

# KWARA STATE ESTIMATES, 2020



## SECOND QUARTER BUDGET IMPLEMENTATION PERFORMANCE REPORT

# Q2



JULY, 2020

MINISTRY OF FINANCE AND PLANNING  
KWARA STATE

 30/7/2020  
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## KWARA STATE ESTIMATES 2020

### EXECUTIVE SUMMARY

The 2020 Budget themed “***Budget of Reconstruction and Reformation***” is a blueprint of the government with a view of rebuilding the ruins of the past while reforming the future of the citizens. The 2020 budget is anchored on the following policy objectives:


- i. Mobilization of resources for human capital development through education, health, water supply and sanitation, women and social development as well as social protection;
- ii. Expansion of Revenue Generation capacity of the state through blockage of leakages for increased Revenue in order to reduce state dependence on the monthly Federal Allocation;
- iii. Development of critical infrastructural facilities and rehabilitation of existing ones to provide a more conducive environment for private investors;
- iv. Job and Wealth creation to reduce poverty and level of unemployment amongst our youths.

The Budget was designed to steadily bridge the huge infrastructural gap in the state whilst putting in place relevant and pro-business policies in a bid to attract and sustain investors’ confidence for socio-economic development in the state.

### **Recurrent Revenue**

Data obtained from the Accountant General’s Office on Federal Allocation and KWIRS on Internally Generated Revenue (IGR) showed the following:

**Statutory Allocation** in the second quarter (April-June) of the year 2020 stood at ~~₦~~6.896 billion (56%) as against the quarterly estimate of ~~₦~~12.235 billion while, the total actual Statutory Allocation year to date is ~~₦~~15.583billion. The **Value Added Tax** stood at ~~₦~~2.860 billion (69.6%) as against projected estimate of ~~₦~~4.107 billion while, the total actual **Value Added Tax year to date is ₦5.752billion**. **Other Sundry Revenue** from FAAC as at second quarter was ~~₦~~1.390 billion (145%) against estimate of ~~₦~~0.959 billion while, the total actual **Other Sundry Revenue** year to date is ~~₦~~1.595billion. The **Internally Generated Revenue (IGR)** in the second quarter 2020 was ~~₦~~1.998 billion (19.8%) against the benchmark of ~~₦~~10.052billion while, the total actual IGR year to date is



~~₦~~9.394billion.

However, a sum of ~~₦~~0.048 billion was received from LGA Salary Bailout loan repayment to the State Government during the quarter under review while, the sum of ~~₦~~0.096billion was actual year to date for LGAs Salary Bailout.

**The Total Actual Recurrent Revenue Received** in the second quarter of 2020 from various sources stood at ~~₦~~13.192billion as against ~~₦~~29.154billion that was projected for the quarter of the year. This represents 45% performance. (See Annex 'A1')

### **Recurrent Expenditure**

**Actual Personnel Cost** in the second quarter 2020 was ~~₦~~3.344 billion (91.5%) against the quarterly estimate of ~~₦~~3.701 billion while, the total year to date spent on personnel cost is ~~₦~~6.730billion.

**Actual Overhead Cost** stood at ~~₦~~5.688 billion (55%) against quarterly estimate of ~~₦~~10.317billion, while the total sum of ~~₦~~13.371billion was actual overhead year to date. Also, **Pension and Gratuities** figure for the second quarter was ~~₦~~2.260 billion (108%) as against ~~₦~~2.089billion. The Statutory **Office Holders' salary** was ~~₦~~0.085 billion (68%) as against ~~₦~~0.125 billion. **Other CRF (Consolidated Revenue Fund Charges)** which include LGA share of State IGR and Salary of Parastatal Board Members for the second quarter was ~~₦~~0.231billion (98.7%) against ~~₦~~0.234 billion. Meanwhile, total amount expended on Debt Servicing as at second quarter was ~~₦~~0.858 billion (48%) as against quarter estimate of ~~₦~~1.785 billion. The total Actual Recurrent Expenditure in the second quarter of 2020 for various activities stood at ~~₦~~12.468billion as against ~~₦~~18.254billion that was estimated for the second quarter of the year. This represents 68% performance. (see Annex 'A2').

### **Capital Expenditure**

**Actual Capital Expenditure** in the second quarter was ~~₦~~6.392billion which represents 28% performance of the quarter estimate of ~~₦~~22.366 billion for the second quarter of the year. **Out of this amount, ~~₦~~1.055 billion (16.5%) was expended on Capital Projects of the General Public Service Sector while ~~₦~~0.007billion (0.1%) was expended on Public Order and Safety Sector in the second quarter.** The Economic Affairs Sector received a total sum of ~~₦~~2.209billion (34.5%) while Environmental Protection received a total sum of ~~₦~~0.013billion (0.2%). ~~₦~~0.161billion was expended on Housing and Community Amenities Sector while ~~₦~~2.296billion (36%) was spent on Health Sector. However, Recreation, Culture and Religion received nothing while Education Sector had ~~₦~~0.623billion (9.7%) and Social Protection Sector had ~~₦~~0.026billion (0.4%). (see Annex 'A3').



In all, the total expenditure for both recurrent and capital expenditures for the second quarter 2020 stood at ₦18.860billion out of the total quarter estimate of ₦40.621billion. This represents 46% performance in financial terms for the second quarter 2020.

### **Notable factors that affected the second quarter 2020 Budget Implementation**

**The major factors that affected Budget Implementation are:**

1. Shortfall in the expected level of Federal Revenue Allocation to the State due to decline in revenue from oil as a result of fall in oil price due to Covid-19 pandemic during second quarter.
2. The State Internally Generated Revenue (IGR) from MDAs witnessed decline due to lockdown and restriction of movement as a result of Covid-19 pandemic.

### **Observations**

1. The aggregate actual revenue and actual expenditure for the second quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 15% of the Total Recurrent Revenue in the second quarter due to low commercial activities as a result of Covid-19 Pandemic lockdown/restriction of movement (i.e ₦1.998 billion to ₦13.192 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the second quarter. This is due to the utilization of recurrent expenditure vote to finance Covid-19 related activities.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the second quarter tilted towards the health, general public service and economic sectors. In this regard, it will help in strengthening and increasing access to health care facilities as well as promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internal Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the second quarter of 2020 as a result of Covid-19 Pandemic.



6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the second quarter of 2020 as a result of dwindling revenue inflow from various sources to the state due to lockdown and restriction of movement caused by Covid-19 Pandemic
7. The report shows that the financial budget implementation performance for the second quarter of 2020 was 46% for both recurrent and capital expenditures while it is 23.5% year to date (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

### **Recommendations**

- i) There should be synergy between the KWIRS and Revenue Generating MDAs in order to improve the level of revenue collection. New initiatives to generate more revenue should be encouraged so as to reduce the over dependence on Federal Allocation by the State government.
- ii) Enlightenment/Advocacy on the need to pay tax should continue for better results and effort to increase the revenue base in the state should be intensified by the KWIRS.
- iii) Budget discipline should be strictly adhered to and maintained to avoid any form of unwarranted over-expenditure of vote which often lead to budget distortions.
- iv) Counterpart Fund should be paid promptly so as to increase the rate of drawdown from the development partners' programme. The capital inflow from such has multiplier-effect on economic activities of the state.

### **Conclusion**

This report has analyzed the performance of the finances of 2020 budget implementation for the second quarter of 2020. The MDAs and KWIRS are encouraged to work harder to increase their level of Internally Generated Revenue in order to improve the revenue base of the State Government, so that more funds could be available to provide necessary infrastructure facilities for the development of the State.





**APPRAISAL OF 2020 SECOND QUARTER BUDGET**  
**IMPLEMENTATION PERFORMANCE REPORT**  
**APRIL – JUNE, 2020.**

**INTRODUCTION**

The State Budget is the instrument for achieving Government's strategic purposes and plans for the socio-economic development of the state. It contains how resources are generated and allocated by the government to different sectors and agencies to provide public goods and services to the citizens. Budget is not all about expenditure allocation as it is often assumed but revenue is also an important aspect of the budget. Revenue generation has been a key challenge to budget implementation performance which need to be pursued vigorously for effective performance of Budget.

However, this report is designed to present information on the actual revenue and expenditure performance in the second quarter of 2020 (April-June). The 2020 budget was designed and tagged with a theme- "Budget of Reconstruction and Reformation". The information being provided is to assist the executive and legislative arms of government as well as the citizens to track the management of public resources as planned in the budget for transparency, accountability and decision making.

The Budget was prepared using the zero-based budgeting system approach to ensure prudent utilization of our resources. The 2020 budget was signed into law on Thursday, 30th, January, 2020 by His Excellency, the Governor, Mallam AbdulRahman AbdulRazaq. The broad objective of 2020 Budget is to reposition the socio-economic activities of the state to rapidly move the state forward through strategies designed to steadily bridge the huge infrastructural gap in the state and put in place relevant and pro-





business policies in a bid to attract and sustain investors' confidence for socio-economic development in the state.

The budget has the following specific policy objectives for accomplishment in the 2020 fiscal year: -

- ✓ Mobilization of resources for human capital development through education, health, water supply and sanitation, women and social development as well as social protection;
- ✓ Expansion of Revenue Generation capacity of the state through blockage of leakages for increased Revenue in order to reduce state dependence on the monthly Federal Allocation;
- ✓ Development of critical infrastructure facilities and rehabilitation of existing ones to provide a more conducive environment for private investors;
- ✓ Job and wealth creation to reduce poverty and level of unemployment among our youths.

In the course of discharging its cabinet responsibility, and to track the 2020 budget performance; the Ministry of Finance & Planning examined the returns on Recurrent Revenue, Recurrent Expenditure, Capital Receipts and Capital Expenditure for the second quarter (1st April – 30th June) of the 2020 Approved Estimates as submitted by the Kwara State Internal Revenue Service (KWIRS), Accountant General's Office, Ministries, Departments and Agencies. The appraisal of the progress made in the implementation of the Budget of the State Government and the performance in financial terms for the second quarter of the year 2020 was based on the actual available resources in terms of Internally Generated Revenue (IGR), Statutory Allocation, VAT and Other receipts, and the expenditure components in line with the International Public Sector Accounting Standards (IPSAS) cash basis budget.



## 2.0 FINANCIAL ANALYSIS OF THE SECOND QUARTER 2020 RECURRENT REVENUE BUDGET PERFORMANCE

The 2020 Budget has a gross collectible recurrent revenue estimate of ₦116, 616,221,683 while the quarterly estimates for the year under review was ₦29,154,055,421. The total actual recurrent revenue received in the second quarter of 2020 was ₦13,192,535,004 out of the approved gross collectible recurrent revenue estimate of ₦29,154,055,421. Out of the total recurrent revenue received in the state during the second quarter of 2020, a total sum of ₦6,895,962,770 was from Federal Allocation representing 52% performance while ₦1,998,332,661 was from Internally Generated Revenue representing 15% performance of the total recurrent revenue realized for the state. A total sum of ₦48,330,661 (0.36%) was from loan repayment to the state from LGA. Other Sundry Revenue from FAAC recorded a sum of ₦1,389,795,582 (10.5%) in the second quarter while Value Added Tax received a sum of ₦2,860,113,330 representing 21.6% performance out of total recurrent revenue of ₦13,192,535,004.

The actual total recurrent revenue received year to date of 2020 has amounted to ₦32,422,020,858 out of the year estimates of ₦116,616,221,683 representing 28% performance. Out of ₦32,422,020,858 received as at 30th June, 2020, the total revenue received from Federal Allocation was ₦15,583,237,301 (or 32% of the approved estimates) while the total actual received for Internally Generated Revenue in the year to date was ₦9,394,047,505 representing 23% performance of the approved estimates . A total sum of ₦96,661,323 (or 50% of the approved estimates) was received in year to date of 2020 from LGAs Salary Bailout (loan repayment) to the state from LGA. Other Sundry Revenue from FAAC recorded a sum of ₦1,595,636,553 (or 42% of the approved estimates) year to date, while Value Added Tax received ₦5,752,438,176 representing 35% performance of the approved estimates.



The level of performance of sources of recurrent revenue in the second quarter of 2020 was seriously affected by the decline in oil revenue and the Covid-19 pandemic which resulted in slowdown of economic activities due to lockdown and restriction of movement in order to contain the spread of Covid-19.

The analysis of the actual performance of the recurrent revenue receipt in the second quarter of 2020 is illustrated in Table 1 below and presented in charts in figures I and II.

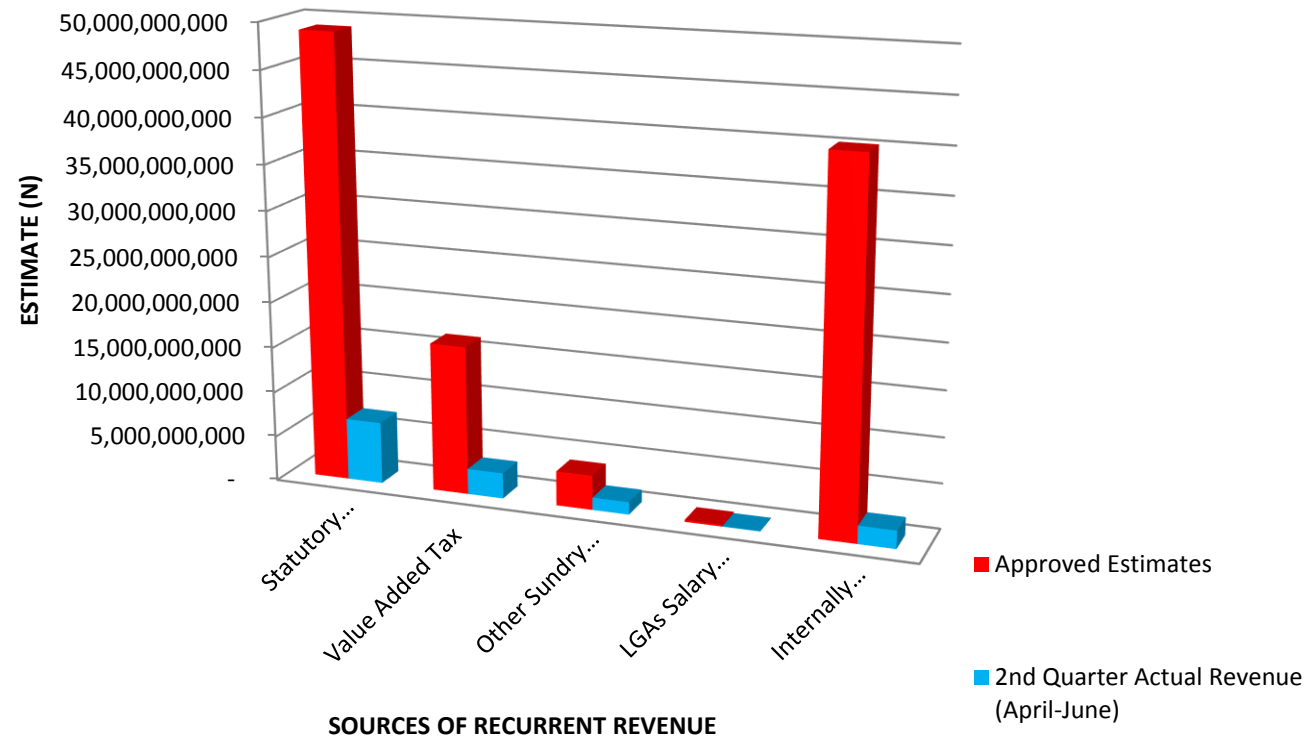


**TABLE 1: 2020 2ND QUARTER RECURRENT REVENUE PERFORMANCE**

S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL REVENUE (APRIL-JUNE)	TOTAL ACTUAL REVENUE COLLECTED YEAR TO DATE	% BUDGETED REVENUE COLLECTED IN 2ND QUARTER	% BUDGETED REVENUE COLLECTED TO DATE	BALANCE OF REVENUE TO COLLECT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
	<b>RECURRENT REVENUE</b>							
A	Opening Balance	7,000,000,000	1,750,000,000	-	-			
B	Statutory Allocation	48,943,215,564	12,235,803,891	6,895,962,770	15,583,237,301	56%	32%	33,359,978,263
C	Value Added Tax	16,430,807,482	4,107,701,871	2,860,113,330	5,752,438,176	70%	35%	10,678,369,306
D	Other Sundry Revenue (FAAC)	3,838,863,505	959,715,876	1,389,795,582	1,595,636,553	145%	42%	2,243,226,952
E	LGAs Salary Bailout (Loan Repayment)	193,322,646	48,330,662	48,330,661	96,661,323	100%	50%	96,661,323
F	Internally Generated Revenue (IGR)	40,210,012,486	10,052,503,122	1,998,332,661	9,394,047,505	20%	23%	30,815,964,981
	<b>SUB-TOTAL</b>	<b>116,616,221,683</b>	<b>29,154,055,421</b>	<b>13,192,535,004</b>	<b>32,422,020,858</b>	<b>45%</b>	<b>28%</b>	<b>77,194,200,825</b>
	Source: AG's Office and MDAs Returns, 2020							

