and grants to other government/agencies are recognised as expenditure on commitment

j. Expenses

All expenses are reported on an accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

k. Statement of Cash flow

This statement is prepared using the direct method in accordance with the format provided in the GPFS. The Cashflow statement shall consists of three (3) sections:

- Operating activities include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- Investing activities are those activities relating to the acquisition and disposal of non-current assets.
- Financing activities comprise the change in equity and debt capital structure of the Government.

l. Interest on Loans:

Interest on loans is treated as a charge in the financial performance report (Statement of Financial Performance).

m. Loans & Debts

Loans are funds received to be paid back at an agreed period. They are classified under liability in the General-Purpose Financial Statement and are categorised as either short or long term. Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts are those that fall due beyond one calendar year.

n. Accrued Expenses

These are monies payable to third parties in respect of goods and services received. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities

o. Contingent Liability

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured. Contingent liabilities shall only be disclosed in the Notes to the GPFS.

IV. Summary of Significant Accounting Policies

Kwara State Government has applied the following accounting policies in the preparation of the Financial Statement for the year ended 31st December, 2021. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. Revenue From Non-Exchange Transactions

These are transactions in which Kwara State Government receives value from, without directly giving appropriately equal in exchange. This includes mainly direct and indirect taxes. In addition to taxes, Kwara State Government also receives from other parties, such as transfer, grants, fines, and donations

- **Taxes Receipts-** Taxes are economic benefits or service potential compulsory payment or payable to Kwara State Government, in accordance with laws and/ or regulations, established to provide revenue to the Government. Taxes do not include fines or other penalties imposed for breaches of law. Kwara State Government recognized revenue from taxes by reference to earning of assessable income by taxpayers. Taxes are measured at the fair value of the consideration received or receivable to the State Internal Revenue Service (KWIRS). The tax rates and tax laws used to compute the amount are those that are enacted at the reporting date. The State Government taxes includes pay-as-you-earn, withholding tax, stamp duties, development levy, property tax, business premises and other tax receipts.
- **Fine and Fees-** These are inflows of future economic benefit or service potentials from non-exchange transactions other than taxes, they are economic benefits or service potential receivable by Kwara State Government, as determined by court or other law enforcement body, as consequence of breach of laws or regulations and are recognized at the point when the levy is being imposed.
- **Statutory Allocations-** Statutory Allocations are income from the revenue allocation system wherein Federal Government allocates funds to each State of the Federation based on predetermined constitutional requirements.

Statutory Allocations are measured at a value and recognized at point of receipt.

- **Capital Receipt** – These includes grants and other capital receipts. Capital receipts are measured at fair value and recognized at the point of grant or when there is an enforceable claim to receive the assets if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Kwara State Government and can be measured with reliability.

b. Revenue from Exchange Transactions

These are transactions in which Government receives consideration from and directly gives approximately equal value in exchange from goods, services, or use of assets. They are recognized at fair value of consideration received or receivable. The State revenue from exchange transactions includes Rent on Government Properties and other miscellaneous revenue from exchange transactions.

V. **Cash and Cash Equivalent:**

Cash equivalent as show in the Statement of Financial Position comprises cash in bank, deposit held at call with banks and time deposits which are readily convertible to cash with maturity.

VI. **Foreign Currency Transaction:**

Items included in the Financial Statement of each Government entities are measured using the currency of primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Nigerian Naira (NGN) rate of exchange at the dates of transactions. Foreign currency balances as at the year ended are value at the exchange rate prevailing at that date.

Monetary assets and liabilities dominated in foreign currencies are translated into Nigerian Naira in basis of the exchange rate applicable at the reporting period.

Foreign exchange gains and losses that related to public debts are presented within the public debts charge in the Statement of Financial Performance.

VII. **Notes to the Accounts:**

These are narrative, descriptions or more detailed analyses of the amounts shown on the face of the statements, as well as additional information. The Items in the Statements is cross reference to any related information in the Notes.

VIII. **Employee Benefits:**

Short term employee benefit: - Government approves short term benefits in form of employee salaries and wages in the period in which associated services are rendered, the Government recognized short term employee benefits costs when the employee rendered service in exchange for those benefits. The State is yet to operate contributory pension scheme except for Kwara State Internal Revenue Service.

IX. **Explanation of difference between Financial Budget and Actual Amount**

✓ **Internally Generated Revenue**

Realization of the receipt from direct taxes, licences, penalties, fines, fees, and other IGRs was lower than the budgeted amount.

✓ **Statutory Revenue**

This is statutory allocation to the State from the Federation account that was shared within the financial year based on the sharing formula. This type of revenue is only recognized when it was receipt because the state does not have control on generation nor the sharing. The effect of Post COVID-19 had in one form or the other affected the economic activities and impacted negatively on the revenue generation likewise allocation to the three (3) tiers of Government.

✓ **Payables and other Liabilities**

	2021	2020
Outstanding Gratuities	15,127,918,423.68	14,026,067,147.97
Contractors' arrears	4,474,087,077.60	5,631,990,002.90
Contingent liabilities on Litigations	1,272,158,011.73	1,284,908,011.73

- **Outstanding Gratuities:** - represents the Gratuities as at the Last Quarter of the Financial Year 2021 that is yet to be paid as at 31/12/2021
- **Contractors' arrears:** - represents the value of yet to be paid interim & final certificate of valuation of work done by various contractors (Advance payment).
- **Contingent liabilities on Litigation:** - represent the outstanding liabilities from previous years up to date.

✓ **Other Grants Received**

The participation of the Kwara State in the World Bank assisted **States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR)** made State to earn extra amount of Grant through a determine Disbursement Linked Results (DLR). The achievement of performance by the State is verified by an Independent Verification Agent.

✓ **Public Debt Profile**

The composition and outstanding balances of Kwara State public debts of external and domestic are in the tune of **N20,182,461,047.14** and **N97,855,895,056.59** respectively totalling **N118,038,356,103.73** to as at 31st December, 2021.

S/No	External Debt	Year	Amount(\$)	Outstanding Balance Amount(NGN)
1	KWSG HEALTH PROJECT(ADF)	1999	22,035.47	9,100,428.76
2	KWSG HEALTH PROJECT(ADF)	1999	9,00,519.54	388,425,164.82
3	KWSG HEALTH PROJECT(ADF)	1991	769.07	317,618.02
4	KWSG HEALTH PROJECT(ADF)	1999	4,343,960.80	1,794,012,370.79
5	KWSG HEALTH PROJECT(ADF)	1999	12,773.34	5,275,261.69
6	KWSG FADAMA DEVELOPMENT	2004	3,781,162.27	1,561,582,205.89
7	KWSG HEALTH SYSTEMS DEVELOPMENT	2003	2,539,374.40	1,048,736,233.46
8	KWSG HIV/AIDS PROGRAMME	2005	1,638,630.30	676,737,927.60
9	KWSG COMMUNITY BASED POV; REDUCTION	2005	2,727,599.16	1,126,471,177.09
10	KWSG EDUCATION SECTOR PROJECT	2008	13,745,740.83	5,676,853,505.38
11	KWSG NATIONAL FADAMA DEVELOPMENT III	2008	3,680,777.16	1,520,124,159.31
12	KWSG COMM AND SOCIAL DEV PROJECT	2008	4,230,290.80	1,744,067,797.49
13	KWSG HEALTH SYSTEMS DEVELOPMENT	2009	2,697,257.87	1,113,940,527.73
14	KWSG HIV/AIDS PROGRAMME	2011	4,545,657.45	1,877,311,669.11
Sub-Total			44,866,548.46	18,542,956,047.03
Amount (Euro)				
15	KWSG RURAL ACCESS AGRICULTURAL MARKETING PROJECT	2021	3,500,000,000.00	1,639,505,000.00
Total				20,182,461,047.14

S/No	Domestic Debt	Year	Outstanding Balance Amount(NGN)
1	RESTRUCTURED LOAN (FGN GOVT BOND)	2015	14,400,041,740.01
2	SALARY BAILOUT (FGN GOVT BOND)	2015	3,815,782,581.78
3	ECA SECURED LOAN	2015	4,450,527,870.83
4	ECA SECURED LOAN	2015	4,450,527,870.83
5	COMMERCIAL AGRICULTURE CREDIT SCHEME	2017	90,359,897.71
6	SMALL & MEDIUM ENTERPRISES DEV. FUND	2018	1,000,000,000.10
7	BUDGET SUPPORT	2019	20,946,125,499.50
8	PENSION & GRATUITY		15,127,918,423.68
9	CONTRACTUAL OBLIGATION		4,474,087,077.60
10	STATE BOND	2021	26,093,343,637.41
11	FGN BRIDGING LOAN FACILITY	2021	3,007,180,457.14
	Total		97,855,895,056.59

The sum of **N118,038,356,103.73** indicates the total outstanding Public Debt of Kwara State. The Domestic component dominates the External Debt with 82% and 17% respectively. It is noteworthy that debts are being serviced as at when due.

YEAR 2021 BUDGET

The objective of 2021 Budget is to accelerate the pace of economic recovery from Covid-19 pandemic which had slowed down the economic growth of the state during the outgoing year. The budget is therefore designed and prepared amidst the economic challenges to birth new programmes and projects that will resuscitate the state's economy through infrastructure investment, improved business environment for investors, reduced rate of unemployment among our youths, poverty alleviation, food security and livelihood support to poor and vulnerable households in the state. The 2021 Budget is tagged "Budget of Reformation for Inclusive Growth".

The 2021 Budget major objectives includes: -

- (i). To reduce cost of governance through institutional reforms and ensure enhanced funding towards capital investment that stimulates economic growth

- (ii). To significantly reduce youth unemployment through direct Jobs, public works and entrepreneurship development
- (iii). To provide a more conducive business friendly and secured environment for investors through provision of socio economic infrastructure development for enhanced productivity in the state economy.
- (iv). To expand the productive base of the state economy through increased agricultural value chain and industrial development.

The 2021 budget is built on Zero-Based Budgeting principle to ensure prudent utilization of the State resources. However, the state 2021-2023 Medium Term Expenditure Framework (MTEF) set out the parameters for 2021 Budget, as adopted by the federal government, which include:

- Benchmark oil price of 40 US Dollars per barrel.
- Daily oil production estimate of 1.86 million barrels (inclusive of Condensates of 300,000 to 400,000 barrels per day).
- Exchange Rate of ₦379 per US Dollar
- GDP growth projected at 3.0 percent and
- inflation closing at 11.95 percent.

In the light of the above fiscal assumptions and parameters, 2021 approved budget size is **One Hundred and Thirty-Seven Billion, Six Hundred and Eighty-Four Million, Nine Hundred and Fifteen Thousand, Five Hundred and Fifty Naira (N137,684,915,550.00)**.

This shows an increase of **Twenty-Three Billion, Twenty Million, Two Hundred and Seven Thousand, Five Hundred and Eighty-One Naira (N23,020,207,581.00)** only compared to the **2020 Revised Budget**. Out of this Total Budget size, the sum of **Seventy Billion, One Hundred and Thirty-One Million, One Hundred and Eighty-Five Thousand, Seven Hundred and Seventy-Four Naira (N70,131,185,774.00)** only or 51% is for **Recurrent Expenditure** while the sum of **Sixty-Seven Billion, Five Hundred and Fifty-Three Million, Seven Hundred and Twenty-Nine Thousand, Seven Hundred and Seventy-Six Naira (N67,553,729,776.00)** only or 49% is for **Capital Expenditure**.

SOURCES OF 2021 REVENUE ESTIMATE

The primary sources of revenue expected to the State Government to fund 2021 Budget are as follows: -

- ✓ **Statutory Allocation:** - This is the State's share of collectable revenue from the Federation Account, which is estimated at Thirty-Six Billion, Three Hundred and Two million, One Hundred and Sixteen Thousand, Eight Hundred and Forty naira (N36,302,116,840.00) only or 26 percent of the total revenue.

- ✓ **Value Added Tax:** - The estimated VAT receipt is Sixteen Billion, Four Hundred and Eighty-Three Million, Nine Hundred and Sixty-Two Thousand, Five Hundred and Ninety-One Naira (N16,483,962,591.00) only or 12 percent.
- ✓ **Other Sundry Revenue:** - The estimated sundry revenue from the Federation Account is Four Billion, Seven Hundred and Ninety-Two Million, One and Nineteen Thousand, Five Hundred and Fifty-One Naira (N4,792,119,551.00) only or 3 percent
- ✓ **Internally Generated Revenue (IGR):** - The estimated internally generated revenue is Twenty-Nine billion, Three Hundred and Seventy-Six Million, Seven Hundred and Nine Thousand, Two Hundred and Seventy-Four Naira (N29,376,709,274.00) only or 21 percent
- ✓ **Income from other Internal sources:** - This is estimated at One hundred and ninety-three million, Three Hundred and Twenty-Two Thousand, Six Hundred and Forty-Six Naira (N193,322,646.00) only or 0.1 percent.
- ✓ **Capital Development Fund and Financing Funds (Miscellaneous Receipt & Refund):** - This source is estimated at Twelve Billion, Four Hundred and Fifty-Eight Million, Thirty-Two Thousand, Four Hundred and Forty Naira (N12,458,032,440.00) only or 9 percent.
- ✓ **Aid & Grants (Internal & External):** - This is estimated at Nineteen Billion, Seventy-Eight Million, Six Hundred and Fifty-Two Thousand, Two Hundred and Eight Naira (N19,078,652,208.00) only or 14 percent
- ✓ **And an opening balance** of Nineteen Billion Naira(N19,000,000,000.00) only or 14 percent

This gives a total budget size of **One Hundred and Thirty-Seven Billion, Six Hundred and Eighty-Four Million, Nine Hundred and Fifteen Thousand, Five Hundred and Fifty Naira (N137,684,915,550.00)** only which is as shown in the table below:

1	Statutory Allocation	36,302,116,840.00
2	Value Added Tax	16,483,962,591.00
3	Other Sundry Revenue	4,792,119,551.00
4	Internal Generated Revenue	29,376,709,274.00
5	Income from other Internal sources	193,322,646.00
6	Capital Development Fund & Financing Funds	12,458,032,440.00
7	Aid & Grants (Internal & External)	19,078,652,208.00
8	Opening balance	19,000,000,000.00
	Grand Total	137,684,915,550.00

YEAR 2021 BUDGET FOR EXPENDITURES

The total recurrent expenditure for the 2021 financial year is estimated at **Seventy Billion, One Hundred and Thirty-One Million, One Hundred and Eighty-Five Thousand, Seven Hundred and Seventy-Four Naira (N70,131,185,774.00) only** which includes the following components: -

(i) **Personnel Cost:** - A total sum of Twenty-Three Billion, Five Hundred and Thirty-Eight Million, Nine Hundred and Eighty-Eight Thousand, One Hundred and Seventy-Two Naira (**N23,538,988,172.00) only** is estimated for personnel cost which represent **17 percent** of the aggregate recurrent expenditure.

Details which are as follow:

- a. Personnel Cost (Ministries) which is Fourteen Billion, Five Hundred and Seventy-Eight Million, Two Hundred and Seventy-Five Thousand, One Hundred and Eighty Naira (N14,578,275,180.00) only.
- b. Salaries / Allowance of Statutory Officer Holder which is Three Hundred and Fifty Million Naira(N350,000,000.00) only.
- c. Salaries / Allowance of Parastatals /Tertiary Institution, which is Eight Billion, Six Hundred and Ten Million, Seven Hundred and Twelve Thousand, Nine Hundred and Ninety-Two Naira (N8,610,712,992.00) only.

(ii) **Overhead Cost:** - This includes subvention to Parastatals, Support grant as well as Tertiary Institutions Overhead and Operational cost for Ministries, Departments and Agencies. It is estimated at a total sum of Twenty-Nine Billion, Four Hundred and Sixty-Nine Million, Two Hundred and Twenty-Six Thousand, Eight Hundred and Five Naira (**N29, 469,226,805.00) only** or **21 percent**. Further detail are as follows:

- a. Overhead cost of Ministries which is Nineteen Billion, Eight Hundred and Seventy-Seven Million, Seventy-Nine Thousand, One Hundred and Nineteen Naira (N19,877,079,119.00) only
- b. Overhead cost of Parastatal and Tertiary Institutions which is Nine Billion, Five Hundred and Ninety-Two Million, One Hundred and Forty-Seven Thousand, Six Hundred and Eighty-Six Naira (N9,592,147,686.00) only.

(iii) **Other Consolidated Revenue Fund Charges:** - This is estimated at One Billion, Forty-Nine Million, Nine Hundred and Forty-Two Thousand, Six Hundred Twelve Naira (**N1,049,942,612.00) only** or **1 percent**.

(iv) **Social Benefit (Pensions and Gratuities):** - is estimated at Nine Billion, Three Hundred and Sixty Million Naira (N9,360,000,000.00) only or **7 percent**

(v) **Recurrent Debt Service Charges:** - is estimated at Six Billion, Seven Hundred and Thirteen Million, Twenty-Eight Thousand, One Hundred and Eighty-Five Naira (**N6,713,028,185.00) only** or **5 percent**.

The Total **Capital Expenditure** is estimated at **Sixty-Seven Billion, Five Hundred and Fifty-Three Million, Seven Hundred and Twenty-Nine Thousand, Seven Hundred and Seventy-Six Naira (N67,553,729,776.00) only** which represent **49 percent** of the aggregate expenditure for the 2021 financial year. This increase reflects Kwara State Government commitment to embark on critical infrastructure and human capital development.

The breakdown of the approved budget is as listed below:

S/No	Particular	Amount (NGN)
1	Personnel Cost	23,538,988,172.00
2	Overhead Cost	29,469,226,805.00
3	Other Consolidated Revenue Fund Charges	1,049,942,612.00
4	Social Benefit (Pensions & Gratuities)	9,360,000,000.00
5	Recurrent Debt Service Charges	6,713,028,185.00
	Total Recurrent Expenditure	70,131,185,774.00
6	Capital Expenditure	67,553,729,776.00
	Total Budget Size	137,684,915,550.00

REVISED BUDGET FOR YEAR 2021

However, during the year under review, the approved estimates was revised to take care of some exigencies of government and to show the economic reality. The breakdown of the revised budget for the year is as stated below: -

S/No	Revenue and Expenditure Item	Approved Budget 2021	Revised Budget 2021
1	Statutory Allocation	36,302,116,840.00	36,097,306,158.00
2	Value Added Tax	16,483,962,591.00	18,905,344,624.00
3	Other Sundry Revenue	4,792,119,551.00	4,792,119,551.00
4	Internally Generated Revenue	29,376,709,274.00	28,199,910,200.00
5	Income from other Internal sources	193,322,646.00	193,322,646.00
6	Capital Development & Financing Fund	12,458,032,440.00	41,393,927,699.00
7	Aid & Grants (Internal & External)	19,078,652,208.00	20,380,402,208.00
5	Opening Balance	19,000,000,000.00	19,000,000,000.00
	Total	137,684,915,550.00	168,962,333,086.00
6	Recurrent Expenditure	70,131,185,774.00	77,950,055,258.00
7	Capital Expenditure	67,553,729,776.00	91,012,277,828.00
	Total	137,684,915,550.00	168,962,333,086.00

The sum of **Seven Billion, Five Hundred and Twenty-Six Million, Four Hundred and Twenty-Four Thousand, Three Hundred and Forty-Two Naira (N7,526,424,342.00) Only** was budgeted to take care of the effect of Post COVID-19 pandemic from the capital Expenditure cutting across each of the sector economic, this is detailed as follows: -

Sector	Capital Expenditure Budgeted Amount for COVID-19
General Public Service	240,000,000.00
Economic Affairs	4,793,969,512.00
Environmental Protection	200,000,000.00
Housing & Community Amenities	1,012,004,830.00
Health	1,280,450,000.00
Total	7,526,424,342.00

ACTUAL REVENUE & BUDGET PERFORMANCE DURING THE YEAR

DESCRIPTION OF REVENUE	ACTUAL 2021 =N=	BUDGET (REVISED) 2021 =N=	PERFOR- MANCE ON BUDGET %
Statutory Allocation plus Non-Oil Revenue & Other Special Grants	37,917,389,795.18	40,889,425,709.00	93%
Share of VAT	18,931,940,333.82	18,905,344,624.00	100%
Independent Revenue	26,736,624,594.78	28,159,910,200.00	95%
Capital Receipt, Aid & Grant, Bond Bridging loan financing	39,336,256,729.11	61,814,329,907.00	64%
Transfer from other Government Entities	193,322,645.76	193,322,646.00	100%
Total	123,115,534,098.65	149,962,333,086.00	82%

The **Total Revenue inflows** received in the year **2021** is One Hundred and Twenty-Three Billion, One Hundred and Fifteen Million, Five Hundred and Thirty-Four Thousand, Ninety-Eight Naira Sixty-Five Kobo (**₦123,115,534,098.65**) only as against the revised budget of One Hundred and Forty-Nine Billion, Nine Hundred and Sixty-Two Million, Three Hundred and Thirty-Three Thousand, Eighty-Six Naira (**₦149,962,333,086.00**) Only representing **82 percent** of the budget size.

RECURRENT EXPENDITURE BUDGET PERFORMANCE

EXPENDITURE	ACTUAL 2021 =N=	REVISED BUDGET 2021 =N=	PERFOR- MANCE ON BUDGET %
Personnel Cost	22,682,253,796.57	23,351,003,594.00	97%
Over-head	22,689,197,704.01	30,655,494,441.00	74%
Social Benefit	9,693,952,297.33	9,601,815,833.00	101%
Public Debt Charges	8,662,567,415.80	10,787,515,122.00	80%
Grants & Contribution	74,249,825.96	1,922,000,000.00	4%
Other transfer to other Government Entities	1,220,044,604.60	1,248,419,724.00	98%
Total	65,022,265,644.27	77,566,248,714.00	84%

As for *Recurrent Expenditure*, a sum of **Seventy-Seven Billion, Five Hundred and Sixty-Six Million, Two Hundred and Forty-Eight Thousand, Seven Hundred and Fourteen Naira (77,566,248,714.00)** Only was budgeted while the sum of **Sixty-Five Billion, Twenty-Two Million, Two Hundred Sixty-Five Thousand, Six Hundred and Forty-Four Naira Twenty-Seven Kobo (N65,022,265,644.27)** only was expended during the year representing **84%** positive performance.

CAPITAL EXPENDITURE PERFORMANCE

CAPITAL EXPENDITURE	ACTUAL 2021 =N=	REVISED BUDGET 2021 =N=	PERFOR- MANCE ON BUDGET %
General Public Services	3,221,718,542.60	6,601,201,231.00	49%
Economic Affairs	17,618,186,638.81	48,646,380,923.00	24%
Public Order and Safety	104,290,302.75	821,952,560.00	13%
Housing and Community Amenities	1,370,306,266.83	3,701,246,091.00	37%
Social Protection	32,507,908.33	130,335,896.00	25%
Environmental Protection	225,959,299.10	1,528,791,980.00	15%
Health	4,805,085,815.78	13,359,428,026.00	36%

Recreation Culture and Religion	510,853,364.70	2,108,026,245.00	24%
Education	8,020,174,881.10	14,114,914,786.00	55%
Total	35,909,083,020.00	91,012,277,828.00	39%

The revised budget of **Capital Expenditure** for the year was Ninety-One Billion, Twelve Million, Two Hundred and Seventy-Seven Thousand, Eight Hundred and Twenty-Eight Naira (**₦91,012,277,828.00**) Only while the actual capital expenditure was Thirty-Five Billion, Nine Hundred and Nine Million, Eighty-Three Thousand, and Twenty Naira (**₦35,909,083,020.00**) only representing **39%**.

Conclusion

Efforts were made to ensure that these Financial Statements reflects the TRUE Financial Position of the Government of Kwara State as at 31st December, 2021.

Considering the analysis and appraisal above, it is evident that the State Government has met substantial part of the 2021 budget. It is therefore my pleasure at this moment to appreciate all the staff of the Accountant – General’s Office for their loyalty, commitment, and dedication to duties during the preparation of this account.



AbdulGaniyu Sani FNIM, FCA, ACTI
FRC Number: FRC/2016/ICAN/00000015302
Accountant General,
Kwara State



**OFFICE OF THE KWARA STATE
ACCOUNTANT GENERAL
KWARA STATE GOVERNMENT**

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and management) Act cap 144 LFN. The Financial Statements comply with the Generally Accepted Accounting Practice (GAAP) and prepared in accordance with the International Public Sector Accounting Standards (IPSAS) accrual basis.

To fulfill accounting and reporting responsibilities, I as the Accountant General and the State's Accounting Officer for receipts and payments of Government, I am saddled with the responsibility for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded to prevent fraud and irregularities while resources are safeguarded.

The responsibility for the preparation of the Financial Statements rests solely with the Office of the Accountant General and as such efforts were made to ensure that these Financial Statements fairly reflect the financial position of Kwara State Government as at 31st December, 2021 and its operations for the year ended on that date.

These Financial Statements are prepared in accordance with IPSAS Accrual basis. However, by virtue of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) Kwara State Government is allowed a period of three years from the date of commencement to adopt the exemptions in-respect of its yet - to - be re-valued Assets. It is worthy of note that these Financial Statements is in the second year of the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) therefore, the transitional exemption still applies.

The Accountant General Accepts responsibility for the integrity and objectivity of the Financial Statements and the information contained therein.

AbdulGaniyu Sani FNIM, FCA, ACTI
FRC Number: FRC/2016/ICAN/00000015302
Accountant General,
Kwara State.

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Kwara State Government of Nigeria as at 31st December, 2021 and its operations for the year ended on that date.

AbdulGaniyu Sani FNIM, FCA, ACTI
FRC/2016/ICAN/00000015302
Accountant General, Kwara State.

Date 30/03/2022

Oyeyemi Olasumbo Florence
Honourable Commissioner, Ministry of Finance
Kwara State.

Date 30/03/2022



AUDITOR GENERAL'S CERTIFICATE

REPORT/CERTIFICATE OF THE STATE AUDITOR-GENERAL ON THE FINANCIAL STATEMENT OF KWARA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and section 7(1) of the Kwara State Public Audit Law, 2021. I have examined the Accounts and Financial Statements of the Government of Kwara State of Nigeria for the year ended 31st December, 2021.

Accountant General's Responsibility

The Accountant General of the State is responsible for:

1. Establishing and maintaining adequate system of internal control to provide adequate and reasonable assurance that the transaction reported are recorded accurately and are within statutory authority.
2. Ensuring the integrity and objectivity of the Financial Statement to reflect the financial position of the State as at 31st December, 2021.

The Accountant General further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of Financial Statement as well as adequate system of internal control.

Auditor-General's Responsibilities

The State Auditor General has the statutory responsibility to form an independent opinion based on the audit of the financial statements and to report thereon as provided in section 11(1) of the Kwara State Public Audit Law, 2021.

Basis of Opinion

The audit was conducted in accordance with the Public Sector Auditing Standards, 1997, International Standards on Auditing and the International Standards of Supreme Audit Institutions (ISSA). During the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements (GPFS), which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained reasonable information and explanations that to the best of my knowledge were relevant and necessary for the purposes of the audit, and serve as evidences and assurance which formed the basis of my independent opinion.

Opinion

In my opinion, the Financial Statements of the Kwara State Government for the year ended 31st December, 2021 comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow, Statement of Changes in Net Assets/Equity and Notes to the Account, show a true and fair view of the State's financial performance, the cash flow and the financial position available as at that date. In my opinion the Kwara State Government has consistently complied with the extant guidelines and provision stipulated by the International Public Sector Accounting Standards (IPSAS) except for full

consolidation of the subsidiaries. Associates and Joint ventures as required by International Public Sector Accounting Standard (IPSAS) 35.

In view of the above, the Kwara State Government is not able to make an explicit statement of its full compliance with Accrual basis IPSASS in preparing its transitional IPSAS financial Statement for the year ended 31st December, 2021.

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts and Expenditure framework are detailed in the Disclosure Notes attached to the General Purpose Financial Statements (GPFS) of Kwara State Government. In all material respects, the expenditure incurred and the fund received against the SFTAS program by the state for the year ended 31st December, 2021 are in accordance with International Public Sector Accounting Standard (IPSAS).



Tiamiyu, Fatai Adeyemi (FCA, ACTI)
Kwara State Ag. Auditor General
24/06/2022.

DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2021

KWARA State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2021. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated xx-xx-xxxx. The achievement of performance by the State is verified by an Independent Verification Agent. The Program Expenditure Framework for SFTAS Program comprises expenditures incurred in the following budget lines:

	2021			2020			2019			2018		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira
Ministry of Finance	582,843,311.66	5,304,913,000.09	5,887,756,311.75	579,137,590.65	3,662,486,211.36	4,241,623,802.01	498,454,856.09	4,361,061,302.69	4,859,516,158.78	501,926,725.36	8,958,025,511.17	9,459,952,236.53
Ministry of Planning and Economic	-	101,018,784.00	101,018,784.00	-	-	-	83,716,586.09	166,596,757.25	250,313,343.34	73,718,236.77	66,312,504.74	140,030,741.51
Kwara State Internal Revenue Service	1,201,708,970.50	2,584,263,703.11	3,785,972,673.61	1,123,139,110.85	1,591,486,206.15	2,714,625,317.00	-	5,063,218,970.35	5,063,218,970.35	-	3,665,630,795.97	3,665,630,795.97
Office of the Accountant General	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,784,552,282.16	7,990,195,487.20	9,774,747,769.36	1,702,276,701.50	5,253,972,417.51	6,956,249,119.01	582,171,442.18	9,590,877,030.29	10,173,048,472.47	575,644,962.13	12,689,968,811.88	13,265,613,774.01

The State was found eligible to participate in the Program for 2018, 2019 and 2020 for verification and disbursements occurred during the year. Verification and disbursement for 2020 is to occur in 2021. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity and balances under Note 27 (note for cash and bank balances).

	2021	2020	2019
Amount earned for 2018 performance	-	1,800,000,000.00	-
Amount earned for 2019 performance	-	5,472,000,000.00	-
Amount earned for 2020 performance	3,765,497,150.00	-	-
TOTAL	3,765,497,150.00	7,272,000,000.00	-



AbdulGaniyu Sani FNIM, FCA, ACTI
Accountant General of Kwara State

KWARA STATE GOVERNMENT							
ACCRUAL STATEMENT 1							
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2021							
2020 Financial Year		Notes	Actual	Final Budget	Supplementary Budget	Initial/Original Budget	Variance On Final Budget
			=N=	=N=	=N=	=N=	=N=
REVENUE	REVENUE						
42,097,509,235.02	Government Share of FAAC (Statutory Revenue)	1	37,917,389,795.18	40,889,425,709.00	-	40,889,425,709.00	- 2,972,035,913.82
13,341,205,677.66	Government Share of VAT	2	18,931,940,333.82	18,905,344,624.00	-	18,905,344,624.00	26,595,709.82
8,385,246,527.86	Tax Revenue	3	10,192,363,383.01	9,052,804,517.00	-	9,052,804,517.00	1,139,558,866.01
11,238,745,505.75	Non-Tax Revenue	4	16,544,261,211.77	19,107,105,683.00	-	19,107,105,683.00	- 2,562,844,471.23
-	Investment Income	5	-	-	-	-	-
-	Interest Earned	6	-	-	-	-	-
8,076,449,087.98	Aid and Grants	7	7,429,571,271.97	61,814,329,907.00	-	61,814,329,907.00	- 54,384,758,635.03
-	Debt Forgiveness	8	3,750,000.00	-	-	-	3,750,000.00
-	Gain on Investment	9	-	-	-	-	-
-	Other Capital Receipts	10	-	-	-	-	-
193,322,645.69	Transfer from other Government Entities	11	193,322,645.76	193,322,646.00	-	193,322,646.00	- 0.24
83,332,478,679.96	Total Revenue		91,212,598,641.51	149,962,333,086.00	-	149,962,333,086.00	- 58,749,734,444.49
EXPENDITURE	EXPENDITURE						
22,024,728,043.37	Salaries & Wages	12	22,682,253,796.57	23,351,003,595.00	-	23,351,003,595.00	668,749,798.43
10,683,765,619.10	Social Benefits	13	11,995,803,573.04	9,601,815,833.00	-	9,601,815,833.00	- 2,393,987,740.04
18,686,792,339.56	Overhead Cost	14	22,689,197,704.01	30,655,494,441.00	-	30,655,494,441.00	7,966,296,736.99
1,211,762,043.01	Grants and Contributions	15	74,249,825.96	1,922,000,000.00	-	1,922,000,000.00	1,847,750,174.04
-	Subsidies	16	-	-	-	-	-
-	Depreciation Charges	17	-	-	-	-	-
-	Impairment Charges	18	-	-	-	-	-
-	Amortization Charges	19	-	-	-	-	-
-	Bad Debts Charges	20	-	-	-	-	-
951,630,355.84	Transfer to other Government Entities	21	1,220,044,604.60	1,248,419,724.00	-	1,248,419,724.00	28,375,119.40
53,558,678,400.88	Total Expenditure		58,661,549,504.18	66,778,733,593.00	-	66,778,733,593.00	8,117,184,088.82
29,773,800,279.08	Surplus/(Deficit) from Operating Activities for the Period		32,551,049,137.33	83,183,599,493.00	-	83,183,599,493.00	- 50,632,550,355.67
7,233,989,861.77	Public Debt Charges	22	8,662,567,415.80	10,787,515,122.00	-	10,787,515,122.00	2,124,947,706.20
-	Gain/Loss On Disposal Of Asset	23	-	-	-	-	-
-	Loss on Foreign Exchange Transaction	24	725,146,085.79	-	-	-	- 725,146,085.79
-	Share of Surplus/(Deficit) in Associates & Joint Ventures	25	-	-	-	-	-
7,233,989,861.77	Total Non-Operating Revenue/(Expenses)		9,387,713,501.59	10,787,515,122.00	-	10,787,515,122.00	1,399,801,620.41
22,539,810,417.31	Surplus/(Deficit) from Ordinary Activities		23,163,335,635.74	72,396,084,371.00	-	72,396,084,371.00	- 49,232,748,735.26
-	Minority Interest Share of Surplus/(Deficit)	26	-	-	-	-	-
22,539,810,417.31	Net Surplus/ (Deficit) for the Period		23,163,335,635.74	72,396,084,371.00	-	72,396,084,371.00	- 49,232,748,735.26
The Accompanying Notes form part of this Statements							
							
AbdulGaniyu Sani FNIM, FCA, ACTI							
Accountant General of Kwara State							

KWARA STATE GOVERNMENT						
ACCRUAL STATEMENT 2						
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2021						
	Ref.	Notes	2021 Financial Year		2020 Financial Year	
			=N=	=N=	=N=	=N=
ASSETS						
Current Assets						
Cash and Cash Equivalents	3101 - 4	27	33,143,148,550.64		12,566,697,511.45	
Receivables	3106 - 7	28	8,170,000.00		8,170,000.00	
Prepayment	3108	29	-		-	
Inventories	3105	30	-		-	
Total Current Assets				33,151,318,550.64		12,574,867,511.45
Non-Current Assets						
Long Term Loans	3110	31	20,000,000.00		20,000,000.00	
Investments	3109	32	490,369,201.55		490,369,201.55	
Property, Plant & Equipment	3201	33	26,826,653,398.63		10,182,848,924.49	
Investment Property	3202	34	-		-	
Intangible Assets	3301	35	22,434,324,521.18		4,148,060,579.09	
Total Non-Current Assets				49,771,347,121.36		14,841,278,705.13
Total Assets				82,922,665,672.00		27,416,146,216.58
LIABILITIES						
Current Liabilities						
Deposits	4101	36	-		-	
Short Term Loans & Debts	4102	37	-		-	
Unremitted Deductions	4103	38	-		-	
Payables	4104	39	20,874,163,513.01		20,942,985,162.60	
Short Term Provisions		40	-		-	
Current Portion of Borrowings	4105	41	-		-	
Total Current Liabilities				20,874,163,513.01		20,942,985,162.60
Non-Current Liabilities						
Public Funds	4601	42	-		-	
Long Term Provisions	4602	43	30,124,060,520.19		27,706,157,508.61	
Long Term Borrowings	4602	44	68,312,290,081.86		36,884,755,005.99	
Total Non-Current Liabilities				98,436,350,602.05		64,590,912,514.60
Total Liabilities				119,310,514,115.06		85,533,877,677.20
Net Assets				- 36,387,848,443.06		- 58,117,731,460.62
NET ASSETS/EQUITY						
Capital Grant		45	-		-	
Reserves	4701	46	- 82,090,994,496.11		- 80,657,561,877.53	
Accumulated Surpluses/(Deficits)	4702	47	45,703,146,053.05		22,539,810,417.31	
Minority Interest		48	-		-	
Total Net Assets/Equity				- 36,387,848,443.06		- 58,117,731,460.62
The Accompanying Notes form part of these Statements						
						
AbdulGaniyu Sani FNIM, FCA, ACTI						
Accountant General of Kwara State						

KWARA STATE GOVERNMENT					
ACCRUAL STATEMENT 3					
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021					
	Notes	2021 Financial Year		2020 Financial Year	
		=N=	=N=	=N=	=N=
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)c	49a	29,350,138,068.50		37,589,276,032.60	
Government Share of VAT	49b	18,931,940,333.82		13,341,205,677.66	
Tax Revenue	49c	10,192,363,383.01		8,385,246,527.86	
Non-Tax Revenue	49d	16,478,005,699.52		11,238,745,505.75	
Investment Income		-		-	
Interest Earned		-		-	
Aid and Grants	49e	7,429,571,271.97		8,076,449,087.98	
Debt Forgiveness		-		-	
Gain on Investment		-		-	
Other Capital Receipts		-		-	
Transfer from other Government Entities	49f	193,322,645.76		193,322,645.69	
		82,575,341,402.58		78,824,245,477.54	
Outflows					
Salaries & Wages	49g	- 22,682,253,796.57		- 22,024,728,043.37	
Social Benefits	49h	- 9,693,952,297.33		- 9,137,777,787.91	
Overhead Cost(c)	49i	- 22,689,197,704.01		- 17,505,134,327.83	
Grants and Contributions	49j	- 74,249,825.96		- 1,211,762,043.01	
Subsidies		-		-	
Transfer to other Government Entities	49k	- 1,220,044,604.60		- 951,630,355.84	
Finance Cost	49l	- 1,636,794,572.06		- 256,310,750.62	
Total Outflow From Operating Activities		- 57,996,492,800.53		- 51,087,343,308.58	
Net Cash Flow From Operating Activities			24,578,848,602.05		27,736,902,168.96
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase/Construction/Rehabilitation of PPE	49m	- 17,622,819,077.91		- 18,060,993,182.01	
Purchase/ Construction of Investment Property		-		-	
Purchase of Intangible Assets	49n	- 18,286,263,942.09		- 4,148,060,579.09	
Acquisition of Investments	49o	-		- 370,249,201.55	
Proceeds from Sale of PPE		-		-	
Proceeds from Sales of Investment Property		-		-	
Proceeds from Sale of Intangible Assets		-		-	
Proceeds from Sale of Investment		-		-	
Dividends Received		-		-	
Net Cash Flow From Investing Activities			- 35,909,083,020.00		- 22,579,302,962.65
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from Borrowings	49p	31,906,685,457.14		-	
Repayment of Borrowings		-		-	
Distribution of Surplus/Dividends Paid		-		-	
Net Cash Flow From Financing Activities			31,906,685,457.14		-
Net Cash Flow From All Activities			20,576,451,039.19		5,157,599,206.31
Open Cash Balance			12,566,697,511.45		7,409,098,305.14
Closing Cash Balance			33,143,148,550.64		12,566,697,511.45
The Accompanying Notes form part of these Statements					
					
AbdulGaniyu Sani FNIM, FCA, ACTI					
Accountant General of Kwara State					

KWARA STATE GOVERNMENT**ACCRUAL STATEMENT 4****STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31ST DECEMBER, 2021**

	Reserves	Accumulated Surpluses/(Deficits)	Total
Opening Balance 2020 Financial Year	- 80,657,561,877.53	-	- 80,657,561,877.53
Net Surplus 2020	-	22,539,810,417.31	22,539,810,417.31
Open Balance 2021 Financial Year	- 80,657,561,877.53	22,539,810,417.31	- 58,117,751,460.22
Reserve	- 1,433,432,618.58	-	- 1,433,432,618.58
Net Surplus 2021	-	23,163,335,635.74	23,163,335,635.74
Closing Balance 2021 Financial Year	- 82,090,994,496.11	45,703,146,053.05	- 36,387,848,443.06

The Accompanying Notes form part of these Statement



AbdulGaniyu Sani FNIM, FCA, ACTI

Accountant General of Kwara State

NOTES TO THE FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General information

Kwara State – a local name derived from the Niger River. The State of Harmony as it is fondly called on account of the peaceful relations that exists among its multicultural and diverse population of over 2.5 million people. Kwara State’s peaceful population, abundant natural resources, well-developed infrastructure and proactive investment-attraction policies have made it an attractive destination for investors. Kwara State Government (KWSG’s) principal activities are the provision of social, infrastructure, educational, housing, justice, transport, agricultural, health, emergency and waste management services among many others. The State’s registered office is located at Ahmadu Bello Way, GRA Ilorin, Nigeria.

2.1 Statement of compliance with IPSAS and transitional explanations

The need for the development of unified accounting standards all over the globe and the quest to know the extent of IPSAS adoption and implementation in Nigeria necessitated this study. Commercial organizations all over the world are adopting International Financial Reporting Standards (IFRS), and governments are implementing International Public Sector Accounting Standards (IPSAS). With the exception of Government Business Enterprises, public sector accounting is governed by international Public Sector Accounting Standards. In response to demands for greater government financial accountability and transparency, IPSAS is currently at the center of a global movement in government accounting. The Federal Executive Council of Nigeria authorized its adoption in July 2010 and it became fully adopted in January 2016, but each of Nigeria's 36 independent states was required to decide its own implementation date. As a result, the Federation Account Allocation Committee (FAAC) formed a sub-committee in June 2011 to develop a roadmap for IPSAS adoption in the three tiers of government. Conclusively, it was noted that the implementation is aimed at strengthening the Country’s accounting and financial reporting framework in consonance with global standards.

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSAS). IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) allows Kwara State Government a period of up to three years to recognize and/or measure certain assets and/or liabilities. The Government views the exercise of identifying and measuring legacy assets as very strategic. Hence Kwara State Government has chosen to be diligent in its approach and consequently require more time to fully accomplish the exercise.

In its transition to accrual basis IPSASs, Kwara State Government took advantage of this transitional exemption for its yet-to-be-valued and yet-to-be-recognized assets and

liabilities. Coordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other Infrastructure related MDAs.

As a result of the foregoing, Kwara State Government is unable to make an explicit and unreserved statement of compliance with accrual basis IPSAS in preparing its transitional IPSAS financial statements for this reporting period.

The State financial statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (N'000) is not indicated. The accounting policies have been consistently applied to all the years presented.

The State financial statements are prepared on an accrual basis, except for the historical Plant, Property and Equipment (PPE) which efforts are currently being made to establish fair value of all assets controlled by the state.

2.2 Summary of significant accounting policies

a) Consolidation

Controlled entities

The controlled entities are all those entities over which Kwara State Government has the power to govern their financial and operating policies. The entities are all under Harmony Holdings Limited (State investment & Property Investment Company, Kwara State Transport). These controlled entities are fully consolidated from the date in which control is secured by Kwara State Government. They are de-consolidated from the date that control ceases. Inter-state transactions, balances and unrealized gains and losses on transactions between members of the State are eliminated in full. The accounting policies of the controlled entities are consistent with the policies adopted by Kwara State Government.

b) Interest in joint venture and associates

Where the State has an interest in a joint venture whereby the venturers have a binding arrangement that establishes joint control over the economic activities of the entity, the State realizes its interest in the joint venture using the equity method of consolidation. Under the equity method, on initial recognition the investment in an associate or a joint venture is realized at cost and the carrying amount is increased or decreased to recognize the investor's share of the surplus or deficit of the investee after the date of acquisition. The investor's share of the investee's surplus or deficit is recognized in the investor's surplus or deficit. Distributions received from an investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for changes in the investor's proportionate interest in the investee arising from changes in the investee's equity that have not been recognized in the investee's surplus or deficit.

Such changes include those arising from the revaluation of property, plant and equipment and from foreign exchange translation differences. The investor's share of those changes is realized in net assets/equity of the investor.

Kwara State Government has neither associates nor joint ventures as at 31st December, 2021.

c) **Revenue recognition**

Revenue from non-exchange transactions Fees, taxes and fines

The State recognizes revenues from fees, taxes and fines when the event occurs, and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is realized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the state and the fair value of the asset can be measured accurately.

Control of an asset: This arises when the state can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one state receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another state in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by public sector entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The **taxable event** is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to public sector entities, in accordance with laws and or regulations, established to provide revenue to the government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

d) Current versus non-current classification

Kwara State Government presents assets and liabilities in the statement of financial position based on current/non-current classification. *An asset is current when it is:*

- Expected to be realized or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. The State classifies all other liabilities as non-current.

e) Property, Plant and Equipment

Kwara State government is currently making effort to determine the cost of their PPE assets as at the date of adoption of IPSAS. Kwara state government would be recognizing its PPE on a class-by-class basis. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other Infrastructure related MDAs.

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical Cost includes expenditure that is directly attributable to the acquisition and construction of the assets. When significant parts of property, plant and equipment are required to be replaced at intervals, the State recognizes such parts as individual assets with specific useful lives and depreciates them

accordingly. Likewise, when a major overhaul is performed or any significant repair or maintenance, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation is charged systematically over the asset's useful life. The depreciation method must reflect the pattern in which the asset's future economic benefits or service potential is expected to be consumed by the entity. The residual value must be reviewed at least annually and shall equal the amount the entity would receive currently if the asset were already of the age and condition expected at the end of its useful life. If operation of an item of property, plant and equipment (for example, an aircraft) requires regular major inspections, when each major inspection is performed, its cost is recognized in the carrying amount of the asset as a replacement, if the recognition criteria are satisfied. If expectations differ from previous estimates, the change must be accounted for as a change in an accounting estimate in accordance with IPSAS 3.

Assets under construction are not depreciated as these assets are not in use, Land and buildings are separable assets and are accounted for separately, even when they are acquired together. Land normally has an unlimited useful life, and therefore is not depreciated. All other asset classes are depreciated and depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Buildings	45 - 55 years
Infrastructure assets	20 – 22 years
Plant & Machinery	5 - 12 years
Furniture & Fittings	5 - 7 years
Vehicles	5 – 7 years
Office & Other Equipment	4 – 5 years

The assets residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

The State derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential

is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

f) *Investment property*

There are several circumstances in which public sector entities may hold property to earn rental and for capital appreciation. Other public sector entities may also hold property for rentals or capital appreciation and use the cash generated to finance their other (service delivery) activities. For example, a university or local government may own a building for the purpose of leasing on a commercial basis to external parties to generate funds, rather than to produce or supply goods and services. This property would also meet the definition of investment property.

Investment property is held to earn rentals or for capital appreciation or both. Therefore, investment property generates cash flows largely independently of the other assets held by an entity. This distinguishes investment property from other land or buildings controlled by public sector entities, including owner-occupied property. The production or supply of goods or services (or the use of property for administrative purposes) can also generate cash flows. For example, public sector entities may use a building to provide goods and services to recipients in return for full or partial cost recovery. However, the building is held to facilitate the production of goods and services and the cash flows are attributable not merely to the building, but also to other assets used in the production or supply process. International Public Sector Accounting Standard IPSAS17 Property, Plant and Equipment applies to owner-occupied property.

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time the cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment properties primarily comprise irrigation assets and other rental yielding buildings.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. After initial recognition, investment properties are measured using the cost model and are depreciated over a 40-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition.

g) Leases

State as a lessee

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value.

of the future minimum lease payments. The State also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are allocated between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the State will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the State. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

State as a lessor

Leases in which the State does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized over the lease term.

Rent received from an operating lease is recognized as income on a straight-line basis over the lease term. Contingent rents are recognized as revenue in the period in which they are earned.

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and

expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with a finite life are amortized over its useful life:

Software **10 - 15 years**

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired. Intangible assets with indefinite useful life are tested for impairment at least once year regardless of impairment indicators.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense category that is consistent with the nature of the intangible asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

Research and development costs

The State expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the State can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure accurately the expenditure during development

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Impairment of non-financial assets

Impairment of cash-generating assets

At each reporting date, the State assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

Where the carrying amount of an asset or the cash-generating unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

Impairment of non-cash-generating assets

The State assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the State has adopted the depreciation replacement cost approach. Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

In determining fair value less costs to sell, the price of the assets in a binding agreement in an arm's length transaction, adjusted for incremental costs that would be directly

attributed to the disposal of the asset is used. If there is no binding agreement, but the asset is traded on an active market, fair value less cost to sell is the asset's market price less cost of disposal. If there is no binding sale agreement or active market for an asset, the State determines fair value less cost to sell based on the best available information.

For each asset, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the State estimates the asset's recoverable service amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in surplus or deficit.

j) Financial instruments Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The State determines the classification of its financial assets at initial recognition.

The State's financial assets include: cash and short-term deposits; trade and other receivables; loans and other receivables; quoted and unquoted financial instruments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit. Kwara State Government does not have any 'financial assets at fair value through surplus or deficit' as at 31st DECEMBER 2021.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit. Kwara State Government does not have any 'loans and receivables' as at 31st DECEMBER 2021.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the State has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit. Kwara State Government does not have any 'held to maturity' as 31st DECEMBER 2021.

Available-for-sale financial assets

The State classifies available-for-sale financial assets as non-derivative financial assets that are designated as available for sale or are not classified as loans and receivables, held-to-maturity or financial assets at fair value through surplus or deficit.

After initial measurement, available-for-sale financial investments are subsequently measured at fair value with gains or losses recognized directly in net assets through the statement of changes in net assets until the financial asset is derecognized, at which time the cumulative gain or loss is recognized in surplus or deficit.

Derecognition

The State derecognizes a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when:

- The rights to receive cash flows from the asset have expired or is waived
- The State has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the State has transferred substantially all the risks and rewards of the asset; or (b) the State has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

The State assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be accurately estimated. Evidence of impairment may include the following indicators:

- The debtors or a group of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

Financial assets carried at amortized cost

For financial assets carried at amortized cost, the State first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the State determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in surplus or deficit. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery and all collateral has been realized or transferred to the State. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases

because of an event occurring after the impairment was recognized, the previously recognized impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is credited to finance costs in surplus or deficit.

Available-for-sale financial assets

For available-for-sale financial assets, the State assesses at each reporting date whether there is objective evidence that an investment or a group of investments is impaired.

In the case of financial assets classified as available-for-sale, objective evidence would include a significant or prolonged decline in the fair value of the investment below its cost. 'Significant' is evaluated against the original cost of the investment and 'prolonged' against the period in which the fair value was below its original cost. Where there is evidence of impairment, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that investment previously recognized in the surplus or deficit – is removed from the reserve in net assets and recognized in surplus or deficit.

In the case of debt instruments classified as available-for-sale, impairment is assessed based on the same criteria as financial assets carried at amortized cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortized cost and the current fair value, less any impairment loss on that investment previously recognized in surplus or deficit.

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The State determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs. The State's financial liabilities include trade and other payables, bank overdrafts, loans and borrowings, financial guarantee contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification. Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. This category includes derivative financial instruments entered into by the State that are not designated as hedging instruments in hedge relationships as defined by IPSAS 29.

Gains or losses on liabilities held for trading are recognized in surplus or deficit.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the State statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Fair value of financial instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

k) Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the State's statement of cash flows, cash and cash

equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

l) Inventories

Inventory is measured at cost upon initial acquisition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for, as follows:

- Raw materials: purchase cost
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the State.

m) Provisions

Provisions are recognized when the State has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the State expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. The provisions primarily arise from ongoing litigations and from long-term environmental obligations for which there is present obligations, outflow is probable and reliable estimates could be made.

