



KWARA STATE ESTIMATES 2019



**FIRST
QUARTER
BUDGET
IMPLEMENTATION
PERFORMANCE
REPORT**

Q1

MAY, 2019

MINISTRY OF PLANNING & ECONOMIC
DEVELOPMENT, KWARA STATE

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KWARA STATE ESTIMATES 2019

EXECUTIVE SUMMARY

The 2019 Budget themed “***Budget of Consolidation and Prosperity***” is a blue print for sustaining on-going infrastructural development and improvement in the living standard of citizens; as well as increased reliance on Internally Generated Revenue (IGR) for sustainable budget implementation. It is anchored on the following policy objectives:

- i. Expanding the Internal Revenue Generation (IGR) capacity of the State through land administration and electronic collection for sustainable development;
- ii. Creating an enabling environment for investors through improved Infrastructural development;
- iii. Developing Human Capital through enhanced investment in education and health;
- iv. Job and Wealth creation through the promotion of agricultural value chain and sustenance of human capital development in the areas of vocational and technical education;
- v. Enhancing prudent management of all human material resources of the State for a consolidated economic recovery and sustained growth and development.

By this, the Budget focus was to ensure the successful completion of all on-going projects and effective implementation of programmes and Projects which have direct bearing on the people’s wellbeing.

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 as at 31st of March, 2019 stood at ~~₦~~8.442 billion (67.6%) as against ~~₦~~12.485 billion that was earmarked for the first quarter. **Value Added Tax** stood at ~~₦~~2.798 billion (98.3%) as against a projected ~~₦~~2.847 billion. **Other Sundry Revenue** from FAAC as at first quarter was ~~₦~~0.331 billion (65.9%) against ~~₦~~0.502 billion. **Internally Generated Revenue (IGR)** as at 31st

March, 2019 was ~~₦6.276~~ billion (73.4%) against ~~₦8.554~~ billion quarter estimate for the first quarter. However, nothing was received from Extra Expected Revenue from FGN and LGA Salary Bailout repayment to the State Government during the quarter under review.

The Total Actual Recurrent Revenue Received in the first quarter of 2019 from various sources stood at ~~₦17,846,841,235~~ as against ~~₦30,461,630,978~~ that was projected for the first quarter of the year. This represents 58.6% performance.(See Annex 'A1')

Recurrent Expenditure

Actual Personnel Cost as at 31st of March, 2019 was ~~₦3.441~~ billion (93%) as against ~~₦3.701~~ billion quarter estimate for 2019 first quarter, and 23.2% of the approved estimate for 2019.

Actual Overhead Cost stood at ~~₦8.568~~ billion (73.1%) against a benchmark of ~~₦11.718~~ billion. Also, **Pension and Gratuities** figure for the first quarter was ~~₦1.787~~ billion (89.3%) as against ~~₦2.000~~ billion while **Statutory Office Holders' salaries** was ~~₦0.183~~ billion (129.8%) as against ~~₦0.141~~ billion. **Other CFR Charges** for the first quarter was ~~₦0.228~~billion (113.2%) against ~~₦0.201~~ billion. Meanwhile, total amount expended on Debt Servicing as at first quarter was ~~₦2.114~~ billion (119.7%) as against quarter estimate of ~~₦1.766~~ billion.(see Annex 'A2')

Capital Expenditure

Actual Capital Expenditure as at 31st March, 2019 was ~~₦2.769~~ billion which represents 3.5% performance of the total approved estimate for capital expenditure for the year and 13.9% performance of the quarter estimate for the first quarter of the year. **Out of this amount, ~~₦0.090~~ billion (3.2%) was expended on Capital Projects of the General Public Service Sector while nothing was expended on Public Order and Safety Sector in the first quarter.** The Economic Affairs Sector received a total sum of ~~₦1.005~~ billion (36.3%) while Environmental Protection received nothing. Also, ~~₦0.145~~ billion (5.2%) was expended on Housing and Community Amenities Sector while ~~₦1.426~~ billion (51.5%) was spent on Health Sector. However, Recreation, Culture and Religion received a total sum of ~~₦0.022~~ (0.8%) billion while Education Sector had ~~₦0.080~~ billion (2.9%) and Social Protection Sector had nothing for their capital project in the first quarter of 2019 (see Annex 'A2').