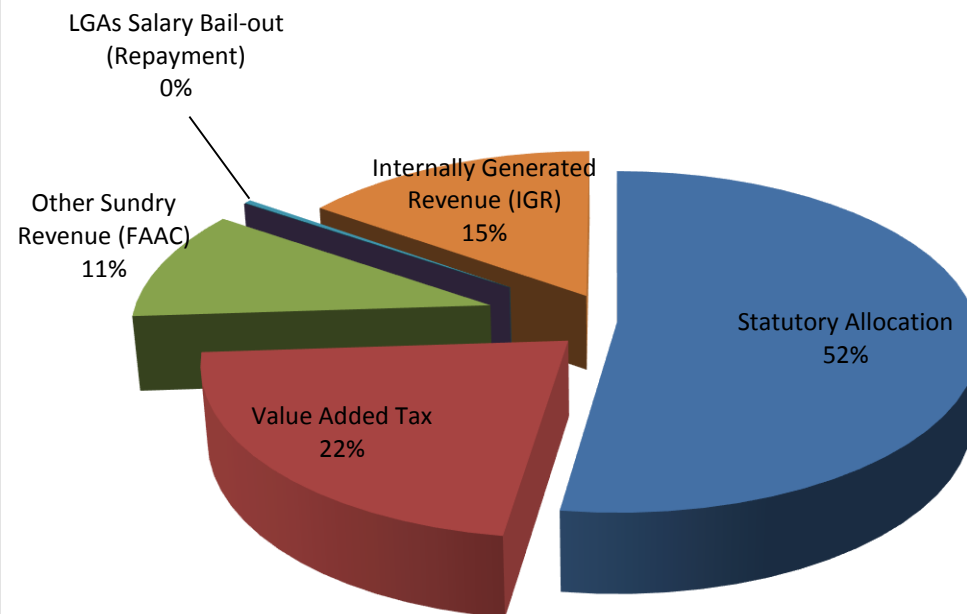


**FIG 1: PERFORMANCE OF THE 2020 2ND QUARTER RECURRENT REVENUE ON APPROVED ESTIMATES**





**FIG: PERCENTAGE PERFORMANCE OF 2020 2ND QUARTER RECURRENT REVENUE**





### **3.0. ANALYSIS OF 2020 SECOND QUARTER RECURRENT EXPENDITURE PERFORMANCE**

A total sum of ₦73,019,962,400, was appropriated for recurrent expenditure in 2020 which is made up of recurrent (non-debt) expenditure and recurrent (debt service) expenditure. Out of this amount, ₦65,877,147,322 (90.2%) was earmarked for recurrent (non-debt) expenditure while ₦7,142,815,078 (9.8%) was for recurrent (debt service) expenditure in 2020 budget.

#### **3.1 RECURRENT (NON-DEBT) EXPENDITURE**

Government determination to cut down the growth of recurrent expenditure continued to be pursued in the 2020 budget implementation. The measures include the rationalization of ministries from 19 to 16, reduction in the allocations to MDAs, blocking areas of leakages and wastage of government resources, continuous audit exercise, as well as the use of the Treasury Single Account (TSA). As a result, the growth in personnel and overhead costs are moderated during the period under review compare to previous quarter. In the second quarter of the year, A total sum of ₦11,609,616,935 was spent on recurrent (Non-Debt) expenditure while a sum of ₦25,195,507,932 was spent to date. Out of the total recurrent (Non-Debt) expenditure of ₦11,609,616,935 spent in the second quarter, a sum of ₦3,344,537,995 was spent on personnel cost while ₦6,729,799,846 was spent to date on personnel cost. The sum of ₦5,687,856,474 was expended on overhead cost in the second quarter in which larger proportion of the MDAs' overhead was spent on Covid-19 responsive activities which include the following:

- Purchase of medical equipment and consumables for Covid-19.
- Purchase of personnel protective equipment.
- Expansion of isolation treatment centre to 100 bedded capacities.
- Purchase of 1000 pieces of 2mol of oxygen cylinders distributed to big hospitals at 3 senatorial districts.





- Rehabilitation and maintenance of oxygen plant at the Sobi specialist hospital.
- Supply of two (2) 4x4 Toyota Land Cruiser Ambulances.
- Purchase of food items for the citizens across the 16 LGAs to cushion the effect of lock-down as a result of Covid-19 pandemic
- Purchase of medical equipment for Covid-19.
- Procurement of Automated Ventilator Machines to manage Covid-19 patients.
- Purchase of mobile X-Ray.
- Renovation of three (3) wards at Sobi Specialist Hospital, Ilorin.
- Supply of bedside lockers for Covid-19 etc.
- Payment of allowances to frontline health personnel

A total sum of ~~N~~13,371,567,488 was expended year to date on overhead cost as at 30th June 2020.

The sum of ~~N~~2,260,207,087 was spent on Pensions and Gratuities out of the quarterly estimates of ~~N~~2,089,005,191 representing 118% performance while ~~N~~4,473,265,995 was spent year to date. The reason for surpassing the quarterly estimate was the increase in number of retirees couple with the determination of the present administration to defray pensions and gratuities arrears.

The Consolidated Revenue Fund Charges expended a sum of ~~N~~231,894,879 in the second quarter while ~~N~~474,380,532 was spent to date. A total sum of ~~N~~85,120,500 was spent on statutory office Holders salaries out of the quarterly estimate of ~~N~~125,000,000 while ~~N~~146,494,071 was spent year to date as at 30th June 2020.



### 3.2 RECURRENT (DEBT SERVICE) EXPENDITURE

The total approved recurrent (debt service) expenditure estimates was ~~N~~7,142,815,078. The total actual expenditure in the second quarter was ~~N~~858,489,857 which represent 48% performance against the quarterly estimates of ~~N~~1,785,703,770. A total sum of ~~N~~2,693,280,021 was the total expenditure on debt service year to date.

The low level of debt service performance in the second quarter was as a result of the Federal Government response to the Covid-19 Pandemic whereby some deductions of Kwara State Debt Service from the Federation Account was suspended with effect from April 2020 to March 2021, as well as the completion of Commercial Agric. Scheme Loan Repayment 1 & 2 in the second quarter. The unsuspended deductions are FGN Bailout Bond repayment, CBN Small Medium Enterprise Development Fund and External Loan Repayment.

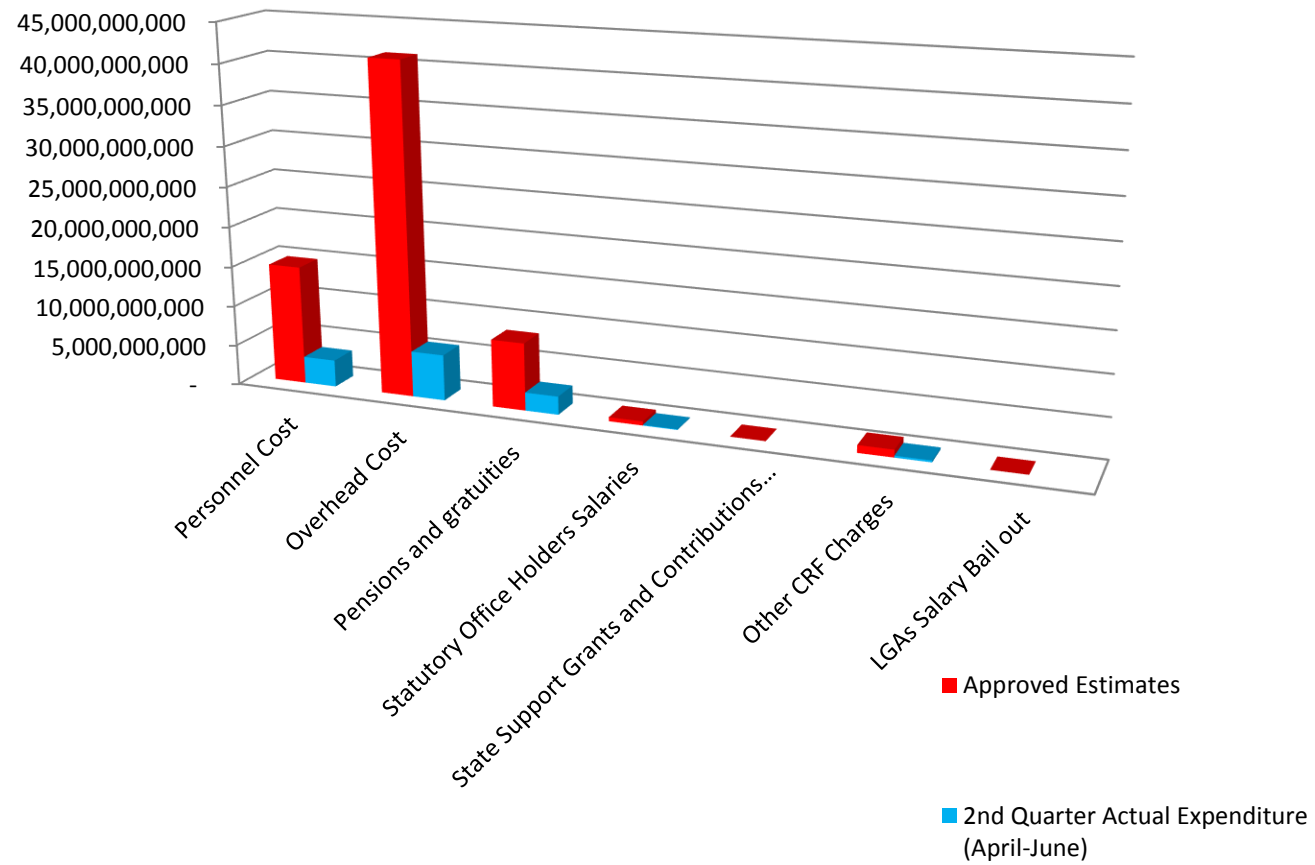
The analysis of the 2020 second quarter recurrent expenditure budget performance is presented in Table 2 below and the charts representation in figures III, IV, V and VI.

**TABLE 2: 2020 2ND QUARTER RECURRENT EXPENDITURE PERFORMANCE**

S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE)	TOTAL ACTUAL EXPENDITURE YEAR TO DATE	% BUDGETED SPENT IN 2ND QUARTER	% BUDGETED SPENT TO DATE	BALANCE OF EXPENDITURE TO SPEND FOR THE YEAR
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
A	<b>RECURRENT EXPENDITURE (NON-DEBT)</b>		-					-
I	Personnel Cost	14,804,010,591	3,701,002,648	3,344,537,995	6,729,799,846	90%	45%	8,074,210,745
II	Overhead Cost	41,271,470,358	10,317,867,590	5,687,856,474	13,371,567,488	55%	32%	27,899,902,870
III	Pensions and Gratuities	8,356,020,765	2,089,005,191	2,260,207,087	4,473,265,995	108%	54%	3,882,754,770
IV	Statutory Office Holders Salaries (Public Officers)	500,000,000	125,000,000	85,120,500	146,494,071	68%	29%	353,505,929
V	State Support Grants and Contributions-General	10,000,000	2,500,000	-	-	0%	0%	10,000,000
VI	Other CRF Charges	935,645,608	233,911,402	231,894,879	474,380,532	99%	51%	461,265,076
VII	LGAs Salary Bailout	-	-	-	-			-
	<b>SUB-TOTAL</b>	<b>65,877,147,322</b>	<b>16,469,286,831</b>	<b>11,609,616,935</b>	<b>25,195,507,932</b>	<b>70%</b>	<b>38%</b>	<b>40,681,639,390</b>
B	<b>RECURRENT EXPENDITURE (DEBT)</b>							
	<b>Recurrent Debt: (Public Debt Charges)</b>							
I	Contractual Payment (Recurrent)	62,717,963	15,679,491	-	-	0%	0%	62,717,963
II	FGN Bailout Bond Repayment (1)	466,520,504	116,630,126	-	116,630,126	0%	25%	Loan Suspended
III	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,966	1,268,787,931	100%	50%	1,268,787,931
IV	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	-	269,917,787	0%	25%	Loan Suspended
V	Commerical Agriculture Scheme Loan Repayment 1	228,423,711	57,105,928	-	137,054,227	0%	60%	Loan Completed
VI	Commerical Agriculture Scheme Loan Repayment 2	70,736,391	17,684,098	-		0%	0%	Loan Completed
VII	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,867	210,335,733	100%	50%	210,335,734
VIII	External Loans Repayment (Donor)	445,691,880	111,422,970	118,928,024	232,852,679	107%	52%	212,839,201
IX	CBN Budget Support	1,830,806,153	457,701,538	-	457,701,538	0%	25%	Loan Suspended
	<b>SUB-TOTAL</b>	<b>7,142,815,078</b>	<b>1,785,703,770</b>	<b>858,489,857</b>	<b>2,693,280,021</b>	<b>48%</b>	<b>38%</b>	<b>1,754,680,829</b>
	<b>TOTAL (A+B)</b>	<b>73,019,962,400</b>	<b>18,254,990,600</b>	<b>12,468,106,792</b>	<b>27,888,787,953</b>	<b>68%</b>	<b>38%</b>	<b>42,436,320,219</b>
	Source: AG's Office and MDAs Returns, 2020							