Restoration / Decommissioning liability

Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognized as part of the cost of that particular asset. The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the restoration/decommissioning liability. The unwinding of the discount

is expensed as incurred and recognized in the statement of financial performance as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Contingent liabilities

The State does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The State does not recognize a contingent asset, but discloses details of a probable asset whose existence is contingent on the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the State in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured accurately, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Employee benefits Retirement benefit plans

The State provides retirement benefits for its employees and political officer holders.

Defined contribution plans are post-employment benefit plans under which an state pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined-benefit funds are actuarially valued based on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis. The contributions and lump sum payments reduce the post-employment benefit obligation.

Short and long-term employee benefits

Short-term employee benefits (payable within 12 months) shall be recognized as an expense in the period in which the employee renders the service. The cost of all short-term employee benefits, such as leave pay, is recognized during the period in which the employee renders the related service. The State recognizes the expected cost of

performance bonuses only when the State has a present legal or constructive obligation to make such payment, and a reliable estimate can be made.

The State provides long-term incentives to eligible employees, payable on completion of years of employment. The State's liability is based on an actuarial valuation. The projected unit credit method has been used to value the obligation. Actuarial gains and losses on the long-term incentives are fully accounted for in the statement of financial performance.

o) Changes in accounting policies and estimates

Kwara state is currently required to make a change in accounting policy only if it is required by an IPSAS, or it results in reliable and more relevant information. If a change in accounting policy is required by an IPSAS, follow that pronouncement's transition requirements. If none are specified, or if the change is voluntary, Kwara state would apply for the new accounting policy retrospectively by restating prior periods.

Changes in accounting estimates (for example, change in useful life of an asset) are accounted for in the current period, or the current and future periods. In the situation a distinction between a change in accounting policy and a change in accounting estimate is unclear, the change is treated as a change in an accounting estimate.

All material prior-period errors shall be corrected retrospectively in the first set of financial statements authorised for issue after their discovery, by restating comparative prior-period amounts or, if the error occurred before the earliest period presented, by restating the opening statement of financial position

p) Foreign currency transactions

Kwara state records using the spot exchange rate for initial recognition and measurement at the date of the transaction.

– At subsequent reporting dates, Kwara state uses:

- Closing rate for monetary items
- Transaction-date exchange rates for nonmonetary items carried at historical cost
- Valuation-date exchange rates for nonmonetary items that are carried at fair value

Exchange differences arising on settlement of monetary items and on translation of monetary items at a rate different from when initially recognized are included in surplus or deficit, with one exception: exchange differences arising from monetary items that form part of the reporting entity's net investment in a foreign operation are recognized in the consolidated financial statements that include the foreign operation in a separate component of net assets/equity; these differences will be recognized in the surplus or deficit on disposal of the net investment. The results and financial position of the states's

foreign operations whose functional currency is not the currency of a hyperinflationary economy are translated into a different presentation currency using the following procedures:

- Assets and liabilities for each statement of financial position presented (including comparatives) are translated at the closing rate at the date of that statement of financial position.
- Revenue and expenses of each statement of financial performance (including comparatives) are translated at exchange rates at the dates of the transactions.
- All resulting exchange differences are recognized as a separate component of net assets/equity.

q) Related parties

The State regards a related party as a person or a state with the ability to exert control individually or jointly, or to exercise significant influence over the State, or vice versa. Members of key management are regarded as related parties and comprise the State Executive Committee Members and Heads of Ministries, Departments and Agencies.

r) Borrowing costs

Generally, borrowing costs are to be expensed in the period in which they are incurred, however it is permissible as an alternative treatment the option of capitalization of the borrowing cost that are directly attributable to the acquisition, construction or production of a qualifying asset.

s) Service concession arrangements

The State analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the State recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the State also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

t) Budget information

The State was able to prepare accrual basis budget and all planned costs and income are presented in a single statement to determine the needs of the State. As a result of the adoption of the accrual basis for budgeting purposes, there would be no basis, timing or state differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

u) Significant judgments and sources of estimation uncertainty

The preparation of the State's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the State's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in the State financial statements.

Operating lease commitments – State as lessor

The State has entered into property leases of certain of its properties. The State has determined, based on an evaluation of the terms and conditions of the arrangements, (such as the lease term not constituting a substantial portion of the economic life of the commercial property) that it retains all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Estimates and assumptions

In accordance with IPSAS 1 P. 140, the key assumptions concerning the future and other key sources of estimating uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State based its assumptions and estimates on parameters available when the State financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the State. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the State
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Impairment of non-financial assets – cash-generating assets

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change, which may then impact management's estimations and require a material adjustment to the carrying value of tangible assets.

The State reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Cash-generating assets are stated at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates of expected future cash flows are prepared for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time.

Impairment of non-financial assets – cash generating assets

The State reviews and tests the carrying value of non-cash-generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the asset. Where indicators of possible impairment are present, the State undertakes impairment tests, which require the determination of the fair value of the asset and its recoverable service amount. The estimation of these inputs into the calculation relies on the use of estimates and assumptions. Any subsequent changes to the factors supporting these estimates and assumptions may have an impact on the reported carrying amount of the related asset.

Fair value estimation – financial instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, judgment is required in establishing fair values. Judgment includes the consideration of

inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Provision is made for the estimated cost to be incurred on the long-term environmental obligations, comprising expenditure on pollution control and closure over the estimated life of the landfill. The provision is based on the advice and judgment of qualified engineers.

The increase in the restoration provision due to passage of time is recognized as finance cost in the statement of financial performance.

The cost of ongoing programs to prevent and control pollution and rehabilitate the environment is recognized as an expense when incurred.

Held-to-maturity investments and loans and receivables

The State assesses its loans and receivables and its held-to-maturity investments at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the State evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans and receivables or held-to-maturity investments.

Where specific impairments have not been identified the impairment for receivables, held-to-maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

KWARA STATE GOVERNMENT					
Government Share of FAAC (Statutory Revenue)					
NOTE 1					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
REVENUE CODE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
11010101	SHARE FROM FEDERATION ACCOUNT	31,520,271,579.95	36,097,306,158.36	- 4,577,034,578.41	30,172,451,707.32
11010104	EXCHANGE DIFFERENCE	165,073,661.68	-	165,073,661.68	923,565,500.94
11010106	EXCESS BANK CHARGES	11,809,665.71	-	11,809,665.71	23,811,967.70
11010108	NON OIL REVENUE	1,953,045,935.81	-	1,953,045,935.81	1,475,635,913.10
11010109	FOREX EQUALIZATION	84,813,717.83	-	84,813,717.83	381,988,419.55
11010110	SFTAS FUND	3,765,497,150.00	-	3,765,497,150.00	7,272,000,000.00
11010107	SOLID MINERAL REVENUE	54,461,430.59	-	54,461,430.59	62,264,219.91
11010111	COVID 19 PUBLIC DONATION	-	-	-	1,000,000,000.00
11010301	EXCESS CRUDE	-	-	-	785,791,506.50
11010303	OTHER SUNDRY REVENUE FROM FAAC	362,416,653.61	4,792,119,551.00	- 4,429,702,897.39	-
	Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	37,917,389,795.18	40,889,425,709.36	- 2,972,035,914.18	42,097,509,235.02
	Total Government Share of FAAC (Statutory Revenue)	37,917,389,795.18	40,889,425,709.36	- 2,972,035,914.18	42,097,509,235.02

Government's share of FAAC represents total statutory allocation to Kwara State Government for the period ended 31st December 2021 which is **N37,917,389,795.18**. However, this figure is higher than the amount reported in the consolidated statement of cashflow, Kwara State Government had a total FAAC allocation of **N37,917,389,795.18** for the period ended 31st December, 2021 but instead receives a total of **N29,350,138,068.50** (see Note 49a), the difference is as a result of the State's financial obligation with respect to loan repayment which is deducted from the FAAC allocations due the state each month. The details is shown in the table below (Note 1A).

Note 1A – BREAKDOWN OF DEDUCTION AT SOURCE

MONTH	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	EXTERNAL LOAN REPAYMENT	CBN BUDGET SUPPORT	STATE BONDS	SOFTWARE DATA BOOKS	ECOLOGICAL REFUND DIST. STATES
JANUARY	-	211,464,655.14		35,055,955.59	64,136,041.95			776,799.59	
FEBRUARY	-	211,464,655.14		35,055,955.59	45,348,106.89			776,799.59	
MARCH	-	211,464,655.14		35,055,955.59	45,348,106.89			776,799.59	
APRIL	-	211,464,655.14		35,055,955.59	45,348,106.89			776,799.59	59,470,804.50
MAY	-	211,464,655.14		35,055,955.59	45,348,106.89			776,799.59	66,564,747.23
JUNE	-	211,464,655.14		35,055,955.59	45,348,106.89			776,799.59	56,318,966.30
JULY	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	45,348,106.89	154,908,117.75		776,799.59	90,353,234.51
AUGUST	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	45,348,106.89	154,908,117.75		776,799.59	95,929,473.26
SEPTEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.74	632,203,900.00	776,799.59	75,855,864.63
OCTOBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.74	632,203,900.00	776,799.59	88,551,841.12
NOVEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.75	632,203,900.00	776,799.59	57,926,200.06
DECEMBER	38,876,708.69	211,464,655.14	89,972,595.60	35,055,955.59	80,347,486.10	154,908,117.75	632,203,900.00	776,799.59	74,388,804.43
TOTAL	233,260,252.14	2,537,575,861.68	539,835,573.60	420,671,467.08	702,962,734.58	929,448,706.48	2,528,815,600.00	9,321,595.08	665,359,936.04

KWARA STATE GOVERNMENT			
Government Share of VAT			
2			
		2021 Financial Year	2020 Financial Year
	MONTH	=N=	=N=
	January	1,573,032,994.62	1,036,726,552.49
	February	1,431,067,898.77	958,364,447.96
	March	1,450,601,517.80	897,233,845.98
	April	1,652,622,045.67	1,088,343,199.95
	May	1,642,865,189.61	837,595,864.73
	June	1,702,482,663.95	934,174,265.19
	July	1,450,287,476.27	1,176,425,575.01
	August	1,412,643,896.40	1,184,985,836.27
	September	1,647,426,239.24	1,355,181,612.98
	October	1,556,662,017.75	1,281,148,490.09
	November	1,566,841,576.42	1,182,283,927.63
	December	1,845,406,817.32	1,408,742,059.38
	Total	18,931,940,333.82	13,341,205,677.66

Kwara State Government received a total sum of **N18,931,940,333.82** as Value Added Tax (VAT) from the Federal Government for the period ended 31st December, 2021.

KWARA STATE GOVERNMENT					
Tax Revenue					
3					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	DIRECT TAX REVENUE				
12010103	CAPITAL GAINS TAX	31,250,062.29	30,000,000.00	1,250,062.29	21,221,258.95
12010101	PAY-AS-YOU-EARN	7,270,612,538.11	6,118,479,517.00	1,152,133,021.11	6,137,255,912.24
12010102	DIRECT ASSESSMENT	1,230,621,328.43	1,164,325,000.00	66,296,328.43	672,770,227.09
12010105	STAMP DUTIES AND PENALTIES	39,220,688.76	40,000,000.00	-779,311.24	18,344,685.16
12010106	PAYE RECOVERABLES	1,620,658,765.42	1,700,000,000.00	-79,341,234.58	1,535,654,444.42
	Total DIRECT TAX REVENUE	10,192,363,383.01	9,052,804,517.00	1,139,558,866.01	8,385,246,527.86
	Total Tax Revenue	10,192,363,383.01	9,052,804,517.00	1,139,558,866.01	8,385,246,527.86

Taxes are measured at the fair value of the consideration received or receivable to Kwara State Inland Revenue service. Kwara State Government Tax Includes: Capital Gains Tax, Pay-As-You-Earn, Direct Assessment, Stamp Duties, Penalties and PAYE Recoverable. Income tax deductions received through the Pay As You Earn (PAYE) is recognized at the point of receipt by reference to the earning of assessable income by the taxpayers.

KWARA STATE GOVERNMENT

Non-Tax Revenue

4

CODE	NON-TAX REVENUE	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
120201	LICENCES - GENERAL	477,673,194.19	407,316,250.00	70,356,944.19	256,821,571.55
120202	MINING RENT	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00
120204	FEES - GENERAL	8,680,083,377.79	9,169,838,571.00	- 489,755,193.21	3,740,536,454.52
120205	FINES - GENERAL	33,422,160.00	49,882,800.00	- 16,460,640.00	21,469,303.00
120206	SALES - GENERAL	1,212,201,396.70	1,411,137,283.00	- 198,935,886.30	705,108,833.90
120207	EARNINGS -GENERAL	5,836,657,505.24	7,592,720,833.00	- 1,756,063,327.76	4,090,080,806.83
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	13,899,036.89	26,250,000.00	- 12,350,963.11	109,468,236.40
120209	RENT ON LAND & OTHERS - GENERAL	155,243,809.83	256,469,780.00	- 101,225,970.17	146,185,834.89
120210	REPAYMENTS - GENERAL	800,000.00	2,343,750.00	- 1,543,750.00	3,820,785.00
120211	INVESTMENT INCOME	-	48,581,820.00	- 48,581,820.00	498,664,832.53
120212	INTEREST EARNED	68,095,067.24	26,500,000.00	41,595,067.24	1,759,563.62
120213	RE-IMBURSEMENT GENERAL	59,744,663.89	104,064,596.00	- 44,319,932.11	117,146,395.38
	Total	16,544,261,211.77	19,107,105,683.00	- 2,562,844,471.23	9,694,727,617.62

These are transactions in which Kwara State Government receives consideration from and gives approximately equal value in exchange for goods and services or use of asset.

Revenue from sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer; the goods and services have been delivered when the revenue can be reliably measured and it is probable that the economic value will flow to the Kwara State Government.

Interest is recognized on a time proportion basis that takes into account the effective yield on the asset; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the Kwara State Government.

Revenue from the management of facilities, assets, or services is recognized over the term of the contract as the management services are provided; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State. Revenue from interest, royalties and dividends of similar distribution shall be recognized as they are earned in accordance with the substance of the relevant agreement; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

Rental income from government buildings is recognized as earned in accordance with the terms of the tenancy agreement. This is in addition to its measurability and derivation of economic benefits.

NON-TAX REVENUE					
120201	LICENCES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	725,000.00	1,000,000.00	- 275,000.00	-
12300100100	MINISTRY OF COMMUNICATION	4,050,000.00	5,050,000.00	- 1,000,000.00	3,033,000.00
12500100100	OFFICE OF HEAD OF SERVICE	118,800.00	-	118,800.00	-
14000100100	AUDITOR-GENERAL STATE	80,000.00	350,000.00	- 270,000.00	250,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	22,831,237.82	51,159,000.00	- 28,327,762.18	19,720,328.75
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	362,012,456.52	269,799,250.00	92,213,206.52	182,932,935.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	3,938,100.00	6,000,000.00	- 2,061,900.00	1,768,905.29
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	9,196,000.00	4,700,000.00	4,496,000.00	1,146,250.00
23100100100	MINISTRY OF ENERGY	1,140,000.00	700,000.00	440,000.00	1,415,000.00
23400100100	MINISTRY OF WORKS	292,000.00	400,000.00	- 108,000.00	250,000.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,443,700.00	2,280,000.00	163,700.00	2,900,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	39,659,499.85	33,200,000.00	6,459,499.85	20,220,362.51
51400100100	MINISTRY OF WOMEN AFFAIRS	1,960,500.00	1,652,000.00	308,500.00	1,582,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	17,405,000.00	16,750,000.00	655,000.00	12,785,000.00
51701000100	AGENCY FOR MASS EDUCATION	997,000.00	2,840,000.00	- 1,843,000.00	112,000.00
52100100100	MINISTRY OF HEALTH	6,529,500.00	6,700,000.00	- 170,500.00	6,411,500.00
53500100100	MINISTRY OF ENVIRONMENT	3,515,000.00	3,115,000.00	400,000.00	1,489,640.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	420,000.00	- 420,000.00	228,550.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	107,400.00	201,000.00	- 93,600.00	576,100.00
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	672,000.00	1,000,000.00	- 328,000.00	-
	Total	477,673,194.19	407,316,250.00	70,356,944.19	256,821,571.55
120202	MINING RENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00
	Total	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00

120204	FEES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	688,660,850.00	700,625,000.00	- 11,964,150.00	3,504,000.00
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	285,518,155.78	237,177,879.00	48,340,276.78	-
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,760,000.00	- 4,760,000.00	-
12300100100	MINISTRY OF COMMUNICATION	7,595,000.00	10,515,000.00	- 2,920,000.00	1,460,000.00
12500100100	OFFICE OF HEAD OF SERVICE	1,316,300.00	5,750,000.00	- 4,433,700.00	2,608,473.67
14000100100	AUDITOR-GENERAL STATE	240,000.00	420,000.00	- 180,000.00	312,940.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	15,179,987.17	35,555,000.00	- 20,375,012.83	19,543,496.25
22000100100	MINISTRY OF FINANCE	-	-	-	1,723,000.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	629,074,891.99	522,704,213.00	106,370,678.99	394,091,338.43
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	26,849,226.33	27,900,000.00	- 1,050,773.67	9,646,913.22
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,509,200.00	2,008,750.00	- 499,550.00	592,800.00
23100100100	MINISTRY OF ENERGY	-	-	-	4,942,715.00
23400100100	MINISTRY OF WORKS	195,084,577.12	85,460,000.00	109,624,577.12	247,165,074.00
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	14,166,025.00	-	14,166,025.00	11,037,220.00
25200100100	MINISTRY OF WATER RESOURCES	-	-	-	5,110,835.00
25210200100	KWARA STATE WATER COOPERATION	439,400.00	2,102,000.00	- 1,662,600.00	669,450.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	30,000.00	1,030,000.00	- 1,000,000.00	90,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	437,575,463.01	629,008,236.00	- 191,432,772.99	207,058,994.58
32600100100	MINISTRY OF JUSTICE	207,423,700.51	131,000,000.00	76,423,700.51	146,510,222.91
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	30,317,835.00	30,060,935.00	256,900.00	76,592,360.00
32605100100	HIGH COURT OF JUSTICE	47,148,261.00	21,800,000.00	25,348,261.00	18,793,557.64
32605300100	SHARIA COURT OF APPEAL	1,980,850.00	1,900,000.00	80,850.00	1,017,775.00
51400100100	MINISTRY OF WOMEN AFFAIRS	25,796,000.00	22,000,000.00	3,796,000.00	17,075,500.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	37,179,740.00	52,370,000.00	- 15,190,260.00	32,016,940.00
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	21,895,343.75
51701000100	AGENCY FOR MASS EDUCATION	240,500.00	500,000.00	- 259,500.00	162,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	405,032,300.00	295,031,100.00	110,001,200.00	258,982,725.00

51701800100	KWARA STATE POLYTECHNIC ILORIN	1,521,844,697.45	1,854,688,108.00	- 332,843,410.55	900,531,088.66	
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	159,951,510.00	204,933,500.00	- 44,981,990.00	124,502,976.00	
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	270,660,680.00	314,937,650.00	- 44,276,970.00	264,068,516.00	
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	128,674,606.00	118,265,750.00	10,408,856.00	66,666,115.00	
51702100100	KWARA STATE UNIVERSITY, MALETE	3,076,405,727.80	3,074,132,122.00	2,273,605.80	439,030,684.80	
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	149,063,669.00	394,500,000.00	- 245,436,331.00	130,672,758.80	
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	15,091,337.78	25,561,064.00	- 10,469,726.22	-	
52100100100	MINISTRY OF HEALTH	15,469,650.00	12,000,000.00	3,469,650.00	25,417,170.00	
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	187,910,058.00	234,415,764.00	- 46,505,706.00	210,499,783.00	
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	45,616,500.00	67,347,500.00	- 21,731,000.00	39,540,200.00	
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	36,837,563.85	34,742,000.00	2,095,563.85	34,808,507.81	
53500100100	MINISTRY OF ENVIRONMENT	8,057,200.00	10,150,000.00	- 2,092,800.00	5,747,400.00	
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,019,915.00	3,377,000.00	2,642,915.00	1,819,500.00	
53900100100	MINISTRY OF YOUTH DEVELOPMENT	50,000.00	70,000.00	- 20,000.00	2,266,600.00	
53905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	- 1,000,000.00	654,980.00	
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	72,000.00	40,000.00	32,000.00	11,706,500.00	
	Total	8,680,083,377.79	9,169,838,571.00	- 489,755,193.21	3,740,536,454.52	
120205	FINES - GENERAL		2021 Financial Year			2020 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	7,250,000.00	6,750,000.00	500,000.00	-	
23400100100	MINISTRY OF WORKS	5,253,450.00	8,000,000.00	- 2,746,550.00	4,731,450.00	
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	14,746,350.00	21,632,800.00	- 6,886,450.00	12,624,540.00	
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,200,000.00	- 1,200,000.00	-	
32605100100	HIGH COURT OF JUSTICE	4,866,860.00	10,000,000.00	- 5,133,140.00	1,707,513.00	
53500100100	MINISTRY OF ENVIRONMENT	177,000.00	342,000.00	- 165,000.00	1,816,300.00	
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,128,500.00	1,958,000.00	- 829,500.00	589,500.00	
	Total	33,422,160.00	49,882,800.00	- 16,460,640.00	21,469,303.00	

120206	SALES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	4,580,000.00	4,600,000.00	- 20,000.00	-
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	1,330,380.00	8,250,000.00	- 6,919,620.00	5,304,157.50
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	-	550,000.00	- 550,000.00	32,308.00
12300100100	MINISTRY OF COMMUNICATION	177,000.00	7,700,000.00	- 7,523,000.00	137,500.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	2,001,680.00	27,040,000.00	- 25,038,320.00	1,722,470.00
12500100100	OFFICE OF HEAD OF SERVICE	76,911,135.88	100,480,000.00	- 23,568,864.12	86,481,541.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	150,333,785.01	152,682,093.00	- 2,348,307.99	3,024,568.50
22000100100	MINISTRY OF FINANCE	7,000,443.00	4,800,000.00	2,200,443.00	3,022,396.50
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	217,962,155.00	209,143,000.00	8,819,155.00	159,386,799.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	250,000.00	950,000.00	- 700,000.00	5,050,000.00
23400100100	MINISTRY OF WORKS	398,483.28	3,416,471.00	- 3,017,987.72	6,002,000.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	217,837.50
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	30,000.00	4,126,000.00	- 4,096,000.00	50,400.00
23800400100	BUREAU OF STATISTICS	-	1,000,000.00	- 1,000,000.00	-
25210200100	KWARA STATE WATER COOPERATION	-	-	-	-
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	19,515,300.00	10,000,000.00	9,515,300.00	26,819,000.00
32600100100	MINISTRY OF JUSTICE	621,850.00	2,050,000.00	- 1,428,150.00	554,960.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,692,100.00	4,244,500.00	- 552,400.00	2,468,500.00
51400100100	MINISTRY OF WOMEN AFFAIRS	332,000.00	900,000.00	- 568,000.00	406,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	75,909,100.00	46,163,000.00	29,746,100.00	37,796,209.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	152,260,102.88	306,138,485.00	- 153,878,382.12	111,602,903.90
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,697,000.00	8,011,060.00	- 4,314,060.00	8,428,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,697,500.00	5,836,500.00	- 1,139,000.00	4,330,700.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	4,379,240.00	5,100,000.00	- 720,760.00	2,035,800.00
51702100100	KWARA STATE UNIVERSITY, MALETE	72,092,752.58	59,440,000.00	12,652,752.58	2,820,550.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	395,000.00	2,250,000.00	- 1,855,000.00	920,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	230,068.15	698,174.00	- 468,105.85	-
52100100100	MINISTRY OF HEALTH	432,000.00	440,000.00	- 8,000.00	-

52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	367,602,508.67	400,000,000.00	- 32,397,491.33	219,157,726.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	24,783,000.00	13,828,000.00	10,955,000.00	10,189,500.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	15,118,600.00	10,500,000.00	4,618,600.00	6,790,007.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	4,190,500.00	800,000.00	3,390,500.00	357,000.00
53905200100	KWARA UNITED FOOTBALL CLUB	1,277,712.25	10,000,000.00	- 8,722,287.75	-
	Total	1,212,201,396.70	1,411,137,283.00	- 198,935,886.30	705,108,833.90
120207	EARNINGS -GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	620,000.00	-	620,000.00	250,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	- 18,000.00	-
12300100100	MINISTRY OF COMMUNICATION	13,989,582.70	38,079,162.00	- 24,089,579.30	19,546,910.00
12300300100	KWARA STATE TELEVISION SERVICE	8,415,013.85	4,100,000.00	4,315,013.85	7,934,656.33
12300400100	KWARA STATE BROADCASTING CORPORATION	129,744,200.35	169,800,000.00	- 40,055,799.65	111,669,541.53
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	28,857,600.08	74,831,777.00	- 45,974,176.92	-
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	21,260,315.00	66,951,250.00	- 45,690,935.00	21,628,480.15
12500100100	OFFICE OF HEAD OF SERVICE	433,883.00	4,450,000.00	- 4,016,117.00	203,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,225,501.00	29,703,750.00	- 27,478,249.00	9,543,500.00
22000100100	MINISTRY OF FINANCE	1,552,237.00	-	1,552,237.00	5,668,280.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	284,939,037.91	251,758,400.00	33,180,637.91	135,740,801.57
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	780,000.00	300,000.00	480,000.00	30,000.00
23100100100	MINISTRY OF ENERGY	-	-	-	20,000.00
23400100100	MINISTRY OF WORKS	69,091,206.28	119,314,000.00	- 50,222,793.72	98,059,031.49
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,682,000.00	5,500,000.00	- 3,818,000.00	999,000.00
23800400100	BUREAU OF STATISTICS	-	-	-	-
25210200100	KWARA STATE WATER COOPERATION	121,911,662.13	119,243,008.00	2,668,654.13	100,550,221.23
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	75,000.00	600,000.00	- 525,000.00	130,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	56,136,870.01	321,864,374.00	- 265,727,503.99	21,564,636.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	5,461,000.00	10,977,250.00	- 5,516,250.00	5,550,810.00

51400100100	MINISTRY OF WOMEN AFFAIRS	148,000.00	540,000.00	- 392,000.00	248,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	130,706,872.58	149,840,000.00	- 19,133,127.42	114,105,950.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	152,479,400.00	101,692,800.00	50,786,600.00	89,650,516.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,698,474,472.67	1,308,119,865.00	390,354,607.67	644,110,525.96
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	90,825,050.00	134,461,000.00	- 43,635,950.00	39,971,974.35
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	186,404,850.00	163,584,250.00	22,820,600.00	101,172,930.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	38,222,300.00	37,166,000.00	1,056,300.00	26,902,996.00
51702100100	KWARA STATE UNIVERSITY, MALETE	2,512,947,245.64	4,255,254,926.00	- 1,742,307,680.36	2,397,830,967.22
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	21,500,254.46	23,660,374.00	- 2,160,119.54	3,979,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	727,000.00	600,000.00	127,000.00	-
52100100100	MINISTRY OF HEALTH	3,931,133.00	4,016,133.00	- 85,000.00	6,007,190.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	126,303,374.58	36,483,181.00	89,820,193.58	19,692,439.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	54,361,243.00	82,046,000.00	- 27,684,757.00	38,346,100.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	17,522,700.00	17,300,000.00	222,700.00	16,161,500.00
53500100100	MINISTRY OF ENVIRONMENT	45,678,500.00	46,440,000.00	- 761,500.00	41,885,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,783,000.00	9,463,333.00	- 2,680,333.00	9,055,250.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	200,000.00	- 200,000.00	40,000.00
53905100100	KWARA STATE SPORTS COMMISSION	2,467,000.00	4,362,000.00	- 1,895,000.00	1,831,600.00
	Total	5,836,657,505.24	7,592,720,833.00	- 1,756,063,327.76	4,090,080,806.83
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	4,850,000.00	9,500,000.00	- 4,650,000.00	-
12500100100	OFFICE OF HEAD OF SERVICE	3,854,026.29	5,200,000.00	- 1,345,973.71	5,255,374.35
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,176,000.00	1,200,000.00	- 24,000.00	4,699,650.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	302,460.60	400,000.00	- 97,539.40	721,101.05
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	-	150,000.00	- 150,000.00	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,086,300.00	8,000,000.00	- 5,913,700.00	1,496,200.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,630,250.00	1,800,000.00	- 169,750.00	97,295,911.00

	Total	13,899,036.89	26,250,000.00	- 12,350,963.11	109,468,236.40
120209	RENT ON LAND & OTHERS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12300400100	KWARA STATE BROADCASTING CORPORATION	63,000.00	200,000.00	- 137,000.00	-
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,504,500.00	4,750,000.00	- 245,500.00	1,341,500.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,720,000.00	3,700,000.00	- 980,000.00	-
23400100100	MINISTRY OF WORKS	4,091,310.00	3,294,285.00	797,025.00	6,760,711.70
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	35,000.00	100,000.00	- 65,000.00	14,000.00
25210200100	KWARA STATE WATER COOPERATION	45,021,899.25	56,750,000.00	- 11,728,100.75	23,332,209.70
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	98,534,420.58	184,875,495.00	- 86,341,074.42	113,149,413.49
51400100100	MINISTRY OF WOMEN AFFAIRS	120,000.00	2,200,000.00	- 2,080,000.00	1,588,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	153,680.00	600,000.00	- 446,320.00	-
	Total	155,243,809.83	256,469,780.00	- 101,225,970.17	146,185,834.89
120210	REPAYMENTS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	660,785.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	800,000.00	2,343,750.00	- 1,543,750.00	3,160,000.00
	Total	800,000.00	2,343,750.00	- 1,543,750.00	3,820,785.00
120211	INVESTMENT INCOME	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	498,664,832.53
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	48,581,820.00	- 48,581,820.00	-
	Total	-	48,581,820.00	- 48,581,820.00	498,664,832.53
120212	INTEREST EARNED	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

22000100100	MINISTRY OF FINANCE	-	20,000,000.00	-	20,000,000.00	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	66,255,512.25	-	-	66,255,512.25	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,839,554.99	6,500,000.00	-	4,660,445.01	1,759,563.62
	Total	68,095,067.24	26,500,000.00	41,595,067.24		1,759,563.62
120213	RE-IMBURSEMENT GENERAL	2021 Financial Year			2020 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
14000100100	AUDITOR-GENERAL STATE	304,400.00	500,000.00	-	195,600.00	90,000.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	45,166,665.65	84,333,333.00	-	39,166,667.35	105,833,333.55
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	14,273,598.24	19,231,263.00	-	4,957,664.76	11,223,061.83
	Total	59,744,663.89	104,064,596.00	44,319,932.11		117,146,395.38

KWARA STATE GOVERNMENT					
Investment Income					
5					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Investment Income	0	0	0	0

KWARA STATE GOVERNMENT					
Interest Earned					
6					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Interest Earned	0	0	0	0

KWARA STATE GOVERNMENT

Aid and Grants

7

		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
CODE	AID				
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	2,749,466,651.20	4,000,000,000.00	- 1,250,533,348.80	-
13010201	NEGLECTED TROPICAL DISEASES	41,399,170.00	4,259,740,000.00	- 4,218,340,830.00	-
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	210,478,724.32	100,000,000.00	110,478,724.32	-
13010216	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	-	5,000,000.00	- 5,000,000.00	-
13010205	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY	-	-	-	-
13010207	AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)	-	500,000,000.00	- 500,000,000.00	-
	Total AID	3,001,344,545.52	8,864,740,000.00	- 5,863,395,454.48	-
	GRANTS				
13020306	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	970,795,096.08	965,000,000.00	5,795,096.08	353,834,595.85
13020307	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,091,846,614.91	690,600,000.00	401,246,614.91	-
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	-	-	-	31,263,594.87
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-	-	-
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	-	-	7,075,257,337.76
13020302	FG TRAINING FUND FOR UBE	-	-	-	349,000,000.00
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	18,036,000.00	306,217,502.00	- 288,181,502.00	-
13020317	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	1,000,000,000.00	- 1,000,000,000.00	-
13020303	SBMC SIP PROGRAMME	1,875,000.00	-	1,875,000.00	35,828,414.50
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	22,404,813.97	16,049,232.00	6,355,581.97	-
13020321	GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)	1,500,000,000.00	1,500,000,000.00	-	-
13020310	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAMME FOR RESULTS - FUND	-	6,118,000,000.00	- 6,118,000,000.00	-
13020313	SDGS (FEDERAL CONTRIBUTIONS)	-	250,000,000.00	- 250,000,000.00	-
13020304	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	-	-	-	-
13020308	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	-	244,484,927.00	- 244,484,927.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
13020410	GRANT TO KFA ON SOLIDARITY COMPENSATION	-	80,000,000.00	- 80,000,000.00	-
13020404	UNICEF GRANT TO UBE	-	-	-	-
13020312	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	- 385,310,547.00	-
	Total GRANTS	3,604,957,524.96	11,555,662,208.00	- 7,950,704,683.04	7,845,183,942.98
	OTHER CAPITAL RECEIPTS				
14020206	RECEIPT FROM OTHER SOURCES	-	2,000,000,000.00	- 2,000,000,000.00	-
	Total OTHER CAPITAL RECEIPTS	-	2,000,000,000.00	- 2,000,000,000.00	-
	LOANS/ BORROWINGS RECEIPT				
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-	-	-
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-	-	-
14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	724,427,036.49	643,132,440.00	81,294,596.49	231,265,145.00
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	98,842,165.00	-	98,842,165.00	-
14030203	EXTERNAL LOANS/BORROWINGS - OTHERS	-	605,000,000.00	- 605,000,000.00	-
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN	-	5,508,625,259.00	- 5,508,625,259.00	-
14030213	COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES) WB	-	1,909,650,000.00	- 1,909,650,000.00	-
14030103	DOMESTIC BONDS	-	27,260,000,000.00	- 27,260,000,000.00	-
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	-	3,467,520,000.00	- 3,467,520,000.00	-
	Total LOANS/ BORROWINGS RECEIPT	823,269,201.49	39,393,927,699.00	- 38,570,658,497.51	231,265,145.00
	Total Aid and Grants	7,429,571,271.97	61,814,329,907.00	- 54,384,758,635.03	8,076,449,087.98

The Kwara State Government will recognize a grant at the Point of receipt of the grant or enforceable claim to receive it; that is, when the amount is pledged and a memorandum of understanding is signed.

The Kwara State Government will recognize a grant at the point where future economic benefits or service potential flows to the state and the fair value can be measured reliably; when the amount is pledged and the memorandum of understanding signed.

Where aid/grant is received in form of assets, measurement will be based on the value attached to the Assets by the Donor or else the fair value of the Assets will be determined by the Kwara State Government, as at the date of acquisition.

KWARA STATE GOVERNMENT					
Debt Forgiveness					
8					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	DEBT FORGIVENESS				
14040201	DOMESTIC DEBT FORGIVENESS	3,750,000.00	-	-	3,750,000.00
	Total DEBT FORGIVENESS	3,750,000.00	-	-	3,750,000.00
	Total Debt Forgiveness	3,750,000.00	-	-	3,750,000.00

Domestic Debt Forgiveness is the part of the outstanding legal fees that was waved for the State by consultant/legal practitioners

KWARA STATE GOVERNMENT					
Gain on Investment					
9					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Gain on Investment	0	0	0	0

KWARA STATE GOVERNMENT					
Other Capital Receipts					
10					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Other Capital Receipts	0	0	0	0

KWARA STATE GOVERNMENT					
Transfer from other Government Entities					
11					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT				
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	193,322,645.76	193,322,646.00	0.24	193,322,645.69
	Total TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	193,322,645.76	193,322,646.00	0.24	193,322,645.69
	Total Transfer from other Government Entities	193,322,645.76	193,322,646.00	0.24	193,322,645.69

This Revenue represent income from non-exchange transactions with other government entities measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State and can be measured reliably.

KWARA STATE GOVERNMENT					
Salaries & Wages					
12					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
CODE	SALARY				
21010101	SALARY	15,191,045,303.55	13,852,838,005	- 1,338,207,298.55	13,309,411,643.92
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	360,948,438.51	350,000,000.00	- 10,948,438.51	328,131,606.21
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	6,997,835,169.08	8,985,278,702.00	1,987,443,532.92	8,238,064,697.15
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	40,697,682.16	50,000,000.00	9,302,317.84	15,541,673.56
	Total SALARY	22,590,526,593.30	23,238,116,707.00	647,590,113.70	21,891,149,620.84
	ALLOWANCES AND SOCIAL CONTRIBUTION				
21020202	CONTRIBUTORY PENSION	84,727,203.27	104,886,888.00	20,159,684.73	83,228,781.09
21020103	REGULAR ALLOWANCES/EMOLUMENT	-	-	-	50,349,641.44
21020201	NHIS CONTRIBUTION	7,000,000.00	8,000,000.00	1,000,000.00	-
	Total ALLOWANCES AND SOCIAL CONTRIBUTION	91,727,203.27	112,886,888.00	21,159,684.73	133,578,422.53
	Total Salaries & Wages	22,682,253,796.57	23,351,003,595.00	668,749,798.03	22,024,728,043.37

Salaries & Wages are employee benefits which are establishment cost for direct and indirect employees, including political office holders. In Kwara State, all employee benefits are consolidated. Salary is a base amount from which other regular allowances are determined. Entertainment allowance is aimed at catering for work related entertainment of internal and external customers. Furniture allowance is meant to augment the cost of furnishing official residences of government appointees, customarily paid once in four years subject to approval. Hazard allowance is a special allowance paid to employees who work in hazardous environment, for example, hospitals, laboratories, fire services etc. Housing allowance is paid to employees to augment rental charges for employees that do not enjoy government quarters. Leave allowance is paid to employees to defray cost of travelling to leave destinations. Legislative allowance is a special allowance paid to staff working with legislators. Meal allowance is meal subsidy paid to all employees. Medical allowance is aimed at subsidizing cost of medication and hospital services etc.

KWARA STATE GOVERNMENT					
Salaries & Wages					
12					
210101	SALARIES AND WAGES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	ADMINISTRATIVE SECTOR				
011100100100	GOVERNMENT HOUSE	727,788.90	724,415.00	- 3,373.90	1,744,539.24
011100300100	GOVERNOR'S OFFICE	414,293,665.00	415,273,909.00	524,394.78	356,137,322.91
011200300100	KWARA STATE HOUSE OF ASSEMBLY	110,401,662.32	128,000,000.00	17,598,337.68	99,773,556.23
012300100100	MINISTRY OF COMMUNICATION	152,899,328.99	145,396,664.00	- 7,502,664.99	143,034,817.11
012300300100	KWARA STATE TELEVISION SERVICE	56,360,855.72	66,996,992.00	10,636,136.28	106,201,609.08
012300400100	KWARA STATE BROADCASTING CORPORATION	146,500,555.05	147,159,573.00	659,017.95	140,300,023.10
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	41,146,146.58	48,922,419.00	7,776,272.42	40,915,508.24
012500100100	OFFICE OF HEAD OF SERVICE	908,063,171.72	650,000,000.00	- 258,063,171.72	891,644,363.11

014000100100	AUDITOR-GENERAL STATE	78,135,355.00	78,537,443.00	402,088.00	77,650,501.17
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	81,093,052.40	79,751,585.00	- 1,341,467.40	80,703,591.32
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	15,025,977.86	10,127,757.00	- 4,898,220.86	7,240,552.78
	Total	2,004,647,559.54	1,770,890,757.00	- 234,212,651.76	1,945,346,384.29
	ECONOMIC SECTOR				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	355,255,145.41	316,085,589.00	- 39,169,556.41	354,624,723.59
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	1,792,789.00	1,792,789.00	-	1,395,531.67
022000100100	MINISTRY OF FINANCE	582,843,311.66	529,837,111.00	- 53,006,200.66	579,137,590.65
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,201,708,970.50	1,271,603,403.00	69,894,432.50	1,123,139,110.85
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	239,065,356.28	227,638,909.50	- 11,426,446.78	233,242,160.65
022201800100	KWARA INVESTMENT PROMOTION AGENCY	5,468,751.00	7,291,667.00	1,822,916.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	150,295,829.47	143,850,074.00	- 6,445,755.47	148,402,701.91
023100100100	MINISTRY OF ENERGY	85,153,933.11	78,696,393.00	- 6,457,540.11	80,071,110.32
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	46,306,269.00	49,875,368.00	3,569,099.00	43,845,266.00
023400100100	MINISTRY OF WORKS	389,202,887.37	357,946,702.50	- 31,256,184.87	378,643,128.58
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	14,180,680.59	-	- 14,180,680.59	23,150,007.84
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	118,860,508.96	124,929,867.00	6,069,358.04	88,862,441.28
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	39,006,473.77	40,678,654.00	1,672,180.23	80,324,100.36
023800400100	BUREAU OF STATISTICS	136,024,639.62	134,247,301.00	- 1,777,338.62	130,820,323.80
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,841,377.24	2,083,927.00	242,549.76	1,801,377.24
025200100100	MINISTRY OF WATER RESOURCES	64,622,064.00	63,828,087.00	- 793,977.00	62,693,176.17
025210200100	KWARA STATE WATER COOPERATION	188,414,427.12	193,604,624.00	5,190,196.88	189,123,559.72
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	93,836,062.70	119,207,659.00	25,371,596.30	81,127,121.19
	Total	3,713,879,476.80	3,663,198,125.00	- 50,681,351.80	3,600,403,431.82
	LAW & JUSTICE				
031801100100	STATE JUDICIAL SERVICE COMMISSION	25,188,510.58	31,540,951.00	6,352,440.42	26,138,155.46
032600100100	MINISTRY OF JUSTICE	129,178,943.38	124,689,709.00	- 4,489,234.38	131,990,769.96
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	230,580,402.00	232,037,822.00	1,457,420.00	462,516,472.00
032605100100	HIGH COURT OF JUSTICE	663,314,501.66	681,102,367.60	17,787,865.94	621,400,683.17
032605300100	SHARIA COURT OF APPEAL	159,462,516.87	158,700,000.00	- 762,516.87	149,292,907.27
		1,207,724,874.49	1,228,070,849.60	20,345,975.11	1,391,338,987.86
	SOCIAL SECTOR				
051400100100	MINISTRY OF WOMEN AFFAIRS	103,029,158.53	106,910,125.00	3,880,966.47	99,656,666.80
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	234,881,311.91	219,529,928.00	- 15,351,383.91	242,318,861.31
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	84,743,843.95	107,663,028.00	22,919,184.05	201,746,134.94
051701000100	AGENCY FOR MASS EDUCATION	16,000,682.48	19,464,688.00	3,464,005.52	16,522,909.38
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	21,335,199.00	0.12	22,749,145.10
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,552,195,392.46	1,759,497,000.00	207,301,607.54	1,915,108,142.76
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	570,201,792.70	586,570,573.00	16,368,780.30	530,702,419.00

051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	804,391,829.00	624,935,120.00	-	179,456,709.00	1,214,177,247.98
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	328,955,321.00	329,000,000.00		44,679.00	728,160,286.02
051702100100	KWARA STATE UNIVERSITY, MALETE	2,161,048,133.47	2,718,000,000.00		556,951,866.53	2,432,826,153.83
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	157,176,963.94	163,881,772.00		6,704,808.06	151,972,169.55
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	5,998,206,975.11	6,616,982,910.00		618,775,934.89	5,472,325,633.17
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	75,148,867.00	100,104,259.00		24,955,392.00	-
052100100100	MINISTRY OF HEALTH	2,899,997,555.91	2,495,365,252.00	-	404,632,303.91	2,878,639,976.58
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	16,168,116.00	23,146,907.00		6,978,791.00	16,168,116.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	30,615,030.40	39,894,926.00		9,279,895.60	23,017,736.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,972,075.00	39,972,075.00		-	36,558,866.08
053500100100	MINISTRY OF ENVIRONMENT	158,094,340.38	139,959,588.00	-	18,134,752.38	158,484,007.30
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,418,130.04	7,368,609.00		950,478.96	6,316,274.69
053900100100	MINISTRY OF YOUTH DEVELOPMENT	48,945,865.51	45,210,884.00	-	3,734,981.51	46,570,418.07
053905100100	KWARA STATE SPORTS COMMISSION	34,607,297.04	38,596,056.00		3,988,758.96	35,662,304.64
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00		-	195,300,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	81,720,801.76	86,937,192.00		5,216,390.24	78,101,269.41
	Total	15,664,274,682.47	16,530,746,091.00		866,471,408.53	16,503,084,738.61

210201	ALLOWANCES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	ECONOMIC SECTOR				
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	10,186,308.09
023400100100	MINISTRY OF WORKS	-	-	-	20,163,333.35
	LAW & JUSTICE				
032600100100	MINISTRY OF JUSTICE	-	-	-	20,000,000.00
	Total	-	-	-	50,349,641.44
210202	SOCIAL CONTRIBUTIONS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	ECONOMIC SECTOR				
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	84,727,203.27	104,886,888.00	20,159,684.73	83,228,781.09
	SOCIAL SECTOR				
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	7,000,000.00	8,000,000.00	1,000,000.00	-
	Total	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09

KWARA STATE GOVERNMENT					
Social Benefits					
13					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	SOCIAL BENEFITS				
22010101	GRATUITY	3,501,851,275.71	1,200,000,000.00	- 2,301,851,275.71	2,723,737,883.12
22010102	PENSION	8,493,952,297.33	8,401,815,833.00	- 92,136,464.33	7,960,027,735.98
	Total SOCIAL BENEFITS	11,995,803,573.04	9,601,815,833.00	- 2,393,987,740.04	10,683,765,619.10
	Total Social Benefits	11,995,803,573.04	9,601,815,833.00	- 2,393,987,740.04	10,683,765,619.10

Pension and Gratuity is a deferred benefit. Employees earn their pension throughout their career in the public sector but benefits will only start to be paid as pension upon occurrence of one of the pre-defined events such as retirement or death in service. A close look at the Social Benefits shows that the Statement of Financial Performance (**Note 9**) reflects a higher figure than the Consolidated Statement of Cash flow (**Note 49h**). The difference is as a result of accrued gratuity incurred by the state in the year 2021 but which payment was not completed within the period ended 31st December, 2021.

NOTE 13B

SOCIAL BENEFITS	
GRATUITY PAYMENT FOR YEAR 2021	1,200,000,000.00
GRATUITY LIABILITY DUE FOR YEAR 2021	2,301,851,275.71
	3,501,851,275.71
PENSION PAYMENT FOR YEAR 2021	8,493,952,297.33
TOTAL SOCIAL BENEFITS	11,995,803,573.04

Overhead Cost					
14					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
CODE	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	916,777,629.38	1,169,317,205.00	253,496,576.22	657,148,155.58
220202	UTILITIES - GENERAL	905,792,592.08	981,804,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	1,712,055,292.94	1,951,489,602.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	818,051,915.48	902,107,789.00	84,055,873.52	819,667,499.82
220205	TRAINING - GENERAL	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	4,803,846,369.27	8,265,612,858.00	3,461,766,488.73	5,340,343,110.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220210	MISCELLANEOUS EXPENSES GENERAL	7,146,589,077.95	8,729,105,785.00	1,607,287,333.38	5,177,537,256.71
		22,689,197,704.01	30,655,721,954.00	9,765,799,596.92	17,710,792,339.56

Overhead costs are operating expenses associated with running the states and can't be linked to creating services. These are the expenses incurred to stay in business, regardless of its success level. Also, the cost can directly be attributed to generating revenue. The financial statements are prepared on Accrual basis except for the statement of cash flow, this could lead to differences. Loan payments was technically included in overhead expenses for the awareness of these expenses, most especially because budgeting, managing of cash flow, and calculating of overhead rate.