In all, the total expenditure for both recurrent and capital expenditure for the first quarter 2019 stood at ₦19,089,318,479 out of the total quarter estimate of ₦39,450,508,141. This represents 48.4 % performance in financial terms for the first quarter 2019 and 12.1% for the approved budget for the year.

Notable factors that affected the first quarter 2019 Budget Implementation

Some of the factors that affected Budget Implementation are:

1. Irregular/Inadequate/ non-release of funds to MDAs as at when due to execute operational activities that are high yielding revenue and shortfall in Capital Receipts inflow to the State Government coffer from International Donor Agencies.
2. Shortfall in the expected level of Federal Allocation to the State and the State Internally Generated Revenue (IGR) from MDAs which can be attributed to decline in economic activities in the country and inadequate operational equipment as well as logistics in some of the Revenue generating MDAs.
3. Non-Payment of Counterpart Fund for Programmes and Projects that have Development Partners support. This has hindered the drawdown on the estimated capital receipts inflow to the state government coffer in the first quarter of 2019.
4. The political transition period covering between January and March 2019 is also a factor due to non-enforcement of law on revenue collection for gains from people.

Observations

1. The behaviour of aggregate actual revenue and actual expenditure pattern for the first quarter of 2019 shows 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. **However, some MDAs exceeded their quarter estimate on recurrent expenditure, especially in Personnel and Overhead Costs.**
2. **The IGR is 35.2% of the Total Recurrent Revenue (i.e ₦6.28 billion to ₦17.82 billion actual), a slight reduction over 35.4% recorded in the same period of 2018. This is an indication that the State is still dependent on Federal Allocation to execute some of its programmes/projects and its activities.**

3. **It is observed that Government spending on recurrent expenditure, compared with capital expenditure, is high in the first quarter. This implies high consumption rate rather than investment for future, which is characteristics of a dwindling economic environment and political exigency.**
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it is observed that the Government concentration is towards the health and economic sectors thereby helping to increase access to health care facilities and to stimulate socio-economic activities 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 first quarter of 2019.**
6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the first quarter of 2019 due to paucity of fund arising from dwindling revenue inflow from within and without.
7. The report shows that the financial budget implementation performance on the quarterly estimates for the first quarter of 2019 was 48.4% for both recurrent and capital expenditures, (i.e. Total Budget performance), while it was 12.1% of the total approved estimates for 2019.
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 due to delay in the release of operational fund hindered prompt and early report by the Ministry.**

Recommendations

- i) **KWIRS** should continue to improve on their level of revenue collection mechanism for increased revenue so as to reduce the over dependence on Federal Allocation by the State government.
- ii) The government should make it a policy to implement the existing law on taxation to the letter in order to achieve higher percentage in tax compliance by residents of the state.
- iii) 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.

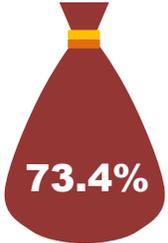
- iv) Budget discipline should be strictly adhered to and maintained to avoid any form of unwarranted over-expenditure of vote which often lead to budget distortions.
- v) **The Civil Service Commission and other agencies should endeavour to adhere strictly to vacancy provision in the approved estimate in the course of recruitment of new staff to MDAs in the State. This is to avoid over expenditure on Personnel Cost as noticed and contained in the report.**
- vi) 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.
- vii) **The state government should ensure the sustenance of regular/prompt release of monthly allocation to MDAs for efficient and effective running of their operational activities.**
- viii) MDAs that exceeded budgetary provisions irrationally without adherence to due process should be made to make refund, possibly from source.
- ix) The Ministry of Finance and Cash Disbursement Committee are advised to fund the projects/programmes and activities of Government based on "Critical Success Factor" as being emphasized by His Excellency, the Executive Governor and in line with the Central Budget Committee's Principle of good budget performance and economic development in the State.