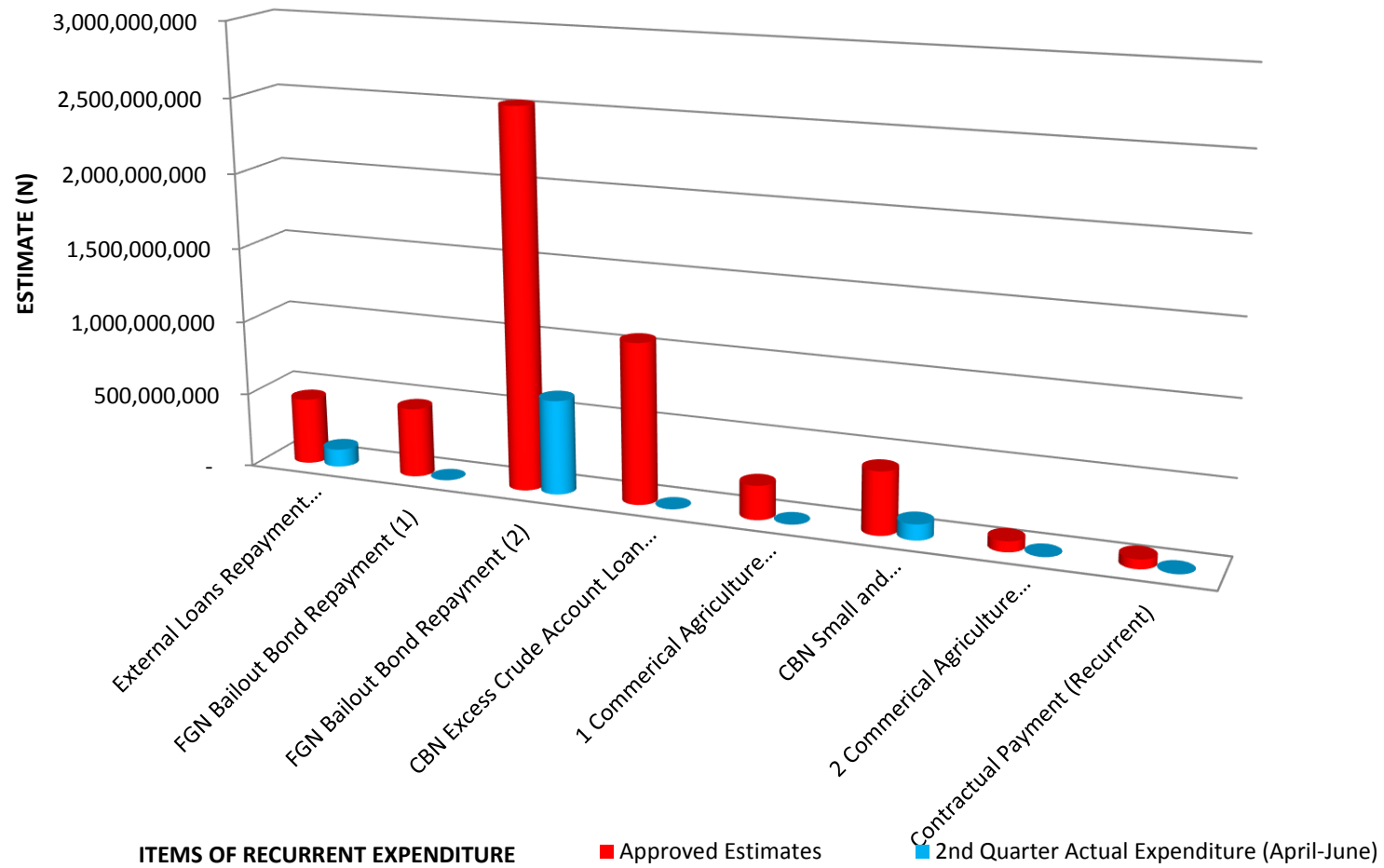


**FIG V: PERFORMANCE OF 2020 SECOND QUARTER RECURRENT EXPENDITURE (NON-DEBT SERVICES)**



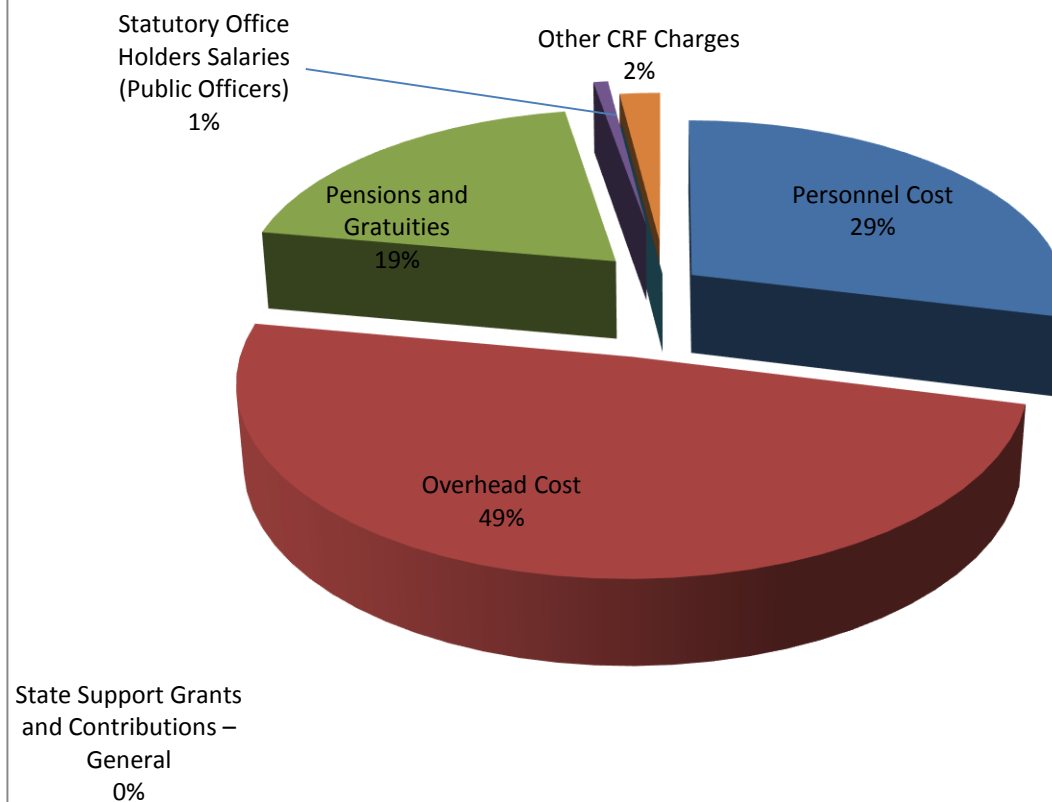


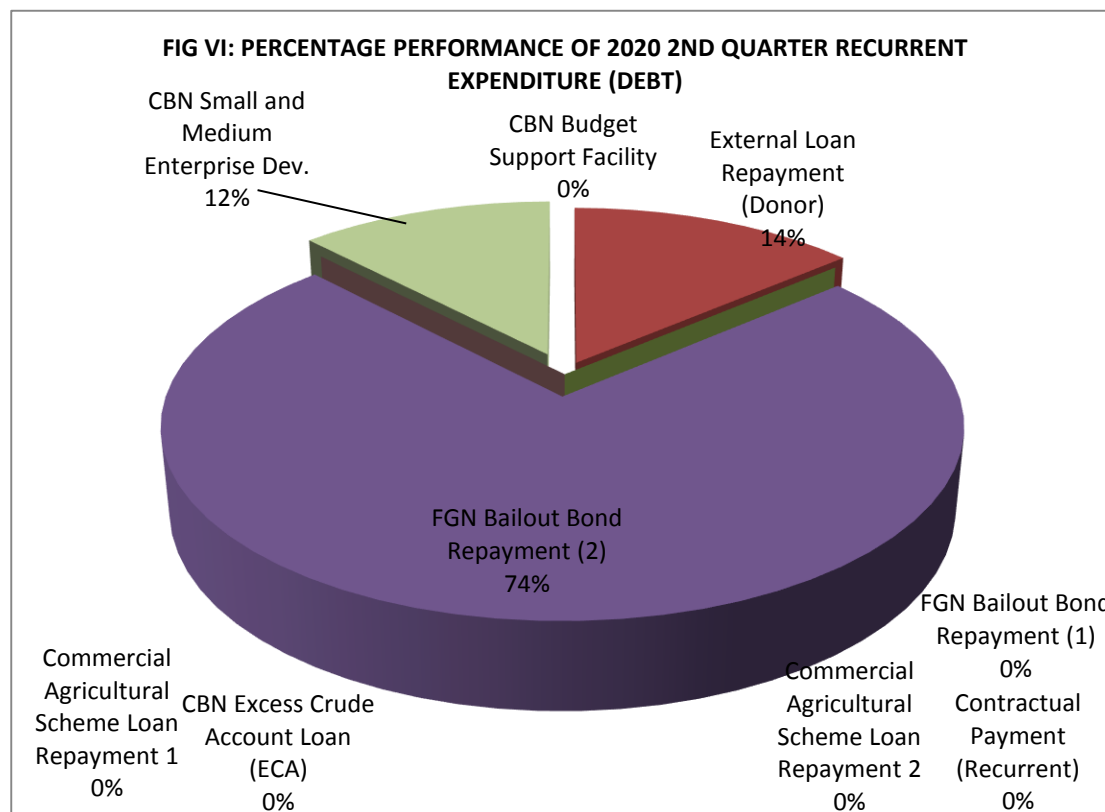
**FIG VI: PERFORMANCE OF THE 2020 SECOND QUARTER RECURRENT EXPENDITURE (DEBT)**





**FIG V: PERCENTAGE PERFORMANCE OF 2020 2ND QUARTER RECURRENT EXPENDITURE  
(NON-DEBT)**









#### 4.0 ANALYSIS OF THE 2020 SECOND QUARTER CAPITAL RECEIPT PERFORMANCE

The sum of ~~N~~89,467,703,770 was appropriated as the total capital receipt from various sources to be expended on capital projects that are critical to economic and social sectors for the year.

The various capital receipt sources include Foreign and Domestic loans, Foreign and Domestic Aid and Grants as well as Transfer from Recurrent Revenue Budget Surplus.

In the second quarter of 2020, out of the quarterly estimate of ~~N~~22,366,925,943 as capital receipt from various sources which include transfer from recurrent revenue budget surplus, a total sum of ~~N~~5,304,500,874 was the capital receipt for the period under review. The capital receipt consists of both cash and kind with equivalent naira value. The sum of ~~N~~12,262,038,111 was the capital receipt year to date. Out of this total amount for the second quarter, a sum of ~~N~~724,428,212 was from 'transfer from recurrent revenue budget surplus' while a total sum of ~~N~~4,533,232,905 was year to date transfer from recurrent revenue budget. The low level of transfer from recurrent revenue was due to reduced inflow from recurrent revenue sources in the second quarter as a result of Covid-19 Pandemic and its attendant recurrent expenditure on health related activities. However, a sum of ~~N~~4,580,072,662 was received from various sources of capital receipt in the second quarter while ~~N~~7,728,805,206 was received year to date.

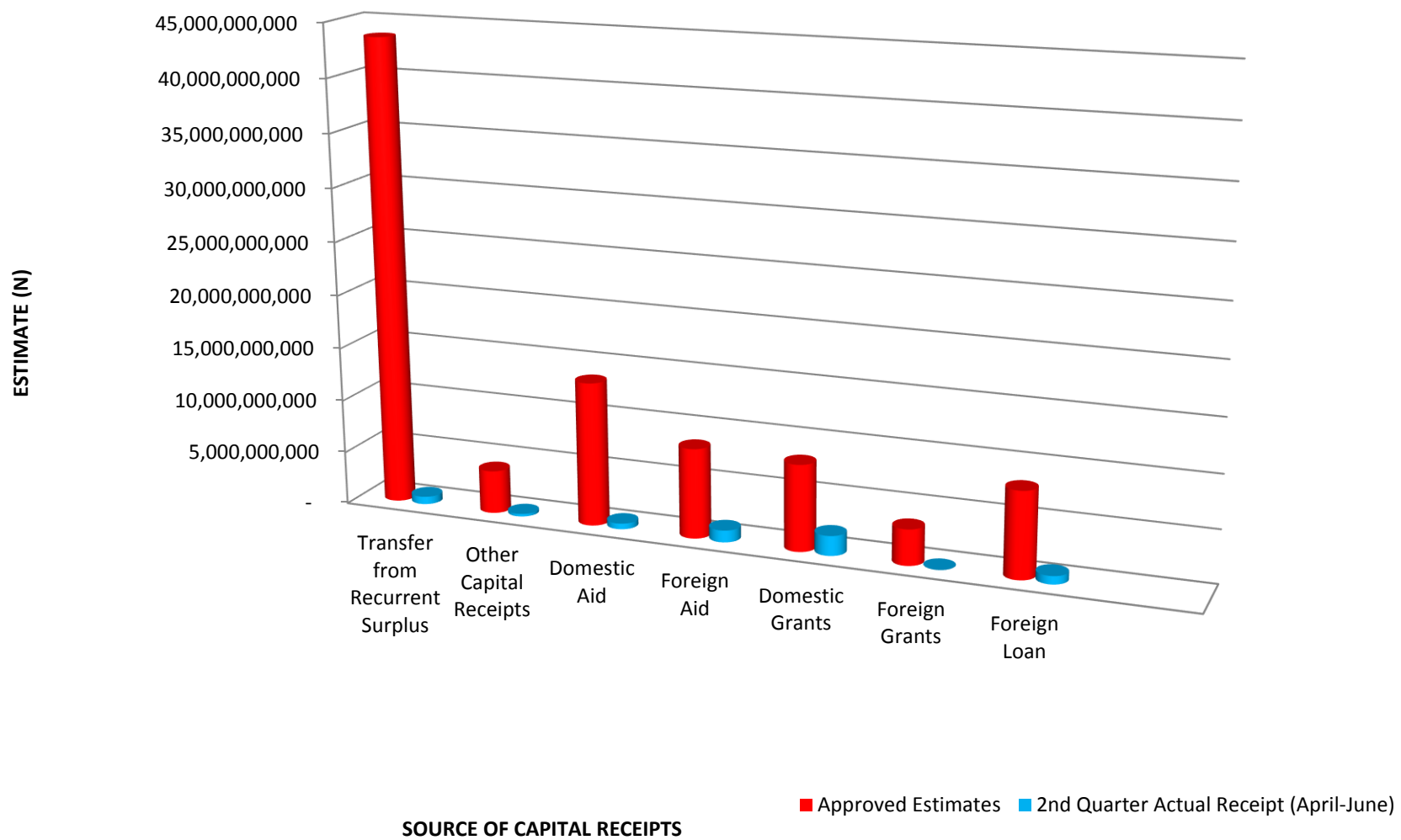
The analysis of the 2020 second quarter capital receipt performance is presented in Table 3 below and the chart representation in figures VII and VIII.

**TABLE 3: 2020 2ND QUARTER CAPITAL RECEIPT PERFORMANCE**

S/N	SOURCES OF CAPITAL RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL RECEIPT (APRIL-JUNE)	TOTAL ACTUAL CAPITAL RECEIPT YEAR TO DATE	% CAPITAL RECEIPT IN 2ND QUARTER	% BUDGETED CAPITAL RECEIPT YEAR TO DATE	BALANCE OF CAPITAL RECEIPT TO COLLECT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
A	TRANSFER FROM CONSOLIDATED REVENUE TO CAPITAL DEVELOPMENT FUND	43,596,259,283	10,899,064,821	724,428,212	4,533,232,905	7%	10%	39,063,026,378
B	DOMESTIC LOAN	-	-	-	-			-
C	DOMESTIC AIDS	13,535,000,000	3,383,750,000	542,316,472	2,320,990,910	16%	17%	11,214,009,090
D	FOREIGN AIDS	8,491,740,000	2,122,935,000	1,128,289,149	1,134,425,689	53%	13%	7,357,314,311
E	DOMESTIC GRANTS	8,186,977,892	2,046,744,473	1,883,093,326	2,031,046,372	92%	25%	6,155,931,520
F	FOREIGN GRANTS	3,401,480,000	850,370,000	7,560,000	7,560,000	1%	0%	3,393,920,000
G	FOREIGN LOAN/BORROWING RECEIPTS	8,170,000,000	2,042,500,000	775,257,835	1,742,638,555	38%	21%	6,427,361,445
H	OTHER CAPITAL RECEIPTS	4,086,246,595	1,021,561,649	243,555,880	498,943,680	24%	12%	3,587,302,915
	<b>TOTAL</b>	<b>89,467,703,770</b>	<b>22,366,925,943</b>	<b>5,304,500,874</b>	<b>12,268,838,111</b>	<b>24%</b>	<b>14%</b>	<b>77,198,865,659</b>
	Source: AG's Office and MDAs Returns, 2020							



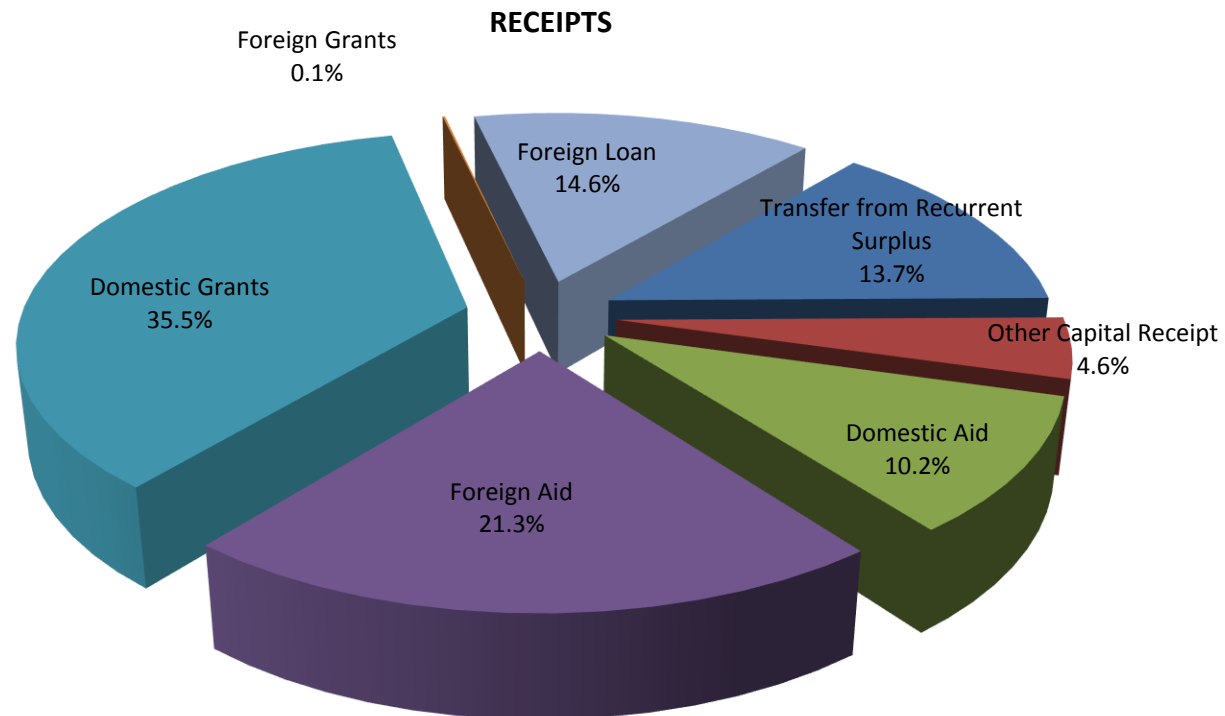
**FIG VII: PERFORMANCE OF THE 2020 SECOND QUARTER CAPITAL RECEIPTS**





**FIG VIII: PERCENTAGE PERFORMANCE OF THE 2020 2ND QUARTER CAPITAL RECEIPTS**

**FIG VIII: PERCENTAGE PERFORMANCE OF THE 2020 2ND QUARTER CAPITAL**






## **5.0 ANALYSIS OF THE 2020 SECOND QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE**

Some of the critical capital projects scheduled for implementation in the 2020 budget include the following: -

1. Construction of new urban and rural roads as well as Federal government intervention rural roads initiative (RAAMP).
2. Rehabilitation of Hospitals/Health Centres with provision of modern medical Laboratory equipment.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of new secretariat and conference hall.
5. Construction of Kwara innovation hub for information technology (ICT)
6. Implementation of Kwara State Social Investment Programme.
7. Construction of public toilets in strategic locations in the state to eradicate open defecation.
8. Intervention in the state-owned media (Radio Kwara, Herald, Kwara TV)
9. Construction of a twins squash court.
10. Rehabilitation of public schools across the three Senatorial Districts.
11. Tractorization leasing Programme.
12. Ilorin Innovation Hub
13. Visual Art Centre
14. Biometric Human Resource Management System
15. Rehabilitation and Expansion of Semi-Urban and Urban water scheme project and provision of water facilities through drilling of boreholes.