220201	TRAVEL& TRANSPORT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	202,346,850.82	220,000,000.00	17,653,149.18	262,120,741.40
011100100200	OFFICE OF THE DEPUTY GOVERNOR	44,420,216.00	44,790,000.00	369,784.00	28,412,000.00
011100300100	GOVERNOR'S OFFICE	40,753,628.20	60,000,000.00	19,766,372.40	56,409,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,023,000.00	4,500,000.00	2,477,000.00	-
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,500,000.00	1,500,000.00	1,298,000.00
012300100100	MINISTRY OF COMMUNICATION	1,162,000.00	2,637,800.00	1,475,800.00	1,848,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,500,000.00	1,500,000.00	-	497,750.00
012300400100	KWARA STATE BROADCASTING CORPORATION	621,500.00	1,000,000.00	378,500.00	201,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	-	968,800.00	968,800.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	715,670.33	740,000.00	24,329.67	444,500.00
012500100100	OFFICE OF HEAD OF SERVICE	788,151.00	2,000,000.00	1,211,849.00	2,148,890.00
014000100100	AUDITOR-GENERAL STATE	9,998,900.00	10,000,000.00	1,100.00	13,634,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,000,000.00	5,000,000.00	-	2,400,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	5,340,949.00	5,340,949.00	2,570,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	500,000.00	500,000.00	-	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	1,000,000.00	1,000,000.00	444,333.33
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	104,000.00	1,500,000.00	1,396,000.00	2,476,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	2,311,320.00	2,311,320.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000100100	MINISTRY OF FINANCE	365,362,643.84	370,000,000.00	4,637,356.16	73,254,800.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	33,384,183.56	56,810,019.00	23,425,835.44	45,748,325.80
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	160,000.00	2,000,000.00	1,840,000.00	650,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	3,535,000.00	3,535,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,078,000.00	3,311,000.00	1,233,000.00	1,300,000.00
023100100100	MINISTRY OF ENERGY	1,437,000.00	3,000,000.00	2,000,000.00	350,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	799,998.00	800,000.00	2.00	889,337.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
023400100100	MINISTRY OF WORKS	-	1,527,200.00	1,527,200.00	250,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-	450,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	-	-	432,400.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	2,000,000.00	2,000,000.00	-
023800400100	BUREAU OF STATISTICS	1,306,500.00	3,600,000.00	2,293,500.00	451,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	250,000.00	250,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	1,905,000.00	2,806,000.00	901,000.00	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,000,000.00	1,000,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	862,500.00	862,500.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,760,883.23	2,500,000.00	739,116.77	200,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,499,600.00	1,500,000.00	400.00	1,495,188.05
032600100100	MINISTRY OF JUSTICE	5,394,000.00	15,000,000.00	9,606,000.00	5,505,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	885,495.00	1,050,000.00	164,505.00	1,187,800.00
032605100100	HIGH COURT OF JUSTICE	6,967,000.00	6,975,787.00	8,787.00	3,566,700.00
032605300100	SHARIA COURT OF APPEAL	640,000.00	65,556,000.00	64,916,000.00	2,542,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,570,000.00	2,000,000.00	430,000.00	1,251,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	40,300,000.00	41,500,000.00	1,200,000.00	16,739,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	10,515,018.00	10,515,500.00	482.00	5,479,500.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,500,000.00	1,500,000.00	558,800.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,250,000.00	10,951,000.00	5,701,000.00	6,950,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	7,994,854.00	8,000,000.00	5,146.00	4,897,680.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,261,286.40	5,280,000.00	18,713.60	3,656,403.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,786,500.00	5,900,000.00	1,113,500.00	7,511,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	3,621,270.00	3,720,000.00	98,730.00	2,833,690.00
051702100100	KWARA STATE UNIVERSITY, MALETE	51,352,860.00	60,000,000.00	8,647,140.00	19,201,365.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,655,650.00	5,563,750.00	908,100.00	20,361,552.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,500,000.00	1,500,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,460,601.00	8,240,000.00	5,779,399.00	-
051705600100	STATE SCHOLARSHIP BOARD	400,000.00	1,000,000.00	600,000.00	345,000.00
052100100100	MINISTRY OF HEALTH	1,324,000.00	3,000,000.00	1,676,000.00	1,570,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,600,000.00	1,600,000.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	690,000.00	1,516,000.00	826,000.00	1,500,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,000,000.00	1,000,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,524,370.00	1,601,580.00	77,210.00	681,800.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	715,000.00	715,000.00	-	3,534,500.00
053500100100	MINISTRY OF ENVIRONMENT	-	2,000,000.00	2,000,000.00	463,900.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	986,200.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	-	1,500,000.00	1,500,000.00	4,358,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	40,392,000.00	75,392,000.00	35,000,000.00	40,392,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,500,000.00	1,500,000.00	700,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
	Total	916,777,629.38	1,169,317,205.00	253,496,576.22	657,148,155.58
220202	UTILITIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	94,942,516.00	108,640,000.00	13,697,484.00	82,748,770.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,162,000.00	1,162,000.00	-	1,561,000.00
011100300100	GOVERNOR'S OFFICE	1,200,000.00	1,200,000.00	-	1,200,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,117,995.32	1,508,000.00	390,004.68	-
011101900100	MINISTRY OF SPECIAL DUTIES	240,000.00	240,000.00	-	100,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	132,000.00	-	114,228.00
012300100100	MINISTRY OF COMMUNICATION	1,173,407.02	1,244,000.00	70,592.98	318,409.50
012300300100	KWARA STATE TELEVISION SERVICE	828,000.00	828,000.00	-	3,826,759.86
012300400100	KWARA STATE BROADCASTING CORPORATION	4,678,671.38	8,249,185.00	3,570,513.62	5,874,148.99
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	170,400.00	227,200.00	56,800.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	253,337.00	260,000.00	6,663.00	150,000.00
014000100100	AUDITOR-GENERAL STATE	8,960,000.00	8,960,000.00	-	950,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	385,000.00	420,000.00	35,000.00	434,400.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	899,749.97	940,000.00	40,250.03	457,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	200,000.00	200,000.00	-	200,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	201,000.00	204,000.00	3,000.00	104,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	225,052.53	720,000.00	494,947.47	66,280.26
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	155,007.34	160,000.00	4,992.66	99,333.40
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	48,000.00	48,000.00	-	-
022000100100	MINISTRY OF FINANCE	7,772,334.32	7,824,000.00	51,665.68	7,823,430.02
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	40,692,282.71	47,842,414.00	7,150,131.29	20,272,835.47
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-	672,293.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	156,000.00	608,667.00	452,667.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	504,480.00	-	378,000.00
023100100100	MINISTRY OF ENERGY	298,367,641.92	316,625,244.00	18,257,602.08	290,516,111.85
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-	86,400.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	54,150.00	54,150.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
023400100100	MINISTRY OF WORKS	350,000.00	350,000.00	-	450,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-	167,760.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	100,000.00	100,000.00	-	7,500.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	830,997.00	1,107,999.00	277,002.00	-
023800400100	BUREAU OF STATISTICS	800,000.00	950,000.00	150,000.00	573,000.00
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-	162,000.00
025210200100	KWARA STATE WATER COOPERATION	198,021,798.21	200,000,000.00	1,978,201.79	149,944,260.32
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	89,500.00	90,000.00	500.00	8,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	54,000.00	54,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	60,000.00	-	60,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	34,000.00	54,000.00	20,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	499,400.00	500,000.00	600.00	479,102.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,628,165.00	1,950,000.00	321,835.00	700,000.00
032605100100	HIGH COURT OF JUSTICE	14,671,727.63	17,600,788.00	2,929,060.37	14,907,383.63
032605300100	SHARIA COURT OF APPEAL	4,000,000.00	4,000,000.00	-	4,302,901.00
051400100100	MINISTRY OF WOMEN AFFAIRS	267,882.99	296,000.00	28,117.01	296,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	283,250.00	286,000.00	2,750.00	285,650.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	339,719.25	350,000.00	10,280.75	683,400.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	8,575,000.00	10,696,000.00	2,121,000.00	8,895,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	47,347,910.18	56,700,000.00	9,352,089.82	12,027,079.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,977,441.00	6,815,600.00	838,159.00	3,205,728.61
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	12,786,046.00	13,000,000.00	213,954.00	17,961,454.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	12,656,177.00	12,674,765.00	18,588.00	2,367,493.00
051702100100	KWARA STATE UNIVERSITY, MALETE	102,640,240.00	108,000,000.00	5,359,760.00	65,428,389.93
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	8,473,070.63	14,264,000.00	5,790,929.37	6,060,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-	114,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,102,877.00	4,928,853.00	1,825,976.00	-
051705600100	STATE SCHOLARSHIP BOARD	-	120,000.00	120,000.00	-
052100100100	MINISTRY OF HEALTH	353,754.69	360,000.00	6,245.31	200,000.09
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	3,970,000.00	3,920,000.00	50,000.00	4,192,109.20
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-	420,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	517,200.00	517,200.00	-	517,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,530,350.00	6,725,200.00	194,850.00	1,241,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,260,000.00	1,260,000.00	-	945,000.00
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	126,000.00	-	133,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-	50,000.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	194,500.00	214,000.00	19,500.00	296,896.97
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-	1,812,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	219,830.00	241,000.00	21,170.00	204,625.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	28,119.99	98,667.00	70,547.01	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
	Total	905,792,592.08	981,804,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	57,810,000.00	59,310,000.00	1,500,000.00	48,660,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,486,000.00	1,486,000.00	-	1,386,000.00
011100300100	GOVERNOR'S OFFICE	5,510,004.00	5,510,000.00	- 4.00	5,509,996.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	714,000.00	714,000.00	-	-
011101900100	MINISTRY OF SPECIAL DUTIES	1,189,000.00	1,189,000.00	-	1,125,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	706,500.00	720,800.00	14,300.00	569,000.02
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	532,670.04	532,670.00	- 0.04	509,532.00
012300100100	MINISTRY OF COMMUNICATION	2,664,067.26	2,786,860.00	122,792.74	3,133,644.02
012300300100	KWARA STATE TELEVISION SERVICE	2,695,630.00	2,695,630.00	-	2,636,658.46
012300400100	KWARA STATE BROADCASTING CORPORATION	1,913,150.00	2,379,000.00	465,850.00	2,260,250.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	621,000.00	888,000.00	267,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	13,421,413.58	13,711,074.00	289,660.42	12,024,615.19
012500100100	OFFICE OF HEAD OF SERVICE	3,879,741.33	4,930,000.00	1,050,258.67	7,741,917.50
014000100100	AUDITOR-GENERAL STATE	25,175,000.00	25,775,396.00	600,396.00	15,558,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	10,267,766.43	10,359,500.00	91,733.57	5,875,500.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,792,250.08	3,970,000.00	177,749.92	1,877,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,740,646.00	1,840,646.00	100,000.00	999,997.67
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	683,400.56	692,326.00	8,925.44	436,945.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,939,155.96	4,572,000.00	2,632,844.04	1,167,320.82
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	589,044.84	610,000.00	20,955.16	353,249.39
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	51,000.00	51,000.00	-	-
022000100100	MINISTRY OF FINANCE	61,884,569.01	66,003,422.00	4,118,852.99	36,817,181.79
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	139,980,498.27	157,584,250.00	17,603,751.73	77,818,266.50
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,707,758.00	1,713,700.00	5,942.00	1,571,262.05
022201800100	KWARA INVESTMENT PROMOTION AGENCY	1,178,000.00	1,641,667.00	463,667.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,026,404.00	2,056,404.00	30,000.00	1,292,722.24
023100100100	MINISTRY OF ENERGY	1,048,236.00	1,297,943.00	249,707.00	1,051,633.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,535.00	429,540.00	5.00	545,670.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	299,314.00	299,314.00	-
023400100100	MINISTRY OF WORKS	17,340,000.00	17,340,000.00	-	2,408,506.67
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	478,000.00	-	- 478,000.00	568,800.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,318,999.92	1,319,000.00	0.08	1,333,150.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	466,000.00	471,250.00	5,250.00	539,250.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,183,605.00	4,078,141.00	2,894,536.00	-
023800400100	BUREAU OF STATISTICS	1,070,000.00	1,190,000.00	120,000.00	1,179,100.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	900,000.00	900,000.00	-	879,938.77
025200100100	MINISTRY OF WATER RESOURCES	1,277,300.04	1,277,700.00	399.96	1,384,500.00

		ACTUAL	BUDGET	VARIANCE	ACTUAL
025210200100	KWARA STATE WATER COOPERATION	328,918.65	758,600.00	429,681.35	548,799.99
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	419,090.00	420,000.00	910.00	457,105.02
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	425,899.00	425,899.00	-
025301000100	KWARA STATE HOUSING CORPORATION	308,000.00	308,000.00	-	297,700.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,761,210.00	2,219,210.00	458,000.00	1,949,179.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,574,540.00	1,580,000.00	5,460.00	1,838,922.36
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-	1,140,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	2,274,187.00	3,143,250.00	869,063.00	2,630,226.00
032605100100	HIGH COURT OF JUSTICE	16,590,074.00	23,750,000.00	7,159,926.00	21,286,181.00
032605300100	SHARIA COURT OF APPEAL	7,774,999.70	15,575,000.00	7,800,000.30	8,932,480.20
051400100100	MINISTRY OF WOMEN AFFAIRS	1,033,132.98	1,141,580.00	108,447.02	1,169,309.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	199,567,500.01	202,716,000.00	3,148,499.99	140,325,750.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	10,597,700.00	10,600,000.00	2,300.00	8,657,000.00
051701000100	AGENCY FOR MASS EDUCATION	390,000.00	407,584.00	17,584.00	400,858.34
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	53,778,000.00	56,286,125.00	2,508,125.00	65,784,500.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	191,710,756.00	252,778,406.00	61,067,650.00	228,555,648.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	24,416,244.00	24,548,000.00	131,756.00	24,462,537.52
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	14,283,506.00	14,300,000.00	16,494.00	20,000,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	19,233,906.00	19,300,000.00	66,094.00	2,074,200.00
051702100100	KWARA STATE UNIVERSITY, MALETE	21,212,924.00	23,400,000.00	2,187,076.00	9,226,217.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,184,122.50	7,088,000.00	2,903,877.50	2,910,815.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,074.98	1,399,075.00	0.02	2,123,803.23
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	13,904,744.00	16,552,481.00	2,647,737.00	-
051705600100	STATE SCHOLARSHIP BOARD	160,473.91	215,800.00	55,326.09	194,677.85
052100100100	MINISTRY OF HEALTH	301,869,686.18	403,692,480.00	101,822,793.82	2,784,679.88
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,521,533.00	2,514,850.00	- 6,683.00	2,019,143.53
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,734,691.98	3,790,600.00	55,908.02	3,989,789.14
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	421,940,494.15	431,788,000.00	9,847,505.85	340,300,494.50
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	16,142,300.00	16,889,733.00	747,433.00	7,489,787.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,037,500.00	4,037,500.00	-	5,887,500.00
053500100100	MINISTRY OF ENVIRONMENT	312,499.92	312,500.00	0.08	309,266.64
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,491.96	2,659,500.00	2,000,008.04	520,304.13
053900100100	MINISTRY OF YOUTH DEVELOPMENT	1,258,856.74	1,433,720.00	174,863.26	1,335,867.64
053905100100	KWARA STATE SPORTS COMMISSION	60,000.00	60,000.00	-	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-	933,500.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	628,040.00	646,250.00	18,210.00	515,782.09
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	272,049.96	380,526.00	108,476.04	-
	Total	1,712,055,292.94	1,951,489,602.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	276,986,771.23	308,000,000.00	31,013,228.77	377,249,614.38
011100100200	OFFICE OF THE DEPUTY GOVERNOR	7,654,000.00	7,654,000.00	-	14,503,469.55
011100300100	GOVERNOR'S OFFICE	5,300,000.00	5,300,000.00	-	8,973,130.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	699,997.66	700,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	1,196,000.00	1,197,500.00	1,500.00	707,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	430,200.00	450,000.00	19,800.00	493,800.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	507,999.96	508,000.00	0.04	457,041.43
012300100100	MINISTRY OF COMMUNICATION	2,133,410.64	2,239,896.00	106,485.36	2,572,591.20
012300300100	KWARA STATE TELEVISION SERVICE	4,191,260.00	4,191,260.00	-	5,759,033.93
012300400100	KWARA STATE BROADCASTING CORPORATION	3,833,635.00	5,232,186.00	1,398,551.00	3,955,815.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWAASAA)	450,900.00	601,200.00	150,300.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	432,465.33	450,300.00	17,834.67	275,943.62
012500100100	OFFICE OF HEAD OF SERVICE	9,099,700.00	9,200,000.00	100,300.00	7,864,480.00
014000100100	AUDITOR-GENERAL STATE	6,866,646.00	6,948,000.00	81,354.00	6,533,333.33
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	1,324,252.13	1,537,492.00	213,239.87	2,002,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,205,180.01	5,500,500.00	295,319.99	3,538,780.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION (NOT IN USE)	1,871,000.00	1,721,000.00	- 150,000.00	1,829,495.59
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	1,179,029.56	1,291,622.00	112,592.44	825,697.11
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,992,879.09	12,032,000.00	8,039,120.91	3,400,215.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	894,329.75	922,600.00	28,270.25	518,600.75
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	156,400.00	156,400.00	-	-
022000100100	MINISTRY OF FINANCE	33,362,427.09	34,990,857.00	1,628,429.91	28,718,384.22
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	38,678,289.97	43,520,000.00	4,841,710.03	50,981,084.22
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,042,616.80	2,047,395.00	4,778.20	1,809,300.67
022201800100	KWARA INVESTMENT PROMOTION AGENCY	1,426,583.00	2,782,708.00	1,356,125.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	4,470,979.00	4,554,316.00	83,337.00	3,058,689.96
023100100100	MINISTRY OF ENERGY	1,274,411.85	1,274,427.00	15.15	1,270,980.49
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,086,311.00	1,087,020.00	709.00	1,118,347.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	291,476.00	291,476.00	-
023400100100	MINISTRY OF WORKS	2,953,451.00	2,953,451.00	-	3,812,365.91
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	999,000.00	-	- 999,000.00	2,410,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.84	1,510,240.00	0.16	1,595,425.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,785,850.00	1,860,967.00	75,117.00	2,067,080.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,583,718.00	2,611,625.00	1,027,907.00	-
023800400100	BUREAU OF STATISTICS	2,337,853.34	2,399,578.00	61,724.66	1,933,041.10
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,187,000.00	1,187,700.00	700.00	984,700.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,484.00	1,736,500.00	16.00	1,928,480.67
025210200100	KWARA STATE WATER COOPERATION	28,299,310.18	28,826,652.00	527,341.82	31,036,367.86
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	396,600.00	397,600.00	1,000.00	527,800.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	578,833.00	578,833.00	-
025301000100	KWARA STATE HOUSING CORPORATION	816,000.00	816,000.00	-	861,950.00

		ACTUAL	BUDGET	VARIANCE	ACTUAL
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	3,095,513.00	4,094,513.00	999,000.00	2,437,370.96
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,598,600.00	1,600,000.00	1,400.00	2,915,857.66
032600100100	MINISTRY OF JUSTICE	960,000.00	960,000.00	-	960,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,060,400.00	3,645,000.00	584,600.00	8,616,157.06
032605100100	HIGH COURT OF JUSTICE	4,886,130.00	14,500,000.00	9,613,870.00	13,671,879.83
032605300100	SHARIA COURT OF APPEAL	13,880,018.58	14,366,650.00	486,631.42	18,324,150.70
051400100100	MINISTRY OF WOMEN AFFAIRS	1,111,284.72	1,224,070.00	112,785.28	1,224,066.50
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,227.00	1,355,627.00	1,400.00	955,200.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	7,977,700.00	7,979,400.00	1,700.00	9,684,720.00
051701000100	AGENCY FOR MASS EDUCATION	625,000.00	660,000.00	35,000.00	445,515.10
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	37,524,000.00	39,550,500.00	2,026,500.00	47,007,463.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	14,994,463.00	15,000,000.00	5,537.00	10,009,303.97
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	18,890,056.85	21,496,087.00	2,606,030.15	11,144,015.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	7,365,057.00	7,550,000.00	184,943.00	8,838,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	8,933,660.00	9,000,000.00	66,340.00	3,762,948.00
051702100100	KWARA STATE UNIVERSITY, MALETE	75,034,370.00	83,000,000.00	7,965,630.00	40,732,940.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	94,479,231.77	99,196,400.00	4,717,168.23	12,222,276.59
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	745,999.66	746,000.00	0.34	605,300.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	11,483,814.00	12,657,760.00	1,173,946.00	-
051705600100	STATE SCHOLARSHIP BOARD	260,158.00	313,500.00	53,342.00	238,303.16
052100100100	MINISTRY OF HEALTH	2,451,188.74	2,473,392.00	22,203.26	2,065,432.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,570,000.00	1,812,000.00	242,000.00	1,576,514.63
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,530,000.00	2,530,800.00	800.00	2,230,450.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	2,850,003.00	2,850,000.00	- 3.00	2,849,993.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	11,515,900.00	12,764,378.00	1,248,478.00	8,576,440.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	5,632,500.00	5,798,500.00	166,000.00	4,472,550.00
053500100100	MINISTRY OF ENVIRONMENT	8,788,447.16	8,788,997.00	549.84	19,423,935.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,019.36	1,385,000.00	- 19.36	1,504,811.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	993,678.51	1,024,901.00	31,222.49	508,094.00
053905100100	KWARA STATE SPORTS COMMISSION	1,440,000.00	1,440,000.00	-	1,440,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-	3,792,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,016,491.00	2,774,990.00	758,499.00	1,857,273.75
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	365,822.70	408,023.00	42,200.30	-
	Total	818,051,915.48	902,107,789.00	84,055,873.52	819,667,499.82
220205	TRAINING - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	-	2,400,000.00	2,400,000.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,960,000.00	3,000,000.00	40,000.00	2,005,000.00
011100300100	GOVERNOR'S OFFICE	14,340,000.00	25,000,000.00	10,660,000.00	43,000,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	7,225,000.00	8,250,000.00	1,025,000.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
011101900100	MINISTRY OF SPECIAL DUTIES	-	2,500,000.00	2,500,000.00	-
012300100100	MINISTRY OF COMMUNICATION	-	1,500,000.00	1,500,000.00	-
012300300100	KWARA STATE TELEVISION SERVICE	2,000,000.00	2,000,000.00	-	-
012300400100	KWARA STATE BROADCASTING CORPORATION	645,615.76	2,000,000.00	1,354,384.24	551,500.60
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	-	500,000.00	500,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,500,000.00	1,500,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	31,452,321.46	35,555,600.00	4,103,278.54	16,982,000.00
014000100100	AUDITOR-GENERAL STATE	10,000,000.00	10,000,000.00	-	8,004,600.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	9,484,819.04	13,000,000.00	3,515,180.96	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	645,000.00	3,000,000.00	2,355,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	2,000,000.00	2,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,984,850.00	2,984,850.00	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,665,494.00	2,771,448.00	105,954.00	988,666.65
022000100100	MINISTRY OF FINANCE	36,562,600.00	80,000,000.00	43,437,400.00	9,120,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	34,412,461.00	51,930,000.00	17,517,539.00	53,312,172.23
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	4,500,000.00	4,500,000.00	200,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	3,579,167.00	3,579,167.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	570,000.00	4,836,000.00	4,266,000.00	1,085,000.00
023100100100	MINISTRY OF ENERGY	-	2,500,000.00	2,500,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,085.00	3,112,086.00	1.00	3,141,045.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	500,000.00	500,000.00	-
023400100100	MINISTRY OF WORKS	425,000.00	2,420,280.00	1,995,280.00	260,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-	1,500,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	500,000.00	500,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	319,000.00	3,000,000.00	2,681,000.00	-
023800400100	BUREAU OF STATISTICS	-	2,000,000.00	2,000,000.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	420,000.00	1,000,000.00	580,000.00	225,000.00
025210200100	KWARA STATE WATER COOPERATION	592,875.42	1,000,000.00	407,124.58	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	100,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	500,000.00	500,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	1,500,000.00	1,500,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	3,500,000.00	3,500,000.00	-	-
032600100100	MINISTRY OF JUSTICE	16,455,000.00	20,000,000.00	3,545,000.00	-
032605100100	HIGH COURT OF JUSTICE	68,715,000.00	73,047,983.00	4,332,983.00	6,628,000.00
032605300100	SHARIA COURT OF APPEAL	63,522,000.00	25,000,000.00	38,522,000.00	1,915,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	2,500,000.00	2,500,000.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	500,000.00	5,000,000.00	4,500,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	9,969,740.00	10,000,000.00	30,260.00	4,386,100.00
051701000100	AGENCY FOR MASS EDUCATION	-	3,000,000.00	3,000,000.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	20,500,000.00	20,951,300.00	451,300.00	23,895,950.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	19,630,500.00	20,000,000.00	369,500.00	4,260,700.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	2,357,200.00	2,510,000.00	152,800.00	1,645,904.54
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,500,000.00	3,500,000.00	-	4,540,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	966,000.00	1,000,000.00	34,000.00	101,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	8,221,045.00	8,500,000.00	278,955.00	6,082,252.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	41,316,623.75	78,655,272.00	37,338,648.25	2,175,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,262,500.00	3,000,000.00	1,737,500.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	5,766,318.00	5,900,000.00	133,682.00	-
051705600100	STATE SCHOLARSHIP BOARD	-	1,167,041.00	1,167,041.00	-
052100100100	MINISTRY OF HEALTH	-	6,000,000.00	6,000,000.00	250,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	2,000,000.00	2,000,000.00	242,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	5,500,000.00	5,500,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	3,175,000.00	3,175,000.00	5,600,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	9,561,950.00	9,615,000.00	53,050.00	2,031,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-	2,544,500.00
053500100100	MINISTRY OF ENVIRONMENT	370,000.00	2,000,000.00	1,630,000.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,558,000.00	1,558,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	-	2,813,500.00	2,813,500.00	-
053905100100	KWARA STATE SPORTS COMMISSION	-	300,000.00	300,000.00	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	1,000,000.00	1,000,000.00	-	229,594.89
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	2,039,125.00	2,039,125.00	260,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	Total	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	2,034,819,358.00	2,034,819,358.00	-	1,814,999,989.57
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,900,000.00	11,000,000.00	1,100,000.00	13,771,100.00
011100300100	GOVERNOR'S OFFICE	160,309,204.00	180,400,000.00	20,090,796.00	124,399,996.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	159,997.66	160,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	150,000.00	150,000.00	-	112,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	732,000.00	737,303.00	5,303.00	837,303.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-	60,000.00
012300100100	MINISTRY OF COMMUNICATION	231,500.00	240,000.00	8,500.00	327,500.00
012300300100	KWARA STATE TELEVISION SERVICE	1,569,600.00	1,569,600.00	-	1,531,500.00
012300400100	KWARA STATE BROADCASTING CORPORATION	3,470,000.00	3,540,000.00	70,000.00	3,436,850.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	90,000.00	120,000.00	30,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	803,833.26	808,000.00	4,166.74	561,700.00
012500100100	OFFICE OF HEAD OF SERVICE	31,390,116.28	31,800,000.00	409,883.72	40,425,000.00
014000100100	AUDITOR-GENERAL STATE	681,200.00	681,200.00	-	540,000.00

		ACTUAL	BUDGET	VARIANCE	ACTUAL
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	214,752.33	250,000.00	35,247.67	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	285,000.00	300,000.00	15,000.00	120,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	900,000.00	900,000.00	-	899,997.27
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-	1,060,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,477,600.33	2,484,000.00	6,399.67	2,194,413.07
022000100100	MINISTRY OF FINANCE	2,344,994,488.97	5,772,754,017.00	3,427,759,528.03	3,144,952,328.37
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	35,554,155.00	36,000,000.00	445,845.00	27,927,547.07
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-	250,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	50,000.00	96,250.00	46,250.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	528,000.00	-	290,000.00
023100100100	MINISTRY OF ENERGY	98,976.00	98,984.00	8.00	200,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,497.00	334,500.00	3.00	442,375.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	32,995.00	32,995.00	-
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-	2,259,998.94
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	235,000.00	-	235,000.00	320,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08	1,300,008.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	938,505.00	1,251,338.00	312,833.00	-
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-	275,770.55
025000100100	FISCAL RESPONSIBILITY COMMISSION	50,000.00	50,000.00	-	50,000.00
025200100100	MINISTRY OF WATER RESOURCES	199,992.00	200,000.00	8.00	191,660.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	156,451.00	163,200.00	6,749.00	171,600.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	66,667.00	66,667.00	-
025301000100	KWARA STATE HOUSING CORPORATION	764,400.00	764,400.00	-	744,200.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	546,099.00	781,099.00	235,000.00	294,458.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	300,000.00	300,000.00	-	485,400.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	819,210.00	850,000.00	30,790.00	192,000.00
032605100100	HIGH COURT OF JUSTICE	11,622,800.00	12,823,200.00	1,200,400.00	10,989,117.00
032605300100	SHARIA COURT OF APPEAL	5,886,501.00	5,986,501.00	100,000.00	6,941,733.90
051400100100	MINISTRY OF WOMEN AFFAIRS	90,496.98	100,000.00	9,503.02	74,997.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-	8,250,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	749,000.00	750,000.00	1,000.00	97,400.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	9,450,000.00	13,554,500.00	4,104,500.00	13,104,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	78,853,391.56	80,000,000.00	1,146,608.44	73,932,428.35
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	985,500.00	1,300,000.00	314,500.00	1,302,348.17
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,242,334.00	10,540,000.00	297,666.00	16,387,200.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,481,100.00	1,700,000.00	218,900.00	688,550.00
051702100100	KWARA STATE UNIVERSITY, MALETE	15,275,870.00	17,000,000.00	1,724,130.00	8,227,600.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,337,390.00	4,953,400.00	616,010.00	5,066,110.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	100,000.00	100,000.00	-	116,666.63
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,777,050.00	3,830,000.00	1,052,950.00	-
052100100100	MINISTRY OF HEALTH	391,206.27	400,000.00	8,793.73	200,000.13

		ACTUAL	BUDGET	VARIANCE	ACTUAL
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	527,000.00	532,600.00	5,600.00	507,570.71
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	199,200.00	200,000.00	800.00	200,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	460,236.00	500,000.00	39,764.00	250,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	5,234,930.00	5,438,900.00	203,970.00	1,252,600.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,112,500.00	1,112,500.00	-	818,500.00
053500100100	MINISTRY OF ENVIRONMENT	124,999.92	125,000.00	0.08	125,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	284,996.48	285,000.00	3.52	284,499.93
053900100100	MINISTRY OF YOUTH DEVELOPMENT	1,018,333.33	1,040,000.00	21,666.67	1,780,590.38
053905100100	KWARA STATE SPORTS COMMISSION	60,000.00	60,000.00	-	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-	3,786,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,105,160.00	1,304,000.00	198,840.00	275,003.63
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	9,424.98	33,333.00	23,908.02	-
	Total	4,803,846,369.27	8,265,612,858.00	3,461,766,488.73	5,340,343,110.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	269,507,200.00	326,000,000.00	56,492,800.00	50,000,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,500,000.00	6,500,000.00	4,000,000.00	-
012300300100	KWARA STATE TELEVISION SERVICE	3,231,600.00	3,231,600.00	-	2,645,812.01
012300400100	KWARA STATE BROADCASTING CORPORATION	4,512,187.18	6,194,746.00	1,682,558.82	7,446,513.27
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	-	-	597,597.51
012500100100	OFFICE OF HEAD OF SERVICE	276,484,883.64	278,500,000.00	2,015,116.36	221,740,000.00
014000100100	AUDITOR-GENERAL STATE	10,000,000.00	10,000,000.00	-	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,280,000.00	6,300,000.00	1,020,000.00	1,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	1,999,502.09
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	800,000.00	1,000,000.00	200,000.00	300,542.65
022000100100	MINISTRY OF FINANCE	2,116,346,861.97	2,037,000,000.00	1,692,553,138.03	241,356,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,913,492,531.38	3,895,690,886.00	1,986,143,462.62	1,064,285,371.20
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	2,000,000.00	2,000,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	5,200,000.00	5,200,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	449,998.00	450,000.00	2.00	670,830.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	2,000,000.00	-	- 2,000,000.00	300,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	3,000,000.00	3,000,000.00	-
023800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	-
025210200100	KWARA STATE WATER COOPERATION	3,226,393.90	3,500,000.00	273,606.10	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	4,822,650.00	9,322,650.00	4,500,000.00	-
032600100100	MINISTRY OF JUSTICE	140,402,700.00	150,000,000.00	9,597,300.00	1,207,802,011.73
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	830,000.00	1,250,000.00	420,000.00	384,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-	500,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	1,000,000.00	1,000,000.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	360,800,000.00	360,800,000.00	-	1,330,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	11,588,500.00	11,800,000.00	211,500.00	12,550,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	11,824,256.68	16,000,000.00	4,175,743.32	14,602,691.91
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	2,299,000.00	3,000,000.00	701,000.00	2,742,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	120,000.00	120,000.00	-	4,168,039.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	3,799,890.00	3,800,000.00	110.00	2,610,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	3,762,700.00	5,750,000.00	1,987,300.00	3,241,616.99
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	900,000.00	2,500,000.00	1,600,000.00	25,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,950,000.00	2,500,000.00	550,000.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	800,000.00	800,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	1,196,250.00	696,250.00	300,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,570,000.00	1,670,000.00	100,000.00	776,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,762,500.00	4,762,500.00	-	3,802,750.00
053500100100	MINISTRY OF ENVIRONMENT	284,906,700.60	284,906,700.00	- 0.60	279,344,133.51
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	2,850,000.00	2,850,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	486,760.08	500,000.00	13,239.92	-
053905200100	KWARA UNITED FOOTBALL CLUB	300,000.00	300,000.00	-	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	Total	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	124,753,500.00	160,000,000.00	35,246,500.00	177,308,943.19
011100100200	OFFICE OF THE DEPUTY GOVERNOR	7,380,000.00	7,380,000.00	-	18,638,333.00
011100300100	GOVERNOR'S OFFICE	9,320,004.00	9,320,000.00	- 4.00	9,130,492.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	471,997.66	472,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	1,538,000.00	1,538,500.00	500.00	760,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	382,103.49	392,000.00	9,896.51	400,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	897,318.00	897,318.00	-	982,076.00
012300100100	MINISTRY OF COMMUNICATION	2,623,064.27	2,757,000.00	133,935.73	3,330,254.40
012300300100	KWARA STATE TELEVISION SERVICE	14,000,000.00	14,000,000.00	-	18,456,348.22
012300400100	KWARA STATE BROADCASTING CORPORATION	27,205,725.83	28,774,708.00	1,568,982.17	32,732,292.07
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	850,050.00	1,133,400.00	283,350.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,277,120.00	4,484,320.00	207,200.00	4,693,850.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,994.67	3,500,000.00	5.33	4,397,110.00
014000100100	AUDITOR-GENERAL STATE	4,956,603.00	5,458,484.00	501,881.00	5,380,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	578,213.53	700,000.00	121,786.47	1,140,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,307,041.63	4,589,500.00	282,458.37	1,245,200.05
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,636,292.83	1,683,168.00	46,875.17	1,662,681.76
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	279,686.32	319,424.00	39,737.68	249,774.00

		ACTUAL	BUDGET	VARIANCE	ACTUAL
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,617,479.14	6,000,000.00	3,382,520.86	2,518,083.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,717,662.67	1,726,000.00	8,337.33	1,249,006.33
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	347,811.00	347,811.00	-	-
022000100100	MINISTRY OF FINANCE	18,790,282.74	18,839,529.00	49,246.26	17,833,448.44
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	58,155,743.67	60,000,000.00	1,844,256.33	43,035,833.09
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,507,821.00	1,528,754.00	20,933.00	1,428,754.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	145,000.00	148,500.00	3,500.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,393,303.63	5,596,800.00	203,496.37	3,090,599.96
023100100100	MINISTRY OF ENERGY	1,572,000.00	1,571,986.00	- 14.00	1,571,986.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,158.00	761,160.00	2.00	839,750.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	536,703.00	536,703.00	-
023400100100	MINISTRY OF WORKS	3,194,640.00	3,194,640.00	-	3,894,640.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	1,148,360.84	-	- 1,148,360.84	2,113,222.84
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	3,100,000.56	3,100,000.00	- 0.56	3,978,270.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	959,883.00	1,279,843.00	319,960.00	-
023800400100	BUREAU OF STATISTICS	1,277,585.58	1,277,677.00	91.42	1,216,568.56
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,115,288.00	1,115,288.00	-	1,364,349.25
025200100100	MINISTRY OF WATER RESOURCES	1,613,532.00	1,613,548.00	16.00	1,887,300.00
025210200100	KWARA STATE WATER COOPERATION	2,964,880.00	3,146,000.00	181,120.00	3,146,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	567,960.00	568,000.00	40.00	565,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	288,356.00	288,356.00	-
025301000100	KWARA STATE HOUSING CORPORATION	643,623.28	653,700.00	10,076.72	711,349.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	3,533,474.16	2,963,515.00	- 569,959.16	3,547,714.04
031801100100	STATE JUDICIAL SERVICE COMMISSION	949,600.00	950,000.00	400.00	1,286,100.00
032600100100	MINISTRY OF JUSTICE	769,816.00	769,816.00	-	769,816.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	155,840.00	723,060.00	567,220.00	343,500.00
032605100100	HIGH COURT OF JUSTICE	10,805,000.00	13,209,600.00	2,404,600.00	10,556,400.00
032605300100	SHARIA COURT OF APPEAL	5,989,000.00	6,000,000.00	11,000.00	5,966,686.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,203,646.98	1,330,000.00	126,353.02	1,329,996.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,684,692.46	2,723,575.00	38,882.54	1,776,900.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,894,000.00	5,894,087.00	87.00	5,401,350.00
051701000100	AGENCY FOR MASS EDUCATION	498,084.55	507,500.00	9,415.45	615,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	3,635,435.00	5,278,300.00	1,642,865.00	4,979,540.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	10,498,275.00	10,500,000.00	1,725.00	9,987,840.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	4,259,800.00	6,144,000.00	1,884,200.00	4,150,560.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,115,000.00	2,550,000.00	435,000.00	2,550,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	4,712,300.00	4,752,000.00	39,700.00	5,988,940.00
051702100100	KWARA STATE UNIVERSITY, MALETE	70,230,955.00	97,000,000.00	26,769,045.00	34,256,841.77
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	17,958,593.50	24,544,000.00	6,585,406.50	11,745,473.02
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-	1,127,886.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,518,545.00	3,928,570.00	410,025.00	-

		ACTUAL	BUDGET	VARIANCE	ACTUAL
051705600100	STATE SCHOLARSHIP BOARD	160,233.53	281,881.00	121,647.47	19,000.00
052100100100	MINISTRY OF HEALTH	2,751,022.60	2,812,551.00	61,528.40	2,065,719.92
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,502,385.11	4,635,794.00	133,408.89	3,933,326.27
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,609,529.01	3,800,000.00	190,470.99	4,504,760.85
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,388,729.00	4,430,400.00	41,671.00	3,930,382.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,161,662.00	2,736,758.00	575,096.00	3,049,900.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	2,264,800.00	2,264,800.00	-	2,704,350.00
053500100100	MINISTRY OF ENVIRONMENT	468,749.88	468,750.00	0.12	588,750.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,717.92	2,915,724.00	6.08	2,535,665.80
053900100100	MINISTRY OF YOUTH DEVELOPMENT	721,996.03	722,126.00	129.97	1,000,000.00
053905100100	KWARA STATE SPORTS COMMISSION	420,000.00	420,000.00	-	420,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-	10,165,200.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,880,615.00	3,131,482.00	250,867.00	2,626,541.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	126,424.98	443,333.00	316,908.02	-
	Total	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220209	FINANCIAL CHARGES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
012300300100	KWARA STATE TELEVISION SERVICE	1,200,000.00	1,200,000.00	-	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	1,046,427.57	1,215,862.00	169,434.43	1,169,849.01
012500100100	OFFICE OF HEAD OF SERVICE	33,108,036.30	36,109,500.00	3,001,463.70	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	725,146,085.79	-	- 725,146,085.79	3,446,825,844.61
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	16,823,236.82	30,633,953.00	13,810,716.18	24,110,682.90
022201800100	KWARA INVESTMENT PROMOTION AGENCY	93,750.00	1,125,000.00	1,031,250.00	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	399,999.96	400,000.00	0.04	400,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	83,563.64	750,000.00	666,436.36	442,068.00
032605300100	SHARIA COURT OF APPEAL	5,000,000.00	5,000,000.00	-	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	610,402.93	4,615,229.00	4,004,826.07	8,230,458.64
051701800100	KWARA STATE POLYTECHNIC ILORIN	13,193,349.88	16,500,000.00	3,306,650.12	17,113,953.16
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	7,089,705.30	9,600,000.00	2,510,294.70	2,872,500.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	9,227,388.00	10,000,000.00	772,612.00	14,668,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,000,000.00	2,000,000.00	1,000,000.00	13,059,200.00
051702100100	KWARA STATE UNIVERSITY, MALETE	94,302,222.53	186,140,379.00	91,838,156.47	160,386,504.50
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	13,884,129.80	16,735,000.00	2,850,870.20	27,024,797.31
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,898,425.00	6,542,315.00	3,643,890.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,571,813.95	1,860,000.00	- 711,813.95	33,770.64
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	956,250.00	1,000,000.00	43,750.00	956,250.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,867,155.19	5,716,259.00	849,103.81	3,109,248.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	750,000.00	750,000.00	-	750,000.00
	Total	934,251,942.66	337,893,497.00	- 596,358,445.66	3,721,153,126.77

		ACTUAL	BUDGET	VARIANCE	ACTUAL
220210	MISCELLANEOUS EXPENSES GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	619,940,420.07	733,479,930.00	113,539,509.93	527,795,502.76
011100100200	OFFICE OF THE DEPUTY GOVERNOR	96,399,960.50	108,453,660.00	12,053,699.50	86,057,044.76
011100300100	GOVERNOR'S OFFICE	883,442,130.31	1,021,791,024.00	149,479,748.69	1,832,641,018.04
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	736,004.68	2,536,000.00	1,799,995.32	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	3,287,000.00	13,785,000.00	10,498,000.00	745,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	149,300.00	150,000.00	700.00	150,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	32,400.00	32,400.00	-	28,054.44
011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,764,321,994.63	2,002,352,433.00	238,029,728.95	1,365,459,557.42
011200300100	KWARA STATE HOUSE OF ASSEMBLY	17,340,480.75	36,600,000.00	25,300,000.00	6,985,550.50
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	38,506,596.13	38,509,241.00	2,644.87	80,024,326.18
012300100100	MINISTRY OF COMMUNICATION	10,464,637.09	19,410,000.00	8,945,362.91	12,963,051.89
012300300100	KWARA STATE TELEVISION SERVICE	3,587,271.80	3,395,000.00	- 192,271.80	5,613,418.78
012300400100	KWARA STATE BROADCASTING CORPORATION	4,169,950.00	14,650,000.00	10,480,050.00	3,202,550.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	555,000.00	1,760,000.00	1,205,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	6,197,917.69	11,170,000.00	4,972,082.31	5,084,638.46
012500100100	OFFICE OF HEAD OF SERVICE	31,056,306.37	45,295,520.00	14,239,213.63	33,325,992.50
014000100100	AUDITOR-GENERAL STATE	2,908,151.00	3,112,920.00	204,769.00	2,530,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	256,374.66	365,000.00	108,625.34	315,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	25,247,921.05	40,838,900.00	15,590,978.95	6,850,952.94
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	360,000.00	410,000.00	50,000.00	307,997.03
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,840,332.15	6,840,992.00	659.85	8,028,919.99
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	16,247,945.56	22,378,682.00	6,130,736.44	13,275,060.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,076,987.33	4,365,752.00	2,288,764.67	2,708,891.30
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	4,000.00	4,000.00	-	-
022000100100	MINISTRY OF FINANCE	319,836,792.15	521,831,045.00	201,994,252.85	100,119,670.52
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	188,363,117.46	214,384,069.00	26,020,951.54	123,639,469.48
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,277,168.50	36,967,915.00	32,690,746.50	3,649,099.30
022201800100	KWARA INVESTMENT PROMOTION AGENCY	741,572.00	4,389,249.00	3,647,677.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,655,000.00	18,270,000.00	10,615,000.00	337,453,490.10
023100100100	MINISTRY OF ENERGY	600,000.00	1,950,000.00	1,350,000.00	1,650,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	901,635.00	1,567,656.00	666,021.00	920,632.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	533,334.00	533,334.00	-
023400100100	MINISTRY OF WORKS	30,836,051.21	37,633,581.00	6,797,529.79	34,573,887.02
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	702,000.00	-	- 702,000.00	1,021,874.16
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,514,609.76	1,514,610.00	0.24	1,018,008.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	2,380,121.73	10,545,000.00	8,164,878.27	8,567,751.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	95,203,076.00	118,791,029.00	31,587,953.00	-
023800400100	BUREAU OF STATISTICS	4,903,500.00	5,745,615.00	842,115.00	3,762,641.58

		ACTUAL	BUDGET	VARIANCE	ACTUAL
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,552,892.50	1,646,984.00	94,091.50	2,230,419.00
025200100100	MINISTRY OF WATER RESOURCES	1,197,139.83	2,103,200.00	906,060.17	1,306,859.35
025210200100	KWARA STATE WATER COOPERATION	11,469,707.51	16,953,000.00	5,483,292.49	19,566,743.11
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,225,133.01	3,535,934.00	2,310,800.99	936,295.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,186,400.00	1,186,400.00	-
025301000100	KWARA STATE HOUSING CORPORATION	328,153.00	478,076.00	149,923.00	338,350.01
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	24,591,401.00	39,143,401.00	14,552,000.00	8,721,878.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	6,353,093.37	6,356,600.00	3,506.63	4,863,692.69
032600100100	MINISTRY OF JUSTICE	79,581,114.97	169,741,948.00	90,160,833.03	58,481,748.65
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	14,644,586.00	15,630,689.00	986,103.00	28,536,403.00
032605100100	HIGH COURT OF JUSTICE	79,959,245.83	87,607,000.00	7,647,754.17	86,241,895.13
032605300100	SHARIA COURT OF APPEAL	42,506,541.38	67,950,572.00	25,444,030.62	12,751,381.09
051400100100	MINISTRY OF WOMEN AFFAIRS	23,948,704.85	67,914,998.00	43,966,293.15	34,095,984.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	218,151,709.88	327,013,557.00	108,861,847.12	190,833,572.01
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	38,896,825.00	35,900,000.00	- 2,996,825.00	37,893,021.05
051701000100	AGENCY FOR MASS EDUCATION	1,213,200.00	25,248,000.00	24,034,800.00	1,260,460.54
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	157,996,939.98	173,203,002.00	15,206,062.02	172,847,891.10
051701800100	KWARA STATE POLYTECHNIC ILORIN	172,351,856.75	114,250,000.00	- 58,101,856.75	139,826,577.30
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	69,829,586.23	99,154,612.00	29,325,025.77	74,355,303.16
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	80,862,448.00	81,049,448.00	187,000.00	226,975,604.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	69,653,003.00	69,709,873.00	56,870.00	40,470,072.00
051702100100	KWARA STATE UNIVERSITY, MALETE	1,010,484,609.82	1,109,977,788.00	99,493,178.18	624,414,015.19
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	45,687,198.06	56,463,886.00	10,776,687.94	54,187,079.76
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	9,329,674.26	15,260,349.00	5,930,674.74	2,315,516.31
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	37,424,546.00	41,675,000.00	4,250,454.00	-
051705600100	STATE SCHOLARSHIP BOARD	265,000.00	669,797.00	404,797.00	454,000.00
052100100100	MINISTRY OF HEALTH	15,846,196.12	47,986,965.00	32,140,768.88	22,772,225.40
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	515,000.00	37,564,975.00	37,049,975.00	1,904,672.02
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	62,197,800.00	121,568,431.00	59,370,631.00	22,416,020.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	173,101,079.92	177,430,000.00	4,328,920.08	151,629,928.12
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	76,571,679.00	77,633,294.00	1,061,615.00	30,670,216.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	31,729,719.00	31,627,719.00	- 102,000.00	37,207,859.00
053500100100	MINISTRY OF ENVIRONMENT	31,953,463.89	40,081,664.00	8,128,200.11	25,175,103.84
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,220,000.00	2,020,000.00	800,000.00	2,455,844.42
053900100100	MINISTRY OF YOUTH DEVELOPMENT	79,075,709.16	99,993,333.00	21,417,623.84	173,274,310.01
053905100100	KWARA STATE SPORTS COMMISSION	500,000.00	1,400,000.00	-	300,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	163,616,618.30	207,940,132.00	44,323,513.70	126,168,800.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	117,315,619.36	142,939,484.00	25,623,864.64	141,137,863.19
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,398,157.39	5,286,117.00	3,887,959.61	-
	Total	7,146,589,077.95	8,729,105,785.00	1,607,287,333.38	5,177,537,256.71

KWARA STATE GOVERNMENT					
Grants and Contributions					
15					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	GRANTS AND CONTRIBUTIONS GENERAL				
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	65,291,075.96	115,500,000.00	50,208,924.04	70,712,043.01
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	900,000.00	1,000,000.00	100,000.00	500,000.00
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	2,558,750.00	1,800,000,000.00	1,797,441,250.00	1,140,550,000.00
22040114	STUDENT/STAFF REGISTRATION	5,500,000.00	5,500,000.00	-	-
	Total GRANTS AND CONTRIBUTIONS GENERAL	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,211,762,043.01
	Total Grants and Contributions	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,211,762,043.01

Grants and contribution relate to the Government intervention for the operations and proper functioning of quasi-government organizations and other entities that are self-accounting.

Government owned sports are government expenditure to promote sport activities. Religious Pilgrimage, Contributions to promote religious activities including seminars and travelling. Grants and donations are funding support for research or special services.

KWARA STATE GOVERNMENT					
Subsidies					
16					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Subsidies	0	0	0	0

KWARA STATE GOVERNMENT					
Depreciation Charges					
17					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Depreciation Charges	0	0	0	0

KWARA STATE GOVERNMENT					
Impairment Charges					
18					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Impairment Charges	0	0	0	0

KWARA STATE GOVERNMENT					
Amortization Charges					
19					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Amortization Charges	0	0	0	0

KWARA STATE GOVERNMENT					
Bad Debts Charges					
20					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Bad Debts Charges	0	0	0	0

KWARA STATE GOVERNMENT					
Transfer to other Government Entities					
21					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TRANSFERS-PAYMENT				
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,220,044,604.60	1,248,419,724.00	28,375,119.40	951,630,355.84
	Total TRANSFERS-PAYMENT	1,220,044,604.60	1,248,419,724.00	28,375,119.40	951,630,355.84
	Total Transfer to other Government Entities	1,220,044,604.60	1,248,419,724.00	28,375,119.40	951,630,355.84

This payment represents the amount of Local Government share from the State Internally Generated Revenue which was transferred to the Local Government.

KWARA STATE GOVERNMENT					
Public Debt Charges					
22					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	OVERHEAD COST				
22020901	BANK CHARGES (OTHER THAN INTEREST)	92,169,225.52	191,086,595.00	98,917,369.48	9,737,191.63
22020902	INSURANCE PREMIUM	103,165,353.78	129,466,040.00	26,300,686.22	78,860,955.48
22020903	LOSS ON FOREIGN EXCHANGE	-	-	-	3,446,825,844.61
22020904	OTHER CRF BANK CHARGES	1,746,427.57	1,915,862.00	169,434.43	157,556,353.51
22020905	AUDIT FEES/AUDITING OF ACCOUNT	12,024,850.00	15,425,000.00	3,400,150.00	10,156,250.00
	Total OVERHEAD COST	209,105,856.87	337,893,497.00	128,787,640.13	3,703,136,595.23
	LOANS AND ADVANCES				
22030109	LOAN REPAYMENT	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
	Total LOANS AND ADVANCES	1,636,794,572.06	1,770,534,640.00	133,740,067.94	976,000,000.00
	PUBLIC DEBT CHARGES				
22060212	EXTERNAL LOANS REPAYMENT (DONOR)	702,962,734.58	562,965,218.00	- 139,997,516.58	568,682,195.72
22060207	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	2,166,042,927.09	2,537,575,862.00	371,532,934.91	2,216,959,137.65
22060206	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	166,528,977.67	233,260,254.00	66,731,276.33	87,790,237.55
22060208	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	388,822,337.54	539,835,574.00	151,013,236.46	204,652,962.64
22060210	COMMERCIAL AGRICULTURE SCHEME LOAN REPAYMENT 1	-	-	-	4,059,685.71
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	20,671,467.36	420,671,467.00	399,999,999.64	20,671,467.36
22060213	CBN BUDGET SUPPORT	861,562,868.38	929,448,707.00	67,885,838.62	428,037,579.91
22060203	INTERNAL LOAN REPAYMENT(Bond,software & Ecological)	2,719,181,531.12	3,793,223,400.00	1,074,041,868.88	-
	Total PUBLIC DEBT CHARGES	7,025,772,843.74	9,016,980,482.00	1,991,207,638.26	3,530,853,266.54
	Total Public Debt Charges	8,662,567,415.80	10,787,515,122.00	2,124,947,706.20	8,209,989,861.77

Public debt charges are interest and other expenses incurred by Kwara State Government in connection with borrowing of funds for qualifying assets. Kwara State Government has adopted the benchmark treatment, under which public debt charges are recognized as expenses in the period which they occurred regardless of how debts are applied. Public debt charges include - the interest on unmatured debt and on other accounts, the amortization of premiums and discounts on unmatured debt, the servicing costs and costs of issuing new borrowings and all other cost associated with obtaining the debt.

A close look at the Public Debts Charges on Statement of Financial Performance (Note 22) and Finance Cost on Consolidated Statement of Cash flow (Note 49L) shows two different amount, it is as a result of non-cash repayment of state borrowings which is deducted from the state share of FAAC.

NOTE 22B

PUBLIC DEBT CHARGES

DOMESTIC INTEREST / DISCOUNT

	DETAILS	OPENING BALANCES	PRINCIPAL	INTEREST	CLOSING BALANCE
1	FED GOVT BOND(RESTRUCTURED COMMERCIAL LOAN)	14,771,574,674.76	371,532,934.75	2,166,042,927.09	14,400,041,740.01
2	FED GOVT BOND(SALARY BAILOUT)	3,882,513,856.25	66,731,274.47	166,528,977.67	3,815,782,581.78
3	GUARANTY TRUST BANK(ECA LOAN FACITILY TO STATE)	4,526,034,488.80	75,506,617.97	194,411,168.77	4,450,527,870.83
4	STERLING BANK(ECA LOAN FACITILY TO STATE)	4,526,034,488.80	75,506,617.97	194,411,168.77	4,450,527,870.83
5	CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	1,400,000,000.06	399,999,999.96	20,671,467.36	1,000,000,000.10
6	CBN BUDGET SUPPORT N17.569B	21,014,011,337.76	67,885,838.26	861,562,868.38	20,946,125,499.50
7	STATE BOND	27,260,000,000.00	1,166,656,362.59	2,044,500,000.00	26,093,343,637.41
8	SOFTWARE DATA BOOKS	-	-	9,321,595.08	-
9	ECOLOGICAL REFUND DIST. STATES	-	-	665,359,936.04	-
10	EXTERNAL LOANS REPAYMENT (DONOR)	-	-	702,962,734.58	-
		77,380,168,846.43	2,223,819,645.97	7,025,772,843.74	75,156,349,200.46

KWARA STATE GOVERNMENT					
Gain/Loss On Disposal Of Asset					
23					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Gain/Loss On Disposal Of Asset	0	0	0	0

KWARA STATE GOVERNMENT					
Loss on Foreign Exchange Transaction					
24					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	OVERHEAD COST				
22020903	LOSS ON FOREIGN EXCHANGE	- 725,146,085.79	-	725,146,085.79	-
	Total OVERHEAD COST	- 725,146,085.79	-	725,146,085.79	-
	Total Gain/Loss on Foreign Exchange Transaction	- 725,146,085.79	-	725,146,085.79	-

KWARA STATE GOVERNMENT					
Share of Surplus/(Deficit) in Associates & Joint Ventures					
25					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Share of Surplus/(Deficit) in Associates & Joint Ve	0	0	0	0

KWARA STATE GOVERNMENT					
Minority Interest Share of Surplus/(Deficit)					
26					
		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	Total Minority Interest Share of Surplus/(Deficit)	0	0	0	0

KWARA STATE GOVERNMENT			
Cash and Cash Equivalents			
27			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	CASH / BANK BALANCES HELD BY ACCOUNTANT GENERAL		
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND	89,733,746,604.62	57,827,061,147.48
	Total CASH / BANK BALANCES HELD BY ACCOUNTANT GENERAL	89,733,746,604.62	57,827,061,147.48
	CASH AND BANK BALANCES HELD BY LINE MINISTRIES & PARASTATALS		
31020105	LMP CASH BALANCE: CONSOLIDATED REVENUE FUND	- 56,590,598,053.98	- 45,260,363,636.03
	Total CASH AND BANK BALANCES HELD BY LINE MINISTRIES & PARASTATALS	- 56,590,598,053.98	- 45,260,363,636.03
	Total Cash and Cash Equivalents	33,143,148,550.64	12,566,697,511.45

Cash includes cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. Investments normally only qualify as cash equivalent if they have a short maturity of three months or less from the date of acquisition. Financial instruments can only be included if they are in substance cash equivalents, eg debt investments with fixed redemption dates that are acquired within three months of their maturity.