Conclusion

This report has analyzed the performance of the finances of 2019 budget implementation for the first quarter of 2019. The MDAs are encouraged to strive hard to increase on their level of Internally Generated Revenue in the second quarter in order to improve the revenue base of the State Government, so that more funds could be available to provide enabling environment for economic growth and development of the State.

WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT
+ Other Sundry Revenue
(FAAC)



Internally Generated
Revenue (IGR)

Aid and Grants



External loan

N 11.57bn -FAAC
N 6.28bn -IGR
N 1.48bn -GRANTS
N 0.09bn -EXT. LOAN

TOTAL REVENUE



WHERE THE MONEY GOES TO

Recurrent Expenditure



N 3.62bn



Personnel Cost (Including Salaries of Public Officers)

Overhead Cost



N 8.57bn

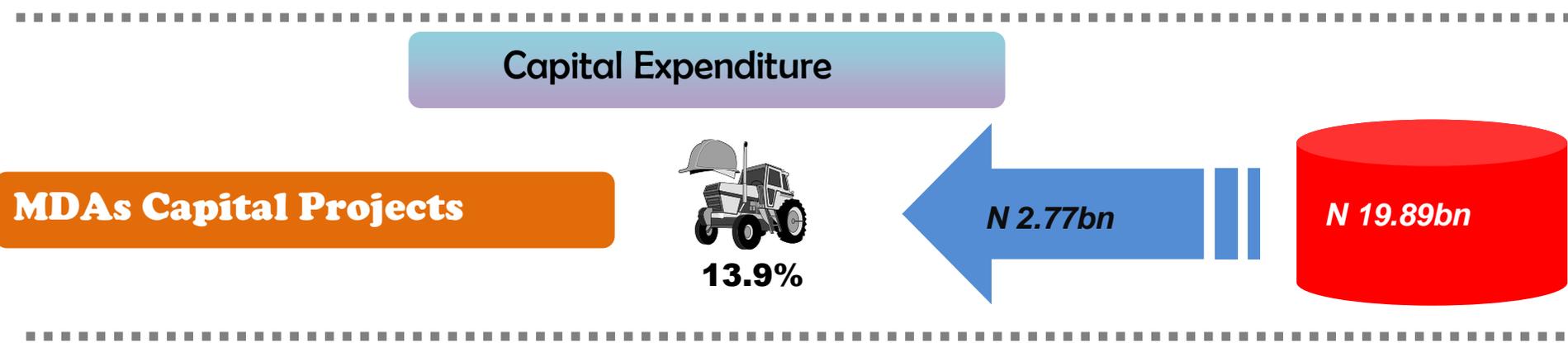
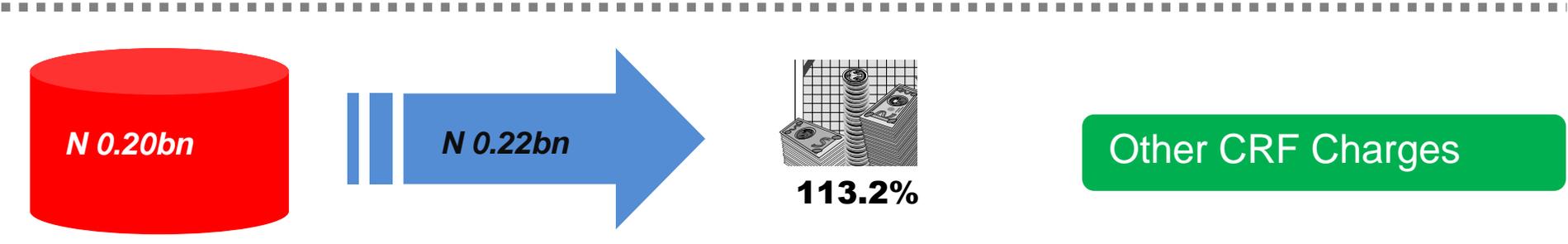