- 
16. Rehabilitation of Court Rooms (Magistrate, Area and High Courts) across the 16 Local Government Areas of the State.
  17. Rehabilitation of Sporting Facilities and renovation of Basket Ball, Volley ball courts, and Olympic size swimming pool, Stadium Complex, Ilorin.

The data obtained from the returns of MDAs and office of the Accountant General of the state shows that a total sum of ~~₦~~6,392,316,860(28.6%) was expended by the MDAs on various capital projects/programmes out of the quarterly estimate of ~~₦~~22,366,925,943 for the second quarter of 2020 while ~~₦~~10,402,256,123 was spent year to date.

The level of capital expenditure performance can be attributed to the commitment of this present administration to deliver on its campaign promise to people of the state as well as mitigate the effect of Covid-19 pandemic during the quarter. The capital expenditure performance on sectoral basis during the second quarter is as follows:

#### **A. GENERAL PUBLIC SERVICE**

The Capital estimate for the second quarter under this sector is ~~₦~~1,741,644,753. A total sum of ~~₦~~727,317,386 (42%) was accessed and spent on various project and activities as follows:

- Renovation of Banquet Hall, Alimi Chalet, Chief of Staff chalet and Government house.
- Purchase of five Hilux operational vehicles, 3 no Hilux land cruiser and Mercedes Benz Ambulance for government house.
- Youth Empowerment and Social Support Operation activities (YESSO Interventions)



## **B. PUBLIC ORDER AND SAFETY**

The quarterly estimate for capital project for this sector is ~~N~~ 352,366,400. However, a total sum of ~~N~~7,310,054(2.0%) was released for the purchase of computer, motor vehicle and rehabilitation of office building and court rooms for the use of High Court of Justice.

## **C. ECONOMIC AFFAIRS**

A total sum of ~~N~~9,051,572,340 is the quarterly estimate for the sector on various capital projects. In the second quarter, a total sum of ~~N~~2,536,468,263 (28%) was released and spent on the following:

- Construction of concrete master drain at Olunlade-Idi-Ogede, Ilorin through direct labour by public works unit.
- Construction of Kwara township road, Tipper Garage-Amuyo-Adesoye college road Offa.
- Construction of Oro-Ago-Oyeta road, Tswate-Bodzo road, Tsonga, Emirs road Patigi, Osi township road etc.
- Kwara state Social Investment Programme for Micro-Credit Scheme.
- Development of Kwara State Agriculture Master Plan.
- Procurement and installation of 2No 500 KVA/0.415KV transformer at share; procurement and installation of 300KVA11/.415 transformer at GRA Ilorin.
- Supply and installation of Solar Hybrid Energy System at Kwara State School of Special Needs Ilorin.
- Purchase of 9 numbers Shredders to some offices.
- Payment of RAAMP Counterpart fund.





- Tractor leasing programme for year 2020 cropping season to enhance the goal of food security in the state.
- Purchase of generating sets for Radio Kwara
- Restoration of electricity back to Oke-Ode and adjoining communities in Ifelodun LGA

#### **D. ENVIRONMENTAL PROTECTION**

The quarterly estimate was ~~N~~389,570,645 for this sector in the second quarter of 2020. A total sum of ~~N~~13,567,112 (3.5%) was accessed and spent on the following items: -

- Dredging and depositing of Asa River from UBA and Unity Road – Station road down to Isale – Koto end to Harmony bridge in Ilorin metropolis.

#### **E. HOUSING AND COMMUNITY AMENITIES**

The Housing and Community Amenities sector expended a total sum of ~~N~~161,816,217 (19.6%) out of the quarterly estimate of ~~N~~822,639,310 for the second quarter of 2020. The following projects were executed during the second quarter under the sector:

- Repair of 20 numbers of existing boreholes, drilling of 4 numbers new boreholes and 5 numbers of motorized boreholes in Asa LGA
- Drilling of industrial boreholes and minor reticulation to Gur, Kosobosu, Gwasoro, Shiya, Boriya, Okuta, Kenu and Taberu communities in Baruten LGA. Drilling of motorized borehole in Isale koto, Amule, Baruba and Ita Elepa/Offa garage, Ilorin.
- Repairs of concrete tanks in Ilorin metropolis.
- Repair of Patigi water works, Lagiagi water works and its environs.
- Share water works
- Igbaja water works



## **F. HEALTH**

A total sum of ~~N~~5,940,773,960 was earmarked for the Health sector in the second quarter of 2020. A total sum of ~~N~~2,296,250,747 (38.6%) was accessed. Out of this amount, a total sum of ~~N~~210,963,888 was spent on the following sector:-

- Purchase of software and computer for networking
- Purchase of medical equipment
- Purchase of Ambulance
- Rehabilitation and repair of health centers (infrastructural overhaul and upgrade)
- Rehabilitation and repair of hospital and health equipment
- Support for Healthcare outreach programmes tuberculosis control programmes

However, a total sum of ~~N~~2,085,286,859 was a capital receipt in kind for the supply of drugs, vaccines and other medical commodities worth the Naira value of the above mentioned amount from Development partners such as; Global fund support on Malaria, UNICEF Support Child Survival Programmes, Neglected Tropical Diseases and National Programme on Immunization activities from Federal Ministry of Health

## **G. RECREATION, CULTURE AND RELIGION**

The sector was allocated the sum of ~~N~~603,072,668 to be spent on various capital projects during the second quarter of 2020. Meanwhile, the sector was unable to access fund for capital projects in the second quarter of the year.



## H. EDUCATION

The education sector quarterly estimate for capital projects was ~~N~~3,435,960,868. However, a total sum of ~~N~~623,587,081 (18%) was released and spent on the following:

- Release of fund for college of Law Accreditation exercise by the council of legal education of Kwara State University,
- Renovation of classrooms at Kaiama, Ogidi, Jebba, Malete, Yasikira, Oro, Lafiagi, Patigi, Agbabiaka, Omode, Government High School Ilorin, Ilala Oro-Ago, Edidi, etc
- Accreditation support fund for Kwara State University Malete degree Law programme

## I. SOCIAL PROTECTION

A total sum of ~~N~~29,325,000 was earmarked for the Social sector in the second quarter of 2020. A total sum of ~~N~~26,000,000 (88.6%) was accessed and spent on the following items:-

- Renovation of Juvenile Remind home Oko-Erin.
- Renovation of Children Reception Center(CRC) Gaa-Akanbi.

From the above analysis of the sectoral capital expenditure performance, it shows that the Health sector had the highest capital expenditure to the tune of ~~N~~2,296,250,747 in both cash and kind, then followed by the Economic Affairs sector with a total amount of ~~N~~2,209,068,990. The General Public Sector is third in line with a total amount of ~~N~~1,054,716,659.

The details are contained in Table 4.

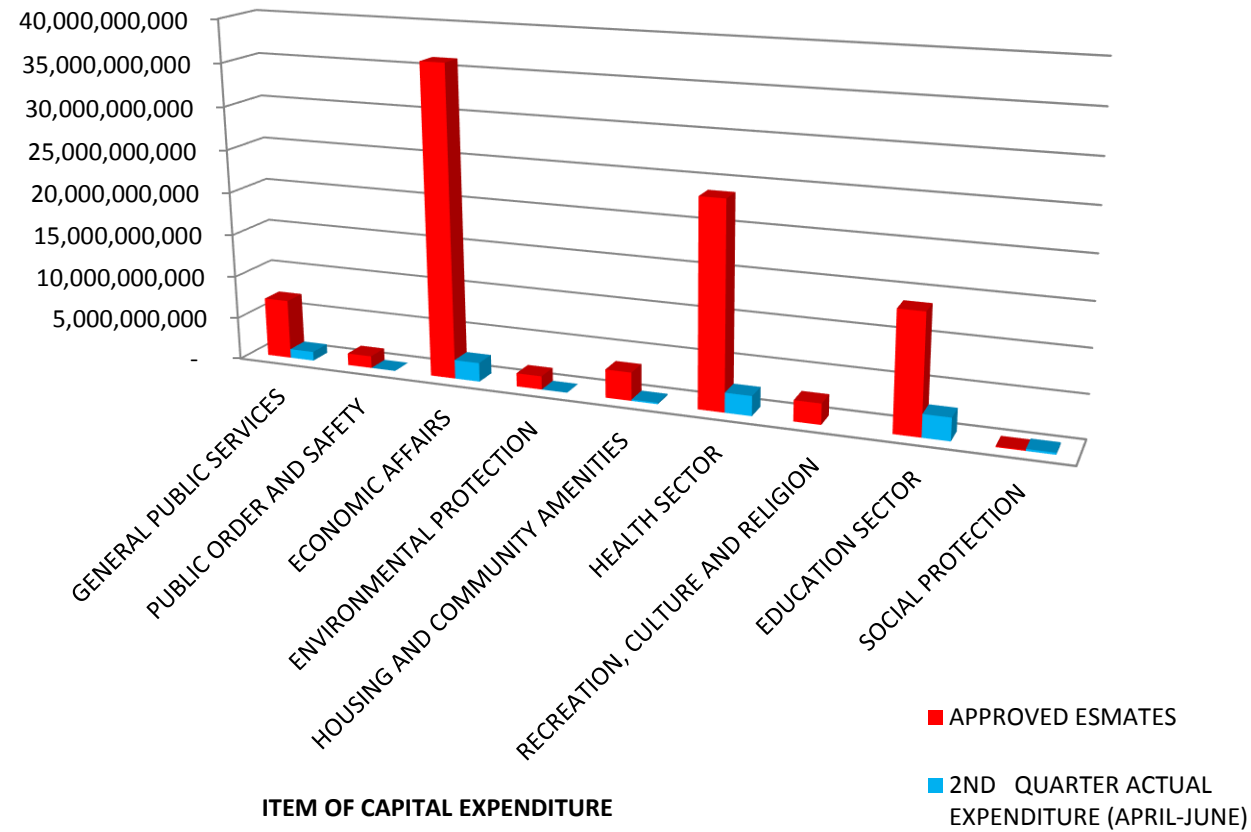
The analysis of the 2020 second quarter sectoral capital expenditure performance is presented in Table 4 below and the chart representation in figures IX-XI.

TABLE 4: 2020 2ND QUARTER CAPITAL EXPENDITURE PERFORMANCE								
S/N	SECTOR	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020		2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)								
<b>A</b>	<b><u>GENERAL PUBLIC SERVICES</u></b>							
	GOVERNOR'S OFFICE	4,139,350,000	1,034,837,500	469,564,156	1,447,148,876	45%	35%	2,692,201,124
	KWARA STATE HOUSE OF ASSEMBLY	1,176,000,000	294,000,000	-	-	0%	0%	1,176,000,000
	OFFICE OF HEAD OF SERVICE	1,625,929,011	406,482,253	257,753,230	261,928,630	63%	16%	1,364,000,381
	STATE AUDIT DEPARTMENT	22,500,000	5,625,000	-	-	0%	0%	22,500,000
	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,800,000	700,000	-	-	0%	0%	2,800,000
	<b>SUB-TOTAL</b>	<b>6,966,579,011</b>	<b>1,741,644,753</b>	<b>727,317,386</b>	<b>1,709,077,506</b>	<b>42%</b>	<b>25%</b>	<b>5,257,501,505</b>
<b>B</b>	<b><u>PUBLIC ORDER AND SAFETY</u></b>							
	STATE JUDICIAL SERVICE COMMISSION	50,300,000	12,575,000	-	-	0%	0%	50,300,000
	MINISTRY OF JUSTICE	424,500,000	106,125,000	-	-	0%	0%	424,500,000
	JUDICIARY (HIGH COURT OF JUSTICE)	759,000,000	189,750,000	7,310,054	7,310,054	4%	1%	751,689,946
	JUDICIARY (SHARIA COURT OF APPEAL)	175,665,600	43,916,400	-	29,140,600	0%	17%	146,525,000
	<b>SUB-TOTAL</b>	<b>1,409,465,600</b>	<b>352,366,400</b>	<b>7,310,054</b>	<b>36,450,654</b>	<b>2%</b>	<b>3%</b>	<b>1,373,014,946</b>
<b>C</b>	<b><u>ECONOMIC AFFAIRS</u></b>							
	MINISTRY OF COMMUNICATIONS	384,267,458	96,066,865	79,207,500	100,207,500	82%	26%	284,059,958
	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,898,486,470	724,621,618	92,403,930	107,403,930	13%	4%	2,791,082,540
	MINISTRY OF FINANCE AND PLANNING	1,536,790,536	384,197,634	54,044,500	134,344,663	14%	9%	1,402,445,873
	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	600,000,000	150,000,000	527,580	13,828,180	0%	2%	586,171,820
	MINISTRY OF ENTERPRISE	2,886,446,000	721,611,500	332,537,651	332,537,651	46%	12%	2,553,908,349
	MINISTRY OF ENERGY	1,682,183,416	420,545,854	139,103,846	174,380,513	33%	10%	1,507,802,903
	MINISTRY OF INDUSTRY AND SOLID MINERALS	1,548,275,000	387,068,750	-	-	0%	0%	1,548,275,000
	MINISTRY OF WORKS AND TRANSPORT	16,883,722,187	4,220,930,547	1,838,643,256	2,424,051,828	44%	14%	14,459,670,359
	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	7,560,959,481	1,890,239,870	-	-	0%	0%	7,560,959,481
	BUREAU OF STATISTICS	223,158,810	55,789,703	-	-	0%	0%	223,158,810
	FISCAL RESPONSIBILITY COMMISSION	2,000,000	500,000	-	-	0%	0%	2,000,000
	<b>SUB-TOTAL</b>	<b>36,206,289,358</b>	<b>9,051,572,340</b>	<b>2,536,468,263</b>	<b>3,286,754,265</b>	<b>28%</b>	<b>9%</b>	<b>32,919,535,093</b>
<b>D</b>	<b><u>ENVIRONMENTAL PROTECTION</u></b>							
	MINISTRY OF ENVIRONMENT	1,558,282,579	389,570,645	13,567,112	13,567,112	3%	1%	1,544,715,467
	<b>SUB-TOTAL</b>	<b>1,558,282,579</b>	<b>389,570,645</b>	<b>13,567,112</b>	<b>13,567,112</b>	<b>3%</b>	<b>1%</b>	<b>1,544,715,467</b>

S/N	SECTOR	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020		2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
<b>E</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>							
	MINISTRY OF WATER RESOURCES	1,648,681,200	412,170,300	158,218,217	221,254,479	38%	13%	1,427,426,721
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,000,000	28,750,000	-	-	0%	0%	115,000,000
	KWARA STATE BUREAU OF LANDS	1,526,876,040	381,719,010	3,598,000	53,598,000	1%	4%	1,473,278,040
	<b>SUB-TOTAL</b>	<b>3,290,557,240</b>	<b>822,639,310</b>	<b>161,816,217</b>	<b>274,852,479</b>	<b>20%</b>	<b>8%</b>	<b>3,015,704,761</b>
<b>E</b>	<b>HEALTH</b>							
	MINISTRY OF HEALTH	22,868,164,071	5,717,041,018	2,216,562,835	4,251,185,573	39%	19%	18,616,978,498
	KWARA STATE HEALTH INSURANCE AGENCY	894,931,767	223,732,942	79,687,912	79,687,912	36%	9%	815,243,855
	<b>SUB-TOTAL</b>	<b>23,763,095,838</b>	<b>5,940,773,960</b>	<b>2,296,250,747</b>	<b>4,330,873,485</b>	<b>39%</b>	<b>18%</b>	<b>19,432,222,353</b>
<b>G</b>	<b>RECREATION AND CULTURE</b>							
	MINISTRY OF CULTURE AND TOURISM	854,796,711	213,699,178	-	-	0%	0%	854,796,711
	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,184,493,960	296,123,490	-	-	0%	0%	1,184,493,960
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	373,000,000	93,250,000	-	-	0%	0%	373,000,000
	<b>SUB-TOTAL</b>	<b>2,412,290,671</b>	<b>603,072,668</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>0%</b>	<b>2,412,290,671</b>
<b>H</b>	<b>EDUCATION</b>							
	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,006,016,383	2,001,504,096	600,186,051	645,944,010	30%	8%	7,360,072,373
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,737,827,090	1,434,456,773	23,401,030	78,736,612	2%	1%	5,659,090,478
	<b>SUB-TOTAL</b>	<b>13,743,843,473</b>	<b>3,435,960,868</b>	<b>623,587,081</b>	<b>724,680,622</b>	<b>18%</b>	<b>5%</b>	<b>13,019,162,851</b>
<b>I</b>	<b>SOCIAL PROTECTION</b>							
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	117,300,000	29,325,000	26,000,000	26,000,000	89%	22%	91,300,000
	<b>SUB-TOTAL</b>	<b>117,300,000</b>	<b>29,325,000</b>	<b>26,000,000</b>	<b>26,000,000</b>	<b>89%</b>	<b>22%</b>	<b>91,300,000</b>
	<b>TOTAL</b>	<b>89,467,703,770</b>	<b>22,366,925,943</b>	<b>6,392,316,860</b>	<b>10,402,256,123</b>	<b>29%</b>	<b>12%</b>	<b>79,065,447,647</b>
	SOURCE 2ND QUARTER RETURNS FROM MDAs, 2020							