KWARA STATE GOVERNMENT			
Receivables			
28			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	ADVANCES		
31060201	ADMINISTRATIVE ADVANCES	8,170,000.00	8,170,000.00
	Total ADVANCES	8,170,000.00	8,170,000.00
	Total Receivables	8,170,000.00	8,170,000.00

Receivables are amounts due to Kwara State Government from personal for administrative advances paid for services performed in the ordinary course of business. They are generally due for settlement within 4 weeks and are therefore all classified as current. Receivables are recognised initially at the amount of consideration. The state holds the receivables with the objective of collecting the cash or a retirement from the personnel after the administrative expense has been incurred.

KWARA STATE GOVERNMENT			
Prepayment			
29			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Prepayment	0	0

KWARA STATE GOVERNMENT			
Inventories			
30			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Inventories	0	0

KWARA STATE GOVERNMENT			
Long Term Loans			
31			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	LOANS GRANTED		
31100101	LOAN TO STATE GOVERNMENTS	20,000,000.00	20,000,000.00
	Total LOANS GRANTED	20,000,000.00	20,000,000.00
	Total Long Term Loans	20,000,000.00	20,000,000.00
<p>This loan represents loans given out to SME within Kwara state. This loan is also known as a revolving loan because upon payment by the recipients, the loan is reissued to another set of SME hence the reason why the figure has remained constant over the years.</p>			

KWARA STATE GOVERNMENT			
Investments			
32			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	INVESTMENTS		
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	490,369,201.55	490,369,201.55
	Total INVESTMENTS	490,369,201.55	490,369,201.55
	Total Investments	490,369,201.55	490,369,201.55

KWARA STATE GOVERNMENT

Property, Plant & Equipment

33

	Land & Buildings	Infrastructures	Plants & Machinery	Transportation Equipment	Furnitures & Fittings	Office Equipment	Total
COST/REVALUATION							
BALANCE B/FORWARD(01-01-2021)	3,011,935,373.97	4,824,272,207.97	797,190,462.47	1,179,997,966.70	48,062,643.68	321,390,269.80	10,182,848,924.59
ADDITIONS DURING THE YEAR	8,373,410,533.10	6,721,854,098.25	23,113,832.00	1,338,265,856.35	146,368,554.34	40,791,600.00	16,643,804,474.04
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2021)	11,385,345,907.07	11,546,126,306.22	820,304,294.47	2,518,263,823.05	194,431,198.02	362,181,869.80	26,826,653,398.63
ACCUMULATED DEPRECIATION:							
BALANCE B/FORWARD(01-01-2021)	-	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2021)	-	-	-	-	-	-	-
ACCUMULATED IMPAIRMENT:							
BALANCE B/FORWARD(01-01-2021)	-	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2021)	-	-	-	-	-	-	-
NET BOOK VALUE							
AS AT (31-12-2021)	11,385,345,907.07	11,546,126,306.22	820,304,294.47	2,518,263,823.05	194,431,198.02	362,181,869.80	26,826,653,398.63
AS AT (01-01-2021)	3,011,935,373.97	4,824,272,207.97	797,190,462.47	1,179,997,966.70	48,062,643.68	321,390,269.80	10,182,848,924.59

The assets figures has clearly show that the State physical asset has been grossly under valued, this is responsible for the negative net asset in the statement of financial position. The State is currently making efforts to establish fair value of all historical assets controlled by the state. Once this exercise is completed, a more detailed asset register and its associated accumulated depreciation as well as depreciation policy would be reported.

KWARA STATE GOVERNMENT			
Investment Property			
34			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Investment Property	0	0

KWARA STATE GOVERNMENT			
Intangible Assets			
35			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	INTANGIBLE ASSETS		
33010109	RESEARCH & DEVELOPMENT	22,434,324,521.18	4,148,060,579.09
	Total INTANGIBLE ASSETS	22,434,324,521.18	4,148,060,579.09
	Total Intangible Assets	22,434,324,521.18	4,148,060,579.09

Intangible assets are identifiable non- monetary Assets without physical substance. In other words, they are assets that can generate economic benefits but cannot be seen physically or felt and can either be purchased or internally generated.

Intangible assets under Kwara state is typically made up of Goodwill, Computer Software, Copyrights, Trade Marks, Acquired Import Quotas, Broadcast Rights, Patents and Research and Development (R&D).

Research costs are to be recognised as expenses when they are incurred, except in cases where in the research phase of an internal project, the state can demonstrate that an intangible asset exists that will generate probable future economic benefits or service potentials; while the development costs/phase are required to be recognised as an asset except otherwise assessed.

KWARA STATE GOVERNMENT			
Deposits			
36			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Deposits	0	0

KWARA STATE GOVERNMENT			
Short Term Loans & Debts			
37			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Short Term Loans & Debts	0	0

KWARA STATE GOVERNMENT			
Unremitted Deductions			
38			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Unremitted Deductions	0	0

KWARA STATE GOVERNMENT			
Payables			
39			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
CODE	ACCRUED EXPENSES		
41040103	PROFESSIONAL FEES	1,272,158,011.73	1,284,908,011.73
41040104	GOODS & SERVICES	4,474,087,077.60	5,632,010,002.90
41040102	PENSION & GRATUITY	15,127,918,423.68	14,026,067,147.97
	Total ACCRUED EXPENSES	20,874,163,513.01	20,942,985,162.60
	Total Payables	20,874,163,513.01	20,942,985,162.60

Payable is the amount owed by a state to its vendors/suppliers for the goods and services received. Accrued Payables such as Professional Fees, Goods & Services and Gratuity & Pension represents liabilities that have been received or supplied but have not been paid for.

NOTE 39B			
DETAILED NOTE OF PAYABLES			
41040103	PROFESSIONAL FEES		
	CLOSING BALANCE OF CONTIENT LIABILITY FOR YEAR 2020	1,284,908,011.73	
	LESS: PAYMENT MADE YEAR 2021		
i	Fund for payment of professional fees to A.A Ibrahim & B.F. Folorunsho	1,500,000.00	
	Balance written off	750,000.00	
ii	a case of the state vs ayode akinnibosun and 4 others	5,000,000.00	
iii	Fund for fower of Abdulwahab Bamidele,Ilofa, Odo-owa case	2,500,000.00	
	Balance written off	500,000.00	
iv	A case between Attorney Gen. Kwara State Vs Attorney Gen Kaduna State on property at 8 Emir's road Ugwar Rimi Kaduna State. (The sum N2,500,000.00 be written off)	2,500,000.00	-
	CLOSING BALANCE OF CONTIENT LIABILITY FOR YEAR 2021		1,272,158,011.73
41040104	GOODS & SERVICES		
	CLOSING BALANCE OF CONTRACTUAL OBLIGATION FOR YEAR 2020		5,632,010,002.90
	LESS: PAYMENT MADE YEAR 2021		
i	Secretary to the State Government		20,133,916.14

ii	Ministry of Tertiary Education		100,000,000.00
iii	Ministry of Youth Development		35,888,714.96
iv	Ministry of Works		904,701,593.19
v	Ministry of Health		103,619,732.34
			<u>4,467,666,046.27</u>
41040102	PENSION & GRATUITY		
	CLOSING BALANCE OF GRATUITY YEAR 2020	14,026,067,147.97	
	LESS: GRATUITY PAYMENT FOR YEAR 2021	<u>1,200,000,000.00</u>	
		12,826,067,147.97	
	ADD: GRATUITY LIABILITY FOR YEAR 2021	<u>2,301,851,275.71</u>	-
	CLOSING BALANCE OF GRATUITY YEAR 2021		<u>15,127,918,423.68</u>

KWARA STATE GOVERNMENT			
Short Term Provisions			
40			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Short Term Provisions	0	0

KWARA STATE GOVERNMENT			
Current Portion of Borrowings			
41			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Current Portion of Borrowings	0	0

KWARA STATE GOVERNMENT			
Public Funds			
42			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Public Funds	0	0

KWARA STATE GOVERNMENT			
Long Term Provisions			
43			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
CODE	PROVISION FOR DEBTS		
44010204	COMMERCIAL LOANS (E.G. BAIL-OUT FUNDS & BRIDGING LOAN)	30,124,060,520.19	27,706,157,508.21
	Total PROVISION FOR DEBTS	30,124,060,520.19	27,706,157,508.21
	Total Long Term Provisions	30,124,060,520.19	27,706,157,508.21

Bad debt is the portion of receivables that can no longer be collected, typically from accounts receivable or loans. The Commercial Loans are loans sourced from Federal Government (Restructured Commercial loan taken over by FGN, Salary bailout, FGN bridging loan facility) ECA loan facility of Guaranty Trust Bank and Sterling Bank. The loan repayment is being deducted from the FAAC Allocations. Provision for Bad Debt is an estimation that the loan may need to be written off at a given period if deduction is disallowed.

NOTE 43B

S/No	BANK	BALANCE AS AT 1ST JAN.2021	ADDITIONAL	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2021
1	FED GOVT BOND(RESTRUCTURED COMMERCIAL LOAN)	14,771,574,674.76	-	371,532,934.75	2,166,042,927.09	2,537,575,861.84	14,400,041,740.01
2	FED GOVT BOND(SALARY BAILOUT)	3,882,513,856.25	-	66,731,274.47	166,528,977.67	233,260,252.14	3,815,782,581.78
3	GUARANTY TRUST BANK(ECA LOAN FACILITY TO STATE)	4,526,034,488.80	-	75,506,617.97	194,411,168.77	269,917,786.74	4,450,527,870.83
4	STERLING BANK(ECA LOAN FACILITY TO STATE)	4,526,034,488.80	-	75,506,617.97	194,411,168.77	269,917,786.74	4,450,527,870.83
	TOTAL	27,706,157,508.61	-	589,277,445.16	2,721,394,242.30	3,310,671,687.46	27,116,880,063.45

S/No	BANK	BALANCE AS AT 1ST JAN.2021	NEW LOAN	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2021
1	BRIDGING FACILITY(FGN LOAN)	-	3,007,180,457.14	-	-	-	3,007,180,457.14
	TOTAL		3,007,180,457.14	-	-	-	3,007,180,457.14

KWARA STATE GOVERNMENT			
Long Term Borrowings			
44			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
CODE	LONG-TERM BORROWINGS		
46020101	STATE BONDS AND OTHER LONG TERM BORROWINGS	68,312,290,081.86	36,884,755,005.99
	Total LONG-TERM BORROWINGS	68,312,290,081.86	36,884,755,005.99
	Total Long Term Borrowings	68,312,290,081.86	36,884,755,005.99

Long Term Borrowings consists of loans and financial obligations that are meant to mature beyond one year. Bond is a liability that must be repaid while the owners of the borrowings, accounts for them as an assets.

NOTE 44B

LOANS							
	BANK	BALANCE AS AT 1ST JAN.2021	UNDERSTATED LOAN FIGURE	REPAYMENT (PRINCIPAL)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2021
1	COMMERCIAL AGRICULTURE CREDIT SCHEME(CBN CAC'S N1B)	90,359,897.71	-	-	-	-	90,359,897.71
2	ANCHOR BORROWERS PROGRMME(ABP)SCHEME CBN ABP SCHEME N1B	-	-	-	-	-	-
3	CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	1,400,000,000.06	-	399,999,999.96	20,671,467.36	420,671,467.32	1,000,000,000.10
4	CBN BUDGET SUPPORT N17.569B	17,510,329,634.58	3,503,681,703.18	67,885,838.26	861,562,868.38	929,448,706.64	20,946,125,499.50
	TOTAL	19,000,689,532.35	3,503,681,703.18	467,885,838.22	882,234,335.74	1,350,120,173.96	22,036,485,397.31

BOND							
		BALANCE AS AT 1ST JAN.2021	LOAN RECEIVED	REPAYMENT (PRINCIPAL)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2021
1	STATE BOND	-	27,260,000,000.00	1,166,656,362.59	2,044,500,000.00	3,211,156,362.59	26,093,343,637.41
	TOTAL	-	27,260,000,000.00	1,166,656,362.59	2,044,500,000.00	3,211,156,362.59	26,093,343,637.41

KWARA STATE EXTERNAL DEBT STOCK AND DEBT SERVICING STATEMENT FOR YEAR 2021							
S/No.	PROJECT DESCRIPTION	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL BALANCE IN ORIGINAL CURRENCY	DOD IN USD EQUIVALENT AS AT DECEMBER 2021	DOD IN NAIRA EQUIVALENT AS AT DECEMBER 2021
1	KWARA STATE HEALTH PROJECT(ADF)	AFDF	CHF	33,718.30	20,127.20	22,035.47	9,100,428.76
2	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	1,391,887.30	830,847.61	900,519.54	388,425,164.82
3	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	1,138.20	679.39	769.07	317,618.02
4	KWARA STATE HEALTH PROJECT(ADF)	AFDF	USD	6,972,677.10	4,343,960.80	4,343,960.80	1,794,012,370.79
5	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	18,903.40	11,283.87	12,773.34	5,275,261.69
6	KWARA STATE FADAMA DEVELOPMENT	ADF	FUA	3,226,480.00	2,720,038.40	3,781,162.27	1,561,582,205.89

S/No.	PROJECT DESCRIPTION	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	PRINCIPAL BALANCE IN ORIGINAL CURRENCY	DOD IN USD EQUIVALENT AS AT DECEMBER 2021	DOD IN NAIRA EQUIVALENT AS AT DECEMBER 2021
7	KWARA STATE HEALTH SYSTEMS DEVELOPMENT	IDA	XDR	4,222,202.40	1,814,357.26	2,539,374.40	1,048,736,233.46
8	KWARA STATE HIV/AIDS PROGRAMME	IDA	XDR	1,595,097.20	1,170,784.73	1,638,630.30	676,737,927.60
9	KWARA STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	3,070,216.20	1,948,841.94	2,727,599.16	1,126,471,177.09
10	KWARA STATE EDUCATION SECTOR PROJECT	IDA	XDR	11,007,781.70	9,821,192.43	13,745,740.83	5,676,853,505.38
11	KWARA STATE NATIONAL FADAMA DEVELOPMENT III	IDA	XDR	2,858,563.00	2,629,877.96	3,680,777.16	1,520,124,159.31
12	KWARA STATE COMM AND SOCIAL DEV PROJECT	IDA	XDR	3,250,000.00	3,022,499.88	4,230,290.80	1,744,067,797.49
13	KWARA STATE HEALTH SYSTEMS DEVELOPMENT	IDA	XDR	2,313,697.80	1,927,163.40	2,697,257.87	1,113,940,527.73
14	KWARA STATE HIV/AIDS PROGRAMME	IDA	XDR	3,343,202.00	3,247,826.15	4,545,657.45	1,877,311,669.11
15	KWARA STATE YOUTH EMPOWERMENT & SOCIAL SUPPORT PROGRAMME	IDA	USD	18,000,000.00	-	-	-
16	KWARA STATE RURAL ACCESS AGRICULTURAL MARKETING PROJECT	AFDF	EUR	3,500,000.00			1,639,505,000.00
	TOTAL					44,866,548.46	20,182,461,047.14

KWARA STATE GOVERNMENT			
Capital Grant			
45			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Capital Grant	0	0

KWARA STATE GOVERNMENT			
Reserves			
46			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	PUBLIC FUNDS		
46010103	REVALUATION RESERVE	-80,657,561,877.53	-80,657,561,877.53
	Total PUBLIC FUNDS	-80,657,561,877.53	-80,657,561,877.53
	RESERVES		
47010101	RESERVES	-1,433,432,618.58	-
	Total RESERVES	-1,433,432,618.58	-
	Total Reserves	-82,090,994,496.11	-80,657,561,877.53

KWARA STATE GOVERNMENT			
Accumulated Surpluses/(Deficits)			
47			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Accumulated Surpluses/(Deficits)		
	Total Accumulated Surpluses	45,703,146,053.05	22,539,810,417.31
	Total Accumulated Surpluses	45,703,146,053.05	22,539,810,417.31

KWARA STATE GOVERNMENT			
Minority Interest			
48			
		2021 Financial Year	2020 Financial Year
		=N=	=N=
	Total Minority Interest	0	0

KWARA STATE GOVERNMENT

Statement Of Cash Flow

Period : 2021 Financial Year

NOTE 49a

Government Share of FAAC (Statutory Revenue)c

Code	Description	2021 Financial Year
11010101	SHARE FROM FEDERATION ACCOUNT	22,953,019,853.27
11010104	EXCHANGE DIFFERENCE	165,073,661.68
11010106	EXCESS BANK CHARGES	11,809,665.71
11010108	NON OIL REVENUE	1,953,045,935.81
11010109	FOREX EQUALIZATION	84,813,717.83
11010110	SFTAS FUND	3,765,497,150.00
11010107	SOLID MINERAL REVENUE	54,461,430.59
11010111	COVID 19 PUBLIC DONATION	-
11010301	EXCESS CRUDE	-
11010303	OTHER SUNDRY REVENUE FROM FAAC	362,416,653.61
	Total	29,350,138,068.50

NOTE 49b

Government Share of VAT

Code	Description	2021 Financial Year
11010201	SHARE FROM VAT ALLOCATION	18,931,940,333.82
	Total	18,931,940,333.82

NOTE 49c

Tax Revenue

Code	Description	2021 Financial Year
12010103	CAPITAL GAINS TAX	31,250,062.29
12010101	PAY-AS-YOU-EARN	7,270,612,538.11
12010102	DIRECT ASSESSMENT	1,230,621,328.43
12010105	STAMP DUTIES AND PENALTIES	39,220,688.76
12010106	PAYE RECOVERABLES	1,620,658,765.42
	Total	10,192,363,383.01

NOTE 49d

Non-Tax Revenue		
Code	Description	2021 Financial Year
12020100	LICENCE	477,673,194.19
12020200	MINING RENT	6,441,000.00
12020400	FEEES	8,680,083,377.79
12020500	FINES	33,422,160.00
12020600	SALES GENERAL	1,212,201,396.70
12020700	EARNINNG GENERAL	5,836,657,505.24
12020800	RENT ON GOVERNMENT BUILDING	13,899,036.89
12020900	RENT ON LAND & OTHERS	155,243,809.83
12021000	REPAYEMENT GENERAL	800,000.00
12021100	INVESTMENT INCOME	-
12021200	INTEREST EARNED	1,839,554.99
12021300	RE-IMBURSEMENT	59,744,663.89
	Total	16,478,005,699.52
Non-Tax Revenue		
Code	Description	2021 Financial Year
12020101	REGISTRATION OF ARTISANS	3,632,000.00
12020102	REGISTRATION OF DEVELOPERS	250,000.00
12020103	TRADE ANIMAL LICENCES	18,176,787.82
12020104	REGISTRATION OF AGRO DEALERS	200,500.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE CERTIFICATION AND RENEWAL	3,160,100.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	1,459,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	615,000.00
12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)	240,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	2,178,900.00
12020111	REGISTRATION OF FEED MILL CENTRES	14,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	435,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	1,563,000.00
12020114	REGISTRSTION OF EVENT CENTRES	-
12020115	REGISTRATION OF VETERINARY DRUG STORES	186,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	1,550,000.00
12020117	REGISTRATION OF AUCTIONERS	120,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	2,306,000.00
12020119	FISHING PERMITS	210,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	80,000.00

12020122	PRODUCE BUYING LICENCES	3,478,950.00
12020123	REGISTRATION OF EVENING CLASSES	212,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	45,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	85,000.00
12020127	DRILLING PERMIT	1,803,700.00
12020128	GAMING/POOL BETTING & CASINO LICENCES	87,573,301.52
12020129	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	9,196,000.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES.	75,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	169,263,350.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	71,154,550.00
12020134	REGISTRATION OF NUR/PRIMARY & POST PRIMARY PRIVATE SCHOOLS	-
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCE	20,901,000.00
12020137	REGISTRATION OF DOCUMENT	39,659,499.85
12020140	HACKNEY PERMIT LICENCES	29,437,580.00
12020141	MOTOR DEALERSHIP LICENCES	4,583,675.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	36,000.00
12020148	REGISTRATION OF LIBRARY USERS	118,800.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	640,000.00
12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,693,500.00
12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	340,000.00
12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	6,441,000.00
12020401	COURT FEES	48,243,211.00
12020404	STUDENTS UNION FEES	6,000.00
12020405	CHANGE OF CATEGORY	431,500.00
12020406	ADMINISTRATIVE CHARGES	336,697,716.34
12020407	RELIGIOUS PILGRIMAGE FEES	688,660,850.00
12020408	LABORATORY CERTIFICATE & TEST FEES	74,000.00
12020409	WEIGHTS & MEASURE DEPOSIT FEES	233,000.00
12020410	LAND DEVELOPMENT FEE	101,039,797.00
12020411	INSURANCE FEES	37,584,800.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	3,067,000.00
12020413	DEPARTMENTAL FEES	388,342,937.00
12020414	HOSPITAL ATTENDANT FEES	40,051,693.00
12020415	TRADE TESTING FEES	97,000.00
12020416	MATERIAL TESTING FEES	-
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	136,341,899.03

12020418	MARRIAGE/DIVORCE FEES	25,576,900.00
12020419	ACCEPTANCE FEES	161,690,500.00
12020420	WELFARE FEES	63,460,077.44
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	70,000.00
12020422	COMPUTER TRAINING FEES	1,596,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	94,802,500.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	1,771,000.00
12020429	REGISTRATION/REGISTRATION RENEWAL	118,545,566.33
12020430	REGISTRATION FEES (STUDENTS)	112,102,186.88
12020431	ENVIRONMENTAL IMPACT ASSESMENT FEES/ASSESMENT FEE	167,595,420.00
12020432	ESTATE DISTRIBUTION FEES	480,000.00
12020433	ALUMNI FEES	37,207,597.80
12020434	CAUTION FEES	112,697,764.20
12020435	OTHER SUNDRIES FEES	601,731,146.37
12020436	GEO SPATIAL INFORMATION REQUEST FEES	30,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	443,191.00
12020438	SURVEY FEES	18,013,625.00
12020440	MEDICAL CHARGES FEES	31,722,681.00
12020441	LABORATORY FEES	80,321,895.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE	-
12020443	STREET NAMING/HOUSE NUMBERING FEES	2,498,400.00
12020444	ROAD SET BACKS FEES	11,572,440.09
12020445	CHANGE OF OWNERSHIP FEES	8,161,240.00
12020447	LAND USE CHARGE	136,509,495.04
12020448	DEVELOPMENT LEVIES/FEES	808,058,710.66
12020449	BUSINESS/TRADE OPERATING FEES	1,050,000.00
12020450	INSPECTION FEES	23,663,562.17
12020451	FOREST RE-GENERATION /TIMBER / FOREST FEES	2,841,500.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	3,329,213,856.14
12020453	APPLICATION FEES	139,285,801.00
12020454	PARKING & GATE FEES	5,901,750.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-OTHERS	173,625,300.00
12020457	CERTIFICATE OF ROAD WORTHINESS	44,574,911.03
12020458	PROOF OF OWNERSHIP	16,103,075.00
12020461	GRAZING RESERVE FEES	20,000.00
12020462	VALUATION VETTING FEES	1,198,400.00

12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	61,084,501.06
12020464	C. OF O. PROCESSING FEES (SURVEY)	11,388,966.54
12020465	SPORTS/RECREATIONAL FACILITIES FEES	192,182,219.71
12020466	C OF O CERTIFIED TRUE COPY FEE	808,560.00
12020467	REGULARIZATION FEES	1,832,091.00
12020468	CAVEAT EMPTOR FEES	110,000.00
12020469	PEST CONTROL SERVICES CHARGE	3,609,350.00
12020470	ACQUISITION LOGISTIC FEES	50,000.00
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	12,210,649.45
12020472	CHANGE OF PURPOSE CLAUSE	1,625,000.00
12020473	RE-CERTIFICATION OF CERTIFICATE OF OCCUPANCY	400,000.00
12020474	HOSPITAL CARD FEES	39,796,589.00
12020475	COMPLIANT FEES (PPA)	550,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	2,845,000.00
12020477	CONTRACT AGREEMENT FEES	205,666,450.51
12020478	URBAN & REGIONAL PLANNING CHARGES	25,604,305.00
12020479	PLANTS/TOOLS HIRING CHARGES	244,000.00
12020480	FEES ON SITE ANALYSIS AND REPORT (PPA)	451,000.00
12020482	FEE FROM PUBLIC TOILET	190,700.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	4,426,100.00
12020501	PENALTIES (SANCTION)	7,250,000.00
12020502	COURTS FINES	4,866,860.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	177,000.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	459,500.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	136,000.00
12020506	UNCOVERED TIPPER LOADS FINES	20,000.00
12020507	CONTRAVENTION/FINE	13,124,050.00
12020508	TOWING FINE	1,434,600.00
12020509	DEMURRAGE	187,700.00
12020511	VIO FINES	5,253,450.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	341,500.00
12020513	FINES ON ENCROACHMENT	166,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	5,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	25,642,199.84
12020602	SALES OF HANDBOOK	1,563,500.00
12020603	SALES OF I D CARDS	165,198,739.51

12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	9,403,943.00
12020606	SALES OF APPLICATION FORMS	130,851,073.51
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	367,704,008.67
12020613	PROCEED FROM HOSTEL	10,492,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	75,202,109.91
12020615	SALES OF UNIFORMS & OTHERS	27,910,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	13,382,750.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	202,514,925.00
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	1,200,000.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS (GENDER: WOMEN IN AGRICULTURE)	5,000.00
12020623	SALES OF FERTILIZER	148,713,168.00
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	1,415,420.01
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	98,697.00
12020626	SALES OF COCOA SEEDLINGS	-
12020629	SALES OF GRAPHIC ART PRODUCTS	3,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	332,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	1,277,712.25
12020632	SALES OF TEXTILE, TIE & DYE	40,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	-
12020635	PROCEED FROM CONFERENCE/SEMINAR	28,441,150.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	438,000.00
12020638	BUILDING SERVICES CHARGES	70,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	52,000.00
12020642	SALES OF SHOPS	250,000.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,552,355.00
12020702	EARNINGS FROM LABORATORY SERVICES	112,193,508.72
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	25,800.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	475,000.00
12020706	EARNINGS FROM NHIS	37,606,649.00
12020707	EARNINGS FROM MEDICAL SERVICES	99,692,254.64
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	1,860,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	682,000.00
12020710	HEALTH RESEARCH ETHICS CLEARANCE	250,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	134,503,575.83
12020712	EARNINGS FROM MINISTRY OF FINANCE INCORPORATED (MOFI)	1,552,237.00
12020713	EARNINGS FROM LIBRARY SERVICES	206,182,311.31

12020714	EARNINGS FROM ICT SERVICES	256,806,368.45
12020715	EARNINGS FROM INFORMAL SECTOR	229,440,612.91
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	56,126,870.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	184,001.00
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	181,500.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	180,000.00
12020723	EARNINGS FROM KWAMALL	-
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	45,678,500.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	55,498,425.00
12020726	EARNINGS FROM WASTE BINS & BAGS	105,000.00
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	10,035,453.00
12020729	EARNINGS FROM GASEOUS EMISSION	2,401,000.00
12020730	EARNINGS FROM PRINTING	140,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUB. ADDRESS SYSTEM	40,000.00
12020732	EARNINGS FROM KWASAA	13,775,582.70
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	144,717,016.00
12020735	EARNINGS FROM OTHER REVENUE	573,651,103.66
12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS	-
12020737	EARNINGS FROM SIWES	15,350,400.00
12020738	EARNINGS FROM ROAD CUTTING	150,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	501,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	658,001.00
12020741	EARNINGS FROM DRIVING SCHOOL	979,177.00
12020742	EARNING FROM VALUATION FEES	824,013.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	8,794,746.00
12020744	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	5,376,018.00
12020745	EARNINGS FROM DRIVER'S BADGE	1,357,000.00
12020746	EARNING FROM VEHICLE INSPECTION UNIT	7,974,500.00
12020750	EARNINGS FROM TOP-UP DEGREE	455,935,278.00
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	6,154,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	50,000.00
12020757	EARNINGS FROM PAY AS YOU DRINK	113,714,464.18
12020758	EARNINGS FROM PUBIC STAND PIPE	6,350,897.95
12020759	EARNINGS FROM TANKER SERVICES	1,068,000.00
12020760	EARNINGS FROM CONNECTION	752,500.00

12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,306,600.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	1,598,100.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	403,654,380.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	75,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVT	262,216,273.13
12020767	EARNING FROM DIPLOMA COURSES	1,849,500.00
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	170,300,150.00
12020769	PROFESSIONAL DEGREE PROGRAMME	230,299,000.00
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	1,229,300.00
12020772	EARNINGS FROM POST UTME/PRE- ADMISSION SCREENING	30,869,400.00
12020773	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	1,022,620,027.57
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	24,084,700.00
12020775	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE	36,799,251.28
12020776	EARNINGS FROM UTILITY FEES	24,475,874.46
12020777	EARNINGS FROM TELEVISION SERVICES	372,989.05
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	9,087,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	57,097,700.00
12020780	EARNINGS FROM CCE	232,953,532.40
12020781	EARNINGS FROM ADVERTISEMENT	28,593,194.32
12020782	EARNING FROM SERVICE PROVIDERS	620,000.00
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	384,423,100.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	15,000.00
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	2,518,700.00
12020786	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)	129,576,872.58
12020787	EARNING FROM MASS TITLING SCHEME	10,000.01
12020789	EARNINGS FROM EDUCATIONAL PORTAL	40,041,950.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	-
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	273,883.00
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	103,472,665.09
12020794	EARNING FROM ACCIDENT INSPECTION	123,500.00
12020796	EARNINGS FROM CULTURAL EDUCATION	83,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	19,341,743.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	148,000.00
12020801	RENT ON GOVERNMENT QUARTERS	6,900,576.29
12020803	RENT ON GOVERNMENT BUILDINGS	5,520,000.00

12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	302,460.60
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,176,000.00
12020901	RENT ON GOVERNMENT LAND	48,023,009.25
12020902	RENT ON COSTUMES & SEWING	35,000.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	95,212,310.58
12020905	LEASE RENTAL	925,500.00
12020906	RENT ON GOVERNMENT PROPERTIES	10,941,810.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	106,180.00
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	800,000.00
12021010	REPAYMENT OF MONITISED VEHICLES	-
12021103	KWSG INVESTMENT WITH INVESTMENT ONE	-
12021210	BANK INTEREST	1,466,455.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	373,099.99
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	14,273,598.24
12021302	AUDIT FEES	45,471,065.65
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-
	Total	16,478,005,699.52

NOTE 49e

Aid and Grants

Code	Description	2021 Financial Year
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	2,749,466,651.20
13010201	NEGLECTED TROPICAL DISEASES	41,399,170.00
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	210,478,724.32
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-
13020302	FG TRAINING FUND FOR UBE	-
13020303	SBMC SIP PROGRAMME	1,875,000.00
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-
13020306	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	970,795,096.08
13020307	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,091,846,614.91
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	-
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	18,036,000.00
13020317	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-
13020321	GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)	1,500,000,000.00
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	22,404,813.97

14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	724,427,036.49
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	98,842,165.00
	Total	7,429,571,271.97

NOTE 49f

Transfer from other Government Entities

Code	Description	2021 Financial Year
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	193,322,645.76
	Total	193,322,645.76

NOTE 49g

Salaries & Wages

Code	Description	2021 Financial Year
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	6,997,835,169.08
21010101	SALARY	15,191,045,303.55
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	360,948,438.51
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	40,697,682.16
21020202	CONTRIBUTORY PENSION	84,727,203.27
21020103	REGULAR ALLOWANCES/EMOLUMENT	-
21020201	NHIS CONTRIBUTION	7,000,000.00
	Total	22,682,253,796.57

NOTE 49h

Social Benefits

Code	Description	2021 Financial Year
41040102	PENSION & GRATUITY	-
22010102	PENSION	8,493,952,297.33
22010101	GRATUITY	1,200,000,000.00
	Total	9,693,952,297.33

NOTE 49i

Overhead Cost(c)

Code	Description	2021 Financial Year
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	422,594,758.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	71,224,591.33
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	422,438,278.66
22020201	ELECTRICITY CHARGES	634,233,924.27
22020202	TELEPHONE CHARGES	9,322,087.00
22020203	INTERNET ACCESS CHARGES	221,938,817.27
22020204	SATELLITE BROADCASTING ACCESS CHARGES	19,096,789.49
22020205	WATER RATES	3,086,375.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	18,114,599.05
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	139,100,153.93
22020302	BOOKS	17,993,656.14
22020303	NEWSPAPERS	24,208,001.42
22020304	MAGAZINES & PERIODICALS	16,698,307.13
22020305	PRINTING OF NON SECURITY DOCUMENTS	152,991,750.65
22020306	PRINTING OF SECURITY DOCUMENTS	131,538,045.25
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES (COVID RESPONSE ACTIVITIES SUPPLIES)	787,802,474.90
22020309	UNIFORMS & OTHER CLOTHING	35,397,687.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,922,002.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	246,240,500.01
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	153,162,714.51
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	178,056,789.51
22020402	MAINTENANCE OF OFFICE FURNITURE	27,800,352.09
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	190,814,626.73
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	60,048,982.44
22020405	MAINTENANCE OF PLANTS/GENERATORS	132,683,710.80
22020406	OTHER MAINTENANCE SERVICES	132,583,735.94
22020407	MAINTENANCE OF AIRCRAFTS	84,112,820.77
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,478,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	432,747.20
22020413	MINOR ROAD MAINTENANCE	8,039,450.00
22020501	LOCAL TRAINING	301,094,518.43
22020502	INTERNATIONAL TRAINING	137,101,630.00
22020601	SECURITY SERVICES / EXPENSES	2,375,668,010.13
22020602	OFFICE RENT	758,000.00

22020605	CLEANING & FUMIGATION SERVICES	96,199,595.33
22020606	SERVICE-WIDE VOTE	2,332,240,764.41
22020701	FINANCIAL CONSULTING	4,680,443,745.33
22020702	INFORMATION TECHNOLOGY CONSULTING	17,313,390.00
22020703	LEGAL SERVICES	156,739,635.62
22020704	ENGINEERING SERVICES	3,701,308.24
22020706	SURVEYING SERVICES	6,822,650.00
22020707	AGRICULTURAL CONSULTING	800,000.00
22020709	WASTE MANAGEMENT CONSULTING	561,391,584.24
22020710	IPSAS CONSULTING	10,000,000.00
22020711	OTHER CONSULTING SERVICES	6,245,000.00
22020801	MOTOR VEHICLE FUEL COST	211,254,772.79
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,049,999.92
22020803	PLANT / GENERATOR FUEL COST	280,803,398.84
22020804	AIRCRAFT FUEL COST	9,323,193.50
22021001	REFRESHMENT & MEALS	85,589,310.40
22021002	HONORARIUM & SITTING ALLOWANCE	371,273,125.65
22021003	PUBLICITY & ADVERTISEMENTS	382,048,083.78
22021004	MEDICAL EXPENSES - LOCAL	61,593,366.31
22021005	SCHOOL SERVICES	211,661,559.88
22021006	POSTAGES & COURIER SERVICES	13,463,273.34
22021007	WELFARE PACKAGES	510,130,329.98
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,615,379.96
22021009	SPORTING ACTIVITIES	103,538,675.00
22021010	DIRECT TEACHING & LABORATORY COST	1,908,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	2,499,283.38
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	200,000.00
22021013	PROMOTION (SERVICE WIDE)	19,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	32,365,734.46
22021015	CRECHE(MAINTENANCE)	-
22021016	OPERATIONAL EXPENSES	3,838,130,215.90
22021017	MONITORING & EVALUATION	121,266,496.25
22021019	INCIDENTAL EXPENSES	469,438,478.62
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	3,935,664.00
22021021	SPECIAL DAY/CELEBRATIONS	23,909,000.00
22021022	MEETING/VISITATION	75,376,259.93

22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	46,113,233.71
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	1,300,000.00
22021025	RESEARCH ACTIVITIES	86,880,568.38
22021026	LEGAL EXPENSES	20,947,995.20
22021027	PROGRAMMES/ACTIVITIES	176,299,446.47
22021029	GOVERNORS' FORUM EXPENSES	15,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	2,468,000.00
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	15,000,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	7,435,000.00
22021033	AMBULANCE POINTS	900,000.00
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXPENSES	150,000,000.00
22021036	HEALTH CARE SERVICES	1,700,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	14,145,570.00
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	2,768,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	900,000.00
22021040	GENERAL OFFICE EXPENSES	225,789,027.35
22021041	COMMUNITY HEALTH INFLUENCERS,PROMOTERS AND SERVICES (CHIPS)PROGRAMME	40,000,000.00
	Total	22,689,197,704.01

NOTE 49j

Grants and Contributions

Code	Description	2021 Financial Year
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	65,291,075.96
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	2,558,750.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	900,000.00
22040114	STUDENT/STAFF REGISTRATION	5,500,000.00
	Total	74,249,825.96

NOTE 49k

Transfer to other Government Entities

Code	Description	2021 Financial Year
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,220,044,604.60
	Total	1,220,044,604.60

NOTE 49l

Finance Cost		
Code	Description	2021 Financial Year
22020901	BANK CHARGES (OTHER THAN INTEREST)	92,169,225.52
22020902	INSURANCE PREMIUM	103,165,353.78
22020904	OTHER CRF BANK CHARGES	1,746,427.57
22020905	AUDIT FEES/AUDITING OF ACCOUNT	12,024,850.00
22030109	LOAN REPAYMENT	1,427,688,715.19
	Total	1,636,794,572.06

NOTE 49m

Purchase/Construction/Rehabilitation of PPE

Code	Description	2021 Financial Year
32010101	LAND & BUILDINGS - OFFICE	7,180,970,226.40
32010102	LAND & BUILDINGS - RESIDENTIAL	1,123,259,031.70
32010104	STORAGE FACILITIES	71,500,000.00
32010202	ROADS & BRIDGES	5,664,548,367.47
32010205	ZOOS, PARKS & RESERVES	276,509,307.39
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	20,731,200.00
32010209	SEWAGE/ DRAINAGE NETWORK	16,887,926.15
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	743,177,297.24
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	-
32010302	INDUSTRIAL EQUIPMENT	15,140,750.00
32010303	NAVIGATIONAL EQUIPMENT	7,973,082.00
32010304	POWER PLANTS	-
32010305	POWER GENERATING SETS	-
32010405	MOTOR VEHICLES	1,307,015,856.35
32010407	MOTOR CYCLES	31,250,000.00
32010501	COMPUTERS	30,463,650.00
32010502	PRINTERS	8,124,175.00
32010505	PHOTOCOPIERS	3,103,775.00
32010601	CHAIRS	25,825,000.00
32010602	TABLES	-
32010603	FILE CABINETS/ CUPBOARDS	120,543,554.34
41040104	GOODS & SERVICES	975,795,878.87
	Total	17,622,819,077.91

NOTE 49n		
Purchase of Intangible Assets		
Code	Description	2021 Financial Year
33010109	RESEARCH & DEVELOPMENT	18,286,263,942.09
	Total	18,286,263,942.09
NOTE 49o		
Acquisition of Investments		
Code	Description	2021 Financial Year
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	-
	Total	-
NOTE 49p		
Proceeds from Borrowings		
Code	Description	2021 Financial Year
14030103	DOMESTIC BONDS	27,260,000,000.00
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	1,639,505,000.00
14030213	BRIDGING FACILITY(FGN LOAN)	3,007,180,457.14
	Total	31,906,685,457.14

KWARA STATE GOVERNMENT

Capital Expenditure Notes

Period : 2021 Financial Year

Description	Budget	Actual	Variance
FIXED ASSETS PURCHASED 2301			
PURCHASE OF MOTOR VEHICLES 23010105			
MOTOR VEHICLES 32010405		1,305,815,856.35	
TOTAL PURCHASE OF MOTOR VEHICLES 23010105	2,689,450,000.00	1,305,815,856.35	1,383,634,143.65
PURCHASE OF VANS 23010106	106,582,458.00	-	106,582,458.00
PURCHASE OF COMPUTERS 23010113			
COMPUTERS 32010501		8,476,650.00	
TOTAL PURCHASE OF COMPUTERS 23010113	30,055,000.00	8,476,650.00	21,578,350.00
PURCHASE OF PHOTOCOPYING MACHINES 23010115			
PHOTOCOPIERS 32010505		1,000,000.00	
TOTAL PURCHASE OF PHOTOCOPYING MACHINES 23010115	6,017,950.00	1,000,000.00	5,017,950.00
PURCHASE MOTOR CYCLES 23010104			
MOTOR CYCLES 32010407		31,250,000.00	
TOTAL PURCHASE MOTOR CYCLES 23010104	27,414,315.00	31,250,000.00	- 3,835,685.00
PURCHASE OF SPARE PARTS 23010147			
MOTOR VEHICLES 32010405		1,200,000.00	
TOTAL PURCHASE OF SPARE PARTS 23010147	5,400,000.00	1,200,000.00	4,200,000.00
PURCHASE OF RESIDENTIAL FURNITURE 23010121	5,000,000.00	-	5,000,000.00
PURCHASE OF SECURITY EQUIPMENT 23010132			
SECURITY INSTALLATIONS/ EQUIPMENT 32010206		10,731,200.00	
TOTAL PURCHASE OF SECURITY EQUIPMENT 23010132	20,000,000.00	10,731,200.00	9,268,800.00
PURCHASE OF COMMUNICATION EQUIPMENT 23010140	33,013,667.00	-	33,013,667.00
PURCHASE OF OFFICE EQUIPMENT 23010141			
COMPUTERS 32010501		287,000.00	
FILE CABINETS/ CUPBOARDS 32010603		115,250,904.34	
LAND & BUILDINGS - OFFICE 32010101		825,000.00	
PRINTERS 32010502		8,124,175.00	
TOTAL PURCHASE OF OFFICE EQUIPMENT 23010141	231,548,000.00	124,487,079.34	107,060,920.66
PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT 23010176			
RESEARCH & DEVELOPMENT 33010109		66,313,923.50	
NAVIGATIONAL EQUIPMENT 32010303		7,973,082.00	
TOTAL PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT 23010176	390,200,095.00	74,287,005.50	315,913,089.50
PURCHASE OF TOOLS AND EQUIPMENT 23010153			
INDUSTRIAL EQUIPMENT 32010302		10,640,750.00	

Description	Budget	Actual	Variance
FILE CABINETS/ CUPBOARDS 32010603		500,000.00	
RESEARCH & DEVELOPMENT 33010109		3,000,000.00	
TOTAL PURCHASE OF TOOLS AND EQUIPMENT 23010153	76,507,567.00	14,140,750.00	62,366,817.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS 23010112			
CHAIRS 32010601		25,825,000.00	
FILE CABINETS/ CUPBOARDS 32010603		4,792,650.00	
TOTAL PURCHASE OF OFFICE FURNITURE AND FITTINGS 23010112	152,842,650.00	30,617,650.00	122,225,000.00
PURCHASE OF HEALTH / MEDICAL EQUIPMENT 23010122			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		266,906,586.73	
TOTAL PURCHASE OF HEALTH / MEDICAL EQUIPMENT 23010122	600,500,000.00	266,906,586.73	333,593,413.27
PURCHASE OF LIBRARY BOOKS & EQUIPMENT 23010125	25,500,000.00	-	25,500,000.00
PURCHASE OF SECURITY EQUIPMENT 23010128	3,000,000.00	-	3,000,000.00
PURCHASE OF BUSES 23010108	289,150,000.00	-	289,150,000.00
PURCHASE OF POWER GENERATING SET 23010119			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		17,353,723.52	
TOTAL PURCHASE OF POWER GENERATING SET 23010119	133,250,000.00	17,353,723.52	115,896,276.48
PURCHASE OF OFFICE BUILDINGS 23010102	524,000,000.00	-	524,000,000.00
PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING 23010162	300,000,000.00	-	300,000,000.00
PURCHASE OF AGRICULTURAL EQUIPMENT 23010127	1,000,000.00	-	1,000,000.00
PURCHASE OF COMMODITIES 23010160	39,494,200.00	-	39,494,200.00
PURCHASE OF AIRCRAFT BASIC EQUIPMENT 23010151	100,000,000.00	-	100,000,000.00
PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT 23010149			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		334,864,236.99	
TOTAL PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT 23010149	700,000,000.00	334,864,236.99	365,135,763.01
PURCHASE OF FIRE FIGHTING EQUIPMENT 23010123			
INDUSTRIAL EQUIPMENT 32010302		4,500,000.00	
TOTAL PURCHASE OF FIRE FIGHTING EQUIPMENT 23010123	12,000,000.00	4,500,000.00	7,500,000.00
PURCHASE OF TOWING VEHICLES 23010152	9,367,636.00	-	9,367,636.00
PURCHASE OF TRAFFIC CONES 23010165	5,000,000.00	-	5,000,000.00
PURCHASE OF MATERIALS 23010145			
PHOTOCOPIERS 32010505		2,103,775.00	
RESEARCH & DEVELOPMENT 33010109		6,500,000.00	
TOTAL PURCHASE OF MATERIALS 23010145	18,380,000.00	8,603,775.00	9,776,225.00
PURCHASE OF WATER TREATMENT CHEMICAL 23010154			
RESEARCH & DEVELOPMENT 33010109		204,188,506.01	
TOTAL PURCHASE OF WATER TREATMENT CHEMICAL 23010154	235,193,504.00	204,188,506.01	31,004,997.99
PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT 23010155			

Description	Budget	Actual	Variance
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		119,052,750.00	
TOTAL PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT 23010155	143,235,000.00	119,052,750.00	24,182,250.00
PURCHASE / ACQUISITION OF LAND 23010101			
LAND & BUILDINGS - RESIDENTIAL 32010102		262,151,047.00	
TOTAL PURCHASE / ACQUISITION OF LAND 23010101	1,700,000,000.00	262,151,047.00	1,437,848,953.00
PURCHASE OF LAW REPORT 23010181			
RESEARCH & DEVELOPMENT 33010109		6,986,000.00	
SECURITY INSTALLATIONS/ EQUIPMENT 32010206		10,000,000.00	
TOTAL PURCHASE OF LAW REPORT 23010181	20,000,000.00	16,986,000.00	3,014,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT 23010129			
RESEARCH & DEVELOPMENT 33010109		29,816,533.33	
TOTAL PURCHASE OF INDUSTRIAL EQUIPMENT 23010129	14,000,000.00	29,816,533.33	- 15,816,533.33
PURCHASE OF BOOKS-AIDS PROGRAMME 23010157	75,000,000.00	-	75,000,000.00
PURCHASE OF DRUGS 23010159	15,000,000.00	-	15,000,000.00
PURCHASE OF LABORATORY EQUIPMENT 23010163	50,000,000.00	-	50,000,000.00
PURCHASE OF HOSPITAL FURNITURE 23010172	15,000,000.00	-	15,000,000.00
PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT 23010180			
RESEARCH & DEVELOPMENT 33010109		6,782,051.10	
TOTAL PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT 23010180	72,841,980.00	6,782,051.10	66,059,928.90
PURCHASE OF ARCHIVES MATERIALS FOR 23010177	3,721,505.00	-	3,721,505.00
PURCHASE OF PRINTING MACHINE 23010144	169,287,875.00	-	169,287,875.00
PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT 23010173	2,300,000.00	-	2,300,000.00
TOTAL FIXED ASSETS PURCHASED 2301	9,050,253,402.00	2,873,211,400.87	6,177,042,001.13
CONSTRUCTION / PROVISION 2302			
CONSTRUCTION/PROVISION OF POLICE POSTS 23020108			
LAND & BUILDINGS - OFFICE 32010101		23,650,011.04	
TOTAL CONSTRUCTION/PROVISION OF POLICE POSTS 23020108	25,000,000.00	23,650,011.04	1,349,988.96
CONSTRUCTION / PROVISION OF INFRASTRUCTURE 23020118			
LAND & BUILDINGS - OFFICE 32010101		3,542,282,327.56	
LAND & BUILDINGS - RESIDENTIAL 32010102		68,800,218.51	
ROADS & BRIDGES 32010202		3,934,728,718.54	
ZOOS, PARKS & RESERVES 32010205		168,087,117.63	
TOTAL CONSTRUCTION / PROVISION OF INFRASTRUCTURE 23020118	22,912,397,801.00	7,713,898,382.24	15,199,499,418.76
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES 23020119	2,000,000.00	-	2,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS 23020101			
LAND & BUILDINGS - OFFICE 32010101		1,020,133,916.14	20,133,916.14
TOTAL CONSTRUCTION / PROVISION OF OFFICE BUILDINGS 23020101	1,208,053,990.00	1,020,133,916.14	208,053,990.00

Description	Budget	Actual	Variance
CONSTRUCTION / PROVISION OF ELECTRICITY 23020103	207,500,000.00	-	207,500,000.00
CONSTRUCTION OF MARKETS/PARKS 23020124			
LAND & BUILDINGS - OFFICE 32010101		36,384,246.85	
TOTAL CONSTRUCTION OF MARKETS/PARKS 23020124	1,418,000,000.00	36,384,246.85	1,381,615,753.15
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES 23020113	7,000,000,000.00	-	7,000,000,000.00
CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS 23020141	40,000,000.00	-	40,000,000.00
CONSTRUCTION / PROVISION OF ROADS 23020114			
ROADS & BRIDGES 32010202		1,295,685,789.85	
TOTAL CONSTRUCTION / PROVISION OF ROADS 23020114	3,500,000,000.00	1,295,685,789.85	2,204,314,210.15
CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS 23020110	25,640,000.00	-	25,640,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS 23020102			
LAND & BUILDINGS - RESIDENTIAL 32010102		225,000.00	
TOTAL CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS 23020102	35,000,000.00	225,000.00	34,775,000.00
CONSTRUCTION / PROVISION OF WATER FACILITIES 23020105			
RESEARCH & DEVELOPMENT 33010109		161,643,050.50	
TOTAL CONSTRUCTION / PROVISION OF WATER FACILITIES 23020105	200,332,696.00	161,643,050.50	38,689,645.50
CONSTRUCTION/PROVISION OF PUBLIC TOILET 23020115	87,265,621.00	-	87,265,621.00
CONSTRUCTION / PROVISION OF HOUSING 23020104	92,820,645.00	-	92,820,645.00
CONSTRUCTION / PROVISION OF SPORTING FACILITIES 23020112			
LAND & BUILDINGS - OFFICE 32010101		116,656,726.17	
ZOOS, PARKS & RESERVES 32010205		58,325,786.20	
TOTAL CONSTRUCTION / PROVISION OF SPORTING FACILITIES 23020112	883,348,428.00	174,982,512.37	708,365,915.63
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS 23020107			
LAND & BUILDINGS - OFFICE 32010101		248,298,385.10	
TOTAL CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS 23020107	582,000,000.00	248,298,385.10	333,701,614.90
CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES 23020106			
LAND & BUILDINGS - OFFICE 32010101		444,889,211.61	
RESEARCH & DEVELOPMENT 33010109		100,000,000.00	
TOTAL CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES 23020106	741,600,000.00	544,889,211.61	196,710,788.39
	38,960,959,181.00	11,219,790,505.70	27,762,302,591.44
REHABILITATION / REPAIRS 2303			
REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS 23030107	5,000,000.00	-	5,000,000.00
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING 23030101			
LAND & BUILDINGS - RESIDENTIAL 32010102		140,216,437.78	
LAND & BUILDINGS - OFFICE 32010101		546,077,214.19	
TOTAL REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING 23030101	832,000,000.00	686,293,651.97	145,706,348.03
REHABILITATION/REPAIRS - INFRASTRUCTURES 23030127			