N 2bn

N 1.79bn



Pensions and Gratuities



Capital Expenditure

TOTAL EXPENDITURE



KEY

- Expected
- Actual

APPRAISAL OF 2019 FIRST QUARTER BUDGET
IMPLEMENTATION PERFORMANCE REPORT
(JANUARY – MARCH, 2019)

1.0 INTRODUCTION

This report is designed to present detailed information that compares the actual revenue and expenditure with the quarterly estimates of revenue and expenditure on the implementation of the 2019 Budget in the first quarter. The information being provided is to enable the executive and legislative arms of government as well as the citizens to understand and be able to measure the management of public resources, as planned in the budget, for transparency and accountability. The 2019 Budget was designed and tagged with a theme – “***Budget of Consolidation and Prosperity***”.

However, the Budget was prepared using the zero-based budgeting system approach and was signed into law on Monday, 24th December, 2018 by His Excellency, the Governor, Alhaji (Dr.) Abdulfatah Ahmed. The budget overall objective of 2019 is to consolidate on the gains of the past years and ensure completion of all on-going projects across the State for the good welfare of the citizenry. The budget has the following specific policy objectives for accomplishment in the 2019 fiscal year:-

- ✓ Expanding the Internal Revenue Generation (IGR) capacity of the State through land administration and electronic collection for sustainable development;
- ✓ Creating an enabling environment for investors through improved Infrastructural development;
- ✓ Developing human capital through enhanced investment in education and health;

- ✓ Job and wealth creation through the promotion of agricultural value chain and sustenance of human capital development in the areas of vocational and technical education;
- ✓ Enhancing prudent management of all human material resources of the State for a consolidated economic recovery and sustained growth and development.

The Budget focus was to ensure the successful completion of all on-going projects and effective implementation of programmes and projects which have direct bearing on the people's wellbeing. This direction will enable the government to consolidate the gains of the past years in the provision of social amenities for the people.

In view of the above, government wishes to ensure the promotion of good governance and investment in priority sectors that will enhance and sustain the economic growth and development of the State. Also effort is being intensified to improve the Internally Generated Revenue (IGR) through land administration, expanding tax net, plugging all revenue loopholes for efficiency and good governance.

In the course of discharging its cabinet responsibility, and to track the 2019 budget performance; the Ministry of Planning & Economic Development, examined the returns on Recurrent Revenue, Recurrent Expenditure, Capital Receipts and Capital Expenditure for the first quarter (1st January – 31st March, 2019) of the 2019 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 first quarter of the year 2019 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 FIRST QUARTER 2019 RECURRENT

REVENUE BUDGET PERFORMANCE

The 2019 Budget has a gross collectible recurrent revenue estimate of ~~₦~~121,846,523,912 made up of ~~₦~~49,940,779,622 (or 31.6%) Statutory Allocation, ~~₦~~11,387,110,600 (or 7.2%) Value Added Tax, ~~₦~~2,008,083,890 (or 1.3%) Other Sundry Revenue from FAAC, Extra Expected Revenue/Other Funds from FGN ~~₦~~24,041,225,350 (or 15.2%), ~~₦~~255,227,932 (or 0.2%) LGAs Salary Bailout (Repayment) and ~~₦~~34,214,096,518 (or 21.7%) Internally Generated Revenue (IGR).