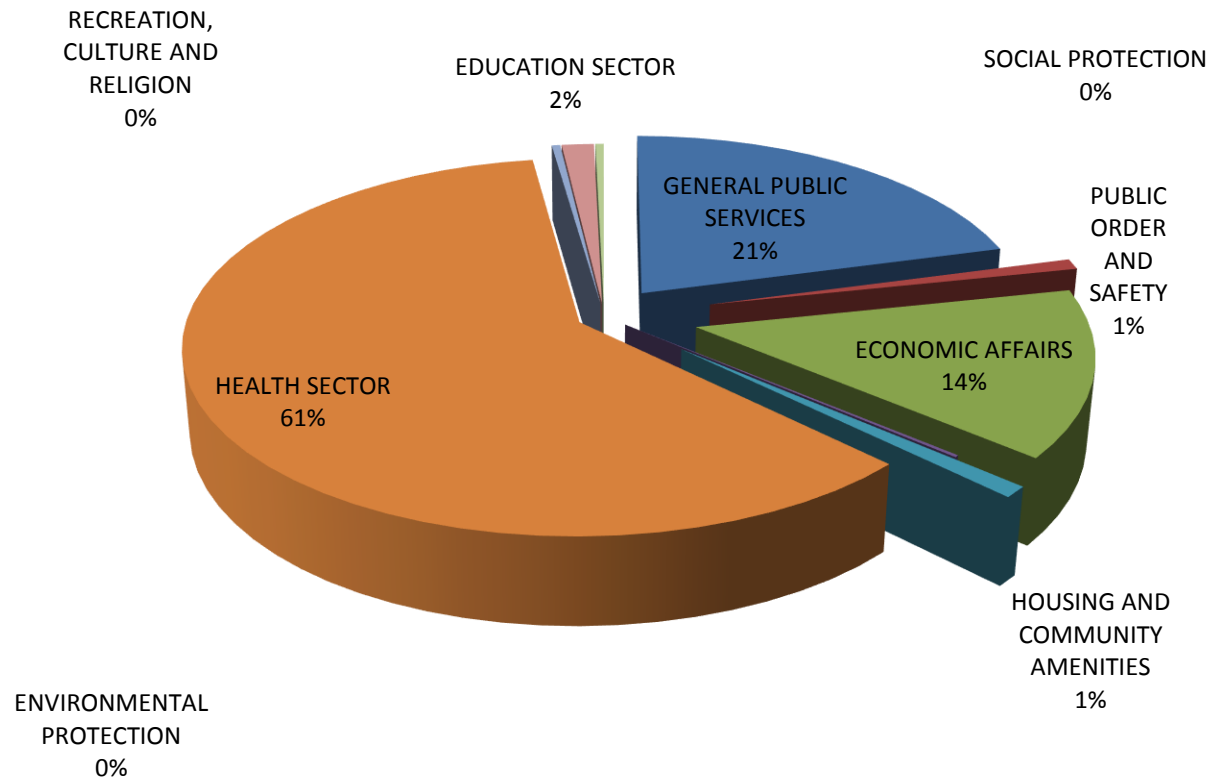


**FIG IX: 2020 QUARTER CAPITAL EXPENDITURE PERFORMANCE**





**FIGX: PERCENTAGE PERFORMJANCE 2020 SECOND QUARTER CAPITAL EXPENDITURE**







## 6.0 FINANCIAL ANALYSIS OF THE 2020 SECOND QUARTER (RECURRENT AND CAPITAL) EXPENDITURE PERFORMANCE

A total sum of ₦162,487,666,170 was appropriated for expenditure in 2020 Budget. Out of this amount, ₦65,877,147,322 (40.5%) was for recurrent (non-debt) expenditure while ₦7,142,815,078 (4.4%) was for recurrent (debt-service) expenditure and ₦89,467,703,770 (55.1%) for capital expenditure.

In the second quarter of 2020, a total sum of ₦40,621,916,543 was the quarterly estimate to be spent on both recurrent and capital expenditures. Out of this amount, a total sum of ₦18,254,990,600 (44.9%) was for recurrent expenditure (both non-debt & debt-service) while ₦22,366,925,943 (55.1%) was for capital expenditure. A total sum of ₦12,468,106,792 was expended on recurrent expenditure activities while ₦6,392,316,860 was expended on various capital projects in the State. However, as at the end of second quarter, a total sum of ₦18,860,423,652 was expended out of the quarterly estimate of ₦40,621,916,543 for the second quarter of 2020 by the state government on both recurrent expenditure activities and various people-oriented developmental projects. **This represent 46% performance in the second quarter of the year.**

The analysis of the 2020 second quarter recurrent and capital expenditures performance is presented in Table 5 below and the chart representation in figure XII and XIII.



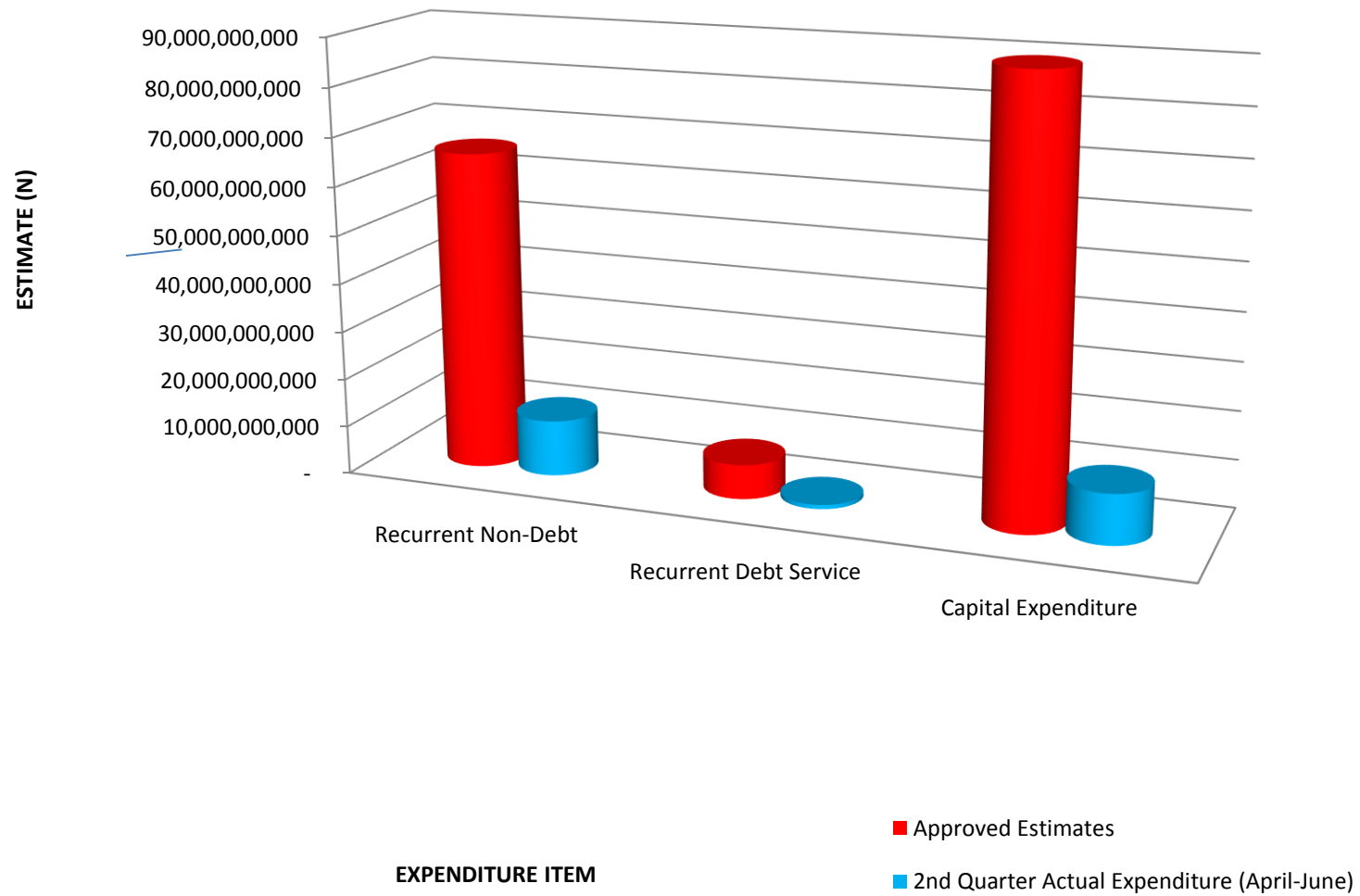
**TABLE 5 : 2020 2ND QUARTER RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE**

		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	5	6	7	8
		N	N	N	N	%	%	N
S/N	EXPENDITURE ITEMS	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER EXPENDITURE (APRIL-JUNE)	TOTAL ACTUAL TO DATE	% EXECUTED QUARTERLY	% BUDGET EXECUTED TO DATE	BALANCE OF EXPENDITURE TO SPEND
A	Recurrent Non-Debt	65,877,147,322	16,469,286,831	11,609,616,935	25,195,507,932	70%	38%	40,681,639,390
B	Recurrent Debt Service	7,142,815,078	1,785,703,770	858,489,857	2,693,280,021	48%	38%	4,449,535,057
C	Capital Expenditure	89,467,703,770	22,366,925,943	6,392,316,860	10,402,256,123	29%	12%	79,065,447,647
	<b>TOTAL BUDGET SIZE</b>	<b>162,487,666,170</b>	<b>40,621,916,543</b>	<b>18,860,423,652</b>	<b>38,291,044,076</b>	<b>46%</b>	<b>24%</b>	<b>124,196,622,094</b>

*Source: AG's Office and MDAs' Returns, 2020*

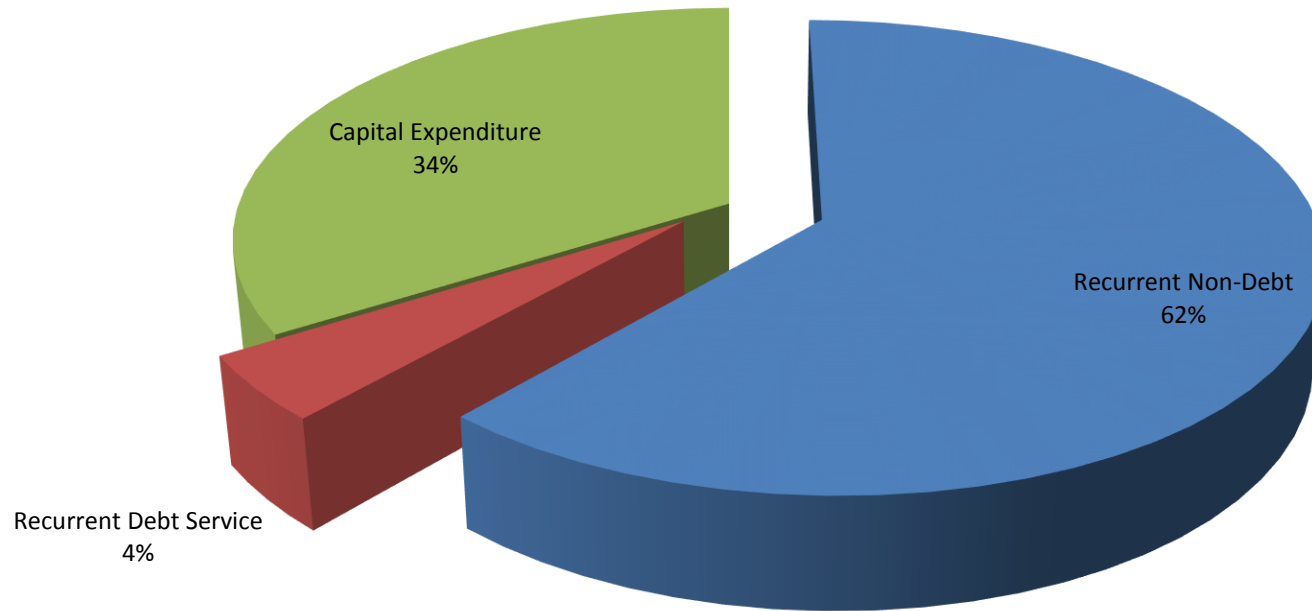


**FIG XI: PERFORMANCE OF THE 2020 SECOND QUARTER (RECURRENT AND CAPITAL) EXPENDITURE**





**FIG XII: PERCENAGE PERFORMANCE ON 2020 SECOND QUARTER RECURRENT AND CAPITAL EXPEDITURE**






## **7.0 Notable factors that affected the second quarter 2020 Budget Implementation**

### **The major factors that affected Budget Implementation:**

1. Shortfall in the expected level of Federal Revenue Allocation to the State due to decline revenue from oil as a result of fall in oil price due to Covid-19 pandemic during second quarter.
2. The State Internally Generated Revenue (IGR) from MDAs witnessed decline due to lockdown and restriction of movement as a result of Covid-19 pandemic.

## **8.0 Observations**

1. The aggregate actual revenue and actual expenditure for the second quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 15% of the Total Recurrent Revenue in the second quarter due to low commercial activities as a result of Covid-19 Pandemic lockdown/restriction of movement (i.e ₦1.998 billion to ₦13.192 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the second quarter. This is due to the utilization of recurrent expenditure vote to finance Covid-19 related activities.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the second quarter tilted towards the health, general public service and economic sectors. In this regard, it will help in strengthening and increasing access to health care facilities as well as promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internally Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the second quarter of 2020 as a result of Covid-19 Pandemic.
6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the second quarter of 2020 as a result of dwindling revenue inflow from various sources to the state due to lockdown and restriction of movement caused



by Covid-19 Pandemic

7. The report shows that the financial budget implementation performance for the second quarter of 2020 was 46% for both recurrent and capital expenditures while it is 23.5% year to date (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

## **9.0 Recommendations**

- i) There should be synergy between the KWIRS and Revenue Generating MDAs in order to improve the level of revenue collection, New initiatives to generate more revenue should be encouraged so as to reduce the over dependence on Federal Allocation by the State government.
- ii) Enlightenment/Advocacy on the need to pay tax should continue for better results and effort to increase the revenue base in the state should be intensified by the KWIRS.
- iii) Budget discipline should be strictly adhered to and maintained to avoid any form of unwarranted over-expenditure of vote which often lead to budget distortions.
- iv) Counterpart Fund should be paid promptly so as to increase the rate of drawdown from the development partners' programme. The capital inflow from such has multiplier-effect on economic activities of the state.