Description	Budget	Actual	Variance
LAND & BUILDINGS - OFFICE 32010101		96,824,909.25	
RESEARCH & DEVELOPMENT 33010109		11,825,000.00	
STORAGE FACILITIES 32010104		71,500,000.00	
TOTAL REHABILITATION/REPAIRS - INFRASTRUCTURES 23030127	321,166,393.00	180,149,909.25	141,016,483.75
REHABILITATION / REPAIRS - ELECTRICITY 23030102			
LAND & BUILDINGS - OFFICE 32010101		2,000,000.00	
TOTAL REHABILITATION / REPAIRS - ELECTRICITY 23030102	8,700,000.00	2,000,000.00	6,700,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS 23030121			
LAND & BUILDINGS - OFFICE 32010101		151,367,735.50	
TOTAL REHABILITATION / REPAIRS OF OFFICE BUILDINGS 23030121	354,818,695.00	151,367,735.50	203,450,959.50
REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS 23030109	15,000,000.00	-	15,000,000.00
REHABILITATION / REPAIRS - ROADS 23030113			
ROADS & BRIDGES 32010202		434,133,859.08	
TOTAL REHABILITATION / REPAIRS - ROADS 23030113	350,000,000.00	434,133,859.08	- 84,133,859.08
REHABILITATION/REPAIRS OF ACCESS ROAD 23030124	150,000,000.00	-	150,000,000.00
REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME 23030144			
RESEARCH & DEVELOPMENT 33010109		257,813,033.26	
TOTAL REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME 23030144	509,045,395.00	257,813,033.26	251,232,361.74
REHABILITATION / REPAIRS - SPORTING FACILITIES 23030111			
LAND & BUILDINGS - OFFICE 32010101		22,389,369.66	
ZOOS, PARKS & RESERVES 32010205		50,096,403.56	
TOTAL REHABILITATION / REPAIRS - SPORTING FACILITIES 23030111	516,180,034.00	72,485,773.22	443,694,260.78
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES 23030105			
LAND & BUILDINGS - OFFICE 32010101		385,748,022.09	
TOTAL REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES 23030105	670,191,029.76	385,748,022.09	284,443,007.67
TOTAL REHABILITATION / REPAIRS 2303	3,732,101,546.76	2,169,991,984.37	1,562,109,562.39
OTHER CAPITAL PROJECTS 2305			
PROGRAMMES/ACTIVITIES 23050106			
RESEARCH & DEVELOPMENT 33010109		331,000,000.00	
TOTAL PROGRAMMES/ACTIVITIES 23050106	408,200,000.00	331,000,000.00	308,200,000.00
RESEARCH AND DEVELOPMENT 23050101			
LAND & BUILDINGS - OFFICE 32010101		542,443,151.24	
LAND & BUILDINGS - RESIDENTIAL 32010102		651,411,603.41	
RESEARCH & DEVELOPMENT 33010109		11,146,892,361.93	
TOTAL RESEARCH AND DEVELOPMENT 23050101	28,842,790,999.00	12,340,747,116.58	16,502,043,882.42
COMPUTER SOFTWARE ACQUISITION 23050102			
COMPUTERS 32010501		21,700,000.00	

Description	Budget	Actual	Variance
TOTAL COMPUTER SOFTWARE ACQUISITION 23050102	572,900,634.00	21,700,000.00	551,200,634.00
DONOR ASSISTED PROJECTS/PROGRAMMES 23050109			
RESEARCH & DEVELOPMENT 33010109		1,608,242,165.00	
TOTAL DONOR ASSISTED PROJECTS/PROGRAMMES 23050109	2,940,000,000.00	1,608,242,165.00	1,331,757,835.00
TAKE-OFF GRANT 23050107			
RESEARCH & DEVELOPMENT 33010109		50,420,700.00	
TOTAL TAKE-OFF GRANT 23050107	1,086,805,600.00	50,420,700.00	1,036,384,900.00
STATE COUNTERPART FUND ON ASSISTED PROJECTS 23050108			
RESEARCH & DEVELOPMENT 33010109		4,160,153,960.51	
TOTAL STATE COUNTERPART FUND ON ASSISTED PROJECTS 23050108	5,475,584,927.00	4,160,153,960.51	1,315,430,966.49
MONITORING AND EVALUATION 23050103			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		5,000,000.00	
TOTAL MONITORING AND EVALUATION 23050103	100,000,000.00	5,000,000.00	95,000,000.00
ANNIVERSARIES/CELEBRATIONS 23050104	1,000,000.00	-	1,000,000.00
TOTAL OTHER CAPITAL PROJECTS 2305	39,427,282,160.00	18,517,263,942.09	18,965,518,217.91
PRESERVATION OF THE ENVIRONMENT 2304			
KWARA STATE FISHERIES DEVELOPMENT PROGRAMME 23040108	7,710,000.00	-	7,710,000.00
RABIES CONTROL 23040110	5,000,000.00	-	5,000,000.00
LIVESTOCK DISEASES CONTROL 23040109	3,500,000.00	-	3,500,000.00
COCOA PRODUCTION PROGRAMME 23040107	5,000,000.00	-	5,000,000.00
DEVELOPMENT OF DISEASE CONTROL POSTS 23040112	67,000,000.00	-	67,000,000.00
INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT) 23040104			
RESEARCH & DEVELOPMENT 33010109		73,588,825.00	
TOTAL INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT) 23040104	225,000,000.00	73,588,825.00	151,411,175.00
TREE PLANTING:- HIGH FOREST REGENERATION 23040101	5,000,000.00	-	5,000,000.00
EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE 23040102			
SEWAGE/ DRAINAGE NETWORK 32010209		16,887,926.15	
TOTAL EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE 23040102	-	16,887,926.15	- 16,887,926.15
TOTAL PRESERVATION OF THE ENVIRONMENT 2304	318,210,000.00	90,476,751.15	227,733,248.85
TOTAL CAPITAL EXPENSE	91,488,806,289.76	34,870,734,584.18	54,694,705,621.72

KWARA STATE GOVERNMENT

REVENUE SUPPLEMENTARY NOTES

2021 FINANCIAL YEAR

110101	STATUTORY ALLOCATION (FAAC)	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010101	SHARE FROM FEDERATION ACCOUNT	31,520,271,579.95	36,097,306,158.36	- 4,577,034,578.41	30,172,451,707.32
11010104	EXCHANGE DIFFERENCE	165,073,661.68	-	165,073,661.68	923,565,500.94
11010106	EXCESS BANK CHARGES	11,809,665.71	-	11,809,665.71	23,811,967.70
11010107	SOLID MINERAL REVENUE	54,461,430.59	-	54,461,430.59	62,264,219.91
11010108	NON OIL REVENUE	1,953,045,935.81	-	1,953,045,935.81	1,475,635,913.10
11010109	FOREX EQUALIZATION	84,813,717.83	-	84,813,717.83	381,988,419.55
11010110	SFTAS FUND	3,765,497,150.00	-	3,765,497,150.00	7,272,000,000.00
11010111	COVID 19 PUBLIC DONATION	-	-	-	1,000,000,000.00
	Total	37,554,973,141.57	36,097,306,158.36	1,457,666,983.21	41,311,717,728.52
110102	VALUE ADDED TAX ALLOCATION	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010201	SHARE FROM VAT ALLOCATION	18,931,940,333.82	18,905,344,624.00	26,595,709.82	13,341,205,677.66
	Total	18,931,940,333.82	18,905,344,624.00	26,595,709.82	13,341,205,677.66
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010301	EXCESS CRUDE	-	-	-	785,791,506.50
11010303	OTHER SUNDRY REVENUE FROM FAAC	362,416,653.61	4,792,119,551.00	- 4,429,702,897.39	-
	Total	362,416,653.61	4,792,119,551.00	- 4,429,702,897.39	785,791,506.50
120101	PERSONAL TAXES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12010101	PAY-AS-YOU-EARN	7,270,612,538.11	6,118,479,517.00	1,152,133,021.11	6,137,255,912.24
12010102	DIRECT ASSESSMENT	1,230,621,328.43	1,164,325,000.00	66,296,328.43	672,770,227.09
12010103	CAPITAL GAINS TAX	31,250,062.29	30,000,000.00	1,250,062.29	21,221,258.95
12010105	STAMP DUTIES AND PENALTIES	39,220,688.76	40,000,000.00	- 779,311.24	18,344,685.16
12010106	PAYE RECOVERABLES	1,620,658,765.42	1,700,000,000.00	- 79,341,234.58	1,535,654,444.42
	Total	10,192,363,383.01	9,052,804,517.00	1,139,558,866.01	8,385,246,527.86
120201	LICENCES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

12020101	REGISTRATION OF ARTISANS	3,632,000.00	6,715,000.00	- 3,083,000.00	2,474,640.00
12020102	REGISTRATION OF DEVELOPERS	250,000.00	400,000.00	- 150,000.00	200,000.00
12020103	TRADE ANIMAL LICENCES	18,176,787.82	45,000,000.00	- 26,823,212.18	18,170,678.75
12020104	REGISTRATION OF AGRO DEALERS	200,500.00	200,000.00	500.00	20,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE CERTIFICATION AND RENEWAL	3,160,100.00	4,340,000.00	- 1,179,900.00	1,176,500.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	1,459,000.00	1,000,000.00	459,000.00	800,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	615,000.00	352,000.00	263,000.00	164,000.00
12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)	240,000.00	420,000.00	- 180,000.00	713,550.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	2,178,900.00	2,702,000.00	- 523,100.00	1,551,000.00
12020111	REGISTRATION OF FEED MILL CENTRES	14,000.00	100,000.00	- 86,000.00	-
12020112	REGISTRATION OF LIVESTOCK FARMS	435,000.00	904,000.00	- 469,000.00	267,500.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	1,563,000.00	1,500,000.00	63,000.00	1,517,405.29
12020114	REGISTRSTION OF EVENT CENTRES	-	1,450,000.00	- 1,450,000.00	235,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	186,000.00	235,000.00	- 49,000.00	25,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	1,550,000.00	800,000.00	750,000.00	10,000.00
12020117	REGISTRATION OF AUCTIONERS	120,000.00	100,000.00	20,000.00	10,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	2,306,000.00	2,000,000.00	306,000.00	1,903,000.00
12020119	FISHING PERMITS	210,000.00	500,000.00	- 290,000.00	677,150.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	80,000.00	350,000.00	- 270,000.00	250,000.00
12020122	PRODUCE BUYING LICENCES	3,478,950.00	3,900,000.00	- 421,050.00	390,000.00
12020123	REGISTRATION OF EVENING CLASSES	212,000.00	500,000.00	- 288,000.00	112,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	45,000.00	200,000.00	- 155,000.00	160,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	85,000.00	120,000.00	- 35,000.00	10,000.00
12020127	DRILLING PERMIT	1,803,700.00	1,380,000.00	423,700.00	890,000.00
12020128	GAMING/POOL BETTING & CASINO LICENCES	87,573,301.52	70,000,000.00	17,573,301.52	11,640,000.00
12020129	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	9,196,000.00	21,450,000.00	- 12,254,000.00	1,146,250.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES.	75,000.00	150,000.00	- 75,000.00	10,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	169,263,350.00	135,444,750.00	33,818,600.00	136,848,575.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	71,154,550.00	39,188,500.00	31,966,050.00	27,644,500.00
12020134	REGISTRATION OF NUR/PRIMARY & POST PRIMARY PRIVATE SCHOOLS	-	-	-	11,845,000.00
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCE	20,901,000.00	6,300,000.00	14,601,000.00	6,069,000.00
12020137	REGISTRATION OF DOCUMENT	39,659,499.85	33,200,000.00	6,459,499.85	20,220,362.51
12020140	HACKNEY PERMIT LICENCES	29,437,580.00	22,066,000.00	7,371,580.00	4,318,360.00
12020141	MOTOR DEALERSHIP LICENCES	4,583,675.00	3,100,000.00	1,483,675.00	2,481,500.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	36,000.00	150,000.00	- 114,000.00	518,100.00
12020148	REGISTRATION OF LIBRARY USERS	118,800.00	-	118,800.00	-
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	640,000.00	900,000.00	- 260,000.00	2,010,000.00
12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,693,500.00	-	2,693,500.00	-

12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	340,000.00	400,000.00	- 60,000.00	342,500.00
	Total	477,673,194.19	407,517,250.00	70,155,944.19	256,821,571.55
120202	MINING RENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	6,441,000.00	10,000,000.00	- 3,559,000.00	3,665,000.00
12020211	SURFACE RENT ON MINING SITE	-	2,000,000.00	- 2,000,000.00	-
	Total	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00
120204	FEES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020401	COURT FEES	48,243,211.00	22,600,000.00	25,643,211.00	19,701,932.64
12020404	STUDENTS UNION FEES	6,000.00	100,000.00	- 94,000.00	-
12020405	CHANGE OF CATEGORY	431,500.00	400,838.00	30,662.00	415,850.00
12020406	ADMINISTRATIVE CHARGES	336,697,716.34	281,875,884.00	54,821,832.34	212,412,366.25
12020407	RELIGIOUS PILGRIMAGE FEES	688,660,850.00	700,000,000.00	- 11,339,150.00	-
12020408	LABORATORY CERTIFICATE & TEST FEES	74,000.00	-	74,000.00	405,000.00
12020409	WEIGHTS & MEASURE DEPOSIT FEES	233,000.00	1,782,000.00	- 1,549,000.00	260,950.00
12020410	LAND DEVELOPMENT FEE	101,039,797.00	106,660,757.00	- 5,620,960.00	6,971,119.00
12020411	INSURANCE FEES	37,584,800.00	25,422,200.00	12,162,600.00	21,505,325.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	3,067,000.00	3,000,000.00	67,000.00	2,111,000.00
12020413	DEPARTMENTAL FEES	388,342,937.00	398,755,000.00	- 10,412,063.00	24,073,004.00
12020414	HOSPITAL ATTENDANT FEES	40,051,693.00	28,340,829.00	11,710,864.00	21,193,339.00
12020415	TRADE TESTING FEES	97,000.00	150,000.00	- 53,000.00	20,000.00
12020416	MATERIAL TESTING FEES	-	4,000,000.00	- 4,000,000.00	815,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	136,341,899.03	114,099,379.00	22,242,520.03	36,899,400.00
12020418	MARRIAGE/DIVORCE FEES	25,576,900.00	20,950,000.00	4,626,900.00	17,076,900.00
12020419	ACCEPTANCE FEES	161,690,500.00	181,590,000.00	- 19,899,500.00	164,485,500.00
12020420	WELFARE FEES	63,460,077.44	97,985,000.00	- 34,524,922.56	4,617,762.55
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	70,000.00	4,990,000.00	- 4,920,000.00	11,020,000.00
12020422	COMPUTER TRAINING FEES	1,596,000.00	5,423,000.00	- 3,827,000.00	1,316,836.00
12020427	TENDER FEES (NON-REFUNDABLE)	94,802,500.00	84,830,000.00	9,972,500.00	55,111,058.67
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	1,771,000.00	1,000,000.00	771,000.00	92,500.00
12020429	REGISTRATION/REGISTRATION RENEWAL	118,545,566.33	126,318,750.00	- 7,773,183.67	64,418,163.22
12020430	REGISTRATION FEES (STUDENTS)	112,102,186.88	227,504,000.00	- 115,401,813.12	57,536,360.00
12020431	ENVIRONMENTAL IMPACT ASSESMENT FEES/ASSESMENT FEE	167,595,420.00	109,106,500.00	58,488,920.00	180,146,835.00
12020432	ESTATE DISTRIBUTION FEES	480,000.00	800,000.00	- 320,000.00	-

12020433	ALUMNI FEES	37,207,597.80	42,358,000.00	- 5,150,402.20	26,220,244.12
12020434	CAUTION FEES	112,697,764.20	118,617,270.00	- 5,919,505.80	69,384,680.36
12020435	OTHER SUNDRIES FEES	601,731,146.37	543,223,875.00	58,507,271.37	300,113,486.42
12020436	GEO SPATIAL INFORMATION REQUEST FEES	30,000.00	60,000.00	- 30,000.00	-
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	443,191.00	300,000.00	143,191.00	210,000.00
12020438	SURVEY FEES	18,013,625.00	20,000,000.00	- 1,986,375.00	7,979,129.00
12020440	MEDICAL CHARGES FEES	31,722,681.00	104,000,000.00	- 72,277,319.00	105,995,647.00
12020441	LABORATORY FEES	80,321,895.00	73,964,000.00	6,357,895.00	57,660,540.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE	-	-	-	11,644,500.00
12020443	STREET NAMING/HOUSE NUMBERING FEES	2,498,400.00	4,920,000.00	- 2,421,600.00	3,796,000.00
12020444	ROAD SET BACKS FEES	11,572,440.09	10,000,000.00	1,572,440.09	8,258,632.00
12020445	CHANGE OF OWNERSHIP FEES	8,161,240.00	13,279,375.00	- 5,118,135.00	7,920,575.00
12020447	LAND USE CHARGE	136,509,495.04	176,056,125.00	- 39,546,629.96	109,786,521.16
12020448	DEVELOPMENT LEVIES/FEES	808,058,710.66	694,184,284.00	113,874,426.66	505,905,814.03
12020449	BUSINESS/TRADE OPERATING FEES	1,050,000.00	1,300,000.00	- 250,000.00	296,400.00
12020450	INSPECTION FEES	23,663,562.17	47,260,000.00	- 23,596,437.83	15,511,996.25
12020451	FOREST RE-GENERATION /TIMBER / FOREST FEES	2,841,500.00	5,500,000.00	- 2,658,500.00	-
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE	3,329,213,856.14	3,696,537,046.00	- 367,323,189.86	1,080,195,104.51
12020453	APPLICATION FEES	139,285,801.00	359,670,000.00	- 220,384,199.00	176,672,935.00
12020454	PARKING & GATE FEES	5,901,750.00	9,100,000.00	- 3,198,250.00	654,980.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-OTHERS	173,625,300.00	1,050,000.00	172,575,300.00	-
12020457	CERTIFICATE OF ROAD WORTHINESS	44,574,911.03	80,000,000.00	- 35,425,088.97	62,500.00
12020458	PROOF OF OWNERSHIP	16,103,075.00	17,798,500.00	- 1,695,425.00	13,461,600.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU)	-	250,000.00	- 250,000.00	-
12020461	GRAZING RESERVE FEES	20,000.00	50,000.00	- 30,000.00	30,000.00
12020462	VALUATION VETTING FEES	1,198,400.00	-	1,198,400.00	-
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	61,084,501.06	47,820,427.00	13,264,074.06	35,489,378.96
12020464	C. OF O. PROCESSING FEES (SURVEY)	11,388,966.54	30,000,000.00	- 18,611,033.46	11,552,305.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	192,182,219.71	251,659,670.00	- 59,477,450.29	89,327,392.91
12020466	C OF O CERTIFIED TRUE COPY FEE	808,560.00	1,500,000.00	- 691,440.00	899,000.00
12020467	REGULARIZATION FEES	1,832,091.00	2,000,000.00	- 167,909.00	1,481,758.52
12020468	CAVEAT EMPTOR FEES	110,000.00	150,000.00	- 40,000.00	80,000.00
12020469	PEST CONTROL SERVICES CHARGE	3,609,350.00	2,050,000.00	1,559,350.00	1,361,500.00
12020470	ACQUISITION LOGISTIC FEES	50,000.00	31,915,521.00	- 31,865,521.00	1,048,300.00
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	12,210,649.45	43,800,000.00	- 31,589,350.55	13,045,890.00
12020472	CHANGE OF PURPOSE CLAUSE	1,625,000.00	1,000,000.00	625,000.00	250,000.00
12020473	RE-CERTIFICATION OF CERTIFICATE OF OCCUPANCY	400,000.00	510,000.00	- 110,000.00	122,200.00
12020474	HOSPITAL CARD FEES	39,796,589.00	32,074,935.00	7,721,654.00	28,893,057.00

12020475	COMPLIANT FEES (PPA)	550,000.00	700,000.00	- 150,000.00	541,307.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	2,845,000.00	5,000,000.00	- 2,155,000.00	1,145,000.00
12020477	CONTRACT AGREEMENT FEES	205,666,450.51	131,000,000.00	74,666,450.51	141,852,434.95
12020478	URBAN & REGIONAL PLANNING CHARGES	25,604,305.00	15,000,000.00	10,604,305.00	6,890,050.00
12020479	PLANTS/TOOLS HIRING CHARGES	244,000.00	150,000.00	94,000.00	50,000.00
12020480	FEES ON SITE ANALYSIS AND REPORT (PPA)	451,000.00	700,000.00	- 249,000.00	405,000.00
12020481	STATE INDUSTRIAL FUNCTIONING FEES	-	100,000.00	- 100,000.00	-
12020482	FEE FROM PUBLIC TOILET	190,700.00	360,000.00	- 169,300.00	210,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	4,426,100.00	2,915,406.00	1,510,694.00	1,524,394.00
12020484	DISEASE SURVEILLANCE FEE	-	2,340,000.00	- 2,340,000.00	-
	Total	8,680,083,377.79	9,169,908,571.00	- 489,825,193.21	3,740,536,454.52
120205	FINES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020501	PENALTIES (SANCTION)	7,250,000.00	6,750,000.00	500,000.00	-
12020502	COURTS FINES	4,866,860.00	10,000,000.00	- 5,133,140.00	1,707,513.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	177,000.00	342,000.00	- 165,000.00	1,816,300.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	459,500.00	1,000,000.00	- 540,500.00	355,000.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	136,000.00	40,000.00	96,000.00	-
12020506	UNCOVERED TIPPER LOADS FINES	20,000.00	-	20,000.00	8,000.00
12020507	CONTRAVENTION/FINE	13,124,050.00	17,060,000.00	- 3,935,950.00	11,600,340.00
12020508	TOWING FINE	1,434,600.00	5,000,000.00	- 3,565,400.00	900,700.00
12020509	DEMURRAGE	187,700.00	772,800.00	- 585,100.00	123,500.00
12020511	VIO FINES	5,253,450.00	8,000,000.00	- 2,746,550.00	4,731,450.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	341,500.00	800,000.00	- 458,500.00	200,000.00
12020513	FINES ON ENCROACHMENT	166,500.00	118,000.00	48,500.00	26,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	5,000.00	-	5,000.00	-
	Total	33,422,160.00	49,882,800.00	- 16,460,640.00	21,469,303.00
120206	SALES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020601	SALES OF JOURNAL & PUBLICATIONS	25,642,199.84	63,641,000.00	- 37,998,800.16	13,966,530.00
12020602	SALES OF HANDBOOK	1,563,500.00	2,744,500.00	- 1,181,000.00	1,768,000.00
12020603	SALES OF I D CARDS	165,198,739.51	174,977,985.00	- 9,779,245.49	71,803,753.90
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	9,403,943.00	2,800,000.00	6,603,943.00	1,025,234.00
12020606	SALES OF APPLICATION FORMS	130,851,073.51	249,857,734.00	- 119,006,660.49	137,155,432.50
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	1,000,000.00	- 1,000,000.00	-

12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	367,704,008.67	400,440,000.00	- 32,735,991.33	219,242,726.00
12020613	PROCEED FROM HOSTEL	10,492,000.00	11,746,000.00	- 1,254,000.00	460,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	75,202,109.91	103,166,471.00	- 27,964,361.09	80,439,240.00
12020615	SALES OF UNIFORMS & OTHERS	27,910,000.00	17,026,500.00	10,883,500.00	12,619,150.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	13,382,750.00	16,640,000.00	- 3,257,250.00	12,457,750.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	202,514,925.00	189,555,000.00	12,959,925.00	145,191,549.00
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	1,200,000.00	1,500,000.00	- 300,000.00	-
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS (GENDER: WOMEN IN AGRICULTURE)	5,000.00	97,500.00	- 92,500.00	13,200.00
12020623	SALES OF FERTILIZER	148,713,168.00	150,000,000.00	- 1,286,832.00	-
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	1,415,420.01	2,134,593.00	- 719,172.99	2,476,518.50
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	98,697.00	-	98,697.00	374,850.00
12020626	SALES OF COCOA SEEDLINGS	-	-	-	75,000.00
12020627	SALES OF LIVESTOCK INPUTS	-	10,000.00	- 10,000.00	-
12020629	SALES OF GRAPHIC ART PRODUCTS	3,000.00	-	3,000.00	5,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	332,000.00	400,000.00	- 68,000.00	406,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	1,277,712.25	10,000,000.00	- 8,722,287.75	-
12020632	SALES OF TEXTILE, TIE & DYE	40,000.00	6,500,000.00	- 6,460,000.00	50,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	-	1,126,000.00	- 1,126,000.00	400.00
12020635	PROCEED FROM CONFERENCE/SEMINAR	28,441,150.00	200,000.00	28,241,150.00	-
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	438,000.00	374,000.00	64,000.00	296,000.00
12020638	BUILDING SERVICES CHARGES	70,000.00	250,000.00	- 180,000.00	100,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	52,000.00	2,000,000.00	- 1,948,000.00	132,500.00
12020642	SALES OF SHOPS	250,000.00	950,000.00	- 700,000.00	5,050,000.00
12020644	SALES OF CUSTOMISED ITEMS	-	2,000,000.00	- 2,000,000.00	-
	Total	1,212,201,396.70	1,411,137,283.00	- 198,935,886.30	705,108,833.90
120207	EARNINGS -GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020701	EARNINGS FROM CONSULTANCY SERVICES	5,552,355.00	5,300,000.00	252,355.00	3,415,400.00
12020702	EARNINGS FROM LABORATORY SERVICES	112,193,508.72	119,251,149.00	- 7,057,640.28	69,318,214.42
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	25,800.00	2,520,000.00	- 2,494,200.00	235,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	475,000.00	2,400,000.00	- 1,925,000.00	345,000.00
12020706	EARNINGS FROM NHIS	37,606,649.00	33,928,000.00	3,678,649.00	29,010,439.00
12020707	EARNINGS FROM MEDICAL SERVICES	99,692,254.64	137,814,350.00	- 38,122,095.36	22,931,022.55
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	1,860,000.00	25,913,750.00	- 24,053,750.00	9,210,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	682,000.00	2,200,000.00	- 1,518,000.00	493,000.00
12020710	HEALTH RESEARCH ETHICS CLEARANCE	250,000.00	300,000.00	- 50,000.00	329,500.00

12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	134,503,575.83	200,906,000.00	-	66,402,424.17	121,551,200.59
12020712	EARNINGS FROM MINISTRY OF FINANCE INCORPORATED (MOFI)	1,552,237.00	-	-	1,552,237.00	5,668,280.00
12020713	EARNINGS FROM LIBRARY SERVICES	206,182,311.31	253,669,799.00	-	47,487,487.69	101,519,009.41
12020714	EARNINGS FROM ICT SERVICES	256,806,368.45	374,120,270.00	-	117,313,901.55	108,782,352.55
12020715	EARNINGS FROM INFORMAL SECTOR	229,440,612.91	215,000,000.00	-	14,440,612.91	114,815,151.57
12020716	EARNINGS FROM CATERING SERVICE	-	18,000.00	-	18,000.00	-
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	56,126,870.00	319,354,374.00	-	263,227,504.00	20,378,636.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	184,001.00	300,000.00	-	115,999.00	199,500.00
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	181,500.00	3,490,000.00	-	3,308,500.00	94,000.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	180,000.00	300,000.00	-	120,000.00	30,000.00
12020723	EARNINGS FROM KWAMALL	-	-	-	-	40,000.00
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	45,678,500.00	46,440,000.00	-	761,500.00	41,885,000.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	55,498,425.00	36,758,400.00	-	18,740,025.00	18,060,250.00
12020726	EARNINGS FROM WASTE BINS & BAGS	105,000.00	100,000.00	-	5,000.00	654,000.00
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	10,035,453.00	6,000,000.00	-	4,035,453.00	5,672,690.00
12020729	EARNINGS FROM GASEOUS EMISSION	2,401,000.00	6,363,333.00	-	3,962,333.00	3,641,000.00
12020730	EARNINGS FROM PRINTING	140,000.00	100,000.00	-	40,000.00	54,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUB. ADDRESS SYSTEM	40,000.00	30,000.00	-	10,000.00	30,000.00
12020732	EARNINGS FROM KWASAA	13,775,582.70	35,785,162.00	-	22,009,579.30	19,449,910.00
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	600,000.00	-	600,000.00	13,000.00
12020734	EARNINGS FROM POST GRADUATE SCHOOL	144,717,016.00	136,000,000.00	-	8,717,016.00	169,256,000.00
12020735	EARNINGS FROM OTHER REVENUE	573,651,103.66	382,144,018.00	-	191,507,085.66	1,783,805,429.57
12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS	-	-	-	-	20,000.00
12020737	EARNINGS FROM SIWES	15,350,400.00	16,200,000.00	-	849,600.00	1,507,000.00
12020738	EARNINGS FROM ROAD CUTTING	150,000.00	500,000.00	-	350,000.00	1,266,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	501,000.00	500,000.00	-	1,000.00	563,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	658,001.00	1,000,000.00	-	341,999.00	89,400.00
12020741	EARNINGS FROM DRIVING SCHOOL	979,177.00	3,000,000.00	-	2,020,823.00	1,580,000.00
12020742	EARNING FROM VALUATION FEES	824,013.00	3,700,000.00	-	2,875,987.00	892,470.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	8,794,746.00	47,000,000.00	-	38,205,254.00	3,000,000.00
12020744	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	5,376,018.00	10,000,000.00	-	4,623,982.00	10,486,500.00
12020745	EARNINGS FROM DRIVER'S BADGE	1,357,000.00	1,200,000.00	-	157,000.00	470,000.00
12020746	EARNING FROM VEHICLE INSPECTION UNIT	7,974,500.00	12,660,000.00	-	4,685,500.00	6,675,740.51
12020750	EARNINGS FROM TOP-UP DEGREE	455,935,278.00	1,176,225,000.00	-	720,289,722.00	275,833,000.00
12020751	EARNINGS FROM S.S.C.E. (SENIOR SECONDARY CERTIFICATE EXAMINATION)	-	31,000,000.00	-	31,000,000.00	-
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	6,154,000.00	7,000,000.00	-	846,000.00	5,497,500.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	50,000.00	1,500,000.00	-	1,450,000.00	-

12020757	EARNINGS FROM PAY AS YOU DRINK	113,714,464.18	110,066,808.00	3,647,656.18	97,539,769.23
12020758	EARNINGS FROM PUBIC STAND PIPE	6,350,897.95	-	6,350,897.95	-
12020759	EARNINGS FROM TANKER SERVICES	1,068,000.00	4,061,200.00	- 2,993,200.00	1,635,630.00
12020760	EARNINGS FROM CONNECTION	752,500.00	2,595,000.00	- 1,842,500.00	1,139,822.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,306,600.00	4,840,000.00	- 2,533,400.00	1,277,500.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	1,598,100.00	1,446,000.00	152,100.00	585,400.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	403,654,380.00	382,043,499.00	21,610,881.00	70,970,373.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	75,000.00	600,000.00	- 525,000.00	130,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVT	262,216,273.13	349,576,027.00	- 87,359,753.87	85,303,690.48
12020767	EARNING FROM DIPLOMA COURSES	1,849,500.00	5,040,000.00	- 3,190,500.00	-
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	170,300,150.00	128,300,000.00	42,000,150.00	3,150,000.00
12020769	PROFESSIONAL DEGREE PROGRAMME	230,299,000.00	419,800,000.00	- 189,501,000.00	47,791,900.00
12020770	EARNING FROM JINGLES & DOCUMENTARIES PRODUCTION	-	1,224,000.00	- 1,224,000.00	-
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	1,229,300.00	3,000,000.00	- 1,770,700.00	941,800.00
12020772	EARNINGS FROM POST UTME/PRE- ADMISSION SCREENING	30,869,400.00	84,450,000.00	- 53,580,600.00	54,866,200.00
12020773	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	1,022,620,027.57	629,173,000.00	393,447,027.57	148,635,967.62
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	24,084,700.00	25,459,000.00	- 1,374,300.00	13,288,200.00
12020775	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE	36,799,251.28	35,004,000.00	1,795,251.28	68,308,420.98
12020776	EARNINGS FROM UTILITY FEES	24,475,874.46	24,556,374.00	- 80,499.54	6,376,700.00
12020777	EARNINGS FROM TELEVISION SERVICES	372,989.05	1,500,000.00	- 1,127,010.95	-
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	9,087,000.00	10,808,000.00	- 1,721,000.00	3,500,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	57,097,700.00	32,611,800.00	24,485,900.00	-
12020780	EARNINGS FROM CCE	232,953,532.40	268,000,000.00	- 35,046,467.60	140,851,799.57
12020781	EARNINGS FROM ADVERTISEMENT	28,593,194.32	62,401,250.00	- 33,808,055.68	25,198,427.42
12020782	EARNING FROM SERVICE PROVIDERS	620,000.00	-	620,000.00	-
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	384,423,100.00	597,133,000.00	- 212,709,900.00	124,657,100.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	15,000.00	50,000.00	- 35,000.00	5,000.00
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	2,518,700.00	3,426,000.00	- 907,300.00	2,313,000.00
12020786	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)	129,576,872.58	115,000,000.00	14,576,872.58	113,765,950.00
12020787	EARNING FROM MASS TITLING SCHEME	10,000.01	10,000.00	0.01	401,000.00
12020788	EARNINGS FROM KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	-	-	-
12020789	EARNINGS FROM EDUCATIONAL PORTAL	40,041,950.00	42,099,000.00	- 2,057,050.00	30,751,000.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	-	400,000.00	- 400,000.00	40,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	273,883.00	4,000,000.00	- 3,726,117.00	18,000.00
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	103,472,665.09	102,215,270.00	1,257,395.09	74,470,060.36

12020794	EARNING FROM ACCIDENT INSPECTION	123,500.00	250,000.00	-	126,500.00	15,000.00
12020795	EARNING FROM CALL DEPOSIT	-	350,000.00	-	350,000.00	-
12020796	EARNINGS FROM CULTURAL EDUCATION	83,000.00	600,000.00	-	517,000.00	128,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	19,341,743.00	30,710,000.00	-	11,368,257.00	13,009,500.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	148,000.00	540,000.00	-	392,000.00	248,000.00
	Total	5,836,657,505.24	7,141,930,833.00	-	1,305,273,327.76	4,090,080,806.83
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2021 Financial Year				2020 Financial Year
		ACTUAL	BUDGET	VARIANCE		ACTUAL
12020801	RENT ON GOVERNMENT QUARTERS	6,900,576.29	8,600,000.00	-	1,699,423.71	104,047,485.35
12020803	RENT ON GOVERNMENT BUILDINGS	5,520,000.00	10,900,000.00	-	5,380,000.00	-
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	-	150,000.00	-	150,000.00	-
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	302,460.60	400,000.00	-	97,539.40	721,101.05
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,176,000.00	1,200,000.00	-	24,000.00	4,699,650.00
12020807	GRANT FROM SIWES SUPERVISION	-	5,000,000.00	-	5,000,000.00	-
	Total	13,899,036.89	26,250,000.00	-	12,350,963.11	109,468,236.40
120209	RENT ON LAND & OTHERS - GENERAL	2021 Financial Year				2020 Financial Year
		ACTUAL	BUDGET	VARIANCE		ACTUAL
12020901	RENT ON GOVERNMENT LAND	48,023,009.25	56,000,000.00	-	7,976,990.75	-
12020902	RENT ON COSTUMES & SEWING	35,000.00	100,000.00	-	65,000.00	14,000.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	95,212,310.58	176,700,000.00	-	81,487,689.42	113,149,413.49
12020905	LEASE RENTAL	925,500.00	1,600,000.00	-	674,500.00	24,193,709.70
12020906	RENT ON GOVERNMENT PROPERTIES	10,941,810.00	21,969,780.00	-	11,027,970.00	8,828,711.70
12020907	RENT ON ACADEMIC/MATRIC GOWN	106,180.00	100,000.00		6,180.00	-
	Total	155,243,809.83	256,469,780.00	-	101,225,970.17	146,185,834.89
120210	REPAYMENTS - GENERAL	2021 Financial Year				2020 Financial Year
		ACTUAL	BUDGET	VARIANCE		ACTUAL
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	800,000.00	1,443,750.00	-	643,750.00	3,160,000.00
12021008	REVENUE ON MASS TRANSIT	-	900,000.00	-	900,000.00	-
12021010	REPAYMENT OF MONITISED VEHICLES	-	-		-	660,785.00
	Total	800,000.00	2,343,750.00	-	1,543,750.00	3,820,785.00
120211	INVESTMENT INCOME	2021 Financial Year				2020 Financial Year
		ACTUAL	BUDGET	VARIANCE		ACTUAL
12021101	OPERATING SURPLUS(EXCESS REVENUE TRANSFERRED)	-	48,581,820.00	-	48,581,820.00	-

12021103	KWSG INVESTMENT WITH INVESTMENT ONE	-	-	-	498,664,832.53
	Total	-	48,581,820.00	- 48,581,820.00	498,664,832.53
120212	INTEREST EARNED	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	-	20,000,000.00	- 20,000,000.00	-
12021210	BANK INTEREST	1,466,455.00	5,000,000.00	- 3,533,545.00	842,863.62
12021211	GAINS ON FOREIGN EXCHANGE	66,255,512.25	-	66,255,512.25	-
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	373,099.99	1,500,000.00	- 1,126,900.01	916,700.00
	Total	68,095,067.24	26,500,000.00	41,595,067.24	1,759,563.62
120213	RE-IMBURSEMENT GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	14,273,598.24	17,500,000.00	- 3,226,401.76	11,211,261.83
12021302	AUDIT FEES	45,471,065.65	84,833,333.00	- 39,362,267.35	105,923,333.55
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-	1,731,263.00	- 1,731,263.00	11,800.00
	Total	59,744,663.89	104,064,596.00	- 44,319,932.11	117,146,395.38
130101	DOMESTIC AIDS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	2,749,466,651.20	4,000,000,000.00	- 1,250,533,348.80	7,291,607,030.00
	Total	2,749,466,651.20	4,000,000,000.00	- 1,250,533,348.80	7,291,607,030.00
130102	FOREIGN AIDS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010201	NEGLECTED TROPICAL DISEASES	41,399,170.00	4,259,740,000.00	- 4,218,340,830.00	21,745,698,760.00
13010202	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	210,478,724.32	100,000,000.00	110,478,724.32	201,906,280.00
13010205	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY	-	-	-	-
13010207	AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)	-	500,000,000.00	- 500,000,000.00	-
13010216	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	-	5,000,000.00	- 5,000,000.00	-
	Total	251,877,894.32	4,864,740,000.00	- 4,612,862,105.68	21,947,605,040.00
130203	DOMESTIC GRANTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13020301	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	-	-	7,226,742,662.24
13020302	FG TRAINING FUND FOR UBE	-	-	-	469,000,000.00

13020303	SBMC SIP PROGRAMME	1,875,000.00	-	1,875,000.00	42,627,414.50
13020304	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	-	-	-	-
13020305	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-	-	813,303,338.20
13020306	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	970,795,096.08	965,000,000.00	5,795,096.08	3,367,935,683.75
13020307	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,091,846,614.91	690,600,000.00	401,246,614.91	2,752,596,730.00
13020308	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	-	244,484,927.00	- 244,484,927.00	-
13020309	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	-	-	-	913,990,436.21
13020310	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY (SFTAS) PROGRAMME FOR RESULTS - FUND	-	6,118,000,000.00	- 6,118,000,000.00	-
13020312	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	- 385,310,547.00	-
13020313	SDGS (FEDERAL CONTRIBUTIONS)	-	250,000,000.00	- 250,000,000.00	-
13020315	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	18,036,000.00	306,217,502.00	- 288,181,502.00	11,952,765,752.00
13020317	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	1,000,000,000.00	- 1,000,000,000.00	200,000,000.00
13020321	GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)	1,500,000,000.00	1,500,000,000.00	-	-
	Total	3,582,552,710.99	11,459,612,976.00	- 7,877,060,265.01	27,738,962,016.90
130204	FOREIGN GRANTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13020404	UNICEF GRANT TO UBE	-	-	-	-
13020407	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	22,404,813.97	16,049,232.00	6,355,581.97	-
13020410	GRANT TO KFA ON SOLIDARITY COMPENSATION	-	80,000,000.00	- 80,000,000.00	-
	Total	22,404,813.97	96,049,232.00	- 73,644,418.03	-
140202	OTHER CAPITAL RECEIPTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14020206	RECEIPT FROM OTHER SOURCES	-	2,000,000,000.00	- 2,000,000,000.00	-
	Total	-	2,000,000,000.00	- 2,000,000,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN	-	5,508,625,259.00	- 5,508,625,259.00	-
14030103	DOMESTIC BONDS	27,260,000,000.00	27,260,000,000.00	-	-
	Total	27,260,000,000.00	32,768,625,259.00	- 5,508,625,259.00	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	2021 Financial Year			2020 Financial Year

		ACTUAL	BUDGET	VARIANCE	ACTUAL
14030203	EXTERNAL LOANS/BORROWINGS - OTHERS	-	605,000,000.00	- 605,000,000.00	-
14030205	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	724,427,036.49	643,132,440.00	81,294,596.49	272,734,855.00
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-	-	983,853,153.14
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESSO)	-	-	-	2,708,075,746.00
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	1,639,505,000.00	3,467,520,000.00	- 1,828,015,000.00	-
14030213	COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES) WB	-	1,909,650,000.00	- 1,909,650,000.00	-
14030214	NATIONAL SOCIAL SAFETY COORDINATING OFFICE (NASSCO)	98,842,165.00	-	98,842,165.00	-
	Total	2,462,774,201.49	6,625,302,440.00	- 4,162,528,238.51	3,964,663,754.14
140402	DOMESTIC DEBT FORGIVENESS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14040201	DOMESTIC DEBT FORGIVENESS	3,750,000.00	-	3,750,000.00	-
	Total	3,750,000.00	-	3,750,000.00	-
150101	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	193,322,645.76	193,322,646.00	- 0.24	-
	Total	193,322,645.76	193,322,646.00	- 0.24	-
110101	STATUTORY ALLOCATION (FAAC)	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	6,034,701,561.62	36,097,306,158.36	- 30,062,604,596.74	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	31,520,271,579.95	-	31,520,271,579.95	41,311,717,728.52
	Total	37,554,973,141.57	36,097,306,158.36	1,457,666,983.21	41,311,717,728.52
110102	VALUE ADDED TAX ALLOCATION	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	18,931,940,333.82	18,905,344,624.00	- 26,595,709.82	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	13,341,205,677.66
	Total	18,931,940,333.82	18,905,344,624.00	- 26,595,709.82	13,341,205,677.66
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	362,416,653.61	4,792,119,551.00	- 4,429,702,897.39	-

22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	785,791,506.50
	Total	362,416,653.61	4,792,119,551.00	- 4,429,702,897.39	785,791,506.50
120101	PERSONAL TAXES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	10,161,113,320.72	9,022,804,517.00	1,138,308,803.72	8,364,025,268.91
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	31,250,062.29	30,000,000.00	1,250,062.29	21,221,258.95
	Total	10,192,363,383.01	9,052,804,517.00	1,139,558,866.01	8,385,246,527.86
120201	LICENCES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	725,000.00	1,000,000.00	- 275,000.00	-
12300100100	MINISTRY OF COMMUNICATION	4,050,000.00	5,050,000.00	- 1,000,000.00	3,033,000.00
12500100100	OFFICE OF HEAD OF SERVICE	118,800.00	-	118,800.00	-
14000100100	AUDITOR-GENERAL STATE	80,000.00	350,000.00	- 270,000.00	250,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	22,831,237.82	51,159,000.00	- 28,327,762.18	19,720,328.75
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	362,012,456.52	269,799,250.00	92,213,206.52	182,932,935.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	3,938,100.00	6,000,000.00	- 2,061,900.00	1,768,905.29
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	9,196,000.00	4,700,000.00	4,496,000.00	1,146,250.00
23100100100	MINISTRY OF ENERGY	1,140,000.00	700,000.00	440,000.00	1,415,000.00
23400100100	MINISTRY OF WORKS	292,000.00	400,000.00	- 108,000.00	250,000.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,443,700.00	2,280,000.00	163,700.00	2,900,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	39,659,499.85	33,200,000.00	6,459,499.85	20,220,362.51
51400100100	MINISTRY OF WOMEN AFFAIRS	1,960,500.00	1,652,000.00	308,500.00	1,582,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	17,405,000.00	16,750,000.00	655,000.00	12,785,000.00
51701000100	AGENCY FOR MASS EDUCATION	997,000.00	2,840,000.00	- 1,843,000.00	112,000.00
52100100100	MINISTRY OF HEALTH	6,529,500.00	6,700,000.00	- 170,500.00	6,411,500.00
53500100100	MINISTRY OF ENVIRONMENT	3,515,000.00	3,115,000.00	400,000.00	1,489,640.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	420,000.00	- 420,000.00	228,550.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	107,400.00	201,000.00	- 93,600.00	576,100.00
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	672,000.00	1,000,000.00	- 328,000.00	-
	Total	477,673,194.19	407,316,250.00	70,356,944.19	256,821,571.55
120202	MINING RENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00
	Total	6,441,000.00	12,000,000.00	- 5,559,000.00	3,665,000.00

120204	FEES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	688,660,850.00	700,625,000.00	- 11,964,150.00	3,504,000.00
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	285,518,155.78	237,177,879.00	48,340,276.78	-
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,760,000.00	- 4,760,000.00	-
12300100100	MINISTRY OF COMMUNICATION	7,595,000.00	10,515,000.00	- 2,920,000.00	1,460,000.00
12500100100	OFFICE OF HEAD OF SERVICE	1,316,300.00	5,750,000.00	- 4,433,700.00	2,608,473.67
14000100100	AUDITOR-GENERAL STATE	240,000.00	420,000.00	- 180,000.00	312,940.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	15,179,987.17	35,555,000.00	- 20,375,012.83	19,543,496.25
22000100100	MINISTRY OF FINANCE	-	-	-	1,723,000.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	629,074,891.99	522,704,213.00	106,370,678.99	394,091,338.43
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	26,849,226.33	27,900,000.00	- 1,050,773.67	9,646,913.22
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,509,200.00	2,008,750.00	- 499,550.00	592,800.00
23100100100	MINISTRY OF ENERGY	-	-	-	4,942,715.00
23400100100	MINISTRY OF WORKS	195,084,577.12	85,460,000.00	109,624,577.12	247,165,074.00
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	14,166,025.00	-	14,166,025.00	11,037,220.00
25200100100	MINISTRY OF WATER RESOURCES	-	-	-	5,110,835.00
25210200100	KWARA STATE WATER COOPERATION	439,400.00	2,102,000.00	- 1,662,600.00	669,450.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	30,000.00	1,030,000.00	- 1,000,000.00	90,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	437,575,463.01	629,008,236.00	- 191,432,772.99	207,058,994.58
32600100100	MINISTRY OF JUSTICE	207,423,700.51	131,000,000.00	76,423,700.51	146,510,222.91
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	30,317,835.00	30,060,935.00	256,900.00	76,592,360.00
32605100100	HIGH COURT OF JUSTICE	47,148,261.00	21,800,000.00	25,348,261.00	18,793,557.64
32605300100	SHARIA COURT OF APPEAL	1,980,850.00	1,900,000.00	80,850.00	1,017,775.00
51400100100	MINISTRY OF WOMEN AFFAIRS	25,796,000.00	22,000,000.00	3,796,000.00	17,075,500.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	37,179,740.00	52,370,000.00	- 15,190,260.00	32,016,940.00
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	21,895,343.75
51701000100	AGENCY FOR MASS EDUCATION	240,500.00	500,000.00	- 259,500.00	162,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	405,032,300.00	295,031,100.00	110,001,200.00	258,982,725.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,521,844,697.45	1,854,688,108.00	- 332,843,410.55	900,531,088.66
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	159,951,510.00	204,933,500.00	- 44,981,990.00	124,502,976.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	270,660,680.00	314,937,650.00	- 44,276,970.00	264,068,516.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	128,674,606.00	118,265,750.00	10,408,856.00	66,666,115.00
51702100100	KWARA STATE UNIVERSITY, MALETE	3,076,405,727.80	3,074,132,122.00	2,273,605.80	439,030,684.80
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	149,063,669.00	394,500,000.00	- 245,436,331.00	130,672,758.80
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	15,091,337.78	25,561,064.00	- 10,469,726.22	-
52100100100	MINISTRY OF HEALTH	15,469,650.00	12,000,000.00	3,469,650.00	25,417,170.00

52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	187,910,058.00	234,415,764.00	- 46,505,706.00	210,499,783.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	45,616,500.00	67,347,500.00	- 21,731,000.00	39,540,200.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	36,837,563.85	34,742,000.00	2,095,563.85	34,808,507.81
53500100100	MINISTRY OF ENVIRONMENT	8,057,200.00	10,150,000.00	- 2,092,800.00	5,747,400.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,019,915.00	3,377,000.00	2,642,915.00	1,819,500.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	50,000.00	70,000.00	- 20,000.00	2,266,600.00
53905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	- 1,000,000.00	654,980.00
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	72,000.00	40,000.00	32,000.00	11,706,500.00
	Total	8,680,083,377.79	9,169,838,571.00	- 489,755,193.21	3,740,536,454.52
120205	FINES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	7,250,000.00	6,750,000.00	500,000.00	-
23400100100	MINISTRY OF WORKS	5,253,450.00	8,000,000.00	- 2,746,550.00	4,731,450.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	14,746,350.00	21,632,800.00	- 6,886,450.00	12,624,540.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,200,000.00	- 1,200,000.00	-
32605100100	HIGH COURT OF JUSTICE	4,866,860.00	10,000,000.00	- 5,133,140.00	1,707,513.00
53500100100	MINISTRY OF ENVIRONMENT	177,000.00	342,000.00	- 165,000.00	1,816,300.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,128,500.00	1,958,000.00	- 829,500.00	589,500.00
	Total	33,422,160.00	49,882,800.00	- 16,460,640.00	21,469,303.00
120206	SALES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	4,580,000.00	4,600,000.00	- 20,000.00	-
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	1,330,380.00	8,250,000.00	- 6,919,620.00	5,304,157.50
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	-	550,000.00	- 550,000.00	32,308.00
12300100100	MINISTRY OF COMMUNICATION	177,000.00	7,700,000.00	- 7,523,000.00	137,500.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	2,001,680.00	27,040,000.00	- 25,038,320.00	1,722,470.00
12500100100	OFFICE OF HEAD OF SERVICE	76,911,135.88	100,480,000.00	- 23,568,864.12	86,481,541.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	150,333,785.01	152,682,093.00	- 2,348,307.99	3,024,568.50
22000100100	MINISTRY OF FINANCE	7,000,443.00	4,800,000.00	2,200,443.00	3,022,396.50
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	217,962,155.00	209,143,000.00	8,819,155.00	159,386,799.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	250,000.00	950,000.00	- 700,000.00	5,050,000.00
23400100100	MINISTRY OF WORKS	398,483.28	3,416,471.00	- 3,017,987.72	6,002,000.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	217,837.50
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	30,000.00	4,126,000.00	- 4,096,000.00	50,400.00
23800400100	BUREAU OF STATISTICS	-	1,000,000.00	- 1,000,000.00	-
25210200100	KWARA STATE WATER COOPERATION	-	-	-	-

26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	19,515,300.00	10,000,000.00	9,515,300.00	26,819,000.00
32600100100	MINISTRY OF JUSTICE	621,850.00	2,050,000.00	- 1,428,150.00	554,960.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,692,100.00	4,244,500.00	- 552,400.00	2,468,500.00
51400100100	MINISTRY OF WOMEN AFFAIRS	332,000.00	900,000.00	- 568,000.00	406,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	75,909,100.00	46,163,000.00	29,746,100.00	37,796,209.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	152,260,102.88	306,138,485.00	- 153,878,382.12	111,602,903.90
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	3,697,000.00	8,011,060.00	- 4,314,060.00	8,428,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,697,500.00	5,836,500.00	- 1,139,000.00	4,330,700.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	4,379,240.00	5,100,000.00	- 720,760.00	2,035,800.00
51702100100	KWARA STATE UNIVERSITY, MALETE	72,092,752.58	59,440,000.00	12,652,752.58	2,820,550.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	395,000.00	2,250,000.00	- 1,855,000.00	920,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	230,068.15	698,174.00	- 468,105.85	-
52100100100	MINISTRY OF HEALTH	432,000.00	440,000.00	- 8,000.00	-
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	367,602,508.67	400,000,000.00	- 32,397,491.33	219,157,726.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	24,783,000.00	13,828,000.00	10,955,000.00	10,189,500.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	15,118,600.00	10,500,000.00	4,618,600.00	6,790,007.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	4,190,500.00	800,000.00	3,390,500.00	357,000.00
53905200100	KWARA UNITED FOOTBALL CLUB	1,277,712.25	10,000,000.00	- 8,722,287.75	-
	Total	1,212,201,396.70	1,411,137,283.00	- 198,935,886.30	705,108,833.90
120207	EARNINGS -GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	620,000.00	-	620,000.00	250,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	- 18,000.00	-
12300100100	MINISTRY OF COMMUNICATION	13,989,582.70	38,079,162.00	- 24,089,579.30	19,546,910.00
12300300100	KWARA STATE TELEVISION SERVICE	8,415,013.85	4,100,000.00	4,315,013.85	7,934,656.33
12300400100	KWARA STATE BROADCASTING CORPORATION	129,744,200.35	169,800,000.00	- 40,055,799.65	111,669,541.53
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	28,857,600.08	74,831,777.00	- 45,974,176.92	-
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	21,260,315.00	66,951,250.00	- 45,690,935.00	21,628,480.15
12500100100	OFFICE OF HEAD OF SERVICE	433,883.00	4,450,000.00	- 4,016,117.00	203,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,225,501.00	29,703,750.00	- 27,478,249.00	9,543,500.00
22000100100	MINISTRY OF FINANCE	1,552,237.00	-	1,552,237.00	5,668,280.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	284,939,037.91	251,758,400.00	33,180,637.91	135,740,801.57
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	780,000.00	300,000.00	480,000.00	30,000.00
23100100100	MINISTRY OF ENERGY	-	-	-	20,000.00
23400100100	MINISTRY OF WORKS	69,091,206.28	119,314,000.00	- 50,222,793.72	98,059,031.49
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,682,000.00	5,500,000.00	- 3,818,000.00	999,000.00
23800400100	BUREAU OF STATISTICS	-	-	-	-

25210200100	KWARA STATE WATER COORPERATION	121,911,662.13	119,243,008.00	2,668,654.13	100,550,221.23
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	75,000.00	600,000.00	- 525,000.00	130,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	56,136,870.01	321,864,374.00	- 265,727,503.99	21,564,636.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	5,461,000.00	10,977,250.00	- 5,516,250.00	5,550,810.00
51400100100	MINISTRY OF WOMEN AFFAIRS	148,000.00	540,000.00	- 392,000.00	248,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	130,706,872.58	149,840,000.00	- 19,133,127.42	114,105,950.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	152,479,400.00	101,692,800.00	50,786,600.00	89,650,516.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,698,474,472.67	1,308,119,865.00	390,354,607.67	644,110,525.96
51701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	90,825,050.00	134,461,000.00	- 43,635,950.00	39,971,974.35
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	186,404,850.00	163,584,250.00	22,820,600.00	101,172,930.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	38,222,300.00	37,166,000.00	1,056,300.00	26,902,996.00
51702100100	KWARA STATE UNIVERSITY, MALETE	2,512,947,245.64	3,804,264,926.00	- 1,291,317,680.36	2,397,830,967.22
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	21,500,254.46	23,660,374.00	- 2,160,119.54	3,979,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	727,000.00	600,000.00	127,000.00	-
52100100100	MINISTRY OF HEALTH	3,931,133.00	4,016,133.00	- 85,000.00	6,007,190.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	126,303,374.58	36,483,181.00	89,820,193.58	19,692,439.00
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	54,361,243.00	82,046,000.00	- 27,684,757.00	38,346,100.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	17,522,700.00	17,300,000.00	222,700.00	16,161,500.00
53500100100	MINISTRY OF ENVIRONMENT	45,678,500.00	46,440,000.00	- 761,500.00	41,885,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,783,000.00	9,463,333.00	- 2,680,333.00	9,055,250.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	200,000.00	- 200,000.00	40,000.00
53905100100	KWARA STATE SPORTS COMMISSION	2,467,000.00	4,362,000.00	- 1,895,000.00	1,831,600.00
	Total	5,836,657,505.24	7,141,730,833.00	- 1,305,073,327.76	4,090,080,806.83
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	4,850,000.00	9,500,000.00	- 4,650,000.00	-
12500100100	OFFICE OF HEAD OF SERVICE	3,854,026.29	5,200,000.00	- 1,345,973.71	5,255,374.35
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,176,000.00	1,200,000.00	- 24,000.00	4,699,650.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	302,460.60	400,000.00	- 97,539.40	721,101.05
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	-	150,000.00	- 150,000.00	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,086,300.00	8,000,000.00	- 5,913,700.00	1,496,200.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,630,250.00	1,800,000.00	- 169,750.00	97,295,911.00
	Total	13,899,036.89	26,250,000.00	- 12,350,963.11	109,468,236.40
120209	RENT ON LAND & OTHERS - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12300400100	KWARA STATE BROADCASTING CORPORATION	63,000.00	200,000.00	- 137,000.00	-

21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,504,500.00	4,750,000.00	- 245,500.00	1,341,500.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,720,000.00	3,700,000.00	- 980,000.00	-
23400100100	MINISTRY OF WORKS	4,091,310.00	3,294,285.00	797,025.00	6,760,711.70
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	35,000.00	100,000.00	- 65,000.00	14,000.00
25210200100	KWARA STATE WATER COORPERATION	45,021,899.25	56,750,000.00	- 11,728,100.75	23,332,209.70
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	98,534,420.58	184,875,495.00	- 86,341,074.42	113,149,413.49
51400100100	MINISTRY OF WOMEN AFFAIRS	120,000.00	2,200,000.00	- 2,080,000.00	1,588,000.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	153,680.00	600,000.00	- 446,320.00	-
	Total	155,243,809.83	256,469,780.00	- 101,225,970.17	146,185,834.89
120210	REPAYMENTS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	660,785.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	800,000.00	2,343,750.00	- 1,543,750.00	3,160,000.00
	Total	800,000.00	2,343,750.00	- 1,543,750.00	3,820,785.00
120211	INVESTMENT INCOME	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	498,664,832.53
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	48,581,820.00	- 48,581,820.00	-
	Total	-	48,581,820.00	- 48,581,820.00	498,664,832.53
120212	INTEREST EARNED	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	20,000,000.00	- 20,000,000.00	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	66,255,512.25	-	66,255,512.25	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,839,554.99	6,500,000.00	- 4,660,445.01	1,759,563.62
	Total	68,095,067.24	26,500,000.00	41,595,067.24	1,759,563.62
120213	RE-IMBURSEMENT GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100100	AUDITOR-GENERAL STATE	304,400.00	500,000.00	- 195,600.00	90,000.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	45,166,665.65	84,333,333.00	- 39,166,667.35	105,833,333.55
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	14,273,598.24	19,231,263.00	- 4,957,664.76	11,223,061.83
	Total	59,744,663.89	104,064,596.00	- 44,319,932.11	117,146,395.38
130101	DOMESTIC AIDS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

52100100100	MINISTRY OF HEALTH	2,749,466,651.20	4,000,000,000.00	- 1,250,533,348.80	-
	Total	2,749,466,651.20	4,000,000,000.00	- 1,250,533,348.80	-
130102	FOREIGN AIDS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	5,000,000.00	- 5,000,000.00	-
52100100100	MINISTRY OF HEALTH	251,877,894.32	4,359,740,000.00	- 4,107,862,105.68	-
53500100100	MINISTRY OF ENVIRONMENT	-	500,000,000.00	- 500,000,000.00	-
	Total	251,877,894.32	4,864,740,000.00	- 4,612,862,105.68	-
130203	DOMESTIC GRANTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	6,368,000,000.00	- 6,368,000,000.00	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,500,000,000.00	1,500,000,000.00	-	-
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,062,641,710.99	1,900,084,927.00	162,556,783.99	-
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,875,000.00	-	1,875,000.00	7,075,257,337.76
52100100100	MINISTRY OF HEALTH	18,036,000.00	1,691,528,049.00	- 1,673,492,049.00	-
	Total	3,582,552,710.99	11,459,612,976.00	- 7,877,060,265.01	7,075,257,337.76
130204	FOREIGN GRANTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	-	-	-
52100100100	MINISTRY OF HEALTH	22,404,813.97	16,049,232.00	6,355,581.97	-
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	40,000,000.00	- 40,000,000.00	-
53905100100	KWARA STATE SPORTS COMMISSION	-	40,000,000.00	- 40,000,000.00	-
	Total	22,404,813.97	96,049,232.00	- 73,644,418.03	-
140202	OTHER CAPITAL RECEIPTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	2,000,000,000.00	- 2,000,000,000.00	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-	-
	Total	-	2,000,000,000.00	- 2,000,000,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	27,260,000,000.00	32,768,625,259.00	- 5,508,625,259.00	-
	Total	27,260,000,000.00	32,768,625,259.00	- 5,508,625,259.00	-

140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11100300100	GOVERNOR'S OFFICE	-	-	-	-
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	500,000,000.00	- 500,000,000.00	-
22000100100	MINISTRY OF FINANCE	98,842,165.00	2,014,650,000.00	- 1,915,807,835.00	1,001,191,750.22
23400100100	MINISTRY OF WORKS	1,639,505,000.00	3,467,520,000.00	- 1,828,015,000.00	-
52100100100	MINISTRY OF HEALTH	724,427,036.49	643,132,440.00	81,294,596.49	-
	Total	2,462,774,201.49	6,625,302,440.00	- 4,162,528,238.51	1,001,191,750.22
		36,329,076,271.97	61,814,329,907.00	- 25,485,253,635.03	8,076,449,087.98
140402	DOMESTIC DEBT FORGIVENESS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
32600100100	MINISTRY OF JUSTICE	3,750,000.00	-	3,750,000.00	-
	Total	3,750,000.00	-	3,750,000.00	-
150101	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	193,322,645.76	193,322,646.00	- 0.24	-
	Total	193,322,645.76	193,322,646.00	- 0.24	-

KWARA STATE GOVERNMENT					
EXPENSES SUPPLEMENTARY NOTES					
2021 FINANCIAL YEAR					
21	PERSONNEL COST	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
2101	SALARY	22,590,526,593.30	23,238,116,706.60	634,908,430.47	23,440,173,542.58
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	91,727,203.27	112,886,888.00	21,159,684.73	133,578,422.53
	Total	22,682,253,796.57	23,351,003,594.60	656,068,115.20	23,573,751,965.11
22	OTHER RECURRENT COSTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
2201	SOCIAL BENEFITS	11,995,803,573.04	9,601,815,833.00	- 2,393,987,740.04	10,683,765,619.10
2202	OVERHEAD COST	23,623,449,646.67	30,997,560,559.00	7,374,110,912.33	23,423,894,863.22
2203	LOANS AND ADVANCES	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
2206	PUBLIC DEBT CHARGES	-	9,016,980,482.00	9,016,980,482.00	3,530,853,266.54
2207	TRANSFERS-PAYMENT	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
	Total	38,341,236,365.46	54,219,417,741.00	15,878,181,375.54	39,896,987,834.88
23	CAPITAL EXPENDITURE	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
2301	FIXED ASSETS PURCHASED	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,286,664,839.14
2302	CONSTRUCTION / PROVISION	11,459,245,230.70	38,960,959,181.00	27,762,302,591.44	3,791,996,355.22
2303	REHABILITATION / REPAIRS	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,839,711,518.24
2304	PRESERVATION OF THE ENVIRONMENT	90,476,751.15	318,210,000.00	227,733,248.85	-
2305	OTHER CAPITAL PROJECTS	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
	Total	34,879,189,309.18	91,488,806,289.76	56,870,205,621.72	10,803,277,481.27
2101	SALARY	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
210101	SALARIES AND WAGES	22,590,526,593.30	23,238,116,706.60	634,908,430.47	23,440,173,542.58
	Total	22,590,526,593.30	23,238,116,706.60	634,908,430.47	23,440,173,542.58
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
210201	ALLOWANCES	-	-	-	50,349,641.44
210202	SOCIAL CONTRIBUTIONS	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09
	Total	91,727,203.27	112,886,888.00	21,159,684.73	133,578,422.53

		2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
2201	SOCIAL BENEFITS				
220101	SOCIAL BENEFITS	11,995,803,573.04	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
	Total	11,995,803,573.04	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
2202	OVERHEAD COST				
220201	TRAVEL& TRANSPORT - GENERAL	916,257,628.78	1,170,817,205.00	254,559,576.22	657,148,155.58
220202	UTILITIES - GENERAL	905,792,592.08	982,018,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	1,712,055,292.94	1,952,923,322.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	818,051,915.48	902,905,177.00	84,853,261.52	819,667,499.82
220205	TRAINING - GENERAL	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	4,804,866,369.87	8,265,612,858.00	3,460,746,488.13	5,340,343,110.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220209	FINANCIAL CHARGES - GENERAL	934,251,942.66	337,893,497.00	- 596,358,445.66	3,721,153,126.77
220210	MISCELLANEOUS EXPENSES GENERAL	7,146,089,077.95	8,729,105,785.00	1,583,016,707.05	7,169,486,653.60
	Total	23,623,449,646.67	30,997,560,559.00	9,146,010,912.33	23,423,894,863.22
2203	LOANS AND ADVANCES				
220301	STAFF LOANS & ADVANCES	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
	Total	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
	Total	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
2206	PUBLIC DEBT CHARGES				
220602	DOMESTIC INTEREST / DISCOUNT	-	9,016,980,482.00	9,016,980,482.00	3,530,853,266.54
	Total	-	9,016,980,482.00	9,016,980,482.00	3,530,853,266.54
2207	TRANSFERS-PAYMENT				
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-

	Total	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
2301	FIXED ASSETS PURCHASED	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,286,664,839.14
	Total	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,286,664,839.14
2302	CONSTRUCTION / PROVISION	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	11,459,245,230.70	38,960,959,181.00	27,762,302,591.44	3,791,996,355.22
	Total	11,459,245,230.70	38,960,959,181.00	27,762,302,591.44	3,791,996,355.22
2303	REHABILITATION / REPAIRS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,839,711,518.24
	Total	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,839,711,518.24
2304	PRESERVATION OF THE ENVIRONMENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	90,476,751.15	318,210,000.00	227,733,248.85	-
	Total	90,476,751.15	318,210,000.00	227,733,248.85	-
2305	OTHER CAPITAL PROJECTS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230501	ACQUISITION OF NON TANGIBLE ASSETS	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
	Total	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
		18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	
210101	SALARIES AND WAGES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21010101	SALARY	15,191,045,303.55	13,852,838,004.60	- 1,350,433,132.56	14,705,974,569.11
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	360,948,438.51	350,000,000.00	- 9,149,287.73	328,131,606.21
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	6,997,835,169.08	8,985,278,702.00	1,987,443,532.92	8,390,525,693.70
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	40,697,682.16	50,000,000.00	7,047,317.84	15,541,673.56
	Total	22,590,526,593.30	23,238,116,706.60	634,908,430.47	23,440,173,542.58
210201	ALLOWANCES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

21020103	REGULAR ALLOWANCES/EMOLUMENT	-	-	-	50,349,641.44
	Total	-	-	-	50,349,641.44
210202	SOCIAL CONTRIBUTIONS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21020201	NHIS CONTRIBUTION	7,000,000.00	8,000,000.00	1,000,000.00	-
21020202	CONTRIBUTORY PENSION	84,727,203.27	104,886,888.00	20,159,684.73	83,228,781.09
	Total	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09
220101	SOCIAL BENEFITS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22010101	GRATUITY	3,501,851,275.71	1,200,000,000.00	-	2,723,737,883.12
22010102	PENSION	8,493,952,297.33	8,401,815,833.00	- 92,136,464.33	7,960,027,735.98
	Total	11,995,803,573.04	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
220201	TRAVEL& TRANSPORT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	422,594,758.79	315,328,869.00	- 107,265,889.79	205,318,965.10
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	71,224,591.33	297,274,137.00	226,049,545.67	353,195,221.48
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	58,000,000.00	58,000,000.00	33,959,007.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	422,438,278.66	500,214,199.00	77,775,920.34	64,674,962.00
	Total	916,257,628.78	1,170,817,205.00	254,559,576.22	657,148,155.58
220202	UTILITIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020201	ELECTRICITY CHARGES	634,233,924.27	681,693,127.00	47,459,202.73	548,281,633.73
22020202	TELEPHONE CHARGES	9,322,087.00	10,625,968.00	1,303,881.00	9,258,579.93
22020203	INTERNET ACCESS CHARGES	221,938,817.27	235,867,005.00	13,928,187.73	136,906,116.65
22020204	SATELLITE BROADCASTING ACCESS CHARGES	19,096,789.49	29,907,125.00	10,810,335.51	17,078,079.61
22020205	WATER RATES	3,086,375.00	3,376,000.00	289,625.00	2,026,923.18
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	18,114,599.05	20,548,947.00	2,434,347.95	3,500,000.00
	Total	905,792,592.08	982,018,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	139,100,153.93	152,154,270.00	13,054,116.07	255,880,092.14
22020302	BOOKS	17,993,656.14	24,163,730.00	6,170,073.86	9,901,028.27
22020303	NEWSPAPERS	24,208,001.42	26,956,269.00	2,748,267.58	24,560,954.47

22020304	MAGAZINES & PERIODICALS	16,698,307.13	20,991,141.00	4,292,833.87	12,553,070.53
22020305	PRINTING OF NON SECURITY DOCUMENTS	152,991,750.65	172,870,415.00	19,878,664.35	143,526,220.80
22020306	PRINTING OF SECURITY DOCUMENTS	131,538,045.25	134,641,679.00	3,103,633.75	92,100,839.25
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES (COVID RESPONSE ACTIVITIES SUPPLIES)	787,802,474.90	903,694,909.00	115,892,434.10	417,273,337.69
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	160,000,000.00	160,000,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	35,397,687.00	42,770,429.00	7,372,742.00	13,029,688.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,922,002.00	7,080,480.00	158,478.00	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	246,240,500.01	248,600,000.00	2,359,499.99	177,085,400.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	153,162,714.51	59,000,000.00	- 94,162,714.51	4,416,000.00
	Total	1,712,055,292.94	1,952,923,322.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	178,056,789.51	204,383,841.00	26,327,051.49	144,319,772.18
22020402	MAINTENANCE OF OFFICE FURNITURE	27,800,352.09	24,779,100.00	- 3,021,252.09	27,652,476.58
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	190,814,626.73	219,423,346.00	28,608,719.27	386,003,015.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	60,048,982.44	64,721,404.00	4,672,421.56	59,447,248.27
22020405	MAINTENANCE OF PLANTS/GENERATORS	132,683,710.80	154,771,408.00	22,087,697.20	104,095,579.78
22020406	OTHER MAINTENANCE SERVICES	132,583,735.94	138,530,680.00	5,946,944.06	89,397,007.39
22020407	MAINTENANCE OF AIRCRAFTS	84,112,820.77	84,116,400.00	3,579.23	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,478,700.00	3,706,250.00	227,550.00	1,223,400.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	432,747.20	432,748.00	0.80	-
22020413	MINOR ROAD MAINTENANCE	8,039,450.00	8,040,000.00	550.00	7,529,000.00
	Total	818,051,915.48	902,905,177.00	84,853,261.52	819,667,499.82
220205	TRAINING - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020501	LOCAL TRAINING	301,094,518.43	460,634,980.00	159,540,461.57	197,444,485.91
22020502	INTERNATIONAL TRAINING	137,101,630.00	148,686,672.00	11,585,042.00	9,877,800.00
	Total	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020601	SECURITY SERVICES / EXPENSES	2,375,668,010.13	2,403,492,100.00	27,824,089.87	2,109,946,867.12
22020602	OFFICE RENT	758,000.00	758,000.00	-	512,000.00
22020605	CLEANING & FUMIGATION SERVICES	96,199,595.33	101,362,758.00	5,163,162.67	96,531,915.18

22020606	SERVICE-WIDE VOTE	2,332,240,764.41	5,760,000,000.00	3,427,759,235.59	3,133,352,328.37
	Total	4,804,866,369.87	8,265,612,858.00	3,460,746,488.13	5,340,343,110.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020701	FINANCIAL CONSULTING	4,680,443,745.33	6,642,402,244.00	3,733,858,498.67	1,358,083,451.20
22020702	INFORMATION TECHNOLOGY CONSULTING	17,313,390.00	19,425,000.00	2,111,610.00	18,290,597.51
22020703	LEGAL SERVICES	156,739,635.62	176,707,406.00	19,967,770.38	1,230,087,333.90
22020704	ENGINEERING SERVICES	3,701,308.24	4,376,440.00	675,131.76	2,699,512.01
22020706	SURVEYING SERVICES	6,822,650.00	13,522,650.00	6,700,000.00	300,000.00
22020707	AGRICULTURAL CONSULTING	800,000.00	1,000,000.00	200,000.00	2,300,044.74
22020709	WASTE MANAGEMENT CONSULTING	561,391,584.24	562,406,700.00	1,015,115.76	501,084,133.51
22020710	IPSAS CONSULTING	10,000,000.00	28,000,000.00	18,000,000.00	8,613,000.00
22020711	OTHER CONSULTING SERVICES	6,245,000.00	8,500,000.00	2,255,000.00	5,062,339.00
	Total	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020801	MOTOR VEHICLE FUEL COST	211,254,772.79	269,246,007.00	57,991,234.21	219,870,608.65
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,049,999.92	3,050,000.00	0.08	14,816,533.00
22020803	PLANT / GENERATOR FUEL COST	280,803,398.84	303,426,444.00	22,623,045.16	280,188,513.10
22020804	AIRCRAFT FUEL COST	9,323,193.50	14,900,000.00	5,576,806.50	-
	Total	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220209	FINANCIAL CHARGES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020901	BANK CHARGES (OTHER THAN INTEREST)	92,169,225.52	191,086,595.00	98,917,369.48	10,474,586.61
22020902	INSURANCE PREMIUM	103,165,353.78	129,466,040.00	26,300,686.22	96,140,092.04
22020903	LOSS ON FOREIGN EXCHANGE	725,146,085.79	-	- 725,146,085.79	3,446,825,844.61
22020904	OTHER CRF BANK CHARGES	1,746,427.57	1,915,862.00	169,434.43	157,556,353.51
22020905	AUDIT FEES/AUDITING OF ACCOUNT	12,024,850.00	15,425,000.00	3,400,150.00	10,156,250.00
	Total	934,251,942.66	337,893,497.00	- 596,358,445.66	3,721,153,126.77
220210	MISCELLANEOUS EXPENSES GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22021001	REFRESHMENT & MEALS	85,589,310.40	97,410,463.00	11,821,152.60	122,083,589.09
22021002	HONORARIUM & SITTING ALLOWANCE	371,273,125.65	516,417,775.00	145,144,649.35	381,804,738.47
22021003	PUBLICITY & ADVERTISEMENTS	382,048,083.78	494,272,714.00	112,224,630.22	292,130,748.09

22021004	MEDICAL EXPENSES - LOCAL	61,593,366.31	105,677,660.00	44,084,293.69	44,254,096.72
22021005	SCHOOL SERVICES	211,661,559.88	288,230,757.00	76,569,197.12	279,829,833.51
22021006	POSTAGES & COURIER SERVICES	13,463,273.34	24,425,626.00	10,962,352.66	11,630,976.84
22021007	WELFARE PACKAGES	510,130,329.98	615,075,770.00	104,945,440.02	348,030,014.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,615,379.96	36,235,000.00	25,619,620.04	10,015,752.54
22021009	SPORTING ACTIVITIES	103,538,675.00	118,640,250.00	15,101,575.00	218,439,728.81
22021010	DIRECT TEACHING & LABORATORY COST	1,908,000.00	2,660,000.00	752,000.00	1,175,340.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	2,499,283.38	3,500,000.00	1,000,716.62	1,283,941.20
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	200,000.00	1,034,900.00	834,900.00	695,000.00
22021013	PROMOTION (SERVICE WIDE)	19,500,000.00	25,200,000.00	5,700,000.00	4,740,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	32,365,734.46	44,429,666.00	12,063,931.54	12,468,048.00
22021015	CRECHE(MAINTENANCE)	-	1,447,500.00	1,447,500.00	570,000.00
22021016	OPERATIONAL EXPENSES	3,838,130,215.90	4,225,278,481.00	387,148,265.10	3,298,648,558.28
22021017	MONITORING & EVALUATION	121,266,496.25	177,709,880.00	56,443,383.75	76,561,546.16
22021019	INCIDENTAL EXPENSES	469,438,478.62	562,360,905.00	92,922,426.38	1,765,164,551.20
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	3,935,664.00	4,348,800.00	413,136.00	4,319,733.00
22021021	SPECIAL DAY/CELEBRATIONS	23,909,000.00	53,250,000.00	29,341,000.00	33,050,920.30
22021022	MEETING/VISITATION	75,376,259.93	101,811,500.00	26,435,240.07	62,894,138.00
22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	46,113,233.71	50,000,000.00	3,886,766.29	61,776,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	1,300,000.00	7,464,104.00	6,164,104.00	22,034,900.00
22021025	RESEARCH ACTIVITIES	86,880,568.38	177,595,631.00	90,715,062.62	1,967,062.77
22021026	LEGAL EXPENSES	20,947,995.20	50,400,000.00	29,452,004.80	35,521,615.64
22021027	PROGRAMMES/ACTIVITIES	176,299,446.47	279,462,000.00	103,162,553.53	15,912,977.47
22021029	GOVERNORS' FORUM EXPENSES	15,000,000.00	20,000,000.00	5,000,000.00	19,572,000.00
22021030	STATISTICAL MANAGEMENT FUND	2,468,000.00	3,000,000.00	532,000.00	999,320.79
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	15,000,000.00	31,000,000.00	16,000,000.00	18,241,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	7,435,000.00	57,209,960.00	49,774,960.00	-
22021033	AMBULANCE POINTS	900,000.00	1,000,000.00	100,000.00	-
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXPENSES	150,000,000.00	231,948,000.00	81,948,000.00	7,863,000.00
22021035	BOARD OF SURVEY	-	500,000.00	500,000.00	-
22021036	HEALTH CARE SERVICES	1,700,000.00	2,200,000.00	500,000.00	3,167,132.72
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	14,145,570.00	4,940,000.00	9,205,570.00	8,850,440.00
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	2,768,000.00	4,000,000.00	1,232,000.00	3,444,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	900,000.00	11,000,000.00	10,100,000.00	345,950.00
22021040	GENERAL OFFICE EXPENSES	225,789,027.35	257,968,443.00	32,179,415.65	-

22021041	COMMUNITY HEALTH INFLUENCERS,PROMOTERS AND SERVICES (CHIPS)PROGRAMME	40,000,000.00	40,000,000.00	-	-
	Total	7,146,089,077.95	8,729,105,785.00	1,583,016,707.05	7,169,486,653.60
220301	STAFF LOANS & ADVANCES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22030109	LOAN REPAYMENT	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
	Total	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	65,291,075.96	115,500,000.00	50,208,924.04	141,424,086.02
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	2,558,750.00	1,800,000,000.00	1,797,441,250.00	1,140,550,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	900,000.00	1,000,000.00	100,000.00	500,000.00
22040114	STUDENT/STAFF REGISTRATION	5,500,000.00	5,500,000.00	-	-
	Total	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
220602	DOMESTIC INTEREST / DISCOUNT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22060203	INTERNAL LOAN REPAYMENT	- 2,719,181,531.12	3,793,223,400.00	1,074,041,868.88	-
22060206	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	- 166,528,977.67	233,260,254.00	66,731,276.33	87,790,237.55
22060207	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	- 2,166,042,927.09	2,537,575,862.00	371,532,934.91	2,216,959,137.65
22060208	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	- 388,822,337.54	539,835,574.00	151,013,236.46	204,652,962.64
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	- 20,671,467.36	420,671,467.00	399,999,999.64	20,671,467.36
22060210	COMMERCIAL AGRICULTURE SCHEME LOAN REPAYMENT 1	-	-	-	4,059,685.71
22060212	EXTERNAL LOANS REPAYMENT (DONOR)	- 702,962,734.58	562,965,218.00	- 139,997,516.58	568,682,195.72
22060213	CBN BUDGET SUPPORT	- 861,562,868.38	929,448,707.00	67,885,838.62	428,037,579.91
	Total	- 7,025,772,843.74	9,016,980,482.00	1,991,207,638.26	3,530,853,266.54
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
	Total	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23010101	PURCHASE / ACQUISITION OF LAND	262,151,047.00	1,700,000,000.00	1,437,848,953.00	80,098,000.00

23010102	PURCHASE OF OFFICE BUILDINGS	-	524,000,000.00	524,000,000.00	-
23010104	PURCHASE MOTOR CYCLES	31,250,000.00	27,414,315.00	- 3,835,685.00	1,795,500.00
23010105	PURCHASE OF MOTOR VEHICLES	1,305,815,856.35	2,689,450,000.00	1,383,634,143.65	883,560,966.70
23010106	PURCHASE OF VANS	-	106,582,458.00	106,582,458.00	137,824,000.00
23010108	PURCHASE OF BUSES	-	289,150,000.00	289,150,000.00	156,817,500.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,617,650.00	152,842,650.00	122,225,000.00	1,070,000.00
23010113	PURCHASE OF COMPUTERS	8,476,650.00	30,055,000.00	21,578,350.00	6,853,600.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	6,017,950.00	5,017,950.00	750,000.00
23010119	PURCHASE OF POWER GENERATING SET	17,353,723.52	133,250,000.00	115,896,276.48	26,075,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	5,000,000.00	5,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	266,906,586.73	600,500,000.00	333,593,413.27	183,523,591.65
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	4,500,000.00	12,000,000.00	7,500,000.00	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	25,500,000.00	25,500,000.00	4,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	1,000,000.00	1,000,000.00	966,500.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	3,000,000.00	3,000,000.00	9,912,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	29,816,533.33	14,000,000.00	- 15,816,533.33	-
23010132	PURCHASE OF SECURITY EQUIPMENT	10,731,200.00	20,000,000.00	9,268,800.00	-
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	-	33,013,667.00	33,013,667.00	51,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	124,487,079.34	231,548,000.00	107,060,920.66	63,269,411.30
23010144	PURCHASE OF PRINTING MACHINE	-	169,287,875.00	169,287,875.00	-
23010145	PURCHASE OF MATERIALS	8,603,775.00	18,380,000.00	9,776,225.00	4,150,000.00
23010147	PURCHASE OF SPARE PARTS	1,200,000.00	5,400,000.00	4,200,000.00	-
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	334,864,236.99	700,000,000.00	365,135,763.01	282,736,446.40
23010151	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	-	100,000,000.00	100,000,000.00	-
23010152	PURCHASE OF TOWING VEHICLES	-	9,367,636.00	9,367,636.00	-
23010153	PURCHASE OF TOOLS AND EQUIPMENT	14,140,750.00	76,507,567.00	62,366,817.00	-
23010154	PURCHASE OF WATER TREATMENT CHEMICAL	204,188,506.01	235,193,504.00	31,004,997.99	167,310,300.00
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	119,052,750.00	143,235,000.00	24,182,250.00	28,595,000.00
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	-	75,000,000.00	75,000,000.00	-
23010159	PURCHASE OF DRUGS	-	15,000,000.00	15,000,000.00	-
23010160	PURCHASE OF COMMODITIES	-	39,494,200.00	39,494,200.00	20,000,000.00
23010162	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	300,000,000.00	300,000,000.00	164,288,169.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	-	50,000,000.00	50,000,000.00	-
23010165	PURCHASE OF TRAFFIC CONES	-	5,000,000.00	5,000,000.00	-
23010172	PURCHASE OF HOSPITAL FURNITURE	-	15,000,000.00	15,000,000.00	-

23010173	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	2,300,000.00	2,300,000.00	-
23010176	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	74,287,005.50	390,200,095.00	315,913,089.50	5,068,854.09
23010177	PURCHASE OF ARCHIVES MATERIALS FOR	-	3,721,505.00	3,721,505.00	-
23010180	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	6,782,051.10	72,841,980.00	66,059,928.90	-
23010181	PURCHASE OF LAW REPORT	16,986,000.00	20,000,000.00	3,014,000.00	-
	Total	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,279,664,839.14
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,000,000,000.00	1,208,053,990.00	208,053,990.00	1,319,789,327.92
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	679,725.00	35,000,000.00	34,320,275.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	207,500,000.00	207,500,000.00	8,555,877.13
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	92,820,645.00	92,820,645.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	161,643,050.50	200,332,696.00	38,689,645.50	227,348,842.09
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	544,889,211.61	741,600,000.00	196,710,788.39	8,249,500.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	248,298,385.10	582,000,000.00	333,701,614.90	288,869,448.10
23020108	CONSTRUCTION/PROVISION OF POLICE POSTS	23,650,011.04	25,000,000.00	1,349,988.96	-
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	25,640,000.00	25,640,000.00	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	174,982,512.37	883,348,428.00	708,365,915.63	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	7,000,000,000.00	7,000,000,000.00	10,300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,295,685,789.85	3,500,000,000.00	2,204,314,210.15	1,896,965.03
23020115	CONSTRUCTION/PROVISION OF PUBLIC TOILET	-	87,265,621.00	87,265,621.00	15,474,522.50
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,973,032,298.38	22,912,397,801.00	14,939,365,502.62	1,776,481,090.19
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	2,000,000.00	2,000,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	36,384,246.85	1,418,000,000.00	1,381,615,753.15	-
23020141	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	-	40,000,000.00	40,000,000.00	68,043,804.68
	Total	11,459,245,230.70	38,960,959,181.00	27,501,713,950.30	3,725,009,377.64
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	686,293,651.97	832,000,000.00	145,706,348.03	172,878,857.41
23030102	REHABILITATION / REPAIRS - ELECTRICITY	2,000,000.00	8,700,000.00	6,700,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	385,748,022.09	670,191,029.76	284,443,007.67	379,479,968.91
23030107	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	-	5,000,000.00	5,000,000.00	-

23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	15,000,000.00	15,000,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	72,485,773.22	516,180,034.00	443,694,260.78	73,665,196.21
23030113	REHABILITATION / REPAIRS - ROADS	434,133,859.08	350,000,000.00	- 84,133,859.08	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	151,367,735.50	354,818,695.00	203,450,959.50	216,528,371.61
23030124	REHABILITATION/REPAIRS OF ACCESS ROAD	-	150,000,000.00	150,000,000.00	56,350,000.00
23030127	REHABILITATION/REPAIRS - INFRASTRUCTURES	180,149,909.25	321,166,393.00	141,016,483.75	6,569,390.73
23030144	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	257,813,033.26	509,045,395.00	251,232,361.74	310,000,007.85
	Total	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,215,471,792.72
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	-	5,000,000.00	5,000,000.00	-
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE	16,887,926.15	-	- 16,887,926.15	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT)	73,588,825.00	225,000,000.00	151,411,175.00	-
23040107	COCOA PRODUCTION PROGRAMME	-	5,000,000.00	5,000,000.00	-
23040108	KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	7,710,000.00	7,710,000.00	-
23040109	LIVESTOCK DISEASES CONTROL	-	3,500,000.00	3,500,000.00	-
23040110	RABIES CONTROL	-	5,000,000.00	5,000,000.00	-
23040112	DEVELOPMENT OF DISEASE CONTROL POSTS	-	67,000,000.00	67,000,000.00	-
	Total	90,476,751.15	318,210,000.00	227,733,248.85	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23050101	RESEARCH AND DEVELOPMENT	12,340,747,116.58	28,842,790,999.00	16,502,043,882.42	2,714,469,066.27
23050102	COMPUTER SOFTWARE ACQUISITION	21,700,000.00	572,900,634.00	551,200,634.00	85,777,000.80
23050103	MONITORING AND EVALUATION	5,000,000.00	100,000,000.00	95,000,000.00	-
23050104	ANNIVERSARIES/CELEBRATIONS	-	1,000,000.00	1,000,000.00	-
23050106	PROGRAMMES/ACTIVITIES	100,000,000.00	408,200,000.00	308,200,000.00	-
23050107	TAKE-OFF GRANT	50,420,700.00	1,086,805,600.00	1,036,384,900.00	84,658,701.60
23050108	STATE COUNTERPART FUND ON ASSISTED PROJECTS	4,160,153,960.51	5,475,584,927.00	1,315,430,966.49	-
23050109	DONOR ASSISTED PROJECTS/PROGRAMMES	1,608,242,165.00	2,940,000,000.00	1,331,757,835.00	-
	Total	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
210101	SALARIES AND WAGES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

011100100100	GOVERNMENT HOUSE	727,788.90	724,415.00	-	3,373.90	1,744,539.24
011100300100	GOVERNOR'S OFFICE	414,293,665.00	415,273,909.00		524,394.78	356,137,322.91
011200300100	KWARA STATE HOUSE OF ASSEMBLY	110,401,662.32	128,000,000.00		17,598,337.68	99,773,556.23
012300100100	MINISTRY OF COMMUNICATION	152,899,328.99	145,396,664.00	-	7,502,664.99	143,034,817.11
012300300100	KWARA STATE TELEVISION SERVICE	56,360,855.72	66,996,992.00		10,636,136.28	106,201,609.08
012300400100	KWARA STATE BROADCASTING CORPORATION	146,500,555.05	147,159,573.00		659,017.95	140,300,023.10
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	41,146,146.58	48,922,419.00		7,776,272.42	40,915,508.24
012500100100	OFFICE OF HEAD OF SERVICE	908,063,171.72	650,000,000.00	-	258,063,171.72	891,644,363.11
014000100100	AUDITOR-GENERAL STATE	78,135,355.00	78,537,443.00		402,088.00	77,650,501.17
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	81,093,052.40	79,751,585.00	-	1,341,467.40	80,703,591.32
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	15,025,977.86	10,127,757.00	-	4,898,220.86	7,240,552.78
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	355,255,145.41	316,085,589.00	-	39,169,556.41	354,624,723.59
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	1,792,789.00	1,792,789.00		-	1,395,531.67
022000100100	MINISTRY OF FINANCE	582,843,311.66	529,837,111.00	-	53,006,200.66	579,137,590.65
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,201,708,970.50	1,271,603,403.00		69,894,432.50	1,123,139,110.85
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	239,065,356.28	227,638,909.50	-	11,426,446.78	233,242,160.65
022201800100	KWARA INVESTMENT PROMOTION AGENCY	5,468,751.00	7,291,667.00		1,822,916.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	150,295,829.47	143,850,074.00	-	6,445,755.47	148,402,701.91
023100100100	MINISTRY OF ENERGY	85,153,933.11	78,696,393.00	-	6,457,540.11	80,071,110.32
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	46,306,269.00	49,875,368.00		3,569,099.00	43,845,266.00
023400100100	MINISTRY OF WORKS	389,202,887.37	357,946,702.50	-	31,256,184.87	378,643,128.58
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	14,180,680.59	-	-	14,180,680.59	23,150,007.84
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	118,860,508.96	124,929,867.00		6,069,358.04	88,862,441.28
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	39,006,473.77	40,678,654.00		1,672,180.23	80,324,100.36
023800400100	BUREAU OF STATISTICS	136,024,639.62	134,247,301.00	-	1,777,338.62	130,820,323.80
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,841,377.24	2,083,927.00		242,549.76	1,801,377.24
025200100100	MINISTRY OF WATER RESOURCES	64,622,064.00	63,828,087.00	-	793,977.00	62,693,176.17
025210200100	KWARA STATE WATER COOPERATION	188,414,427.12	193,604,624.00		5,190,196.88	189,123,559.72
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	93,836,062.70	119,207,659.00		25,371,596.30	81,127,121.19
031801100100	STATE JUDICIAL SERVICE COMMISSION	25,188,510.58	31,540,951.00		6,352,440.42	26,138,155.46
032600100100	MINISTRY OF JUSTICE	129,178,943.38	124,689,709.00	-	4,489,234.38	131,990,769.96
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	230,580,402.00	232,037,822.00		1,457,420.00	462,516,472.00
032605100100	HIGH COURT OF JUSTICE	663,314,501.66	681,102,367.60		17,787,865.94	621,400,683.17
032605300100	SHARIA COURT OF APPEAL	159,462,516.87	158,700,000.00	-	762,516.87	149,292,907.27
051400100100	MINISTRY OF WOMEN AFFAIRS	103,029,158.53	106,910,125.00		3,880,966.47	99,656,666.80
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	234,881,311.91	219,529,928.00	-	15,351,383.91	242,318,861.31
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	84,743,843.95	107,663,028.00		22,919,184.05	201,746,134.94
051701000100	AGENCY FOR MASS EDUCATION	16,000,682.48	19,464,688.00		3,464,005.52	16,522,909.38

051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	21,335,199.00	0.12	22,749,145.10
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,552,195,392.46	1,759,497,000.00	207,301,607.54	1,915,108,142.76
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	570,201,792.70	586,570,573.00	16,368,780.30	530,702,419.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	804,391,829.00	624,935,120.00	- 179,456,709.00	1,214,177,247.98
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	328,955,321.00	329,000,000.00	44,679.00	728,160,286.02
051702100100	KWARA STATE UNIVERSITY, MALETE	2,161,048,133.47	2,718,000,000.00	556,951,866.53	2,432,826,153.83
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	157,176,963.94	163,881,772.00	6,704,808.06	151,972,169.55
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	5,998,206,975.11	6,616,982,910.00	618,775,934.89	5,472,325,633.17
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	75,148,867.00	100,104,259.00	24,955,392.00	-
052100100100	MINISTRY OF HEALTH	2,899,997,555.91	2,495,365,252.00	- 404,632,303.91	2,878,639,976.58
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	16,168,116.00	23,146,907.00	6,978,791.00	16,168,116.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	30,615,030.40	39,894,926.00	9,279,895.60	23,017,736.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,972,075.00	39,972,075.00	-	36,558,866.08
053500100100	MINISTRY OF ENVIRONMENT	158,094,340.38	139,959,588.00	- 18,134,752.38	158,484,007.30
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	6,418,130.04	7,368,609.00	950,478.96	6,316,274.69
053900100100	MINISTRY OF YOUTH DEVELOPMENT	48,945,865.51	45,210,884.00	- 3,734,981.51	46,570,418.07
053905100100	KWARA STATE SPORTS COMMISSION	34,607,297.04	38,596,056.00	3,988,758.96	35,662,304.64
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00	-	195,300,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	81,720,801.76	86,937,192.00	5,216,390.24	78,101,269.41
	Total	22,590,526,593.30	23,192,905,822.60	601,923,380.08	23,440,173,542.58
210201	ALLOWANCES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	10,186,308.09
023400100100	MINISTRY OF WORKS	-	-	-	20,163,333.35
032600100100	MINISTRY OF JUSTICE	-	-	-	20,000,000.00
	Total	-	-	-	50,349,641.44
210202	SOCIAL CONTRIBUTIONS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	84,727,203.27	104,886,888.00	20,159,684.73	83,228,781.09
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	7,000,000.00	8,000,000.00	1,000,000.00	-
	Total	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09
220101	SOCIAL BENEFITS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

012500100100	OFFICE OF HEAD OF SERVICE	9,693,952,297.33	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
	Total	9,693,952,297.33	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
220201	TRAVEL& TRANSPORT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	202,346,850.82	220,000,000.00	17,653,149.18	262,120,741.40
011100100200	OFFICE OF THE DEPUTY GOVERNOR	44,420,216.00	44,790,000.00	369,784.00	28,412,000.00
011100300100	GOVERNOR'S OFFICE	40,753,628.20	60,000,000.00	19,766,372.40	56,409,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,023,000.00	4,500,000.00	2,477,000.00	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	-	1,500,000.00	1,500,000.00	1,298,000.00
012300100100	MINISTRY OF COMMUNICATION	1,162,000.00	2,637,800.00	1,475,800.00	1,848,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,500,000.00	1,500,000.00	-	497,750.00
012300400100	KWARA STATE BROADCASTING CORPORATION	621,500.00	1,000,000.00	378,500.00	201,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	-	968,800.00	968,800.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	715,670.33	740,000.00	24,329.67	444,500.00
012500100100	OFFICE OF HEAD OF SERVICE	788,151.00	2,000,000.00	1,211,849.00	2,148,890.00
014000100100	AUDITOR-GENERAL STATE	9,998,900.00	10,000,000.00	1,100.00	13,634,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,000,000.00	5,000,000.00	-	2,400,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	5,340,949.00	5,340,949.00	2,570,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION (NOT IN USE)	500,000.00	500,000.00	-	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	1,000,000.00	1,000,000.00	444,333.33
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	104,000.00	1,500,000.00	1,396,000.00	2,476,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	2,311,320.00	2,311,320.00	-
022000100100	MINISTRY OF FINANCE	365,362,643.84	370,000,000.00	4,637,356.16	73,254,800.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	33,384,183.56	56,810,019.00	23,425,835.44	45,748,325.80
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	160,000.00	2,000,000.00	1,840,000.00	650,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	3,535,000.00	3,535,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,078,000.00	3,311,000.00	1,233,000.00	1,300,000.00
023100100100	MINISTRY OF ENERGY	1,437,000.00	3,000,000.00	2,000,000.00	350,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	799,998.00	800,000.00	2.00	889,337.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
023400100100	MINISTRY OF WORKS	-	1,527,200.00	1,527,200.00	250,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-	450,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	-	-	432,400.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	2,000,000.00	2,000,000.00	-
023800400100	BUREAU OF STATISTICS	1,306,500.00	3,600,000.00	2,293,500.00	451,000.00

025000100100	FISCAL RESPONSIBILITY COMMISSION	-	250,000.00	250,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	1,905,000.00	2,806,000.00	901,000.00	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,000,000.00	1,000,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	862,500.00	862,500.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,760,883.23	2,500,000.00	739,116.77	200,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,499,600.00	1,500,000.00	400.00	1,495,188.05
032600100100	MINISTRY OF JUSTICE	5,394,000.00	15,000,000.00	9,606,000.00	5,505,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	885,495.00	1,050,000.00	164,505.00	1,187,800.00
032605100100	HIGH COURT OF JUSTICE	6,967,000.00	6,975,787.00	8,787.00	3,566,700.00
032605300100	SHARIA COURT OF APPEAL	640,000.00	65,556,000.00	64,916,000.00	2,542,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,570,000.00	2,000,000.00	430,000.00	1,251,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	40,300,000.00	41,500,000.00	1,200,000.00	16,739,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	10,515,018.00	10,515,500.00	482.00	5,479,500.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,500,000.00	1,500,000.00	558,800.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,250,000.00	10,951,000.00	5,701,000.00	6,950,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	7,994,854.00	8,000,000.00	5,146.00	4,897,680.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,261,286.40	5,280,000.00	18,713.60	3,656,403.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,786,500.00	5,900,000.00	1,113,500.00	7,511,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	3,621,270.00	3,720,000.00	98,730.00	2,833,690.00
051702100100	KWARA STATE UNIVERSITY, MALETE	51,352,860.00	60,000,000.00	8,647,140.00	19,201,365.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,655,650.00	5,563,750.00	908,100.00	20,361,552.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,500,000.00	1,500,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,460,601.00	8,240,000.00	5,779,399.00	-
051705600100	STATE SCHOLARSHIP BOARD	400,000.00	1,000,000.00	600,000.00	345,000.00
052100100100	MINISTRY OF HEALTH	1,324,000.00	3,000,000.00	1,676,000.00	1,570,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,600,000.00	1,600,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	690,000.00	1,516,000.00	826,000.00	1,500,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,000,000.00	1,000,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,524,370.00	1,601,580.00	77,210.00	681,800.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	715,000.00	715,000.00	-	3,534,500.00
053500100100	MINISTRY OF ENVIRONMENT	-	2,000,000.00	2,000,000.00	463,900.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	986,200.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	-	1,500,000.00	1,500,000.00	4,358,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	40,392,000.00	75,392,000.00	35,000,000.00	40,392,000.00

055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,500,000.00	1,500,000.00	700,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
	Total	916,777,629.38	1,169,317,205.00	253,496,576.22	657,148,155.58
220202	UTILITIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	94,942,516.00	108,640,000.00	13,697,484.00	82,748,770.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,162,000.00	1,162,000.00	-	1,561,000.00
011100300100	GOVERNOR'S OFFICE	1,200,000.00	1,200,000.00	-	1,200,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,117,995.32	1,508,000.00	390,004.68	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	240,000.00	240,000.00	-	100,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	132,000.00	-	114,228.00
012300100100	MINISTRY OF COMMUNICATION	1,173,407.02	1,244,000.00	70,592.98	318,409.50
012300300100	KWARA STATE TELEVISION SERVICE	828,000.00	828,000.00	-	3,826,759.86
012300400100	KWARA STATE BROADCASTING CORPORATION	4,678,671.38	8,249,185.00	3,570,513.62	5,874,148.99
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	170,400.00	227,200.00	56,800.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	253,337.00	260,000.00	6,663.00	150,000.00
014000100100	AUDITOR-GENERAL STATE	8,960,000.00	8,960,000.00	-	950,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	385,000.00	420,000.00	35,000.00	434,400.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	899,749.97	940,000.00	40,250.03	457,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION (NOT IN USE)	200,000.00	200,000.00	-	200,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	201,000.00	204,000.00	3,000.00	104,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	225,052.53	720,000.00	494,947.47	66,280.26
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	155,007.34	160,000.00	4,992.66	99,333.40
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	48,000.00	48,000.00	-	-
022000100100	MINISTRY OF FINANCE	7,772,334.32	7,824,000.00	51,665.68	7,823,430.02
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	40,692,282.71	47,842,414.00	7,150,131.29	20,272,835.47
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-	672,293.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	156,000.00	608,667.00	452,667.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	504,480.00	-	378,000.00
023100100100	MINISTRY OF ENERGY	298,367,641.92	316,625,244.00	18,257,602.08	290,516,111.85
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-	86,400.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	54,150.00	54,150.00	-
023400100100	MINISTRY OF WORKS	350,000.00	350,000.00	-	450,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-	167,760.00

023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	100,000.00	100,000.00	-	7,500.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	830,997.00	1,107,999.00	277,002.00	-
023800400100	BUREAU OF STATISTICS	800,000.00	950,000.00	150,000.00	573,000.00
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-	162,000.00
025210200100	KWARA STATE WATER COOPERATION	198,021,798.21	200,000,000.00	1,978,201.79	149,944,260.32
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	89,500.00	90,000.00	500.00	8,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	54,000.00	54,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	60,000.00	-	60,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	34,000.00	54,000.00	20,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	499,400.00	500,000.00	600.00	479,102.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	1,628,165.00	1,950,000.00	321,835.00	700,000.00
032605100100	HIGH COURT OF JUSTICE	14,671,727.63	17,600,788.00	2,929,060.37	14,907,383.63
032605300100	SHARIA COURT OF APPEAL	4,000,000.00	4,000,000.00	-	4,302,901.00
051400100100	MINISTRY OF WOMEN AFFAIRS	267,882.99	296,000.00	28,117.01	296,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	283,250.00	286,000.00	2,750.00	285,650.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	339,719.25	350,000.00	10,280.75	683,400.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	8,575,000.00	10,696,000.00	2,121,000.00	8,895,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	47,347,910.18	56,700,000.00	9,352,089.82	12,027,079.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	5,977,441.00	6,815,600.00	838,159.00	3,205,728.61
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	12,786,046.00	13,000,000.00	213,954.00	17,961,454.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	12,656,177.00	12,674,765.00	18,588.00	2,367,493.00
051702100100	KWARA STATE UNIVERSITY, MALETE	102,640,240.00	108,000,000.00	5,359,760.00	65,428,389.93
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	8,473,070.63	14,264,000.00	5,790,929.37	6,060,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-	114,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,102,877.00	4,928,853.00	1,825,976.00	-
051705600100	STATE SCHOLARSHIP BOARD	-	120,000.00	120,000.00	-
052100100100	MINISTRY OF HEALTH	353,754.69	360,000.00	6,245.31	200,000.09
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	3,970,000.00	3,920,000.00	50,000.00	4,192,109.20
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-	420,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	517,200.00	517,200.00	-	517,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,530,350.00	6,725,200.00	194,850.00	1,241,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,260,000.00	1,260,000.00	-	945,000.00
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	126,000.00	-	133,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-	50,000.00
053900100100	MINISTRY OF YOUTH DEVELOPMENT	194,500.00	214,000.00	19,500.00	296,896.97
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-	1,812,000.00