## **10.0 Conclusion**

This report has analyzed the performance of the finances of 2020 budget implementation for the second quarter of 2020. The MDAs and KWIRS are encouraged to work harder to increase their level of Internally Generated Revenue in order to improve the revenue base of the State Government, so that more funds could be available to provide necessary infrastructure facilities for the development of the State

SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG)								
	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED 2ND QUARTER	% BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
1	<b>RECURRENT REVENUE</b>							
11010001	Opening Balance	7,000,000,000	1,750,000,000	-	-			
11010101	Statutory Allocation	48,943,215,564	12,235,803,891	6,895,962,770	15,583,237,301	56%	32%	33,359,978,263
11010201	Value Added Tax	16,430,807,482	4,107,701,871	2,860,113,330	5,752,438,176	70%	35%	10,678,369,306
11010303	Other Sundry Revenue (FAAC)	3,838,863,505	959,715,876	1,389,795,582	1,595,636,553	145%	42%	2,243,226,952
	<b>SUB-TOTAL (FAAC)</b>	<b>69,212,886,551</b>	<b>17,303,221,638</b>	<b>11,145,871,682</b>	<b>22,931,312,030</b>	<b>64%</b>	<b>33%</b>	<b>46,281,574,521</b>
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	18,233,003,130	4,558,250,783	1,560,381,418	4,313,073,609	34%	24%	13,919,929,521
12000002	MDAs Internally Generated Revenue (IGR)	9,649,886,638	2,412,471,660	181,297,355	2,215,867,164	8%	23%	7,434,019,474
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	12,327,122,718	3,081,780,680	256,653,888	2,865,106,732	8%	23%	9,462,015,986
	<b>SUB-TOTAL (IGR)</b>	<b>40,210,012,486</b>	<b>10,052,503,122</b>	<b>1,998,332,661</b>	<b>9,394,047,505</b>	<b>20%</b>	<b>23%</b>	<b>30,815,964,981</b>
12021013	LGAs Salary Bailout (Loan Repayment)	193,322,646	48,330,662	48,330,661	96,661,323	100%	50%	96,661,323
	<b>SUB-TOTAL (OTHER REVENUE)</b>	<b>193,322,646</b>	<b>48,330,662</b>	<b>48,330,661</b>	<b>96,661,323</b>	<b>100%</b>	<b>50%</b>	<b>96,661,323</b>
12000000	<b>TOTAL (O/B + FAAC + IGR + OTHER REVENUE)</b>	<b>116,616,221,683</b>	<b>29,154,055,421</b>	<b>13,192,535,004</b>	<b>32,422,020,858</b>	<b>45%</b>	<b>28%</b>	<b>84,194,200,825</b>
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	73,019,962,400	18,254,990,600	12,468,106,792	27,888,787,953	68%	38%	45,131,174,447
14010101	<b>BUDGET SURPLUS FROM RECURRENT REVENUE</b>	<b>43,596,259,283</b>	<b>10,899,064,821</b>	<b>724,428,212</b>	<b>4,533,232,905</b>	<b>7%</b>	<b>10%</b>	<b>39,063,026,378</b>
	<b>CAPITAL RECEIPTS</b>		-					
13010000	Internal Aids and Grants	21,721,977,892	5,430,494,473	2,425,409,798	4,352,037,282	45%	20%	17,369,940,610
13020000	External Aids and Grants	11,893,220,000	2,973,305,000	1,135,849,149	1,141,985,689	38%	10%	10,751,234,311
	<b>SUB-TOTAL</b>	<b>33,615,197,892</b>	<b>8,403,799,473</b>	<b>3,561,258,947</b>	<b>5,494,022,971</b>	<b>42%</b>	<b>16%</b>	<b>28,121,174,921</b>
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	10,899,064,821	724,428,212	4,533,232,905	7%	10%	39,063,026,378
	<b>TOTAL CAPITAL RECEIPT</b>	<b>77,211,457,175</b>	<b>19,302,864,294</b>	<b>4,285,687,159</b>	<b>10,027,255,876</b>	<b>22%</b>	<b>13%</b>	<b>67,184,201,299</b>
	<b>FINANCING</b>	<b>12,256,246,595</b>	<b>3,064,061,649</b>	<b>1,018,813,715</b>	<b>2,241,582,235</b>	<b>33%</b>	<b>18%</b>	<b>10,014,664,360</b>
14010000	Domestic Bonds	-	-	-	-			-
14020000	Other Financing (Miscellaneous Receipt and Refund)	4,086,246,595	1,021,561,649	243,555,880	498,943,680	24%	12%	3,587,302,915
14030301	Domestic Loan (Financial Institutions)	-	-	-	-			-
14030302	Capital Development Fund (External Loan Receipts)	8,170,000,000	2,042,500,000	775,257,835	1,742,638,555	38%	21%	6,427,361,445
10000000	<b>TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)</b>	<b>162,487,666,170</b>	<b>40,621,916,543</b>	<b>17,772,607,666</b>	<b>40,157,626,064</b>	<b>44%</b>	<b>25%</b>	<b>122,330,040,106</b>

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED 2ND QUARTER	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦			₦
2	<b>EXPENDITURE</b>							
22060000	<b>Recurrent Debt: (Public Debt Charges)</b>							
22060011	Internal Loans Repayment	-	-	-	-			
22060012	Contractual Payment (Recurrent)	62,717,963	15,679,491	-	-	0%	0%	62,717,963
22060014	FGN Bailout Bond Repayment (1)	466,520,504	116,630,126	-	116,630,126	0%	25%	Loan Suspended
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,966	1,268,787,931	100%	50%	1,268,787,931
22060016	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	-	269,917,787	0%	25%	Loan Suspended
22060017	Commerical Agriculture Scheme Loan Repayment 1	228,423,711	57,105,928	-	137,054,227	0%	60%	Loan Completed
22060018	Commerical Agriculture Scheme Loan Repayment 2	70,736,391	17,684,098	-		0%	0%	Loan Completed
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,867	210,335,733	100%	50%	210,335,734
22060020	External Loans Repayment (Donor)	445,691,880	111,422,970	118,928,024	232,852,679	107%	52%	212,839,201
22060021	CBN Budget Support	1,830,806,153	457,701,538	-	457,701,538	0%	25%	Loan Suspended
	<b>TOTAL DEBT SERVICING (LONG &amp; SHORT TERM)</b>	<b>7,142,815,078</b>	<b>1,785,703,770</b>	<b>858,489,857</b>	<b>2,693,280,021</b>	<b>48%</b>	<b>38%</b>	<b>4,449,535,057</b>
	<b>Recurrent Non-Debt</b>		-					-
21000000	Personnel Cost	14,804,010,591	3,701,002,648	3,344,537,995	6,729,799,846	90%	45%	8,074,210,745
21010103	Statutory Office Holders Salaries (Public Officers)	500,000,000	125,000,000	85,120,500	146,494,071	68%	29%	353,505,929
22010100	Pensions and Gratuities	8,356,020,765	2,089,005,191	2,260,207,087	4,473,265,995	108%	54%	3,882,754,770
21010101	Other CRF Charges	935,645,608	233,911,402	231,894,879	474,380,532	99%	51%	461,265,076
22020000	Overhead Cost (MDAs)	20,676,861,009	5,169,215,252	3,028,198,808	7,611,297,897	59%	37%	13,065,563,112
22020001	Overhead Cost (Parastatals)	8,200,300,378	2,050,075,095	899,981,524	1,598,538,442	44%	19%	6,601,761,936
22020002	Overhead Cost (Tertiary Institutions)	12,394,308,971	3,098,577,243	1,759,676,142	4,161,731,149	57%	34%	8,232,577,822
	<b>SUB-TOTAL (OVERHEAD)</b>	<b>41,271,470,358</b>	<b>10,317,867,590</b>	<b>5,687,856,474</b>	<b>13,371,567,488</b>	<b>55%</b>	<b>32%</b>	<b>27,899,902,870</b>
22040000	State Support Grants and Contributions-General	10,000,000	2,500,000	-	-	0%	0%	10,000,000
22090001	LGAs Salary Bailout	-	-	-	-			-
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>65,877,147,322</b>	<b>16,469,286,831</b>	<b>11,609,616,935</b>	<b>25,195,507,932</b>	<b>70%</b>	<b>38%</b>	<b>40,681,639,390</b>
20000000	<b>TOTAL RECURRENT EXPENDITURE + LONG &amp; SHORT TERM DEBTS</b>	<b>73,019,962,400</b>	<b>18,254,990,600</b>	<b>12,468,106,792</b>	<b>27,888,787,953</b>	<b>68%</b>	<b>38%</b>	<b>45,131,174,447</b>



	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED 2ND QUARTER	% BUDGET SPENT TO DATE	BALANCE TO SPEND
1	2	2020 3	2020 4	2020 5	2020 6	2020 7	2020 8	2020 9
	₦	₦	₦	₦	₦			₦
2	<b>EXPENDITURE</b>							
	<i>Capital Expenditure Based on Functions</i>							
70100	General Public Services	6,966,579,011	1,741,644,753	727,317,386	1,709,077,506	42%	25%	5,257,501,505
70300	Public Order and Safety	1,409,465,600	352,366,400	7,310,054	36,450,654	2%	3%	1,373,014,946
70400	Economic Affairs	36,206,289,358	9,051,572,340	2,536,468,263	3,286,754,265	28%	9%	32,919,535,093
70500	Environmental Protection	1,558,282,579	389,570,645	13,567,112	13,567,112	3%	1%	1,544,715,467
70600	Housing and Community Amenities	3,290,557,240	822,639,310	161,816,217	274,852,479	20%	8%	3,015,704,761
70700	Health	23,763,095,838	5,940,773,960	2,296,250,747	4,330,873,485	39%	18%	19,432,222,353
70800	Recreation and Culture	2,412,290,671	603,072,668	-		0%	0%	2,412,290,671
70900	Education	13,743,843,473	3,435,960,868	623,587,081	724,680,622	18%	5%	13,019,162,851
71000	Social Protection	117,300,000	29,325,000	26,000,000	26,000,000	89%	22%	91,300,000
23000000	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>89,467,703,770</b>	22,366,925,943	<b>6,392,316,860</b>	<b>10,402,256,123</b>	29%	12%	79,065,447,647
	<b>TOTAL EXPENDITURE (BUDGET SIZE)</b>	<b>162,487,666,170</b>	40,621,916,543	<b>18,860,423,652</b>	<b>38,291,044,076</b>	46%	24%	124,196,622,094

# RECURRENT REVENUE

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ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	₦
11000000	SHARE OF FEDERATION ACCOUNT ALLOCATION	69,212,886,551	11,145,871,682	22,931,312,030	33%	46,281,574,521
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	18,233,003,130	1,560,381,418	4,313,073,609	24%	13,919,929,521
0111003	GOVERNOR'S OFFICE	3,601,585,000	342,500	1,612,404,400	45%	1,989,180,600
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,018,000	75,000	75,000	7%	943,000
0123001	MINISTRY OF COMMUNICATIONS	124,182,000	16,850,500	18,377,400	15%	105,804,600
0125001	OFFICE OF HEAD OF SERVICE	145,561,568	1,937,800	9,010,700	6%	136,550,868
0140001	STATE AUDIT DEPARTMENT	1,270,000	-	520,000	41%	750,000
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	159,000,000	-	-	0%	159,000,000
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	241,596,750	15,654,786	24,356,668	10%	217,240,082
0220001	MINISTRY OF FINANCE AND PLANNING	32,112,880	3,539,907	6,365,377	20%	25,747,503
0222001	MINISTRY OF ENTERPRISE	57,996,263	5,173,250	14,425,073	25%	43,571,190
0231001	MINISTRY OF ENERGY	48,025,000	1,430,000	2,889,200	6%	45,135,800
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	23,800,000	-	-	0%	23,800,000
0234001	MINISTRY OF WORKS AND TRANSPORT	350,210,000	53,362,647	145,681,404	42%	204,528,596
0234013	OFFICE OF THE SURVEYOR GENERAL	30,874,250	948,625	2,679,300	9%	28,194,950
0236001	MINISTRY OF CULTURE AND TOURISM	19,295,000	-	-	0%	19,295,000
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,500,000	-	-	0%	3,500,000
0238002	BUREAU OF STATISTICS	4,925,222	-	-	0%	4,925,222
0252001	MINISTRY OF WATER RESOURCES	10,230,000	80,520	80,520	1%	10,149,480
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	345,521,966	-	-	0%	345,521,966

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	₦
0260001	KWARA STATE BUREAU OF LANDS	3,859,742,466	49,539,337	154,444,851	4%	3,705,297,615
0326001	MINISTRY OF JUSTICE	37,350,000	8,363,033	58,692,306	157%	(21,342,306)
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	29,000,000	4,508,105	7,900,415	27%	21,099,585
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	1,900,000	256,775	472,150	25%	1,427,850
0513011	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	13,295,401	-	63,000	0%	13,232,401
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	26,800,000	1,658,500	6,268,500	23%	20,531,500
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	242,620,000	4,594,000	103,707,100	43%	138,912,900
0517002	AGENCY FOR MASS EDUCATION	2,032,000	-	160,000	8%	1,872,000
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	99,421,622	240,000	480,000	0%	98,941,622
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	21,046,250	11,250	1,050,000	5%	19,996,250
0521001	MINISTRY OF HEALTH	38,715,000	5,611,520	16,189,500	42%	22,525,500
0535001	MINISTRY OF ENVIRONMENT	70,260,000	7,009,300	19,072,300	27%	51,187,700
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	7,000,000	110,000	10,502,000	150%	(3,502,000)
	<b>TOTAL:- MDAs</b>	<b>9,649,886,638</b>	<b>181,297,355</b>	<b>2,215,867,164</b>	<b>23%</b>	<b>7,434,019,474</b>

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	₦
<b>SUMMARY - PARASTATALS/AGENCY</b>						
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	12,925,000	379,500	11,220,000	87%	1,705,000
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	330,000	-	-	0%	330,000
0123011	KWARA STATE TELEVISION SERVICE	43,875,000	2,148,562	2,596,712	6%	41,278,288
0123012	KWARA STATE BROADCASTING CORPORATION	85,960,000	19,864,956	35,985,190	42%	49,974,810
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	36,483,023	5,560,125	10,361,552	28%	26,121,471
0123014	KWARA STATE COUNCIL FOR ARTS AND CULTURE	3,920,000	-	772,400	20%	3,147,600
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	22,349,000	1,442,000	4,978,900	22%	17,370,100
0252011	KWARA STATE WATER CORPORATION	192,904,008	19,926,418	52,439,049	27%	140,464,959
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,780,000	310,000	1,760,000	37%	3,020,000
0513011	KWARA STATE SPORTS COUNCIL	4,962,000	-	1,693,400	34%	3,268,600
0513012	KWARA UNITED FOOTBALL CLUB	18,500,000	-	769,080	4%	17,730,920
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	292,431,660	7,174,400	90,407,250	31%	202,024,410
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	523,435,100	2,128,650	276,540,401	53%	246,894,699
0517013	KWARA STATE POLYTECHNIC, ILORIN	3,175,127,609	67,152,118	1,340,599,672	42%	1,834,527,937
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	160,413,906	692,040	75,406,707	47%	85,007,199
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	60,677,055	230,875	33,449,970	55%	27,227,085
0517016	KWARA STATE UNIVERSITY, MALETE	6,228,747,620	24,677,000	395,029,080	6%	5,833,718,540

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	₦
<b>SUMMARY - PARASTATALS/AGENCY</b>						
0517017	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	440,636,402	4,043,000	179,990,700	41%	260,645,702
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	87,028,000	3,047,500	30,726,000	35%	56,302,000
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	76,605,821	3,331,000	16,130,000	21%	60,475,821
0517021	INTERNATIONAL AVIATION COLLEGE, ILORIN	342,669,750	15,940,000	91,519,659	27%	251,150,091
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	489,415,764	77,046,494	207,562,260	42%	281,853,504
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	22,946,000	1,559,250	5,168,750	23%	17,777,250
	<b>TOTAL:- PARASTATALS</b>	<b>12,327,122,718</b>	<b>256,653,888</b>	<b>2,865,106,732</b>	<b>23%</b>	<b>9,462,015,986</b>
	<b>TOTAL:- MDAs</b>	<b>9,649,886,638</b>	<b>181,297,355</b>	<b>2,215,867,164</b>	<b>23%</b>	<b>7,434,019,474</b>
						-
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	18,233,003,130	1,560,381,418	4,313,073,609	24%	13,919,929,521
						-
12000000	<b>INTERNALLY GENERATED REVENUE (IGR)</b>	<b>40,210,012,486</b>	<b>1,998,332,661</b>	<b>9,394,047,505</b>	<b>23%</b>	<b>30,815,964,981</b>
						-
11000000	<b>FAAC</b>	<b>69,212,886,551</b>	<b>11,145,871,682</b>	<b>22,931,312,030</b>	<b>33%</b>	<b>46,281,574,521</b>
12021013	<b>LGA's SALARY BAILOUT (REFUND)</b>	<b>193,322,646</b>	<b>48,330,661</b>	<b>96,661,323</b>	<b>50%</b>	<b>96,661,323</b>
11010001	<b>OPENING BALANCE</b>	<b>7,000,000,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>7,000,000,000</b>
	<b>GRAND TOTAL:- MDAs, PARASTALS, FAAC &amp; OPENING BALANCE</b>	<b>116,616,221,683</b>	<b>13,192,535,004</b>	<b>32,422,020,858</b>	<b>28%</b>	<b>84,194,200,825</b>