055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	219,830.00	241,000.00	21,170.00	204,625.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	28,119.99	98,667.00	70,547.01	-
	Total	905,792,592.08	981,804,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	57,810,000.00	59,310,000.00	1,500,000.00	48,660,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,486,000.00	1,486,000.00	-	1,386,000.00
011100300100	GOVERNOR'S OFFICE	5,510,004.00	5,510,000.00	- 4.00	5,509,996.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	714,000.00	714,000.00	-	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	1,189,000.00	1,189,000.00	-	1,125,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	706,500.00	720,800.00	14,300.00	569,000.02
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	532,670.04	532,670.00	- 0.04	509,532.00
012300100100	MINISTRY OF COMMUNICATION	2,664,067.26	2,786,860.00	122,792.74	3,133,644.02
012300300100	KWARA STATE TELEVISION SERVICE	2,695,630.00	2,695,630.00	-	2,636,658.46
012300400100	KWARA STATE BROADCASTING CORPORATION	1,913,150.00	2,379,000.00	465,850.00	2,260,250.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	621,000.00	888,000.00	267,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	13,421,413.58	13,711,074.00	289,660.42	12,024,615.19
012500100100	OFFICE OF HEAD OF SERVICE	3,879,741.33	4,930,000.00	1,050,258.67	7,741,917.50
014000100100	AUDITOR-GENERAL STATE	25,175,000.00	25,775,396.00	600,396.00	15,558,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	10,267,766.43	10,359,500.00	91,733.57	5,875,500.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,792,250.08	3,970,000.00	177,749.92	1,877,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION (NOT IN USE)	1,740,646.00	1,840,646.00	100,000.00	999,997.67
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	683,400.56	692,326.00	8,925.44	436,945.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,939,155.96	4,572,000.00	2,632,844.04	1,167,320.82
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	589,044.84	610,000.00	20,955.16	353,249.39
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	51,000.00	51,000.00	-	-
022000100100	MINISTRY OF FINANCE	61,884,569.01	66,003,422.00	4,118,852.99	36,817,181.79
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	139,980,498.27	157,584,250.00	17,603,751.73	77,818,266.50
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,707,758.00	1,713,700.00	5,942.00	1,571,262.05
022201800100	KWARA INVESTMENT PROMOTION AGENCY	1,178,000.00	1,641,667.00	463,667.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,026,404.00	2,056,404.00	30,000.00	1,292,722.24
023100100100	MINISTRY OF ENERGY	1,048,236.00	1,297,943.00	249,707.00	1,051,633.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,535.00	429,540.00	5.00	545,670.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	299,314.00	299,314.00	-
023400100100	MINISTRY OF WORKS	17,340,000.00	17,340,000.00	-	2,408,506.67

023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	478,000.00	-	-	478,000.00	568,800.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,318,999.92	1,319,000.00	0.08		1,333,150.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	466,000.00	471,250.00	5,250.00		539,250.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,183,605.00	4,078,141.00	2,894,536.00		-
023800400100	BUREAU OF STATISTICS	1,070,000.00	1,190,000.00	120,000.00		1,179,100.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	900,000.00	900,000.00	-		879,938.77
025200100100	MINISTRY OF WATER RESOURCES	1,277,300.04	1,277,700.00	399.96		1,384,500.00
025210200100	KWARA STATE WATER COOPERATION	328,918.65	758,600.00	429,681.35		548,799.99
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	419,090.00	420,000.00	910.00		457,105.02
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	425,899.00	425,899.00		-
025301000100	KWARA STATE HOUSING CORPORATION	308,000.00	308,000.00	-		297,700.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,761,210.00	2,219,210.00	458,000.00		1,949,179.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,574,540.00	1,580,000.00	5,460.00		1,838,922.36
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-		1,140,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	2,274,187.00	3,143,250.00	869,063.00		2,630,226.00
032605100100	HIGH COURT OF JUSTICE	16,590,074.00	23,750,000.00	7,159,926.00		21,286,181.00
032605300100	SHARIA COURT OF APPEAL	7,774,999.70	15,575,000.00	7,800,000.30		8,932,480.20
051400100100	MINISTRY OF WOMEN AFFAIRS	1,033,132.98	1,141,580.00	108,447.02		1,169,309.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	199,567,500.01	202,716,000.00	3,148,499.99		140,325,750.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	10,597,700.00	10,600,000.00	2,300.00		8,657,000.00
051701000100	AGENCY FOR MASS EDUCATION	390,000.00	407,584.00	17,584.00		400,858.34
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	53,778,000.00	56,286,125.00	2,508,125.00		65,784,500.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	191,710,756.00	252,778,406.00	61,067,650.00		228,555,648.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	24,416,244.00	24,548,000.00	131,756.00		24,462,537.52
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	14,283,506.00	14,300,000.00	16,494.00		20,000,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	19,233,906.00	19,300,000.00	66,094.00		2,074,200.00
051702100100	KWARA STATE UNIVERSITY, MALETE	21,212,924.00	23,400,000.00	2,187,076.00		9,226,217.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,184,122.50	7,088,000.00	2,903,877.50		2,910,815.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,074.98	1,399,075.00	0.02		2,123,803.23
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	13,904,744.00	16,552,481.00	2,647,737.00		-
051705600100	STATE SCHOLARSHIP BOARD	160,473.91	215,800.00	55,326.09		194,677.85
052100100100	MINISTRY OF HEALTH	301,869,686.18	403,692,480.00	101,822,793.82		2,784,679.88
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,521,533.00	2,514,850.00	6,683.00		2,019,143.53
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,734,691.98	3,790,600.00	55,908.02		3,989,789.14
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	421,940,494.15	431,788,000.00	9,847,505.85		340,300,494.50
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	16,142,300.00	16,889,733.00	747,433.00		7,489,787.00

052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,037,500.00	4,037,500.00	-	5,887,500.00
053500100100	MINISTRY OF ENVIRONMENT	312,499.92	312,500.00	0.08	309,266.64
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,491.96	2,659,500.00	2,000,008.04	520,304.13
053900100100	MINISTRY OF YOUTH DEVELOPMENT	1,258,856.74	1,433,720.00	174,863.26	1,335,867.64
053905100100	KWARA STATE SPORTS COMMISSION	60,000.00	60,000.00	-	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-	933,500.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	628,040.00	646,250.00	18,210.00	515,782.09
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	272,049.96	380,526.00	108,476.04	-
	Total	1,712,055,292.94	1,951,489,602.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	276,986,771.23	308,000,000.00	31,013,228.77	377,249,614.38
011100100200	OFFICE OF THE DEPUTY GOVERNOR	7,654,000.00	7,654,000.00	-	14,503,469.55
011100300100	GOVERNOR'S OFFICE	5,300,000.00	5,300,000.00	-	8,973,130.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	699,997.66	700,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	1,196,000.00	1,197,500.00	1,500.00	707,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	430,200.00	450,000.00	19,800.00	493,800.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	507,999.96	508,000.00	0.04	457,041.43
012300100100	MINISTRY OF COMMUNICATION	2,133,410.64	2,239,896.00	106,485.36	2,572,591.20
012300300100	KWARA STATE TELEVISION SERVICE	4,191,260.00	4,191,260.00	-	5,759,033.93
012300400100	KWARA STATE BROADCASTING CORPORATION	3,833,635.00	5,232,186.00	1,398,551.00	3,955,815.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	450,900.00	601,200.00	150,300.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	432,465.33	450,300.00	17,834.67	275,943.62
012500100100	OFFICE OF HEAD OF SERVICE	9,099,700.00	9,200,000.00	100,300.00	7,864,480.00
014000100100	AUDITOR-GENERAL STATE	6,866,646.00	6,948,000.00	81,354.00	6,533,333.33
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	1,324,252.13	1,537,492.00	213,239.87	2,002,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,205,180.01	5,500,500.00	295,319.99	3,538,780.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION (NOT IN USE)	1,871,000.00	1,721,000.00	- 150,000.00	1,829,495.59
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	1,179,029.56	1,291,622.00	112,592.44	825,697.11
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,992,879.09	12,032,000.00	8,039,120.91	3,400,215.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	894,329.75	922,600.00	28,270.25	518,600.75
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	156,400.00	156,400.00	-	-
022000100100	MINISTRY OF FINANCE	33,362,427.09	34,990,857.00	1,628,429.91	28,718,384.22
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	38,678,289.97	43,520,000.00	4,841,710.03	50,981,084.22
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,042,616.80	2,047,395.00	4,778.20	1,809,300.67

022201800100	KWARA INVESTMENT PROMOTION AGENCY	1,426,583.00	2,782,708.00	1,356,125.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	4,470,979.00	4,554,316.00	83,337.00	3,058,689.96
023100100100	MINISTRY OF ENERGY	1,274,411.85	1,274,427.00	15.15	1,270,980.49
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,086,311.00	1,087,020.00	709.00	1,118,347.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	291,476.00	291,476.00	-
023400100100	MINISTRY OF WORKS	2,953,451.00	2,953,451.00	-	3,812,365.91
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	999,000.00	-	999,000.00	2,410,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.84	1,510,240.00	0.16	1,595,425.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	1,785,850.00	1,860,967.00	75,117.00	2,067,080.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,583,718.00	2,611,625.00	1,027,907.00	-
023800400100	BUREAU OF STATISTICS	2,337,853.34	2,399,578.00	61,724.66	1,933,041.10
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,187,000.00	1,187,700.00	700.00	984,700.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,484.00	1,736,500.00	16.00	1,928,480.67
025210200100	KWARA STATE WATER COOPERATION	28,299,310.18	28,826,652.00	527,341.82	31,036,367.86
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	396,600.00	397,600.00	1,000.00	527,800.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	578,833.00	578,833.00	-
025301000100	KWARA STATE HOUSING CORPORATION	816,000.00	816,000.00	-	861,950.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	3,095,513.00	4,094,513.00	999,000.00	2,437,370.96
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,598,600.00	1,600,000.00	1,400.00	2,915,857.66
032600100100	MINISTRY OF JUSTICE	960,000.00	960,000.00	-	960,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	3,060,400.00	3,645,000.00	584,600.00	8,616,157.06
032605100100	HIGH COURT OF JUSTICE	4,886,130.00	14,500,000.00	9,613,870.00	13,671,879.83
032605300100	SHARIA COURT OF APPEAL	13,880,018.58	14,366,650.00	486,631.42	18,324,150.70
051400100100	MINISTRY OF WOMEN AFFAIRS	1,111,284.72	1,224,070.00	112,785.28	1,224,066.50
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,227.00	1,355,627.00	1,400.00	955,200.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	7,977,700.00	7,979,400.00	1,700.00	9,684,720.00
051701000100	AGENCY FOR MASS EDUCATION	625,000.00	660,000.00	35,000.00	445,515.10
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	37,524,000.00	39,550,500.00	2,026,500.00	47,007,463.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	14,994,463.00	15,000,000.00	5,537.00	10,009,303.97
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	18,890,056.85	21,496,087.00	2,606,030.15	11,144,015.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	7,365,057.00	7,550,000.00	184,943.00	8,838,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	8,933,660.00	9,000,000.00	66,340.00	3,762,948.00
051702100100	KWARA STATE UNIVERSITY, MALETE	75,034,370.00	83,000,000.00	7,965,630.00	40,732,940.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	94,479,231.77	99,196,400.00	4,717,168.23	12,222,276.59
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	745,999.66	746,000.00	0.34	605,300.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	11,483,814.00	12,657,760.00	1,173,946.00	-

051705600100	STATE SCHOLARSHIP BOARD	260,158.00	313,500.00	53,342.00	238,303.16	
052100100100	MINISTRY OF HEALTH	2,451,188.74	2,473,392.00	22,203.26	2,065,432.00	
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,570,000.00	1,812,000.00	242,000.00	1,576,514.63	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,530,000.00	2,530,800.00	800.00	2,230,450.00	
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	2,850,003.00	2,850,000.00	- 3.00	2,849,993.00	
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	11,515,900.00	12,764,378.00	1,248,478.00	8,576,440.00	
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	5,632,500.00	5,798,500.00	166,000.00	4,472,550.00	
053500100100	MINISTRY OF ENVIRONMENT	8,788,447.16	8,788,997.00	549.84	19,423,935.00	
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,019.36	1,385,000.00	- 19.36	1,504,811.00	
053900100100	MINISTRY OF YOUTH DEVELOPMENT	993,678.51	1,024,901.00	31,222.49	508,094.00	
053905100100	KWARA STATE SPORTS COMMISSION	1,440,000.00	1,440,000.00	-	1,440,000.00	
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-	3,792,000.00	
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,016,491.00	2,774,990.00	758,499.00	1,857,273.75	
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	365,822.70	408,023.00	42,200.30	-	
	Total	818,051,915.48	902,107,789.00	84,055,873.52	819,667,499.82	
220205	TRAINING - GENERAL		2021 Financial Year		2020 Financial Year	
			ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	-	2,400,000.00	2,400,000.00	-	
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,960,000.00	3,000,000.00	40,000.00	2,005,000.00	
011100300100	GOVERNOR'S OFFICE	14,340,000.00	25,000,000.00	10,660,000.00	43,000,000.00	
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	7,225,000.00	8,250,000.00	1,025,000.00	-	
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	-	2,500,000.00	2,500,000.00	-	
012300100100	MINISTRY OF COMMUNICATION	-	1,500,000.00	1,500,000.00	-	
012300300100	KWARA STATE TELEVISION SERVICE	2,000,000.00	2,000,000.00	-	-	
012300400100	KWARA STATE BROADCASTING CORPORATION	645,615.76	2,000,000.00	1,354,384.24	551,500.60	
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	-	500,000.00	500,000.00	-	
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,500,000.00	1,500,000.00	-	
012500100100	OFFICE OF HEAD OF SERVICE	31,452,321.46	35,555,600.00	4,103,278.54	16,982,000.00	
014000100100	AUDITOR-GENERAL STATE	10,000,000.00	10,000,000.00	-	8,004,600.00	
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	9,484,819.04	13,000,000.00	3,515,180.96	-	
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	645,000.00	3,000,000.00	2,355,000.00	-	
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	2,000,000.00	2,000,000.00	-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,984,850.00	2,984,850.00	-	
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,665,494.00	2,771,448.00	105,954.00	988,666.65	
022000100100	MINISTRY OF FINANCE	36,562,600.00	80,000,000.00	43,437,400.00	9,120,000.00	
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	34,412,461.00	51,930,000.00	17,517,539.00	53,312,172.23	

022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	4,500,000.00	4,500,000.00	200,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	3,579,167.00	3,579,167.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	570,000.00	4,836,000.00	4,266,000.00	1,085,000.00
023100100100	MINISTRY OF ENERGY	-	2,500,000.00	2,500,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,085.00	3,112,086.00	1.00	3,141,045.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	500,000.00	500,000.00	-
023400100100	MINISTRY OF WORKS	425,000.00	2,420,280.00	1,995,280.00	260,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-	1,500,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	500,000.00	500,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	319,000.00	3,000,000.00	2,681,000.00	-
023800400100	BUREAU OF STATISTICS	-	2,000,000.00	2,000,000.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	420,000.00	1,000,000.00	580,000.00	225,000.00
025210200100	KWARA STATE WATER COOPERATION	592,875.42	1,000,000.00	407,124.58	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	100,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	500,000.00	500,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	1,500,000.00	1,500,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	3,500,000.00	3,500,000.00	-	-
032600100100	MINISTRY OF JUSTICE	16,455,000.00	20,000,000.00	3,545,000.00	-
032605100100	HIGH COURT OF JUSTICE	68,715,000.00	73,047,983.00	4,332,983.00	6,628,000.00
032605300100	SHARIA COURT OF APPEAL	63,522,000.00	25,000,000.00	38,522,000.00	1,915,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	2,500,000.00	2,500,000.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	500,000.00	5,000,000.00	4,500,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	9,969,740.00	10,000,000.00	30,260.00	4,386,100.00
051701000100	AGENCY FOR MASS EDUCATION	-	3,000,000.00	3,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	20,500,000.00	20,951,300.00	451,300.00	23,895,950.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	19,630,500.00	20,000,000.00	369,500.00	4,260,700.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	2,357,200.00	2,510,000.00	152,800.00	1,645,904.54
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	3,500,000.00	3,500,000.00	-	4,540,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	966,000.00	1,000,000.00	34,000.00	101,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	8,221,045.00	8,500,000.00	278,955.00	6,082,252.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	41,316,623.75	78,655,272.00	37,338,648.25	2,175,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,262,500.00	3,000,000.00	1,737,500.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	5,766,318.00	5,900,000.00	133,682.00	-
051705600100	STATE SCHOLARSHIP BOARD	-	1,167,041.00	1,167,041.00	-

052100100100	MINISTRY OF HEALTH	-	6,000,000.00	6,000,000.00	250,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	2,000,000.00	2,000,000.00	242,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	5,500,000.00	5,500,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	3,175,000.00	3,175,000.00	5,600,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	9,561,950.00	9,615,000.00	53,050.00	2,031,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-	2,544,500.00
053500100100	MINISTRY OF ENVIRONMENT	370,000.00	2,000,000.00	1,630,000.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,558,000.00	1,558,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	-	2,813,500.00	2,813,500.00	-
053905100100	KWARA STATE SPORTS COMMISSION	-	300,000.00	300,000.00	60,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	1,000,000.00	1,000,000.00	-	229,594.89
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	2,039,125.00	2,039,125.00	260,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	Total	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	2,034,819,358.00	2,034,819,358.00	-	1,814,999,989.57
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,900,000.00	11,000,000.00	1,100,000.00	13,771,100.00
011100300100	GOVERNOR'S OFFICE	160,309,204.00	180,400,000.00	20,090,796.00	124,399,996.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	159,997.66	160,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	150,000.00	150,000.00	-	112,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	732,000.00	737,303.00	5,303.00	837,303.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-	60,000.00
012300100100	MINISTRY OF COMMUNICATION	231,500.00	240,000.00	8,500.00	327,500.00
012300300100	KWARA STATE TELEVISION SERVICE	1,569,600.00	1,569,600.00	-	1,531,500.00
012300400100	KWARA STATE BROADCASTING CORPORATION	3,470,000.00	3,540,000.00	70,000.00	3,436,850.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	90,000.00	120,000.00	30,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	803,833.26	808,000.00	4,166.74	561,700.00
012500100100	OFFICE OF HEAD OF SERVICE	31,390,116.28	31,800,000.00	409,883.72	40,425,000.00
014000100100	AUDITOR-GENERAL STATE	681,200.00	681,200.00	-	540,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	214,752.33	250,000.00	35,247.67	-
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	285,000.00	300,000.00	15,000.00	120,000.00
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	900,000.00	900,000.00	-	899,997.27
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-	1,060,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,477,600.33	2,484,000.00	6,399.67	2,194,413.07
022000100100	MINISTRY OF FINANCE	2,344,994,488.97	5,772,754,017.00	3,427,759,528.03	3,144,952,328.37

022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	35,554,155.00	36,000,000.00	445,845.00	27,927,547.07
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-	250,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	50,000.00	96,250.00	46,250.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	528,000.00	-	290,000.00
023100100100	MINISTRY OF ENERGY	98,976.00	98,984.00	8.00	200,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,497.00	334,500.00	3.00	442,375.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	32,995.00	32,995.00	-
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-	2,259,998.94
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	235,000.00	-	235,000.00	320,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08	1,300,008.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	938,505.00	1,251,338.00	1,251,338.00	-
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-	275,770.55
025000100100	FISCAL RESPONSIBILITY COMMISSION	50,000.00	50,000.00	-	50,000.00
025200100100	MINISTRY OF WATER RESOURCES	199,992.00	200,000.00	8.00	191,660.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	156,451.00	163,200.00	6,749.00	171,600.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	66,667.00	66,667.00	-
025301000100	KWARA STATE HOUSING CORPORATION	764,400.00	764,400.00	-	744,200.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	546,099.00	781,099.00	235,000.00	294,458.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	300,000.00	300,000.00	-	485,400.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	819,210.00	850,000.00	30,790.00	192,000.00
032605100100	HIGH COURT OF JUSTICE	11,622,800.00	12,823,200.00	1,200,400.00	10,989,117.00
032605300100	SHARIA COURT OF APPEAL	5,886,501.00	5,986,501.00	100,000.00	6,941,733.90
051400100100	MINISTRY OF WOMEN AFFAIRS	90,496.98	100,000.00	9,503.02	74,997.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-	8,250,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	749,000.00	750,000.00	1,000.00	97,400.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	9,450,000.00	13,554,500.00	4,104,500.00	13,104,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	79,873,392.16	80,000,000.00	126,607.84	73,932,428.35
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	985,500.00	1,300,000.00	314,500.00	1,302,348.17
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,242,334.00	10,540,000.00	297,666.00	16,387,200.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,481,100.00	1,700,000.00	218,900.00	688,550.00
051702100100	KWARA STATE UNIVERSITY, MALETE	15,275,870.00	17,000,000.00	1,724,130.00	8,227,600.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,337,390.00	4,953,400.00	616,010.00	5,066,110.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	100,000.00	100,000.00	-	116,666.63
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,777,050.00	3,830,000.00	1,052,950.00	-
052100100100	MINISTRY OF HEALTH	391,206.27	400,000.00	8,793.73	200,000.13
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	527,000.00	532,600.00	5,600.00	507,570.71

052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	199,200.00	200,000.00	800.00	200,000.00	
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	460,236.00	500,000.00	39,764.00	250,000.00	
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	5,234,930.00	5,438,900.00	203,970.00	1,252,600.00	
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,112,500.00	1,112,500.00	-	818,500.00	
053500100100	MINISTRY OF ENVIRONMENT	124,999.92	125,000.00	0.08	125,000.00	
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	284,996.48	285,000.00	3.52	284,499.93	
053900100100	MINISTRY OF YOUTH DEVELOPMENT	1,018,333.33	1,040,000.00	21,666.67	1,780,590.38	
053905100100	KWARA STATE SPORTS COMMISSION	60,000.00	60,000.00	-	60,000.00	
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-	3,786,000.00	
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,105,160.00	1,304,000.00	198,840.00	275,003.63	
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	9,424.98	33,333.00	23,908.02	-	
	Total	4,804,866,369.87	8,265,612,858.00	3,461,684,993.13	5,340,343,110.67	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2021 Financial Year		2020 Financial Year	
			ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	269,507,200.00	326,000,000.00	56,492,800.00	50,000,000.00	
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,500,000.00	6,500,000.00	4,000,000.00	-	
012300300100	KWARA STATE TELEVISION SERVICE	3,231,600.00	3,231,600.00	-	2,645,812.01	
012300400100	KWARA STATE BROADCASTING CORPORATION	4,512,187.18	6,194,746.00	1,682,558.82	7,446,513.27	
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	-	-	597,597.51	
012500100100	OFFICE OF HEAD OF SERVICE	276,484,883.64	278,500,000.00	2,015,116.36	221,740,000.00	
014000100100	AUDITOR-GENERAL STATE	10,000,000.00	10,000,000.00	-	-	
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,280,000.00	6,300,000.00	1,020,000.00	1,000,000.00	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	1,999,502.09	
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	800,000.00	1,000,000.00	200,000.00	300,542.65	
022000100100	MINISTRY OF FINANCE	2,116,346,861.97	2,037,000,000.00	1,692,553,138.03	241,356,000.00	
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,913,492,531.38	3,899,635,994.00	1,986,143,462.62	1,064,285,371.20	
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	2,000,000.00	2,000,000.00	-	
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	5,200,000.00	5,200,000.00	-	
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	449,998.00	450,000.00	2.00	670,830.00	
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	2,000,000.00	-	-	2,000,000.00	300,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	3,000,000.00	3,000,000.00	-	
023800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	-	
025210200100	KWARA STATE WATER COOPERATION	3,226,393.90	3,500,000.00	273,606.10	-	
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-	
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	4,822,650.00	9,322,650.00	4,500,000.00	-	

032600100100	MINISTRY OF JUSTICE	140,402,700.00	150,000,000.00	9,597,300.00	1,207,802,011.73
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	830,000.00	1,250,000.00	420,000.00	384,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-	500,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	1,000,000.00	1,000,000.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	360,800,000.00	360,800,000.00	-	1,330,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	11,588,500.00	11,800,000.00	211,500.00	12,550,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	11,824,256.68	16,000,000.00	4,175,743.32	14,602,691.91
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	2,299,000.00	3,000,000.00	701,000.00	2,742,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	120,000.00	120,000.00	-	4,168,039.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	3,799,890.00	3,800,000.00	110.00	2,610,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	3,762,700.00	5,750,000.00	1,987,300.00	3,241,616.99
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	900,000.00	2,500,000.00	1,600,000.00	25,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,950,000.00	2,500,000.00	550,000.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	800,000.00	800,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	1,196,250.00	696,250.00	300,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,570,000.00	1,670,000.00	100,000.00	776,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,762,500.00	4,762,500.00	-	3,802,750.00
053500100100	MINISTRY OF ENVIRONMENT	284,906,700.60	284,906,700.00	- 0.60	279,344,133.51
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	2,850,000.00	2,850,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	486,760.08	500,000.00	13,239.92	-
053905200100	KWARA UNITED FOOTBALL CLUB	300,000.00	300,000.00	-	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	Total	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	124,753,500.00	160,000,000.00	35,246,500.00	177,308,943.19
011100100200	OFFICE OF THE DEPUTY GOVERNOR	7,380,000.00	7,380,000.00	-	18,638,333.00
011100300100	GOVERNOR'S OFFICE	9,320,004.00	9,320,000.00	- 4.00	9,130,492.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	471,997.66	472,000.00	2.34	-
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	1,538,000.00	1,538,500.00	500.00	760,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	382,103.49	392,000.00	9,896.51	400,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	897,318.00	897,318.00	-	982,076.00
012300100100	MINISTRY OF COMMUNICATION	2,623,064.27	2,757,000.00	133,935.73	3,330,254.40
012300300100	KWARA STATE TELEVISION SERVICE	14,000,000.00	14,000,000.00	-	18,456,348.22

012300400100	KWARA STATE BROADCASTING CORPORATION	27,205,725.83	28,774,708.00	1,568,982.17	32,732,292.07
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	850,050.00	1,133,400.00	283,350.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,277,120.00	4,484,320.00	207,200.00	4,693,850.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,994.67	3,500,000.00	5.33	4,397,110.00
014000100100	AUDITOR-GENERAL STATE	4,956,603.00	5,458,484.00	501,881.00	5,380,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	578,213.53	700,000.00	121,786.47	1,140,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,307,041.63	4,589,500.00	282,458.37	1,245,200.05
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,636,292.83	1,683,168.00	46,875.17	1,662,681.76
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	279,686.32	319,424.00	39,737.68	249,774.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,617,479.14	6,000,000.00	3,382,520.86	2,518,083.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,717,662.67	1,726,000.00	8,337.33	1,249,006.33
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	347,811.00	347,811.00	-	-
022000100100	MINISTRY OF FINANCE	18,790,282.74	18,839,529.00	49,246.26	17,833,448.44
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	58,155,743.67	60,000,000.00	1,844,256.33	43,035,833.09
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,507,821.00	1,528,754.00	20,933.00	1,428,754.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	145,000.00	148,500.00	3,500.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,393,303.63	5,596,800.00	203,496.37	3,090,599.96
023100100100	MINISTRY OF ENERGY	1,572,000.00	1,571,986.00	14.00	1,571,986.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,158.00	761,160.00	2.00	839,750.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	536,703.00	536,703.00	-
023400100100	MINISTRY OF WORKS	3,194,640.00	3,194,640.00	-	3,894,640.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	1,148,360.84	-	1,148,360.84	2,113,222.84
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	3,100,000.56	3,100,000.00	0.56	3,978,270.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	959,883.00	1,279,843.00	319,960.00	-
023800400100	BUREAU OF STATISTICS	1,277,585.58	1,277,677.00	91.42	1,216,568.56
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,115,288.00	1,115,288.00	-	1,364,349.25
025200100100	MINISTRY OF WATER RESOURCES	1,613,532.00	1,613,548.00	16.00	1,887,300.00
025210200100	KWARA STATE WATER COOPERATION	2,964,880.00	3,146,000.00	181,120.00	3,146,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	567,960.00	568,000.00	40.00	565,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	288,356.00	288,356.00	-
025301000100	KWARA STATE HOUSING CORPORATION	643,623.28	653,700.00	10,076.72	711,349.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	3,533,474.16	2,963,515.00	569,959.16	3,547,714.04
031801100100	STATE JUDICIAL SERVICE COMMISSION	949,600.00	950,000.00	400.00	1,286,100.00
032600100100	MINISTRY OF JUSTICE	769,816.00	769,816.00	-	769,816.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	155,840.00	723,060.00	567,220.00	343,500.00
032605100100	HIGH COURT OF JUSTICE	10,805,000.00	13,209,600.00	2,404,600.00	10,556,400.00
032605300100	SHARIA COURT OF APPEAL	5,989,000.00	6,000,000.00	11,000.00	5,966,686.00

051400100100	MINISTRY OF WOMEN AFFAIRS	1,203,646.98	1,330,000.00	126,353.02	1,329,996.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,684,692.46	2,723,575.00	38,882.54	1,776,900.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	5,894,000.00	5,894,087.00	87.00	5,401,350.00
051701000100	AGENCY FOR MASS EDUCATION	498,084.55	507,500.00	9,415.45	615,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	3,635,435.00	5,278,300.00	1,642,865.00	4,979,540.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	10,498,275.00	10,500,000.00	1,725.00	9,987,840.00
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	4,259,800.00	6,144,000.00	1,884,200.00	4,150,560.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,115,000.00	2,550,000.00	435,000.00	2,550,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	4,712,300.00	4,752,000.00	39,700.00	5,988,940.00
051702100100	KWARA STATE UNIVERSITY, MALETE	70,230,955.00	97,000,000.00	26,769,045.00	34,256,841.77
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	17,958,593.50	24,544,000.00	6,585,406.50	11,745,473.02
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-	1,127,886.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,518,545.00	3,928,570.00	410,025.00	-
051705600100	STATE SCHOLARSHIP BOARD	160,233.53	281,881.00	121,647.47	19,000.00
052100100100	MINISTRY OF HEALTH	2,751,022.60	2,812,551.00	61,528.40	2,065,719.92
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,502,385.11	4,635,794.00	133,408.89	3,933,326.27
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,609,529.01	3,800,000.00	190,470.99	4,504,760.85
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,388,729.00	4,430,400.00	41,671.00	3,930,382.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,161,662.00	2,736,758.00	575,096.00	3,049,900.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	2,264,800.00	2,264,800.00	-	2,704,350.00
053500100100	MINISTRY OF ENVIRONMENT	468,749.88	468,750.00	0.12	588,750.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,717.92	2,915,724.00	6.08	2,535,665.80
053900100100	MINISTRY OF YOUTH DEVELOPMENT	721,996.03	722,126.00	129.97	1,000,000.00
053905100100	KWARA STATE SPORTS COMMISSION	420,000.00	420,000.00	-	420,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-	10,165,200.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,880,615.00	3,131,482.00	250,867.00	2,626,541.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	126,424.98	443,333.00	316,908.02	-
	Total	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220209	FINANCIAL CHARGES - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
012300300100	KWARA STATE TELEVISION SERVICE	1,200,000.00	1,200,000.00	-	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	1,046,427.57	1,215,862.00	169,434.43	1,169,849.01
012500100100	OFFICE OF HEAD OF SERVICE	33,108,036.30	36,109,500.00	3,001,463.70	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	725,146,085.79	-	- 725,146,085.79	3,446,825,844.61
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	16,823,236.82	30,633,953.00	13,810,716.18	24,110,682.90

022201800100	KWARA INVESTMENT PROMOTION AGENCY	93,750.00	1,125,000.00	1,031,250.00	-	
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	399,999.96	400,000.00	0.04	400,000.00	
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	83,563.64	750,000.00	666,436.36	442,068.00	
032605300100	SHARIA COURT OF APPEAL	5,000,000.00	5,000,000.00	-	-	
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	610,402.93	4,615,229.00	4,004,826.07	8,230,458.64	
051701800100	KWARA STATE POLYTECHNIC ILORIN	13,193,349.88	16,500,000.00	3,306,650.12	17,113,953.16	
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	7,089,705.30	9,600,000.00	2,510,294.70	2,872,500.00	
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	9,227,388.00	10,000,000.00	772,612.00	14,668,000.00	
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,000,000.00	2,000,000.00	1,000,000.00	13,059,200.00	
051702100100	KWARA STATE UNIVERSITY, MALETE	94,302,222.53	186,140,379.00	91,838,156.47	160,386,504.50	
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	13,884,129.80	16,735,000.00	2,850,870.20	27,024,797.31	
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,898,425.00	6,542,315.00	3,643,890.00	-	
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,571,813.95	1,860,000.00	- 711,813.95	33,770.64	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	956,250.00	1,000,000.00	43,750.00	956,250.00	
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,867,155.19	5,716,259.00	849,103.81	3,109,248.00	
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	750,000.00	750,000.00	-	750,000.00	
	Total	934,251,942.66	337,893,497.00	- 596,358,445.66	3,721,153,126.77	
220210	MISCELLANEOUS EXPENSES GENERAL		2021 Financial Year		2020 Financial Year	
			ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	619,940,420.07	733,479,930.00	113,539,509.93	527,795,502.76	
011100100200	OFFICE OF THE DEPUTY GOVERNOR	96,399,960.50	108,453,660.00	12,053,699.50	86,057,044.76	
011100300100	GOVERNOR'S OFFICE	883,442,130.31	1,021,791,024.00	149,479,748.69	1,832,641,018.04	
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	736,004.68	2,536,000.00	1,799,995.32	-	
011101900100	MINISTRY OF SPECIAL DUTIES (NOT TO BE USE)	3,287,000.00	13,785,000.00	10,498,000.00	745,000.00	
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	149,300.00	150,000.00	700.00	150,000.00	
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	32,400.00	32,400.00	-	28,054.44	
011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,764,321,994.63	2,002,352,433.00	238,029,728.95	1,365,459,557.42	
011200300100	KWARA STATE HOUSE OF ASSEMBLY	17,340,480.75	36,600,000.00	25,300,000.00	6,985,550.50	
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	38,506,596.13	38,509,241.00	2,644.87	80,024,326.18	
012300100100	MINISTRY OF COMMUNICATION	10,464,637.09	19,410,000.00	8,945,362.91	12,963,051.89	
012300300100	KWARA STATE TELEVISION SERVICE	3,587,271.80	3,395,000.00	- 192,271.80	5,613,418.78	
012300400100	KWARA STATE BROADCASTING CORPORATION	4,169,950.00	14,650,000.00	10,480,050.00	3,202,550.00	
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KVASAA)	555,000.00	1,760,000.00	1,205,000.00	-	
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	6,197,917.69	11,170,000.00	4,972,082.31	5,084,638.46	
012500100100	OFFICE OF HEAD OF SERVICE	31,056,306.37	45,295,520.00	14,239,213.63	33,325,992.50	
014000100100	AUDITOR-GENERAL STATE	2,908,151.00	3,112,920.00	204,769.00	2,530,000.00	

014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	256,374.66	365,000.00	108,625.34	315,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	25,247,921.05	40,838,900.00	15,590,978.95	6,850,952.94
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	360,000.00	410,000.00	50,000.00	307,997.03
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,840,332.15	6,840,992.00	659.85	8,028,919.99
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	16,247,945.56	22,378,682.00	6,130,736.44	13,275,060.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,076,987.33	4,365,752.00	2,288,764.67	2,708,891.30
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	4,000.00	4,000.00	-	-
022000100100	MINISTRY OF FINANCE	319,836,792.15	521,831,045.00	201,994,252.85	100,119,670.52
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	188,363,117.46	214,384,069.00	26,020,951.54	123,639,469.48
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,277,168.50	36,967,915.00	32,690,746.50	3,649,099.30
022201800100	KWARA INVESTMENT PROMOTION AGENCY	741,572.00	4,389,249.00	3,647,677.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,655,000.00	18,270,000.00	10,615,000.00	337,453,490.10
023100100100	MINISTRY OF ENERGY	600,000.00	1,950,000.00	1,350,000.00	1,650,000.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	901,635.00	1,567,656.00	666,021.00	920,632.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	533,334.00	533,334.00	-
023400100100	MINISTRY OF WORKS	30,836,051.21	37,633,581.00	6,797,529.79	34,573,887.02
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	702,000.00	-	702,000.00	1,021,874.16
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,514,609.76	1,514,610.00	0.24	1,018,008.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	2,380,121.73	10,545,000.00	8,164,878.27	8,567,751.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	95,203,076.00	118,791,029.00	31,587,953.00	-
023800400100	BUREAU OF STATISTICS	4,903,500.00	5,745,615.00	842,115.00	3,762,641.58
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,552,892.50	1,646,984.00	94,091.50	2,230,419.00
025200100100	MINISTRY OF WATER RESOURCES	1,197,139.83	2,103,200.00	906,060.17	1,306,859.35
025210200100	KWARA STATE WATER COOPERATION	11,469,707.51	16,953,000.00	5,483,292.49	19,566,743.11
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,225,133.01	3,535,934.00	2,310,800.99	936,295.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,186,400.00	1,186,400.00	-
025301000100	KWARA STATE HOUSING CORPORATION	328,153.00	478,076.00	149,923.00	338,350.01
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	24,591,401.00	39,143,401.00	14,552,000.00	8,721,878.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	6,353,093.37	6,356,600.00	3,506.63	4,863,692.69
032600100100	MINISTRY OF JUSTICE	79,581,114.97	169,741,948.00	90,160,833.03	58,481,748.65
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	14,644,586.00	15,630,689.00	986,103.00	28,536,403.00
032605100100	HIGH COURT OF JUSTICE	79,959,245.83	87,607,000.00	7,647,754.17	86,241,895.13
032605300100	SHARIA COURT OF APPEAL	42,506,541.38	67,950,572.00	25,444,030.62	12,751,381.09
051400100100	MINISTRY OF WOMEN AFFAIRS	23,948,704.85	67,914,998.00	43,966,293.15	34,095,984.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	218,151,709.88	327,013,557.00	108,861,847.12	190,833,572.01
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	38,896,825.00	35,900,000.00	2,996,825.00	37,893,021.05
051701000100	AGENCY FOR MASS EDUCATION	1,213,200.00	25,248,000.00	24,034,800.00	1,260,460.54

051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	157,996,939.98	173,203,002.00	15,206,062.02	172,847,891.10
051701800100	KWARA STATE POLYTECHNIC ILORIN	172,351,856.75	114,250,000.00	- 58,101,856.75	139,826,577.30
051701900100	KWARA STATE COLLEGE OF EDUCATION,ORO	69,829,586.23	99,154,612.00	29,325,025.77	74,355,303.16
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	80,862,448.00	81,049,448.00	187,000.00	226,975,604.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	69,653,003.00	69,709,873.00	56,870.00	40,470,072.00
051702100100	KWARA STATE UNIVERSITY, MALETE	1,010,484,609.82	1,109,977,788.00	99,493,178.18	624,414,015.19
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	45,687,198.06	56,463,886.00	10,776,687.94	54,187,079.76
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	9,329,674.26	15,260,349.00	5,930,674.74	2,315,516.31
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	37,424,546.00	41,675,000.00	4,250,454.00	-
051705600100	STATE SCHOLARSHIP BOARD	265,000.00	669,797.00	404,797.00	454,000.00
052100100100	MINISTRY OF HEALTH	15,846,196.12	47,986,965.00	32,140,768.88	22,772,225.40
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	515,000.00	37,564,975.00	37,049,975.00	1,904,672.02
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	62,197,800.00	121,568,431.00	59,370,631.00	22,416,020.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	173,101,079.92	177,430,000.00	4,328,920.08	151,629,928.12
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	76,571,679.00	77,633,294.00	1,061,615.00	30,670,216.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	31,729,719.00	31,627,719.00	- 102,000.00	37,207,859.00
053500100100	MINISTRY OF ENVIRONMENT	31,953,463.89	40,081,664.00	8,128,200.11	25,175,103.84
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,220,000.00	2,020,000.00	800,000.00	2,455,844.42
053900100100	MINISTRY OF YOUTH DEVELOPMENT	79,075,709.16	99,993,333.00	21,417,623.84	173,274,310.01
053905100100	KWARA STATE SPORTS COMMISSION	500,000.00	1,400,000.00	-	300,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	163,616,618.30	207,940,132.00	44,323,513.70	126,168,800.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	117,315,619.36	142,939,484.00	25,623,864.64	141,137,863.19
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,398,157.39	5,286,117.00	3,887,959.61	-
	Total	7,146,589,077.95	8,729,105,785.00	1,607,287,333.38	7,169,486,653.60
220301	STAFF LOANS & ADVANCES		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
051702100100	KWARA STATE UNIVERSITY, MALETE	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
	Total	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	2,558,750.00	1,800,000,000.00	1,797,441,250.00	1,140,550,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	900,000.00	1,000,000.00	100,000.00	500,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	5,500,000.00	11,000,000.00	5,500,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	65,291,075.96	110,000,000.00	44,708,924.04	141,424,086.02

	Total	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
220602	DOMESTIC INTEREST / DISCOUNT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000100100	MINISTRY OF FINANCE	-	9,016,980,482.00	9,016,980,482.00	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	3,530,853,266.54
	Total	-	9,016,980,482.00	9,016,980,482.00	3,530,853,266.54
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000100100	MINISTRY OF FINANCE	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
	Total	1,220,044,604.60	1,248,419,724.00	28,375,119.40	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	1,098,953,582.00	1,272,917,950.00	173,964,368.00	250,813,854.09
011200300100	KWARA STATE HOUSE OF ASSEMBLY	20,000,000.00	447,350,000.00	427,350,000.00	525,000,000.00
012300100100	MINISTRY OF COMMUNICATION	69,663,923.50	575,952,433.00	506,288,509.50	43,500,000.00
012500100100	OFFICE OF HEAD OF SERVICE	93,440,000.00	972,817,500.00	879,377,500.00	473,299,135.70
014000100100	AUDITOR-GENERAL STATE	-	34,000,000.00	34,000,000.00	-
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	33,000,000.00	33,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	900,000.00	7,873,500.00	6,973,500.00	966,500.00
022000100100	MINISTRY OF FINANCE	1,187,000.00	91,494,200.00	90,307,200.00	25,540,500.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	181,156,010.69	473,885,000.00	292,728,989.31	94,770,911.30
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	2,100,000.00	2,100,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	135,000,000.00	135,000,000.00	-
023100100100	MINISTRY OF ENERGY	352,217,960.51	792,000,000.00	439,782,039.49	282,736,446.40
023400100100	MINISTRY OF WORKS	17,840,750.00	93,819,185.00	75,978,435.00	-
023800400100	BUREAU OF STATISTICS	2,491,850.00	2,500,000.00	8,150.00	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	300,000.00
025200100100	MINISTRY OF WATER RESOURCES	329,741,256.01	393,678,504.00	63,937,247.99	198,405,300.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	263,951,047.00	1,701,000,000.00	1,437,048,953.00	80,098,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	-	36,650,000.00	36,650,000.00	750,000.00
032600100100	MINISTRY OF JUSTICE	6,986,000.00	15,000,000.00	8,014,000.00	4,000,000.00
032605100100	HIGH COURT OF JUSTICE	44,942,650.00	449,142,650.00	404,200,000.00	45,841,000.00
032605300100	SHARIA COURT OF APPEAL	16,000,000.00	247,000,000.00	231,000,000.00	30,645,600.00
051400100100	MINISTRY OF WOMEN AFFAIRS	31,920,308.33	53,630,000.00	21,709,691.67	1,650,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	21,250,000.00	150,013,000.00	128,763,000.00	7,000,000.00

052100100100	MINISTRY OF HEALTH	283,906,586.73	673,150,000.00	389,243,413.27	221,347,591.65
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,064,175.00	69,087,500.00	65,023,325.00	-
053500100100	MINISTRY OF ENVIRONMENT	32,598,301.10	326,191,980.00	293,593,678.90	-
	Total	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,286,664,839.14
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	94,176,182.68	102,832,195.00	8,656,012.32	218,673,407.30
011200300100	KWARA STATE HOUSE OF ASSEMBLY	239,000,000.00	672,500,000.00	672,500,000.00	-
012300100100	MINISTRY OF COMMUNICATION	832,700,260.71	1,480,397,082.00	647,696,821.29	315,578,254.79
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	38,000,000.00	48,115,799.00	10,115,799.00	10,600,000.00
022000100100	MINISTRY OF FINANCE	176,783,094.01	424,187,473.00	247,404,378.99	45,719,313.95
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	3,671,582,066.85	15,963,000,000.00	12,292,417,933.15	447,695,354.25
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,500,000.00	2,339,145,252.00	2,335,645,252.00	-
023100100100	MINISTRY OF ENERGY	-	640,000,000.00	640,000,000.00	145,483,624.42
023400100100	MINISTRY OF WORKS	5,053,631,414.38	13,493,160,000.00	8,439,528,585.62	718,534,759.90
023800400100	BUREAU OF STATISTICS	225,000.00	58,053,990.00	57,828,990.00	-
025200100100	MINISTRY OF WATER RESOURCES	161,643,050.50	212,598,317.00	50,955,266.50	242,823,364.59
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	18,862,688.01	337,200,000.00	318,337,311.99	2,000,000.00
032600100100	MINISTRY OF JUSTICE	-	-	-	-
032605100100	HIGH COURT OF JUSTICE	-	-	-	3,500,000.00
032605300100	SHARIA COURT OF APPEAL	-	10,000,000.00	10,000,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	248,298,385.10	582,000,000.00	333,701,614.90	1,560,138,776.02
052100100100	MINISTRY OF HEALTH	544,889,211.61	746,600,000.00	201,710,788.39	81,249,500.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-	-
053500100100	MINISTRY OF ENVIRONMENT	36,384,246.85	395,950,000.00	359,565,753.15	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	58,325,786.20	441,674,214.00	383,348,427.80	-
053905100100	KWARA STATE SPORTS COMMISSION	116,656,726.17	441,674,214.00	325,017,487.83	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	164,587,117.63	571,870,645.00	407,283,527.37	-
	Total	11,459,245,230.70	38,960,959,181.00	27,762,302,591.44	3,791,996,355.22
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	667,644,391.49	690,000,000.00	22,355,608.51	159,078,228.95
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	7,200,000.00	7,200,000.00	-
012300100100	MINISTRY OF COMMUNICATION	74,083,909.25	110,000,000.00	35,916,090.75	6,569,390.73

012500100100	OFFICE OF HEAD OF SERVICE	62,166,000.00	196,244,523.00	134,078,523.00	114,457,148.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	16,172,035.00	16,172,035.00	-
022000100100	MINISTRY OF FINANCE	-	2,000,000.00	2,000,000.00	1,995,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	60,818,482.75	61,062,634.00	244,151.25	19,337,193.61
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	45,000,000.00	45,000,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,000,000.00	7,500,000.00	5,500,000.00	30,739,030.00
023400100100	MINISTRY OF WORKS	434,133,859.08	515,000,000.00	80,866,140.92	56,350,000.00
025200100100	MINISTRY OF WATER RESOURCES	257,813,033.26	539,045,395.00	281,232,361.74	310,000,007.85
032605100100	HIGH COURT OF JUSTICE	28,361,652.75	55,000,000.00	26,638,347.25	50,000,000.00
032605300100	SHARIA COURT OF APPEAL	-	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS	587,600.00	21,505,896.00	20,918,296.00	45,792,567.67
052100100100	MINISTRY OF HEALTH	385,748,022.09	670,191,029.76	284,443,007.67	379,479,968.91
053500100100	MINISTRY OF ENVIRONMENT	71,500,000.00	100,000,000.00	28,500,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	88,145,159.71	323,090,017.00	234,944,857.29	89,620,088.42
053905100100	KWARA STATE SPORTS COMMISSION	36,989,873.99	323,090,017.00	286,100,143.01	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	50,000,000.00	50,000,000.00	-
	Total	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,263,418,624.14
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	21,210,000.00	21,210,000.00	-
022000100100	MINISTRY OF FINANCE	-	67,000,000.00	67,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	5,000,000.00	25,000,000.00	20,000,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	85,476,751.15	205,000,000.00	119,523,248.85	-
	Total	90,476,751.15	318,210,000.00	227,733,248.85	-
230501	ACQUISITION OF NON TANGIBLE ASSETS		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100300100	GOVERNOR'S OFFICE	715,438,386.43	1,710,000,000.00	994,561,613.57	80,000,000.80
011200300100	KWARA STATE HOUSE OF ASSEMBLY	238,000,000.00	296,000,000.00	58,000,000.00	240,000,000.00
012300100100	MINISTRY OF COMMUNICATION	37,700,000.00	50,250,000.00	12,550,000.00	87,976,350.00
012500100100	OFFICE OF HEAD OF SERVICE	900,000.00	465,339,063.00	464,439,063.00	-
014000100100	AUDITOR-GENERAL STATE	-	5,000,000.00	5,000,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	794,284,994.60	2,871,291,785.00	2,077,006,790.40	438,052,301.00
022000100100	MINISTRY OF FINANCE	3,034,708,016.66	7,593,046,263.00	4,558,338,246.34	659,291,379.77
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,500,000,000.00	1,500,000,000.00	-	-
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	50,000,000.00	329,540,000.00	279,540,000.00	1,025,699,100.50

022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,084,517,364.87	2,640,900,328.00	- 443,617,036.87	126,742,000.00
023100100100	MINISTRY OF ENERGY	5,000,000.00	100,000,000.00	95,000,000.00	-
023400100100	MINISTRY OF WORKS	170,538,748.00	680,000,000.00	509,461,252.00	-
023800400100	BUREAU OF STATISTICS	18,881,588.00	122,269,544.00	103,387,956.00	-
025200100100	MINISTRY OF WATER RESOURCES	153,818,136.00	42,433,235.00	- 111,384,901.00	1,772,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	181,241,056.05	450,290,640.00	269,049,583.95	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	-	1,150,000.00	1,150,000.00	-
032605100100	HIGH COURT OF JUSTICE	5,000,000.00	5,000,000.00	-	-
032605300100	SHARIA COURT OF APPEAL	3,000,000.00	3,010,000.00	10,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	69,200,000.00	69,200,000.00	1,500,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	4,660,609,131.13	8,260,356,206.00	3,599,747,074.87	6,660,000.00
052100100100	MINISTRY OF HEALTH	3,579,910,820.35	11,040,399,496.00	7,460,488,675.65	130,023,725.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	6,567,000.00	160,000,000.00	153,433,000.00	79,687,911.60
053500100100	MINISTRY OF ENVIRONMENT	-	501,650,000.00	501,650,000.00	-
053900100100	MINISTRY OF YOUTH DEVELOPMENT	2,295,000.00	140,000,000.00	137,705,000.00	7,500,000.00
053905100100	KWARA STATE SPORTS COMMISSION	43,853,700.00	140,000,000.00	96,146,300.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	250,155,600.00	250,155,600.00	-
	Total	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
210101	SALARIES AND WAGES		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70131	GENERAL PERSONNEL SERVICES	22,592,781,593.30	23,140,403,271.60	547,621,678.30	23,440,173,542.58
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	7,291,667.00	7,291,667.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	45,210,884.00	45,210,884.00	-
71050	UNEMPLOYMENT	-	45,210,884.00	45,210,884.00	-
	Total	22,592,781,593.30	23,238,116,706.60	645,335,113.30	23,440,173,542.58
210201	ALLOWANCES		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70131	GENERAL PERSONNEL SERVICES	-	-	-	50,349,641.44
	Total	-	-	-	50,349,641.44
210202	SOCIAL CONTRIBUTIONS		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70131	GENERAL PERSONNEL SERVICES	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09
	Total	91,727,203.27	112,886,888.00	21,159,684.73	83,228,781.09

220101	SOCIAL BENEFITS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70131	GENERAL PERSONNEL SERVICES	9,693,952,297.33	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
	Total	9,693,952,297.33	9,601,815,833.00	- 92,136,464.33	10,683,765,619.10
220201	TRAVEL& TRANSPORT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	60,000,000.00	60,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	2,000,000.00	2,000,000.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	493,659,350.12	294,630,949.00	- 199,028,401.12	592,473,193.58
70330	LAW COURTS	-	89,031,787.00	89,031,787.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	422,598,278.66	440,685,019.00	18,246,740.34	64,674,962.00
70421	AGRICULTURE	-	3,811,320.00	3,811,320.00	-
70443	CONSTRUCTION	-	1,527,200.00	1,527,200.00	-
70460	COMMUNICATION	-	3,606,600.00	3,606,600.00	-
70483	FUEL AND ENERGY	-	3,000,000.00	3,000,000.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	1,000,000.00	1,000,000.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	3,000,000.00	3,000,000.00	-
70610	HOUSING DEVELOPMENT	-	4,362,500.00	4,362,500.00	-
70630	WATER SUPPLY	-	3,806,000.00	3,806,000.00	-
70740	PUBLIC HEALTH SERVICES	-	1,600,000.00	1,600,000.00	-
70760	HEALTH N.E.C.	-	5,516,000.00	5,516,000.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	76,892,000.00	76,892,000.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	1,500,000.00	1,500,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	3,311,000.00	3,311,000.00	-
70980	EDUCATION N.E.C	-	167,036,830.00	167,036,830.00	-
71050	UNEMPLOYMENT	-	1,500,000.00	1,500,000.00	-
71090	SOCIAL PROTECTION N.E.C.	-	3,000,000.00	3,000,000.00	-
	Total	916,257,628.78	1,170,817,205.00	254,719,576.22	657,148,155.58
220202	UTILITIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	1,200,000.00	1,200,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,107,999.00	1,107,999.00	-
70133	OTHER GENERAL SERVICES	-	6,209,185.00	6,209,185.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	652,348,523.32	122,406,000.00	- 529,942,523.32	551,781,633.73
70330	LAW COURTS	-	22,100,788.00	22,100,788.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	61,465,041.00	61,465,041.00	-

70421	AGRICULTURE	-	928,000.00	928,000.00	-
70443	CONSTRUCTION	-	350,000.00	350,000.00	-
70460	COMMUNICATION	231,260,904.27	1,471,200.00	- 229,789,704.27	146,164,696.58
70483	FUEL AND ENERGY	-	316,625,244.00	316,625,244.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	54,150.00	54,150.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	234,000.00	234,000.00	-
70610	HOUSING DEVELOPMENT	-	168,000.00	168,000.00	-
70630	WATER SUPPLY	-	200,252,000.00	200,252,000.00	-
70740	PUBLIC HEALTH SERVICES	3,086,375.00	3,920,000.00	833,625.00	2,026,923.18
70760	HEALTH N.E.C.	-	1,297,200.00	1,297,200.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	2,990,800.00	2,990,800.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	241,000.00	241,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	504,480.00	504,480.00	-
70980	EDUCATION N.E.C	19,096,789.49	237,884,418.00	218,787,628.51	17,078,079.61
71050	UNEMPLOYMENT	-	214,000.00	214,000.00	-
71090	SOCIAL PROTECTION N.E.C.	-	394,667.00	394,667.00	-
	Total	905,792,592.08	982,018,172.00	76,225,579.92	717,051,333.10
220203	MATERIALS & SUPPLIES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	5,510,000.00	5,510,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	4,078,141.00	4,078,141.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	732,401,427.65	111,520,338.00	- 620,881,089.65	618,021,737.94
70330	LAW COURTS	-	42,045,000.00	42,045,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	131,538,045.25	250,038,533.00	118,500,487.75	92,100,839.25
70421	AGRICULTURE	-	5,233,000.00	5,233,000.00	-
70443	CONSTRUCTION	-	17,340,000.00	17,340,000.00	-
70460	COMMUNICATION	-	3,674,860.00	3,674,860.00	-
70483	FUEL AND ENERGY	-	1,297,943.00	1,297,943.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	299,314.00	299,314.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	2,972,000.00	2,972,000.00	-
70610	HOUSING DEVELOPMENT	-	2,953,109.00	2,953,109.00	-
70630	WATER SUPPLY	-	2,456,300.00	2,456,300.00	-
70740	PUBLIC HEALTH SERVICES	-	402,514,850.00	402,514,850.00	-
70760	HEALTH N.E.C.	787,802,474.90	439,271,080.00	- 348,531,394.90	417,273,337.69
70810	RECREATIONAL AND SPORTING SERVICES	-	2,398,420.00	2,398,420.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	646,250.00	646,250.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	2,056,404.00	2,056,404.00	-

70980	EDUCATION N.E.C	60,313,345.14	653,661,954.00	593,348,608.86	22,930,716.27
71050	UNEMPLOYMENT	-	1,433,720.00	1,433,720.00	-
71090	SOCIAL PROTECTION N.E.C.	-	1,522,106.00	1,522,106.00	-
	Total	1,712,055,292.94	1,952,923,322.00	240,868,029.06	1,150,326,631.15
220204	MAINTENANCE SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	5,300,000.00	5,300,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	2,611,625.00	2,611,625.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	725,466,897.51	344,708,114.00	- 380,758,783.51	812,138,499.82
70330	LAW COURTS	-	31,426,650.00	31,426,650.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	432,747.20	101,260,211.00	100,827,463.80	-
70421	AGRICULTURE	-	13,111,000.00	13,111,000.00	-
70443	CONSTRUCTION	-	2,953,451.00	2,953,451.00	-
70460	COMMUNICATION	-	2,841,096.00	2,841,096.00	-
70483	FUEL AND ENERGY	-	1,274,427.00	1,274,427.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	291,476.00	291,476.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	8,039,450.00	10,173,997.00	2,134,547.00	7,529,000.00
70610	HOUSING DEVELOPMENT	-	5,489,346.00	5,489,346.00	-
70630	WATER SUPPLY	-	30,960,752.00	30,960,752.00	-
70740	PUBLIC HEALTH SERVICES	-	1,812,000.00	1,812,000.00	-
70760	HEALTH N.E.C.	-	7,854,192.00	7,854,192.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	10,364,901.00	10,364,901.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	2,774,990.00	2,774,990.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	4,554,316.00	4,554,316.00	-
70980	EDUCATION N.E.C	84,112,820.77	320,713,152.00	236,600,331.23	-
71050	UNEMPLOYMENT	-	797,388.00	797,388.00	-
71090	SOCIAL PROTECTION N.E.C.	-	1,632,093.00	1,632,093.00	-
	Total	818,051,915.48	902,905,177.00	84,853,261.52	819,667,499.82
220205	TRAINING - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	25,000,000.00	25,000,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	3,000,000.00	3,000,000.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	301,094,518.43	79,705,600.00	- 221,388,918.43	197,444,485.91
70330	LAW COURTS	-	121,547,983.00	121,547,983.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	137,101,630.00	153,621,253.00	16,519,623.00	9,877,800.00
70421	AGRICULTURE	-	5,756,298.00	5,756,298.00	-

70443	CONSTRUCTION	-	2,420,280.00	2,420,280.00	-
70460	COMMUNICATION	-	2,000,000.00	2,000,000.00	-
70483	FUEL AND ENERGY	-	2,500,000.00	2,500,000.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	500,000.00	500,000.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	3,558,000.00	3,558,000.00	-
70610	HOUSING DEVELOPMENT	-	2,000,000.00	2,000,000.00	-
70630	WATER SUPPLY	-	2,500,000.00	2,500,000.00	-
70740	PUBLIC HEALTH SERVICES	-	2,000,000.00	2,000,000.00	-
70760	HEALTH N.E.C.	-	14,675,000.00	14,675,000.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	4,113,500.00	4,113,500.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	2,039,125.00	2,039,125.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	4,836,000.00	4,836,000.00	-
70980	EDUCATION N.E.C	-	174,548,613.00	174,548,613.00	-
71090	SOCIAL PROTECTION N.E.C.	-	3,000,000.00	3,000,000.00	-
	Total	438,196,148.43	609,321,652.00	171,125,503.57	207,322,285.91
220206	OTHER SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	180,400,000.00	180,400,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,251,338.00	1,251,338.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	2,470,929,100.46	2,081,717,861.00	- 389,211,239.46	2,206,478,782.30
70330	LAW COURTS	-	19,109,701.00	19,109,701.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,333,937,269.41	5,817,197,917.00	3,483,260,647.59	3,133,864,328.37
70421	AGRICULTURE	-	2,484,000.00	2,484,000.00	-
70443	CONSTRUCTION	-	2,041,463.00	2,041,463.00	-
70460	COMMUNICATION	-	360,000.00	360,000.00	-
70483	FUEL AND ENERGY	-	98,984.00	98,984.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	32,995.00	32,995.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	410,000.00	410,000.00	-
70610	HOUSING DEVELOPMENT	-	1,612,166.00	1,612,166.00	-
70630	WATER SUPPLY	-	363,200.00	363,200.00	-
70740	PUBLIC HEALTH SERVICES	-	532,600.00	532,600.00	-
70760	HEALTH N.E.C.	-	1,100,000.00	1,100,000.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	4,806,000.00	4,806,000.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	1,304,000.00	1,304,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	528,000.00	528,000.00	-
70980	EDUCATION N.E.C	-	150,129,300.00	150,129,300.00	-
71090	SOCIAL PROTECTION N.E.C.	-	133,333.00	133,333.00	-

	Total	4,804,866,369.87	8,265,612,858.00	3,460,746,488.13	5,340,343,110.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	326,000,000.00	326,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	3,850,000.00	3,850,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	3,000,000.00	3,000,000.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	16,245,000.00	301,300,000.00	285,055,000.00	13,675,339.00
70330	LAW COURTS	156,739,635.62	150,000,000.00	6,739,635.62	1,230,087,333.90
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,708,281,093.57	5,949,512,340.00	3,013,131,246.43	1,379,373,560.72
70421	AGRICULTURE	800,000.00	1,000,000.00	200,000.00	2,300,044.74
70560	ENVIRONMENTAL PROTECTION N.E.C.	561,391,584.24	284,906,700.00	276,484,884.24	501,084,133.51
70610	HOUSING DEVELOPMENT	-	9,322,650.00	9,322,650.00	-
70630	WATER SUPPLY	-	4,000,000.00	4,000,000.00	-
70740	PUBLIC HEALTH SERVICES	-	800,000.00	800,000.00	-
70760	HEALTH N.E.C.	-	1,196,250.00	1,196,250.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	800,000.00	800,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	5,200,000.00	5,200,000.00	-
70980	EDUCATION N.E.C	-	413,952,500.00	413,952,500.00	-
71090	SOCIAL PROTECTION N.E.C.	-	1,500,000.00	1,500,000.00	-
	Total	5,443,457,313.43	7,456,340,440.00	3,784,783,126.57	3,126,520,411.87
220208	FUEL & LUBRICANTS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	9,320,000.00	9,320,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	1,279,843.00	1,279,843.00	-
70160	GENERAL PUBLIC SERVICES N.E.C.	495,108,171.55	186,930,394.00	308,177,777.55	514,875,654.75
70330	LAW COURTS	-	20,929,416.00	20,929,416.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	134,029,936.00	134,029,936.00	-
70421	AGRICULTURE	-	8,073,811.00	8,073,811.00	-
70443	CONSTRUCTION	-	3,194,640.00	3,194,640.00	-
70460	COMMUNICATION	-	3,890,400.00	3,890,400.00	-
70483	FUEL AND ENERGY	-	1,571,986.00	1,571,986.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	536,703.00	536,703.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	3,384,474.00	3,384,474.00	-
70610	HOUSING DEVELOPMENT	-	3,905,571.00	3,905,571.00	-
70630	WATER SUPPLY	-	5,327,548.00	5,327,548.00	-
70740	PUBLIC HEALTH SERVICES	-	4,635,794.00	4,635,794.00	-

70760	HEALTH N.E.C.	-	11,042,951.00	11,042,951.00	-
70810	RECREATIONAL AND SPORTING SERVICES	-	11,307,326.00	11,307,326.00	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	3,131,482.00	3,131,482.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	5,596,800.00	5,596,800.00	-
70980	EDUCATION N.E.C	9,323,193.50	170,760,043.00	161,436,849.50	-
71090	SOCIAL PROTECTION N.E.C.	-	1,773,333.00	1,773,333.00	-
	Total	504,431,365.05	590,622,451.00	86,191,085.95	514,875,654.75
220209	FINANCIAL CHARGES - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70112	FINANCIAL AND FISCAL AFFAIRS	725,146,085.79	-	- 725,146,085.79	3,446,825,844.61
70160	GENERAL PUBLIC SERVICES N.E.C.	-	36,109,500.00	36,109,500.00	-
70330	LAW COURTS	-	5,000,000.00	5,000,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	209,105,856.87	34,574,815.00	- 174,531,041.87	274,327,282.16
70740	PUBLIC HEALTH SERVICES	-	1,860,000.00	1,860,000.00	-
70760	HEALTH N.E.C.	-	1,000,000.00	1,000,000.00	-
70980	EDUCATION N.E.C	-	259,349,182.00	259,349,182.00	-
	Total	934,251,942.66	337,893,497.00	- 596,358,445.66	3,721,153,126.77
220210	MISCELLANEOUS EXPENSES GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,935,664.00	3,099,252,698.00	3,080,317,034.00	23,891,733.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,435,000.00	-	- 7,435,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	118,791,029.00	118,791,029.00	-
70133	OTHER GENERAL SERVICES	225,789,027.35	12,007,000.00	- 213,782,027.35	-
70160	GENERAL PUBLIC SERVICES N.E.C.	6,139,986,411.83	955,300,322.00	- 5,184,686,089.83	6,430,543,747.10
70330	LAW COURTS	-	319,649,120.00	319,649,120.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	296,077,182.05	824,807,143.00	528,729,960.95	82,621,136.10
70421	AGRICULTURE	1,300,000.00	26,748,434.00	25,448,434.00	22,034,900.00
70443	CONSTRUCTION	-	37,633,581.00	37,633,581.00	-
70460	COMMUNICATION	-	24,170,000.00	24,170,000.00	-
70483	FUEL AND ENERGY	-	1,950,000.00	1,950,000.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	-	533,334.00	533,334.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	42,101,664.00	42,101,664.00	-
70610	HOUSING DEVELOPMENT	-	40,807,877.00	40,807,877.00	-
70630	WATER SUPPLY	-	22,592,134.00	22,592,134.00	-
70740	PUBLIC HEALTH SERVICES	-	118,560,606.00	118,560,606.00	-
70760	HEALTH N.E.C.	79,193,366.31	265,989,765.00	186,796,398.69	65,662,229.44

70810	RECREATIONAL AND SPORTING SERVICES	104,038,675.00	309,333,465.00	205,294,790.00	218,439,728.81
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	142,939,484.00	142,939,484.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	18,270,000.00	18,270,000.00	-
70980	EDUCATION N.E.C	227,715,129.88	2,274,467,014.00	2,046,751,884.12	289,855,613.51
71070	SOCIAL EXCLUSION N.E.C.	-	127,500.00	127,500.00	-
71090	SOCIAL PROTECTION N.E.C.	21,847,995.20	73,073,615.00	51,225,619.80	36,437,565.64
	Total	7,122,318,451.62	8,729,105,785.00	1,606,787,333.38	7,169,486,653.60
220301	STAFF LOANS & ADVANCES	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70980	EDUCATION N.E.C	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
	Total	1,427,688,715.19	1,432,641,143.00	4,952,427.81	976,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,558,750.00	1,800,000,000.00	1,797,441,250.00	1,140,550,000.00
70810	RECREATIONAL AND SPORTING SERVICES	65,291,075.96	110,000,000.00	44,708,924.04	141,424,086.02
70941	FIRST STAGE OF TERTIARY EDUCATION	5,500,000.00	5,500,000.00	-	-
70980	EDUCATION N.E.C	-	5,500,000.00	5,500,000.00	-
71090	SOCIAL PROTECTION N.E.C.	900,000.00	1,000,000.00	100,000.00	500,000.00
	Total	74,249,825.96	1,922,000,000.00	1,847,750,174.04	1,282,474,086.02
220602	DOMESTIC INTEREST / DISCOUNT	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	3,530,853,266.54
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	9,016,980,482.00	9,016,980,482.00	-
	Total	-	9,016,980,482.00	9,016,980,482.00	3,530,853,266.54
230101	PURCHASE OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,118,953,582.00	1,720,267,950.00	601,314,368.00	775,813,854.09
70133	OTHER GENERAL SERVICES	5,000,000.00	5,000,000.00	-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	93,440,000.00	1,039,817,500.00	946,377,500.00	473,299,135.70
70330	LAW COURTS	62,928,650.00	742,792,650.00	679,864,000.00	81,236,600.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	184,834,860.69	570,979,200.00	386,144,339.31	120,611,411.30
70421	AGRICULTURE	900,000.00	7,873,500.00	6,973,500.00	966,500.00
70443	CONSTRUCTION	17,840,750.00	93,819,185.00	75,978,435.00	-
70460	COMMUNICATION	69,663,923.50	565,441,933.00	495,778,009.50	43,500,000.00

70483	FUEL AND ENERGY	352,217,960.51	792,000,000.00	439,782,039.49	282,736,446.40
70486	R & D COMMUNICATION	-	10,510,500.00	10,510,500.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	32,598,301.10	326,191,980.00	293,593,678.90	-
70610	HOUSING DEVELOPMENT	263,951,047.00	1,701,000,000.00	1,437,048,953.00	80,098,000.00
70630	WATER SUPPLY	329,741,256.01	393,678,504.00	63,937,247.99	198,405,300.00
70740	PUBLIC HEALTH SERVICES	21,064,175.00	104,087,500.00	83,023,325.00	-
70760	HEALTH N.E.C.	266,906,586.73	638,150,000.00	371,243,413.27	221,347,591.65
70942	SECOND STAGE OF TERTIARY EDUCATION	-	135,000,000.00	135,000,000.00	-
70980	EDUCATION N.E.C	21,250,000.00	150,013,000.00	128,763,000.00	7,000,000.00
71090	SOCIAL PROTECTION N.E.C.	31,920,308.33	53,630,000.00	21,709,691.67	1,650,000.00
	Total	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,286,664,839.14
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	312,587,541.54	775,332,195.00	462,744,653.46	218,673,407.30
70330	LAW COURTS	-	10,000,000.00	10,000,000.00	3,500,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,848,590,160.86	16,445,241,463.00	12,596,651,302.14	493,414,668.20
70421	AGRICULTURE	38,000,000.00	48,115,799.00	10,115,799.00	10,600,000.00
70443	CONSTRUCTION	5,074,220,055.52	13,493,160,000.00	8,418,939,944.48	718,534,759.90
70460	COMMUNICATION	832,700,260.71	1,480,397,082.00	647,696,821.29	315,578,254.79
70483	FUEL AND ENERGY	-	640,000,000.00	640,000,000.00	145,483,624.42
70560	ENVIRONMENTAL PROTECTION N.E.C.	36,384,246.85	395,950,000.00	359,565,753.15	-
70610	HOUSING DEVELOPMENT	18,862,688.01	337,200,000.00	318,337,311.99	2,000,000.00
70630	WATER SUPPLY	161,643,050.50	212,598,317.00	50,955,266.50	242,823,364.59
70740	PUBLIC HEALTH SERVICES	444,889,211.61	2,000,000.00	- 442,889,211.61	-
70760	HEALTH N.E.C.	100,000,000.00	744,600,000.00	644,600,000.00	81,249,500.00
70810	RECREATIONAL AND SPORTING SERVICES	174,982,512.37	883,348,428.00	708,365,915.63	-
70860	RECREATION, CULTURE AND RELIGION N.E.C.	164,587,117.63	571,870,645.00	407,283,527.37	-
70942	SECOND STAGE OF TERTIARY EDUCATION	3,500,000.00	2,339,145,252.00	2,335,645,252.00	-
70980	EDUCATION N.E.C	248,298,385.10	582,000,000.00	333,701,614.90	1,560,138,776.02
71090	SOCIAL PROTECTION N.E.C.	-	-	-	-
	Total	11,459,245,230.70	38,960,959,181.00	27,501,713,950.30	3,791,996,355.22
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	667,644,391.49	697,200,000.00	29,555,608.51	159,078,228.95
70160	GENERAL PUBLIC SERVICES N.E.C.	62,166,000.00	196,244,523.00	134,078,523.00	-
70330	LAW COURTS	28,361,652.75	55,000,000.00	26,638,347.25	50,000,000.00

70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	60,818,482.75	108,062,634.00	47,244,151.25	21,332,193.61
70421	AGRICULTURE	-	16,172,035.00	16,172,035.00	-
70443	CONSTRUCTION	434,133,859.08	515,000,000.00	80,866,140.92	170,807,148.00
70460	COMMUNICATION	74,083,909.25	110,000,000.00	35,916,090.75	6,569,390.73
70560	ENVIRONMENTAL PROTECTION N.E.C.	71,500,000.00	100,000,000.00	28,500,000.00	-
70630	WATER SUPPLY	257,813,033.26	539,045,395.00	281,232,361.74	310,000,007.85
70740	PUBLIC HEALTH SERVICES	-	10,000,000.00	10,000,000.00	-
70760	HEALTH N.E.C.	385,748,022.09	660,191,029.76	274,443,007.67	379,479,968.91
70810	RECREATIONAL AND SPORTING SERVICES	125,135,033.70	646,180,034.00	521,045,000.30	89,620,088.42
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	50,000,000.00	50,000,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	2,000,000.00	7,500,000.00	5,500,000.00	30,739,030.00
71090	SOCIAL PROTECTION N.E.C.	587,600.00	21,505,896.00	20,918,296.00	45,792,567.67
	Total	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,263,418,624.14
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	67,000,000.00	67,000,000.00	-
70421	AGRICULTURE	-	21,210,000.00	21,210,000.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	85,476,751.15	205,000,000.00	119,523,248.85	-
70630	WATER SUPPLY	5,000,000.00	25,000,000.00	20,000,000.00	-
	Total	90,476,751.15	318,210,000.00	227,733,248.85	-
230501	ACQUISITION OF NON TANGIBLE ASSETS		2021 Financial Year		2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	953,438,386.43	2,006,000,000.00	1,052,561,613.57	320,000,000.80
70160	GENERAL PUBLIC SERVICES N.E.C.	900,000.00	470,339,063.00	469,439,063.00	-
70330	LAW COURTS	8,000,000.00	9,160,000.00	1,160,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,203,589,604.66	5,969,355,807.00	2,765,766,202.34	1,684,990,480.27
70421	AGRICULTURE	794,284,994.60	3,371,291,785.00	2,577,006,790.40	438,052,301.00
70443	CONSTRUCTION	170,538,748.00	680,000,000.00	509,461,252.00	-
70460	COMMUNICATION	37,700,000.00	50,250,000.00	12,550,000.00	87,976,350.00
70483	FUEL AND ENERGY	5,000,000.00	100,000,000.00	95,000,000.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	1,650,000.00	1,650,000.00	-
70610	HOUSING DEVELOPMENT	181,241,056.05	450,290,640.00	269,049,583.95	-
70630	WATER SUPPLY	153,818,136.00	42,433,235.00	- 111,384,901.00	1,772,000.00
70740	PUBLIC HEALTH SERVICES	6,567,000.00	160,000,000.00	153,433,000.00	79,687,911.60
70760	HEALTH N.E.C.	3,579,910,820.35	11,040,399,496.00	7,460,488,675.65	130,023,725.00
70810	RECREATIONAL AND SPORTING SERVICES	46,148,700.00	280,000,000.00	233,851,300.00	7,500,000.00

70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	250,155,600.00	250,155,600.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	324,363,404.36	740,815,401.00	416,451,996.64	126,742,000.00
70980	EDUCATION N.E.C	8,820,763,091.64	13,735,941,133.00	4,915,178,041.36	6,660,000.00
71090	SOCIAL PROTECTION N.E.C.	-	69,200,000.00	69,200,000.00	1,500,000.00
	Total	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,884,904,768.67
		18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	
230101	PURCHASE OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
002000001010	PURCHASE OF VANS	17,000,000.00	150,950,094.00	133,950,094.00	-
002000001010	PURCHASE OF TOOLS AND EQUIPMENTS	13,400,750.00	33,809,567.00	20,408,817.00	-
002000002010	PURCHASE OF PRINTING MACHINE AND MATERIAL FOR GOVERNMENT PRINTING PRESS	-	169,287,875.00	169,287,875.00	-
002000002010	THE HERALD NEWSPAPER REPOSITIONING PROJECT	3,070,423.50	102,000,000.00	98,929,576.50	-
002000005010	PERFORMING TOOLS FOR ARTS AND CULTURE (CULTURAL EDUCATION,FAAC, ADMINISTRATION AND ACCOUNT DEPARTMENTS)	3,000,000.00	3,000,000.00	-	-
002000006010	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	2,300,000.00	2,300,000.00	-
002000007010	KWARA STATE BROADCASTING CORPORATION PROJECT	62,888,500.00	83,630,000.00	20,741,500.00	-
002000008010	KWARA STATE TELEVISION PROJECTS	355,000.00	184,570,095.00	184,215,095.00	-
003000004010	PURCHASE OF MATERIALS (HANDICAPPED AIDS/MATERIAL SUPPLIES)	2,103,775.00	3,130,000.00	1,026,225.00	1,650,000.00
004000004010	PURCHASE OF DRUGS	-	15,000,000.00	15,000,000.00	-
004000005010	PURCHASE OF HOSPITAL FURNITURE	-	15,000,000.00	15,000,000.00	-
004000007010	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	266,906,586.73	600,500,000.00	333,593,413.27	142,523,591.65
004000007010	PURCHASE OF LABORATORY EQUIPMENT	-	50,000,000.00	50,000,000.00	-
004000014010	PURCHASE OF COMMODITIES FOR MNCH. UNICEF CHILD SURVIVAL PROGRAMME (STATE COUNTERPART FUND)	-	39,494,200.00	39,494,200.00	20,000,000.00
005000002010	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	25,500,000.00	25,500,000.00	4,000,000.00
005000006010	PURCHASE OF BOOKS-AIDS PROGRAMME (PURCHASE OF 3 CORE SUBJECT TEXT BOOKS ENG, MATHS & CIVIC EDUCATION)	-	75,000,000.00	75,000,000.00	-
006000003010	PAYMENT OF LAND COMPENSATION	262,151,047.00	1,700,000,000.00	1,437,848,953.00	80,098,000.00
007000001010	KNITTING PROGRAMME FOR WOMEN EMPOWERMENT	-	36,500,000.00	36,500,000.00	-
007000001010	WOMEN EMPOWERMENT PROGRAMME	29,816,533.33	14,000,000.00	- 15,816,533.33	-
009000001010	PURCHASE OF TRUCKS (WASTE MANAGEMENT)	24,016,250.00	250,000,000.00	225,983,750.00	-
009000001010	PURCHASE OF TOOLS AND EQUIPMENT	3,000,000.00	20,710,500.00	17,710,500.00	-
009000001010	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	-	50,000,000.00	50,000,000.00	-

009000001010	REHABILITATION OF LABORATORY AND INSTALLATION OF EQUIPMENT AT KWEPA	6,782,051.10	22,841,980.00	16,059,928.90	-
009000002010	PURCHASE OF DRILLING EQUIPMENTS & GEOPHYSICAL SURVEY EQUIPMENT	119,052,750.00	143,235,000.00	24,182,250.00	28,595,000.00
010000001010	PURCHASE OF WATER TREATMENT CHEMICAL	204,188,506.01	235,193,504.00	31,004,997.99	167,310,300.00
010000005010	PURCHASE OF MATERIALS FOR WATER FACILITIES	6,500,000.00	15,250,000.00	8,750,000.00	2,500,000.00
011000001010	PURCHASE OF ARCHIVES MATERIALS FOR (INFORMATION DIVISION)	-	3,721,505.00	3,721,505.00	-
011000001010	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	300,000,000.00	300,000,000.00	164,288,169.00
011000001010	PURCHASE OF COMPUTERS	6,676,650.00	29,055,000.00	22,378,350.00	6,853,600.00
011000001010	PURCHASE OF PHOTOCOPYING MACHINE	1,000,000.00	6,017,950.00	5,017,950.00	750,000.00
011000001020	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	7,973,082.00	20,000,000.00	12,026,918.00	10,068,854.09
011000006010	REVITALIZATION OF EMIS	-	20,000,000.00	20,000,000.00	-
013000004010	PURCHASE OF OFFICE EQUIPMENT	122,227,079.34	221,435,500.00	99,208,420.66	63,269,411.30
013000006010	PURCHASE OF FIRE FIGHTING EQUIPMENT	4,500,000.00	12,000,000.00	7,500,000.00	-
013000007010	PURCHASE OF MOTOR VEHICLES	1,264,799,606.35	2,404,450,000.00	1,139,650,393.65	883,560,966.70
013000007010	PURCHASE OF MOTOR CYCLES	31,250,000.00	27,414,315.00	3,835,685.00	1,795,500.00
013000007010	PURCHASE OF BUSES	-	289,150,000.00	289,150,000.00	156,817,500.00
013000010010	PURCHASE OF RESIDENTIAL FURNITURE (GOVT. CHALETS)	-	5,000,000.00	5,000,000.00	-
013000010010	PURCHASE OF OFFICE FURNITURE & FITTINGS	30,617,650.00	152,842,650.00	122,225,000.00	1,070,000.00
013000012010	UPDATE OF KWARA LAW	6,986,000.00	10,000,000.00	3,014,000.00	-
013000012010	PURCHASE OF LAW REPORT	10,000,000.00	10,000,000.00	-	-
013000013010	CONSTRUCTION/PROVISION OF COMPLEX (SECRETARIAT)	-	524,000,000.00	524,000,000.00	-
013000014010	PURCHASE OF SECURITY EQUIPMENT	10,731,200.00	23,000,000.00	12,268,800.00	9,912,000.00
013000014010	PURCHASE OF COMMUNICATION EQUIPMENT	-	13,013,667.00	13,013,667.00	46,000,000.00
014000001010	INSTALLATION OF SOLAR POWER AS ALTERNATIVE LIGHT SOURCE	17,353,723.52	82,000,000.00	64,646,276.48	-
014000001010	PURCHASE OF POWER GENERATING SET	-	51,250,000.00	51,250,000.00	26,075,000.00
014000001010	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	334,864,236.99	700,000,000.00	365,135,763.01	262,736,446.40
017000001010	PURCHASE OF TRAFFIC CONES	-	5,000,000.00	5,000,000.00	-
018000001010	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	-	100,000,000.00	100,000,000.00	-
	Total	2,873,211,400.87	9,050,253,402.00	6,177,042,001.13	2,079,874,339.14
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
001000001010	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	-	7,000,000,000.00	7,000,000,000.00	-
001000011010	PROVISION OF STATE WIDE IRRIGATION SCHEME	38,000,000.00	38,000,000.00	-	300,000.00
001000018010	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)	197,926,075.71	3,467,520,000.00	3,269,593,924.29	-

001000019010	CONSTRUCTION/PROVISION OF FENCE	-	10,115,799.00	10,115,799.00	-
002000001010	CONSTRUCTION/PROVISION OF RADIO STATIONS	27,000,000.00	30,397,082.00	3,397,082.00	46,970,000.00
002000003010	CONSTRUCTION OF VISUAL ART CENTRE	805,700,260.71	1,450,000,000.00	644,299,739.29	268,608,254.79
002000005010	REHABILITATION AND UPGRADING OF INFRASTRUCTURE	-	300,000,000.00	300,000,000.00	718,534,759.90
004000004010	TRADITIONAL AND ALTERNATIVE MEDICINE UNIT	444,889,211.61	2,000,000.00	- 442,889,211.61	-
004000010010	PROVISION OF NUTRITIONAL UNITS AND NUTRITION ACTIVITIES	-	5,000,000.00	5,000,000.00	-
004000012010	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	-	2,000,000.00	2,000,000.00	-
004000013010	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	-	639,600,000.00	639,600,000.00	-
004000020010	BASIC HEALTH CARE PROVISION FUND (BHCPF)	100,000,000.00	100,000,000.00	-	-
005000004010	CONSTRUCTION OF SATELITES CAMPUSES	-	2,000,000,000.00	2,000,000,000.00	-
005000004010	CONSTRUCTION/PROVISION OF CLASSROOMS	3,500,000.00	47,017,880.00	43,517,880.00	248,876,804.42
005000005010	REHABILITATION/REPAIR OF PUBLIC SCHOOLS	248,298,385.10	582,000,000.00	333,701,614.90	-
006000001010	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	-	81,870,645.00	81,870,645.00	-
006000003010	PROVISION OF LAND INFRASTRURAL SCHEME	18,862,688.01	37,200,000.00	18,337,311.99	2,000,000.00
008000003010	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	174,982,512.37	883,348,428.00	708,365,915.63	-
010000002010	CONSTRUCTION/PROVISION OF TOILETS (RUWASSA)	-	87,265,621.00	87,265,621.00	-
010000005010	CONSTRUCTION/PROVISION OF WATER FACILITIES	161,643,050.50	200,332,696.00	38,689,645.50	242,823,364.59
011000003010	CONSTRUCTION OF ILORIN INNOVATION HUB (ICT CENTER)	440,693,792.69	1,900,000,000.00	1,459,306,207.31	447,695,354.25
011000003010	CONSTRUCTION OF DATA PROCESSING CENTRE	-	33,053,990.00	33,053,990.00	-
012000001010	CONSTRUCTION/PROVISION OF MARKETS/PARKS	200,971,364.48	1,918,000,000.00	1,717,028,635.52	-
012000003010	ESTABLISHMENT OF KWARA GARMENT PRODUCTION VILLAGE	2,229,888,274.16	4,695,000,000.00	2,465,111,725.84	-
012000006010	CONSTRUCTION OF FILM FACTORY	1,000,000.00	1,250,000,000.00	1,250,000,000.00	-
013000003010	CONSTRUCTION OF OFFICE BUILDING	1,000,000,000.00	1,000,000,000.00	-	-
013000005010	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	70,526,171.64	75,832,195.00	25,894,664.50	1,542,267,926.30
013000005010	CONTRACTUAL OBLIGATION FOR COMPLETED PROJECTS	176,783,094.01	424,187,473.00	247,404,378.99	-
013000008010	REHABILITATION/REPAIR OF FIRE FIGHTING STATION	-	25,640,000.00	25,640,000.00	-
013000008011	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	225,000.00	25,000,000.00	24,775,000.00	-
013000015010	CONSTRUCTION OF POLICE STATIONS/POSTS	23,650,011.04	25,000,000.00	1,349,988.96	-
013000017010	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	-	195,950,000.00	195,950,000.00	-
013000017010	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	-	302,127,372.00	302,127,372.00	-
013000019010	GRASSROOT DEVELOPMENT PROJECTS	239,000,000.00	480,000,000.00	480,000,000.00	-
014000001010	PROVISION/CONNECTION OF TOWNS/VILLAGES TO NATIONAL GRID	-	400,000,000.00	400,000,000.00	1,896,965.03
014000001010	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	-	40,000,000.00	40,000,000.00	68,043,804.68
014000001010	CONSTRUCTION/PROVISION OF ELECTRICITY	-	7,500,000.00	7,500,000.00	-
014000001011	RURAL ELECTRIFICATION BOARD	-	200,000,000.00	200,000,000.00	-
017000001010	CONSTRUCTION/PROVISION OF ROADS	3,560,019,548.82	5,500,000,000.00	1,939,980,451.18	-
017000001010	CONSTRUCTION OF STATE RURAL ROADS	1,295,685,789.85	1,000,000,000.00	- 295,685,789.85	-

017000001011	CONSTRUCTION/PROVISION OF FLYOVER	-	2,500,000,000.00	2,500,000,000.00	-
	Total	11,459,245,230.70	38,960,959,181.00	27,762,302,591.44	3,588,017,233.96
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
001000010010	REHABILITATION OF POULTRY PENS	-	15,652,035.00	15,652,035.00	-
001000022010	REHABILITATION & DEVELOPMENT OF TREE CROP	-	520,000.00	520,000.00	-
002000005010	REHABILITATION AND UPGRADING OF INFRASTRUCTURE	34,566,000.00	92,994,358.00	58,428,358.00	1,814,000.00
002000005010	REHABILITATION UPGRADING OF STATE CULTURAL CENTRE	11,825,000.00	10,000,000.00	- 1,825,000.00	6,569,390.73
002000005010	MUSEUM UPGRADE	62,258,909.25	100,000,000.00	37,741,090.75	-
004000005010	LOGISTIC MANAGEMENT COORDINATING UNIT PROGRAMME	-	10,000,000.00	10,000,000.00	-
004000006010	REHABILITATION/REPAIR OF HOSPITALS/HEALTH CENTRES	-	655,191,029.76	655,191,029.76	375,479,968.91
004000006010	REHABILITATION/REPAIR OF HOSPITALS/HEALTH EQUIPMENT	385,748,022.09	5,000,000.00	- 380,748,022.09	4,000,000.00
006000001010	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	38,048,756.15	65,000,000.00	26,951,243.85	-
007000003010	REHABILITATION OF MARRIAGE REGISTRY	-	2,000,000.00	2,000,000.00	-
	REHABILITATION/REPAIRS OF SPORTING FACILITIES - INDOOR SPORT HALL AT				
008000002010	STADIUM COMPLEX	72,485,773.22	516,180,034.00	443,694,260.78	-
009000001010	REHABILITATION/FABRICATION OF ROLL-ON ROLL-OFF WASTE BINS	71,500,000.00	100,000,000.00	28,500,000.00	-
010000004010	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	257,813,033.26	258,227,259.00	414,225.74	310,000,007.85
013000008010	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	128,006,082.75	304,818,695.00	176,812,612.25	166,528,371.61
013000008010	REHABILITATION/REPAIR OF FIRE FIGHTING STATION	-	15,000,000.00	15,000,000.00	-
	REHABILITATION/REPAIRS OF GOVERNMENT HOUSE AND DEPUTY GOVERNOR'S				
013000008011	LODGE	546,077,214.19	550,000,000.00	3,922,785.81	30,239,014.00
013000008011	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	102,167,681.63	217,000,000.00	114,832,318.37	140,825,843.41
013000013010	REHABILITATION/REPAIRS OF COURT ROOMS	23,361,652.75	50,000,000.00	26,638,347.25	50,000,000.00
013000015010	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	-	5,000,000.00	5,000,000.00	-
	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)				
013000030010	PROJECT (WORLD BANK/FMWR)	-	250,818,136.00	250,818,136.00	-
014000001010	PROVISION OF SOLAR POWERED MINI GRID	2,000,000.00	7,500,000.00	5,500,000.00	-
014000001010	REHABILITATION/REPAIRS OF ELECTRICITY	-	1,200,000.00	1,200,000.00	-
017000001011	REHABILITATION/REPAIRS OF ROADS	434,133,859.08	350,000,000.00	- 84,133,859.08	-
017000001011	REHABILITATION/REPAIRS OF ACCESS ROADS	-	150,000,000.00	150,000,000.00	56,350,000.00
	Total	2,169,991,984.37	3,732,101,546.76	1,562,109,562.39	1,141,806,596.51
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2021 Financial Year			2020 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
001000006010	LIVESTOCK DISEASE CONTROL (VACCINATION AGAINST NCD AND PPR)	-	3,500,000.00	3,500,000.00	-

001000007010	KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	7,710,000.00	7,710,000.00	-
001000014010	RABIES CONTROL	-	5,000,000.00	5,000,000.00	-
001000022010	COCOA PRODUCTION PROGRAMME	-	5,000,000.00	5,000,000.00	-
004000022010	NEGLECTED TROPICAL DISEASES	-	67,000,000.00	67,000,000.00	-
009000001010	POLLUTION PREVENTION & CONTROL(WASTE MANAGEMENT)	68,588,825.00	200,000,000.00	131,411,175.00	-
009000001010	TREE PLANTING:HIGH FOREST REGENERATION	-	5,000,000.00	5,000,000.00	-
009000005010	EROSION & FLOOD CONTROL: CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE	16,887,926.15	-	16,887,926.15	-
013000011010	CLEAN KWARA PROGRAMME (ONGOING SDG NON-CGS INITIATIVES)	5,000,000.00	25,000,000.00	20,000,000.00	-
	Total	90,476,751.15	318,210,000.00	227,733,248.85	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	2021 Financial Year			2020 Financial Year
CODE		ACTUAL	BUDGET	VARIANCE	ACTUAL
001000001010	EXTENSION SERVICES ON PRODUCTION TECHNIQUES OF MANAGEMENT TRAINING PLOTS (MTPS)/DEMONSTRATION	-	2,426,250.00	2,426,250.00	-
001000002010	AGRO PROCESSING, PRODUCTIVITY, ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSISTED) APPEALS	-	1,150,000,000.00	1,150,000,000.00	-
001000003010	AGRICULTURAL MECHANIZATION (FARM ASSET)	249,953,950.00	250,000,000.00	46,050.00	273,802,301.00
001000004010	FERTILIZER PROCUREMENT	299,849,050.00	300,000,000.00	150,950.00	105,000,000.00
001000006010	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	39,934,100.00	500,000,000.00	460,065,900.00	-
001000009010	LIVESTOCK DISEASES CONTROL	-	5,000,000.00	5,000,000.00	-
001000010010	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME -RUPBIS (STATE CONTRIBUTION)	-	5,000,000.00	5,000,000.00	-
001000012010	FOOD AND NUTRITION - WORLD BANK / FGN (STATE COUNTERPART FUND) (ANRIN)	605,464,344.54	759,181,672.00	153,717,327.46	100,000,000.00
001000014010	VETERINARY DRUG REVOLVING SCHEME	-	4,000,000.00	4,000,000.00	-
001000017010	INTEGRATED YOUTH FARM SETTLEMENT	-	20,000,000.00	20,000,000.00	-
001000017010	ARMTI PARTNERSHIP ACTIVITIES	175,152,000.00	350,000,000.00	174,848,000.00	-
001000018010	AGRICULTURAL FAIR	-	-	-	-
001000018010	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)	200,000,000.00	200,000,000.00	-	-
001000020100	FADAMA RELATED ACTIVITIES (CARES DRIVEN)	29,395,894.60	784,865,535.00	755,469,640.40	-
002000004010	PRODUCTION OF CALENDAR AND DIARIES	10,000,000.00	15,250,000.00	5,250,000.00	13,300,000.00
002000004010	PUBLIC ORIENTATION ACTIVITIES	-	3,000,000.00	3,000,000.00	-
002000004010	ANNIVERSARIES AND CELEBRATIONS (GENERAL)	27,700,000.00	31,000,000.00	3,300,000.00	-
002000005010	REHABILITATION AND UPGRADING OF INFRASTRUCTURE	-	2,000,000.00	2,000,000.00	-
003000001010	KWARAPRENEUR	-	250,000,000.00	250,000,000.00	-
003000002010	KWARA SOCIAL INVESTMENT SCHEME	595,438,386.43	1,530,000,000.00	934,561,613.57	1,001,641,288.00
003000002010	STAGING OF TRADE FAIR IN THE STATE	10,000,000.00	15,000,000.00	5,000,000.00	-

003000005010	GOVERNMENT ENTERPRISE & EMPOWERMENT PROGRAMME (GEEP)	-	326,571,000.00	326,571,000.00	-
004000001010	MATERNAL, NEONATAL AND CHILD HEALTH WEEK	5,000,000.00	30,000,000.00	25,000,000.00	-
004000001010	VESICICO VAGINAL FISTULA (OBSTETRIC ACTIVITIES)	-	2,500,000.00	2,500,000.00	-
004000001010	FAMILY PLANNING	400,000.00	7,539,200.00	7,139,200.00	860,000.00
004000001010	MATERNAL PERINATAL DEATH SURVILLANCE & RESPONSE (MPDSR)	450,000.00	2,000,000.00	1,550,000.00	-
004000002010	PEPFAR CONTRIBUTION FOR HIV/AIDS (STATE COUNTERPART FUND)	-	385,310,547.00	385,310,547.00	-
004000002010	GLOBAL FUND SUPPORT ON MALARIA & HIV/AIDS	-	347,217,502.00	347,217,502.00	-
004000003010	VIRAL HEAMOREGIC FEVER	-	23,328,500.00	23,328,500.00	5,000,000.00
004000003010	DISEASE CONTROL & HEALTH EMERGENCY RESPONSE	9,000,000.00	20,000,000.00	11,000,000.00	9,461,725.00
004000003010	PROGRAMME ON CANCER	-	43,503,700.00	43,503,700.00	-
004000003010	TUBERCULOSIS CONTROL PROGRAMME	13,841,000.00	30,000,000.00	16,159,000.00	3,500,000.00
004000003010	SUPPORT FOR HEALTHCARE OUTREACH PROGRAMME	13,000,000.00	30,450,000.00	17,450,000.00	34,802,000.00
004000011010	PAYMENT OF STIPEND TO LABOUR INTENSIVE PUBLIC WORK FORCE (CARES)	15,911,948.48	226,321,998.00	210,410,049.52	-
004000011010	COVID - 19 SOCIAL CASH DISBURSEMENT TO THE LESS PRIVILEGE (PALLIATIVE)	14,425,763.00	269,009,503.00	254,583,740.00	-
004000011010	FGN COVID-19 INTERVENTION FACILITY TO THE STATE GOVERNMENT	76,558,618.55	1,500,000,000.00	1,423,441,381.45	-
004000014010	FOOD AND NUTRITION	-	16,000,000.00	16,000,000.00	-
004000014010	UNICEF ASSISTED PROGRAMMES - ALL PROJECTS	153,384,061.23	205,000,000.00	51,615,938.77	-
004000015010	KWARA EYE CARE PROGRAMME	4,245,000.00	10,000,000.00	5,755,000.00	3,800,000.00
004000016010	HEALTH MANAGEMENT INFORMATION SYSTEM (HMIS)	-	5,920,000.00	5,920,000.00	-
004000017010	MALARIA FREE KWARA	34,559,144.83	50,000,000.00	15,440,855.17	-
004000018010	STATE EMERGENCY ROUTINE IMMUNIZATION COODINATION CENTER (SERICC)	-	7,663,000.00	7,663,000.00	69,500,000.00
004000021010	TAKE OFF GRANT (HEALTH)	6,567,000.00	201,650,000.00	195,083,000.00	79,687,911.60
004000022010	CONTROL OF RIVER BLINDNESS / SCHISTOSOMIASIS CONTROL PROGRAMME	-	6,000,000.00	6,000,000.00	2,500,000.00
004000022010	NEGLECTED TROPICAL DISEASES	-	4,259,740,000.00	4,259,740,000.00	-
004000023010	NATIONAL PROGRAMME ON IMMUNISATION (STATE COUNTERPART FUND)	61,251,276.00	126,300,000.00	65,048,724.00	64,593,500.00
004000023010	FEDERAL MINISTRY OF HEALTH (NATIONAL PROGRAMME ON IMMUNISATION ACTIVITIES)	2,749,466,651.20	4,000,000,000.00	1,250,533,348.80	-
004000024010	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION - GAVI (STATE COUNTERPART FUND)	-	-	-	4,000,000.00
004000026010	DRUG CONTROL PROGRAMME (NARCOTICS)	2,000,000.00	5,045,375.00	3,045,375.00	-
005000001010	UNIVERSAL BASIC EDUCATION	3,856,477,108.31	7,151,000,000.00	3,294,522,891.69	-
005000001010	EMERGENCY SCHOOL INTERVENTION FUND	50,538,748.00	85,000,000.00	34,461,252.00	3,400,000.00
005000001010	FGN TRAINING FUND FOR UNIVERSAL BASIC EDUCATION (UBE)	329,688,328.24	-	329,688,328.24	-

005000001010	UNICEF GRANTS TO UNIVERSAL BASIC EDUCATION (UBE)	-	-	-	-
005000006010	ACCREDITATION SUPPORT SERVICES FOR TERTIARY INSTITUTIONS	265,369,604.36	572,445,401.00	307,075,796.64	96,862,000.00
005000006010	SCHOLARSHIP PROGRAMME	58,993,800.00	158,370,000.00	99,376,200.00	4,880,000.00
006000001010	KWARA STATE HOUSING MASTER PLAN	120,000,000.00	320,000,000.00	200,000,000.00	-
006000002010	SURVEY & DOCUMENTATION OF GOVERNMENT LANDED PROPERTIES	181,241,056.05	240,290,640.00	59,049,583.95	-
006000002010	ELECTRONIC DOCUMENTS AND HUMAN RESOURCE MANAGEMENT SYSTEM	900,000.00	383,339,063.00	382,439,063.00	-
006000003010	DERMACATION AND SURVEY OF BOUNDARIES	-	10,000,000.00	10,000,000.00	-
008000001010	EMPOWERMENT PROGRAMMES	250,000,000.00	388,200,000.00	138,200,000.00	-
010000002010	WASH PROGRAMMES	153,818,136.00	42,433,235.00	- 111,384,901.00	-
011000004010	ELECTRONIC DOCUMENTATION	3,000,000.00	48,010,000.00	45,010,000.00	-
011000004010	ARCHIVING OF SERVICE AND STAFF RECORDS	-	82,000,000.00	82,000,000.00	-
011000005010	COMPUTER SOFTWARE ACQUISITION	25,800,000.00	59,551,571.00	33,751,571.00	2,517,000.00
011000006010	REVITALIZATION OF EMIS	-	10,000,000.00	10,000,000.00	3,260,000.00
012000005010	EXPLORATION OF SOLID MINERALS/ROCKS IN THE STATE AND MINING RELATED ACTIVITIES	-	4,540,000.00	4,540,000.00	-
012000006010	ESTABLISHMENT OF SHEAU NUTS BUTTER PROCESSING PLANT	40,000,000.00	60,000,000.00	20,000,000.00	24,057,812.50
013000005010	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	269,443,151.24	1,384,356,206.00	1,114,913,054.76	-
013000011010	SUSTAINABLE DEVELOPMENT GOALS (SDGS) - STATE COUNTERPART FUND	108,242,165.00	300,000,000.00	191,757,835.00	-
	UNIVERSAL BASIC EDUCATION (STATE COUNTERPART FUND)	1,400,000,000.00	3,575,500,000.00	2,175,500,000.00	-
013000011010	HUMAN CAPITAL SUPPORT FUND	2,761,490,571.11	1,950,084,927.00	- 811,405,644.11	-
013000017010	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	1,500,000,000.00	1,500,000,000.00	-	-
013000017010	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	-	100,000,000.00	100,000,000.00	-
013000022010	WORLD BANK COMMUNITY SOCIAL DEVELOPMENT PROJECT -CSDP (STATE COUNTERPART FUND)	83,207,260.77	485,442,191.00	402,234,930.23	-
013000022010	PROVISION OF GRANT	146,148,700.00	963,155,600.00	817,006,900.00	-
013000023010	STATE ECONOMIC MASTER PLAN (DEVELOPMENT PLAN)	400,000.00	57,500,000.00	57,100,000.00	22,500,000.00
013000024010	EXIGENCY PROGRAMME PROJECT FUND (GENERAL)	1,051,011,603.41	650,000,000.00	- 401,011,603.41	373,285,241.82
013000026010	HARMONY HOLDINGS COMPANY (RECAPITALIZATION)	-	200,000,000.00	200,000,000.00	46,676,324.00
013000027010	RESEARCH AND DEVELOPMENT	208,663,932.74	226,000,000.00	17,336,067.26	-
013000027010	STATISTICAL REFORM/STATISTICAL DEVELOPMENT	18,881,588.00	106,269,544.00	87,387,956.00	-
	Total	18,286,263,942.09	39,427,282,160.00	21,141,018,217.91	2,348,887,103.92