# RECURRENT EXPENDITURE

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ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>01 - ADMINISTRATION SECTOR</b>						
0111001	GOVERNMENT HOUSE	3,462,205,030	697,430,185	1,463,832,962	42%	1,998,372,068
21	PERSONNEL COST	1,855,030	436,134	872,269	47%	982,761
2202	OVERHEAD COST	3,460,350,000	696,994,051	1,462,960,693	42%	1,997,389,307
0111002	OFFICE OF THE DEPUTY GOVERNOR	255,580,000	28,077,476	61,459,611	24%	194,120,389
21	PERSONNEL COST					
2202	OVERHEAD COST	255,580,000	28,077,476	61,459,611	24%	194,120,389
0111003	GOVERNOR'S OFFICE	4,577,876,969	128,834,348	1,404,493,708	31%	3,173,383,261
21	PERSONNEL COST	19,090,556	3,005,728	6,628,066	35%	12,462,490
2202	OVERHEAD COST	4,558,786,413	125,828,620	1,397,865,642	31%	3,160,920,771
21010103	Salaries for Public Officers	500,000,000	85,120,500	146,494,071	29%	353,505,929
21010104	Salaries of Parastatal Board Members	100,000,000	1,445,000	1,445,000	1%	98,555,000
0111004	MINISTRY OF SPECIAL DUTIES	-	-	-		-
21	PERSONNEL COST	-	-	-		-
2202	OVERHEAD COST	-	-	-		-
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	2,500,103	614,525	1,247,884	50%	1,252,219
22	OTHER RECURRENT COSTS	-				
2202	OVERHEAD COST	2,500,103	614,525	1,247,884	50%	1,252,219
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	2,162,388	540,597	1,069,738	49%	1,092,650
22	OTHER RECURRENT COSTS	-				
2202	OVERHEAD COST	2,162,388	540,597	1,069,738	49%	1,092,650

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>01 - ADMINISTRATION SECTOR</b>						
0112001	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>1,897,371,204</b>	<b>375,863,644</b>	747,957,695	39%	1,149,413,509
21	PERSONNEL COST	95,671,154	25,271,036	50,183,371	52%	45,487,783
2202	OVERHEAD COST	1,801,700,050	350,592,608	697,774,324	39%	1,103,925,726
0123001	<b>MINISTRY OF COMMUNICATIONS</b>	<b>137,702,056</b>	<b>40,438,343</b>	82,728,447	60%	54,973,609
21	PERSONNEL COST	108,468,892	35,946,052	72,378,078	67%	36,090,814
2202	OVERHEAD COST	29,233,164	4,492,291	10,350,369	35%	18,882,795
0123011	<b>KWARA STATE TELEVISION SERVICE</b>	<b>96,111,107</b>	<b>23,072,943</b>	42,817,150	45%	53,293,957
22	OTHER RECURRENT COSTS	54,673,466	13,324,842	26,655,653	49%	28,017,813
2202	OVERHEAD COST	41,437,641	9,748,101	16,161,497	39%	25,276,144
0123012	<b>KWARA STATE BROADCASTING CORPORATION</b>	<b>210,741,211</b>	<b>50,611,686</b>	96,493,431	46%	114,247,780
22	OTHER RECURRENT COSTS	140,615,375	35,414,236	70,823,971	50%	69,791,404
2202	OVERHEAD COST	70,125,836	15,197,450	25,669,460	37%	44,456,376
0123013	<b>KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)</b>	<b>72,086,600</b>	<b>17,149,058</b>	32,390,841	45%	39,695,759
22	OTHER RECURRENT COSTS	43,142,639	10,093,896	20,243,072	47%	22,899,567
2202	OVERHEAD COST	28,943,961	7,055,162	12,147,769	42%	16,796,192
0123014	<b>KWARA STATE COUNCIL FOR ARTS AND CULTURE</b>	<b>72,926,560</b>	<b>10,120,371</b>	19,890,870	27%	53,035,690
22	OTHER RECURRENT COSTS	38,322,205	8,662,201	17,366,695	45%	20,955,510
2202	OVERHEAD COST	34,604,355	1,458,170	2,524,175	7%	32,080,180

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>01 - ADMINISTRATION SECTOR</b>						
0125001	OFFICE OF HEAD OF SERVICE	1,468,434,794	288,874,395	586,415,551	40%	882,019,243
21	PERSONNEL COST	1,003,713,154	226,678,795	445,138,252	44%	558,574,902
2202	OVERHEAD COST	464,721,640	62,195,600	141,277,299	30%	323,444,341
2201	SOCIAL BENEFITS	8,356,020,765	2,260,207,087	4,473,265,995	54%	3,882,754,770
22010101	Gratuity	1,000,000,000	300,000,000	600,000,000	60%	400,000,000
22010102	Pension	7,356,020,765	1,960,207,087	3,873,265,995	53%	3,482,754,770
0140001	STATE AUDIT DEPARTMENT	168,466,606	32,892,489	59,257,003	35%	109,209,603
21	PERSONNEL COST	89,606,606	19,435,889	39,137,070	44%	50,469,536
2202	OVERHEAD COST	78,860,000	13,456,600	20,119,933	26%	58,740,067
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	118,507,054	21,735,733	44,020,635	37%	74,486,419
21	PERSONNEL COST	83,402,404	20,244,571	40,648,618	49%	42,753,786
2202	OVERHEAD COST	35,104,650	1,491,162	3,372,017	10%	31,732,633
0147001	CIVIL SERVICE COMMISSION	34,262,165	3,489,506	7,971,967	23%	26,290,198
21	PERSONNEL COST	8,238,332	1,821,047	3,725,801	45%	4,512,531
2202	OVERHEAD COST	26,023,833	1,668,459	4,246,166	16%	21,777,667
0148001	LOCAL GOVERNMENT SERVICE COMMISSION	6,689,568	1,672,391	3,439,268	51%	3,250,300
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	6,689,568	1,672,391	3,439,268	51%	3,250,300
0147003	STATE INDEPENDENT ELECTORAL COMMISSION	15,333,371	2,427,092	4,952,150	32%	10,381,221
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	15,333,371	2,427,092	4,952,150	32%	10,381,221
	<b>TOTAL FOR ADMINISTRATION SECTOR</b>	<b>21,554,977,551</b>	<b>4,070,617,369</b>	<b>9,281,643,977</b>	<b>43%</b>	<b>12,273,333,574</b>



ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>02 ECONOMIC SECTOR</b>						
<b>0231001</b>	<b>MINISTRY OF ENERGY</b>	<b>460,126,533</b>	<b>103,037,679</b>	186,349,196	40%	273,777,337
21	PERSONNEL COST	84,855,236	20,017,778	40,100,090	47%	44,755,146
2202	OVERHEAD COST	375,271,297	83,019,901	146,249,106	39%	229,022,191
<b>0231011</b>	<b>KWARA STATE RURAL ELECTRIFICATION BOARD (REB)</b>	<b>52,228,227</b>	<b>12,909,763</b>	26,238,243	50%	25,989,984
22	OTHER RECURRENT COSTS	43,680,627	10,920,156	21,840,312	50%	21,840,315
2202	OVERHEAD COST	8,547,600	1,989,607	4,397,931	51%	4,149,669
<b>0233001</b>	<b>MINISTRY OF INDUSTRY AND SOLID MINERALS</b>	<b>49,001,636</b>	-	-	0%	49,001,636
21	PERSONNEL COST	35,807,718	-	-	0%	35,807,718
2202	OVERHEAD COST	13,193,918	-	-	0%	13,193,918
<b>0234001</b>	<b>MINISTRY OF WORKS AND TRANSPORT</b>	<b>243,392,383</b>	<b>106,196,554</b>	213,647,539	88%	29,744,844
21	PERSONNEL COST	199,793,447	95,121,615	190,939,149	96%	8,854,298
2202	OVERHEAD COST	43,598,936	11,074,939	22,708,390	52%	20,890,546
<b>0234011</b>	<b>KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY</b>	<b>100,659,494</b>	<b>25,151,266</b>	50,302,531	50%	50,356,963
22	OTHER RECURRENT COSTS	89,544,494	22,105,393	44,210,785	49%	45,333,709
2202	OVERHEAD COST	11,115,000	3,045,873	6,091,746	55%	5,023,254
<b>0234012</b>	<b>KWARA STATE HOUSING CORPORATION</b>	<b>3,986,299</b>	<b>731,625</b>	1,457,749	37%	2,528,550
22	OTHER RECURRENT COSTS	-	-	-	-	-
2202	OVERHEAD COST	3,986,299	731,625	1,457,749	37%	2,528,550
<b>0234013</b>	<b>OFFICE OF THE SURVEYOR GENERAL</b>	<b>48,674,208</b>	<b>7,370,976</b>	14,782,961	30%	33,891,247
21	PERSONNEL COST	25,630,312	5,787,503	11,575,004	45%	14,055,308
2202	OVERHEAD COST	23,043,896	1,583,473	3,207,957	14%	19,835,939

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>02 ECONOMIC SECTOR</b>						
<b>0231001</b>	<b>MINISTRY OF ENERGY</b>	<b>460,126,533</b>	<b>103,037,679</b>	186,349,196	40%	273,777,337
21	PERSONNEL COST	84,855,236	20,017,778	40,100,090	47%	44,755,146
2202	OVERHEAD COST	375,271,297	83,019,901	146,249,106	39%	229,022,191
<b>0231011</b>	<b>KWARA STATE RURAL ELECTRIFICATION BOARD (REB)</b>	<b>52,228,227</b>	<b>12,909,763</b>	26,238,243	50%	25,989,984
22	OTHER RECURRENT COSTS	43,680,627	10,920,156	21,840,312	50%	21,840,315
2202	OVERHEAD COST	8,547,600	1,989,607	4,397,931	51%	4,149,669
<b>0233001</b>	<b>MINISTRY OF INDUSTRY AND SOLID MINERALS</b>	<b>49,001,636</b>	-	-	0%	49,001,636
21	PERSONNEL COST	35,807,718	-	-	0%	35,807,718
2202	OVERHEAD COST	13,193,918	-	-	0%	13,193,918
<b>0234001</b>	<b>MINISTRY OF WORKS AND TRANSPORT</b>	<b>243,392,383</b>	<b>106,196,554</b>	213,647,539	88%	29,744,844
21	PERSONNEL COST	199,793,447	95,121,615	190,939,149	96%	8,854,298
2202	OVERHEAD COST	43,598,936	11,074,939	22,708,390	52%	20,890,546
<b>0234011</b>	<b>KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY</b>	<b>100,659,494</b>	<b>25,151,266</b>	50,302,531	50%	50,356,963
22	OTHER RECURRENT COSTS	89,544,494	22,105,393	44,210,785	49%	45,333,709
2202	OVERHEAD COST	11,115,000	3,045,873	6,091,746	55%	5,023,254
<b>0234012</b>	<b>KWARA STATE HOUSING CORPORATION</b>	<b>3,986,299</b>	<b>731,625</b>	1,457,749	37%	2,528,550
22	OTHER RECURRENT COSTS	-	-	-	-	-
2202	OVERHEAD COST	3,986,299	731,625	1,457,749	37%	2,528,550
<b>0234013</b>	<b>OFFICE OF THE SURVEYOR GENERAL</b>	<b>48,674,208</b>	<b>7,370,976</b>	14,782,961	30%	33,891,247
21	PERSONNEL COST	25,630,312	5,787,503	11,575,004	45%	14,055,308
2202	OVERHEAD COST	23,043,896	1,583,473	3,207,957	14%	19,835,939

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>02 ECONOMIC SECTOR</b>						
<b>0236001</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>72,594,824</b>	-	-	0%	72,594,824
21	PERSONNEL COST	48,651,787	-	-	0%	48,651,787
2202	OVERHEAD COST	23,943,037	-	-	0%	23,943,037
<b>0238001</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>224,405,846</b>	-	-	0%	224,405,846
21	PERSONNEL COST	89,636,436	-	-	0%	89,636,436
2202	OVERHEAD COST	134,769,410	-	-	0%	134,769,410
<b>0238002</b>	<b>BUREAU OF STATISTICS</b>	<b>161,160,104</b>	<b>34,672,788</b>	69,589,711	43%	91,570,393
21	PERSONNEL COST	139,559,286	33,107,238	66,393,213	48%	73,166,073
2202	OVERHEAD COST	21,600,818	1,565,550	3,196,498	15%	18,404,320
<b>0250001</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>8,134,551</b>	<b>1,962,841</b>	3,809,645	47%	4,324,906
21	PERSONNEL COST	1,880,563	450,344	900,689	48%	979,874
2202	OVERHEAD COST	6,253,988	1,512,497	2,908,956	47%	3,345,032
<b>0252001</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>93,899,611</b>	<b>17,291,248</b>	35,103,657	37%	58,795,954
21	PERSONNEL COST	69,995,611	15,815,248	31,886,751	46%	38,108,860
2202	OVERHEAD COST	23,904,000	1,476,000	3,216,906	13%	20,687,094
<b>0252011</b>	<b>KWARA STATE WATER CORPORATION</b>	<b>393,774,667</b>	<b>122,936,912</b>	191,548,133	49%	202,226,534
22	OTHER RECURRENT COSTS	187,686,452	46,921,613	93,197,438	50%	94,489,014
2202	OVERHEAD COST	206,088,215	76,015,299	98,350,695	48%	107,737,520
<b>0252012</b>	<b>KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY</b>	<b>8,720,800</b>	<b>661,500</b>	1,469,500	17%	7,251,300
22	OTHER RECURRENT COSTS	-	-	-	-	-
2202	OVERHEAD COST	8,720,800	661,500	1,469,500	17%	7,251,300

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>02 ECONOMIC SECTOR</b>						
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	238,311,964	-	-	0%	238,311,964
21	PERSONNEL COST	205,441,498	-	-	0%	205,441,498
2202	OVERHEAD COST	32,870,466	-	-	0%	32,870,466
0260001	KWARA STATE BUREAU OF LANDS	126,004,059	25,321,509	47,449,050	38%	78,555,009
21	PERSONNEL COST	90,876,462	20,290,777	40,581,553	45%	50,294,909
2202	OVERHEAD COST	35,127,597	5,030,732	6,867,497	20%	28,260,100
	<b>TOTAL FOR ECONOMIC SECTOR</b>	<b>23,608,915,144</b>	<b>3,527,347,210</b>	<b>8,068,615,660</b>	<b>34%</b>	<b>15,540,299,484</b>
<b>03 LAW AND JUSTICE SECTOR</b>						
0318001	STATE JUDICIAL SERVICE COMMISSION	60,834,384	9,050,706	18,101,412	30%	42,732,972
21	PERSONNEL COST	31,540,951	6,693,372	13,375,120	42%	18,165,831
2202	OVERHEAD COST	29,293,433	2,357,334	4,726,292	16%	24,567,141
0326001	MINISTRY OF JUSTICE	430,427,002	44,472,617	93,920,540	22%	336,506,462
21	PERSONNEL COST	145,107,186	33,635,163	67,590,446	47%	77,516,740
2202	OVERHEAD COST	285,319,816	10,837,454	26,330,094	9%	258,989,722
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	1,033,076,065	181,971,474	401,380,858	39%	631,695,207
21	PERSONNEL COST	652,078,857	151,877,978	305,291,072	47%	346,787,785
2202	OVERHEAD COST	380,997,208	30,093,496	96,089,786	25%	284,907,422
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	249,355,992	50,298,485	105,142,053	42%	144,213,939
21	PERSONNEL COST	148,783,513	36,999,388	74,141,463	50%	74,642,050
2202	OVERHEAD COST	100,572,479	13,299,097	31,000,590	31%	69,571,889
	<b>TOTAL FOR LAW AND JUSTICE SECTOR</b>	<b>1,773,693,443</b>	<b>285,793,282</b>	<b>618,544,863</b>	<b>35%</b>	<b>1,155,148,580</b>

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>05 SOCIAL SECTOR</b>						
<b>0513001</b>	<b>MINISTRY OF SPORT AND YOUTH DEVELOPMENT</b>	<b>332,920,388</b>	<b>29,709,118</b>	99,161,506	30%	233,758,882
21	PERSONNEL COST	49,680,789	11,605,379	23,359,659	47%	26,321,130
2202	OVERHEAD COST	283,239,599	18,103,739	75,801,847	27%	207,437,752
<b>0513011</b>	<b>KWARA STATE SPORTS COUNCIL</b>	<b>49,685,292</b>	<b>9,221,824</b>	18,443,648	37%	31,241,644
22	OTHER RECURRENT COSTS	37,047,292	8,636,824	17,273,648	47%	19,773,644
2202	OVERHEAD COST	12,638,000	585,000	1,170,000	9%	11,468,000
<b>0513012</b>	<b>KWARA UNITED FOOTBALL CLUB</b>	<b>465,085,000</b>	<b>88,026,125</b>	177,200,208	38%	287,884,792
22	OTHER RECURRENT COSTS	195,300,000	49,605,000	98,582,917	50%	96,717,083
2202	OVERHEAD COST	269,785,000	38,421,125	78,617,291	29%	191,167,709
<b>0514001</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>155,619,213</b>	<b>31,414,772</b>	64,182,759	41%	91,436,454
21	PERSONNEL COST	105,415,715	25,180,771	50,852,323	48%	54,563,392
2202	OVERHEAD COST	50,203,498	6,234,001	13,330,436	27%	36,873,062
<b>0517001</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>911,499,851</b>	<b>133,609,934</b>	293,842,897	32%	617,656,954
21	PERSONNEL COST	263,211,209	60,671,612	123,585,680	47%	139,625,529
2202	OVERHEAD COST	648,288,642	72,938,322	170,257,217	26%	478,031,425
<b>0517002</b>	<b>AGENCY FOR MASS EDUCATION</b>	<b>35,804,372</b>	<b>4,445,068</b>	9,491,001	27%	26,313,371
21	PERSONNEL COST	19,464,688	4,084,496	8,581,028	44%	10,883,660
2202	OVERHEAD COST	16,339,684	360,572	909,973	6%	15,429,711

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>05 SOCIAL SECTOR</b>						
<b>0517003</b>	<b>TEACHING SERVICE COMMISSION</b>	<b>6,265,294,242</b>	<b>1,382,784,352</b>	2,791,081,159	45%	3,474,213,083
21	PERSONNEL COST	6,238,728,405	1,381,571,142	2,788,567,081	45%	3,450,161,324
2202	OVERHEAD COST	26,565,837	1,213,210	2,514,078	9%	24,051,759
<b>0517004</b>	<b>KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)</b>	<b>202,281,573</b>	<b>44,879,362</b>	89,304,568	44%	112,977,005
22	OTHER RECURRENT COSTS	107,375,177	25,176,362	50,984,968	47%	56,390,209
2202	OVERHEAD COST	94,906,396	19,703,000	38,319,600	40%	56,586,796
<b>0517010</b>	<b>MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY</b>	<b>270,432,811</b>	<b>57,714,584</b>	116,198,877	43%	154,233,934
21	PERSONNEL COST	159,733,531	37,199,991	74,830,353	47%	84,903,178
2202	OVERHEAD COST	110,699,280	20,514,593	41,368,524	37%	69,330,756
<b>0517011</b>	<b>KWARA STATE COLLEGE OF EDUCATION, ORO</b>	<b>768,560,808</b>	<b>133,202,582</b>	310,169,448	40%	458,391,360
22	OTHER RECURRENT COSTS	540,034,000	124,800,682	260,818,725	48%	279,215,275
2202	OVERHEAD COST	228,526,808	8,401,900	49,350,723	22%	179,176,085
<b>0517012</b>	<b>KWARA STATE COLLEGE OF EDUCATION, ILORIN</b>	<b>1,125,935,100</b>	<b>175,041,400</b>	351,252,724	31%	774,682,376
22	OTHER RECURRENT COSTS	821,505,652	135,027,881	269,096,063	33%	552,409,589
2202	OVERHEAD COST	304,429,448	40,013,519	82,156,661	27%	222,272,787
<b>0517013</b>	<b>KWARA STATE POLYTECHNIC, ILORIN</b>	<b>2,455,326,000</b>	<b>481,300,705</b>	1,078,738,232	44%	1,376,587,768
22	OTHER RECURRENT COSTS	1,999,976,000	375,898,649	804,321,363	40%	1,195,654,637
2202	OVERHEAD COST	455,350,000	105,402,056	274,416,869	60%	180,933,131

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>05 SOCIAL SECTOR</b>						
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	540,841,588	151,493,877	324,960,166	60%	215,881,422
22	OTHER RECURRENT COSTS	394,194,928	147,362,687	222,258,485	56%	171,936,443
2202	OVERHEAD COST	146,646,660	4,131,190	102,701,681	70%	43,944,979
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	272,286,101	62,177,266	149,295,645	55%	122,990,456
22	OTHER RECURRENT COSTS	215,597,136	54,679,284	121,370,244	56%	94,226,892
2202	OVERHEAD COST	56,688,965	7,497,982	27,925,401	49%	28,763,564
0517016	KWARA STATE UNIVERSITY, MALETE	6,038,637,300	686,620,237	1,560,482,145	26%	4,478,155,155
22	OTHER RECURRENT COSTS	2,480,747,808	522,361,085	1,039,179,969	42%	1,441,567,839
2202	OVERHEAD COST	3,557,889,492	164,259,152	521,302,176	15%	3,036,587,316
0517017	KWARA STATE COLLEGE OF HEALTH TECH, OFFA	433,580,700	5,411,979	180,836,890	42%	252,743,810
22	OTHER RECURRENT COSTS	21,335,199	3,373,873	6,929,739	32%	14,405,460
2202	OVERHEAD COST	412,245,501	2,038,106	173,907,151	42%	238,338,350
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	130,145,624	15,981,462	44,195,466	34%	85,950,158
22	OTHER RECURRENT COSTS	49,894,926	5,477,976	10,955,953	22%	38,938,973
2202	OVERHEAD COST	80,250,698	10,503,486	33,239,513	41%	47,011,185
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	110,622,500	16,154,559	39,089,965	35%	71,532,535
22	OTHER RECURRENT COSTS	51,458,770	6,128,439	17,506,436	34%	33,952,334
2202	OVERHEAD COST	59,163,730	10,026,120	21,583,529	36%	37,580,201



ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>05 SOCIAL SECTOR</b>						
<b>0517020</b>	<b>SCHORLARSHIP BOARD</b>	<b>6,828,022</b>	<b>651,054</b>	651,054	10%	6,176,968
21	PERSONNEL COST	-				
2202	OVERHEAD COST	6,828,022	651,054	651,054	10%	6,176,968
<b>0517021</b>	<b>INTERNATIONAL AVIATION COLLEGE, ILORIN</b>	<b>518,373,250</b>	<b>32,292,075</b>	122,710,468	24%	395,662,782
22	OTHER RECURRENT COSTS	184,135,772	25,776,687	63,244,519	34%	120,891,253
2202	OVERHEAD COST	334,237,478	6,515,388	59,465,949	18%	274,771,529
<b>0521001</b>	<b>MINISTRY OF HEALTH</b>	<b>3,261,816,696</b>	<b>721,019,132</b>	1,456,905,627	45%	1,804,911,069
21	PERSONNEL COST	3,185,842,379	719,309,498	1,451,293,413	46%	1,734,548,966
2202	OVERHEAD COST	75,974,317	1,709,634	5,612,214	7%	70,362,103
<b>0521011</b>	<b>KWARA STATE HEALTH INSURANCE AGENCY</b>	<b>143,543,303</b>	<b>6,389,405</b>	14,210,234	10%	129,333,069
22	OTHER RECURRENT COSTS	67,139,053	4,042,029	8,084,058	12%	59,054,995
2202	OVERHEAD COST	76,404,250	2,347,376	6,126,176	8%	70,278,074
<b>0521002</b>	<b>KWARA STATE HOSPITAL MANAGEMENT BUREAU</b>	<b>572,687,992</b>	<b>104,929,056</b>	243,984,354	43%	328,703,638
21	PERSONNEL COST	-				
2202	OVERHEAD COST	572,687,992	104,929,056	243,984,354	43%	328,703,638
<b>0521003</b>	<b>KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY</b>	<b>46,020,020</b>	<b>10,830,006</b>	14,734,677	32%	31,285,343
21	PERSONNEL COST	-				
2202	OVERHEAD COST	46,020,020	10,830,006	14,734,677	32%	31,285,343



ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	Q2 ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦		₦
<b>05 SOCIAL SECTOR</b>						
<b>0535001</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>560,573,709</b>	<b>120,470,799</b>	242,093,789	43%	318,479,920
21	PERSONNEL COST	180,134,559	40,602,036	81,570,264	45%	98,564,295
2202	OVERHEAD COST	380,439,150	79,868,763	160,523,525	42%	219,915,625
<b>0535011</b>	<b>KWARA ENVIRONMENTAL PROTECTION AGENCY</b>	<b>23,946,669</b>	<b>3,930,623</b>	7,157,560	30%	16,789,109
22	OTHER RECURRENT COSTS	6,418,130	1,604,532	3,107,209	48%	3,310,921
2202	OVERHEAD COST	17,528,539	2,326,091	4,050,351	23%	13,478,188
<b>0551001</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT</b>	<b>384,028,138</b>	<b>74,647,575</b>	119,608,386	31%	264,419,752
21	PERSONNEL COST	84,916,919	19,590,066	39,454,367	46%	45,462,552
2202	OVERHEAD COST	299,111,219	55,057,509	80,154,019	27%	218,957,200
	<b>TOTAL FOR SOCIAL SECTOR</b>	<b>26,082,376,262</b>	<b>4,584,348,931</b>	9,919,983,453	38%	16,162,392,809
	<b>TOTAL FOR ALL SECTORS</b>	<b>73,019,962,400</b>	<b>12,468,106,792</b>	27,888,787,953	38%	45,131,174,447

<b>CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS</b>						
<b>SUMMARY</b>						
<b>REVENUE CODE</b>	<b>DETAILS OF RECEIPTS</b>	<b>APPROVED ESTIMATES</b>	<b>2ND QUARTER ACTUAL</b>	<b>TOTAL ACTUAL TO DATE</b>	<b>% BUDGET REVENUE COLLECTED TO DATE</b>	<b>BALANCE TO COLLECT</b>
		<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>7</b>	<b>8</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>		<b>₦</b>
0111003	GOVERNOR'S OFFICE	2,000,000,000	330,817,835	1,298,198,555	65%	701,801,445
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	865,000,000	-	-	0%	865,000,000
0220001	MINISTRY OF FINANCE AND PLANNING	8,500,000,000	2,043,555,880	2,298,943,680	27%	6,201,056,320
0222001	MINISTRY OF ENTERPRISE	500,000,000	-	-	0%	500,000,000
0234001	MINISTRY OF WORKS AND TRANSPORT	4,906,246,595	200,000,000	200,000,000	4%	4,706,246,595
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,823,000,000	-	-	0%	3,823,000,000
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	50,000,000	-	-	0%	50,000,000
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,809,561,081	-	39,227,914	1%	3,770,333,167
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,374,368,762	100,000	15,435,582	1%	2,358,933,180
0521001	MINISTRY OF HEALTH	18,043,268,049	2,005,598,947	3,883,799,475	22%	14,159,468,574
0535001	MINISTRY OF ENVIRONMENT	1,000,000,000	-	-	0%	1,000,000,000
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	724,428,212	4,533,232,905	10%	39,063,026,378
	<b>TOTAL CAPITAL RECEIPTS</b>	<b>89,467,703,770</b>	<b>5,304,500,874</b>	<b>12,268,838,111</b>	<b>14%</b>	<b>77,198,865,659</b>

S/N	SECTOR	APPROVED ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	5	6	8	9
		₦	₦	₦		₦
	<b>SUMMARY (AIDS &amp; GRANTS AND NON-AIDS &amp; GRANTS)</b>					
<b>A</b>	<b><u>GENERAL PUBLIC SERVICES</u></b>					
	GOVERNOR'S OFFICE	4,139,350,000	469,564,156	1,447,148,876	35%	2,692,201,124
	KWARA STATE HOUSE OF ASSEMBLY	1,176,000,000	-	-	0%	1,176,000,000
	OFFICE OF HEAD OF SERVICE	1,625,929,011	257,753,230	261,928,630	16%	1,364,000,381
	STATE AUDIT DEPARTMENT	22,500,000	-	-	0%	22,500,000
	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,800,000	-	-	0%	2,800,000
	<b>SUB-TOTAL</b>	<b>6,966,579,011</b>	<b>727,317,386</b>	<b>1,709,077,506</b>	<b>25%</b>	<b>5,257,501,505</b>
<b>B</b>	<b><u>PUBLIC ORDER AND SAFETY</u></b>					
	STATE JUDICIAL SERVICE COMMISSION	50,300,000	-	-	0%	50,300,000
	MINISTRY OF JUSTICE	424,500,000	-	-	0%	424,500,000
	JUDICIARY (HIGH COURT OF JUSTICE)	759,000,000	7,310,054	7,310,054	1%	751,689,946
	JUDICIARY (SHARIA COURT OF APPEAL)	175,665,600	-	29,140,600	17%	146,525,000
	<b>SUB-TOTAL</b>	<b>1,409,465,600</b>	<b>7,310,054</b>	<b>36,450,654</b>	<b>3%</b>	<b>1,373,014,946</b>
<b>C</b>	<b><u>ECONOMIC AFFAIRS</u></b>					
	MINISTRY OF COMMUNICATIONS	384,267,458	79,207,500	100,207,500	26%	284,059,958
	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,898,486,470	92,403,930	107,403,930	4%	2,791,082,540
	MINISTRY OF FINANCE AND PLANNING	1,536,790,536	54,044,500	134,344,663	9%	1,402,445,873
	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	600,000,000	527,580	13,828,180	2%	586,171,820
	MINISTRY OF ENTERPRISE	2,886,446,000	332,537,651	332,537,651	12%	2,553,908,349
	MINISTRY OF ENERGY	1,682,183,416	139,103,846	174,380,513	10%	1,507,802,903
	MINISTRY OF INDUSTRY AND SOLID MINERALS	1,548,275,000	-	-	0%	1,548,275,000
	MINISTRY OF WORKS AND TRANSPORT	16,883,722,187	1,838,643,256	2,424,051,828	14%	14,459,670,359
	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	7,560,959,481	-	-	0%	7,560,959,481
	BUREAU OF STATISTICS	223,158,810	-	-	0%	223,158,810
	FISCAL RESPONSIBILITY COMMISSION	2,000,000	-	-	0%	2,000,000
	<b>SUB-TOTAL</b>	<b>36,206,289,358</b>	<b>2,536,468,263</b>	<b>3,286,754,265</b>	<b>9%</b>	<b>32,919,535,093</b>
<b>D</b>	<b><u>ENVIRONMENTAL PROTECTION</u></b>					
	MINISTRY OF ENVIRONMENT	1,558,282,579	13,567,112	13,567,112	1%	1,544,715,467
	<b>SUB-TOTAL</b>	<b>1,558,282,579</b>	<b>13,567,112</b>	<b>13,567,112</b>	<b>1%</b>	<b>1,544,715,467</b>

S/N	SECTOR	APPROVED ESTIMATES	2ND QUARTER ACTUAL	TOTAL ACTUAL TO DATE	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020
1	2	3	5	6	8	9
		₦	₦	₦		₦
<b>E</b>	<b><u>HOUSING AND COMMUNITY AMENITIES</u></b>					
	MINISTRY OF WATER RESOURCES	1,648,681,200	158,218,217	221,254,479	13%	1,427,426,721
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,000,000	-	-	0%	115,000,000
	KWARA STATE BUREAU OF LANDS	1,526,876,040	3,598,000	53,598,000	4%	1,473,278,040
	<b>SUB-TOTAL</b>	<b>3,290,557,240</b>	<b>161,816,217</b>	<b>274,852,479</b>	<b>8%</b>	<b>3,015,704,761</b>
<b>E</b>	<b><u>HEALTH</u></b>					
	MINISTRY OF HEALTH	22,868,164,071	2,216,562,835	4,251,185,573	19%	18,616,978,498
	KWARA STATE HEALTH INSURANCE AGENCY	894,931,767	79,687,912	79,687,912	9%	815,243,855
	<b>SUB-TOTAL</b>	<b>23,763,095,838</b>	<b>2,296,250,747</b>	<b>4,330,873,485</b>	<b>18%</b>	<b>19,432,222,353</b>
<b>G</b>	<b><u>RECREATION AND CULTURE</u></b>					
	MINISTRY OF CULTURE AND TOURISM	854,796,711	-	-	0%	854,796,711
	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,184,493,960	-	-	0%	1,184,493,960
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	373,000,000	-	-	0%	373,000,000
	<b>SUB-TOTAL</b>	<b>2,412,290,671</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>2,412,290,671</b>
<b>H</b>	<b><u>EDUCATION</u></b>					
	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,006,016,383	600,186,051	645,944,010	8%	7,360,072,373
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,737,827,090	23,401,030	78,736,612	1%	5,659,090,478
	<b>SUB-TOTAL</b>	<b>13,743,843,473</b>	<b>623,587,081</b>	<b>724,680,622</b>	<b>5%</b>	<b>13,019,162,851</b>
<b>I</b>	<b><u>SOCIAL PROTECTION</u></b>					
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	117,300,000	26,000,000	26,000,000	22%	91,300,000
	<b>SUB-TOTAL</b>	<b>117,300,000</b>	<b>26,000,000</b>	<b>26,000,000</b>	<b>22%</b>	<b>91,300,000</b>
	<b>TOTAL</b>	<b>89,467,703,770</b>	<b>6,392,316,860</b>	<b>10,402,256,123</b>	<b>12%</b>	<b>79,065,447,647</b>