The total actual recurrent revenue received in the first quarter of 2019 was ~~₦~~17,846,841,235 out of the approved gross collectible recurrent revenue estimate of ~~₦~~30,461,630,978 for the first quarter of the year. This represents 58.6% performance of the recurrent revenue estimate for the first quarter and 14.6% performance of the approved total recurrent revenue estimate for the year. Out of the total recurrent revenue received in the state during the first quarter of 2019, a total sum of ~~₦~~11,570,663,997 was from Federal Allocation representing 64.8% performance while ~~₦~~6,276,177,238 was from Internally Generated Revenue representing 35.2% performance of the total recurrent revenue realized for the state.

Further analysis of the recurrent revenue receipt in the first quarter of 2019 shows that Statutory Allocation of ~~₦~~8,441,949,150 Value Added Tax (VAT) of ~~₦~~2,797,652,498. Other Sundry Revenue from FAAC of ~~₦~~331,062,349 and Internally Generated Revenue (IGR) of ~~₦~~6,276,177,238 fell short of their respective quarterly estimate of ~~₦~~12,485,194,906, ~~₦~~2,846,777,650, ~~₦~~502,020,973 and ~~₦~~8,553,524,130. However, there were no collections on Extra Expected Revenue from FGN and LGAs Salary Bailout (Repayment) during first quarter of the year.

The level of performance of some sources of recurrent revenue in the first quarter of 2019 was encouraging but there is room for improvement as none of the recurrent revenue sources surpassed the quarterly estimate. It is expected that the trend of performance will improve in the subsequent quarters of the year as the global economic climate improves. The revenue data obtained from KWIRS on Internally Generated Revenue (IGR) showed that majority of the revenue line items of MDAs fell short of their expected quarterly revenue estimate to be generated for the first quarter. This was due to some bottlenecks attached to them. Only few MDAs exceeded their quarterly estimate revenue line items during the first quarter. Meanwhile, strategies aimed at expanding the revenue base and improving the collections and remittances in the state by the Kwara Internal Revenue Service should be intensified in order to meet the set target for the year.

During the first quarter, some MDAs performed exceedingly above their quarterly estimate of IGR collection for the first quarter. They are: - Governor's Office, - State Audit Department, - Ministry of Education and Human Capital Development, - Kwara State Muslim Pilgrim Welfare Board, - Kwara State Sport Council, - Kwara State College of Education, Ilorin,- Kwara State College of Education, Lafiagi,- Kwara State College of Education, Oro,- Kwara State Polytechnic, Ilorin,- Kwara State College of Arabic & Islamic Legal Studies, Ilorin, - Kwara Environmental Protection Agency, - Hospital Management Bureau and- Kwara State College of Health Technology, Offa.

In order to improve and sustain revenue generation performance in all the MDAs, all required logistics/support for revenue generation activities should be provided, especially operational vehicles by the State Government as well as regular

release of monthly operational allocation to MDAs for increased performance and efficient service delivery to strengthen revenue collection activities.

However, on the other hand, the Federal Allocation receipt in the first quarter of 2019 was lower than the amount of ₦13,183,835,732 received in fourth quarter of 2018 by ₦1,613,171,735 (or 12.2% decrease). The decrease level of revenue receipt from Federal Allocation was due to revenue shortfall recorded by the Federal revenue generating agencies. Whereas, the amount of ₦11,775,792,824 was received in the first quarter of 2018 while ₦11,570,663,997 was received in first quarter of 2019 representing 1.8% decrease.

A comparative analysis of the level of performance of the recurrent revenue with the same period of last year shows that the gross recurrent revenue receipts in the first quarter of 2019 fell short of the gross recurrent revenue receipts of the same period of 2018 by ₦380,757,834 or 2% decrease. The level of performance can be attributed to the decline in government revenue from oil and some of the revenue sources from the Federal allocation to the state during the reporting period.

On the other hand, the Internally Generated Revenue (IGR) realized in the first quarter of 2018 was ₦6,451,806,245 while ₦6,276,177,238 was realized in the first quarter of 2019. This shows a decrease of 2.7% over that of 2018.

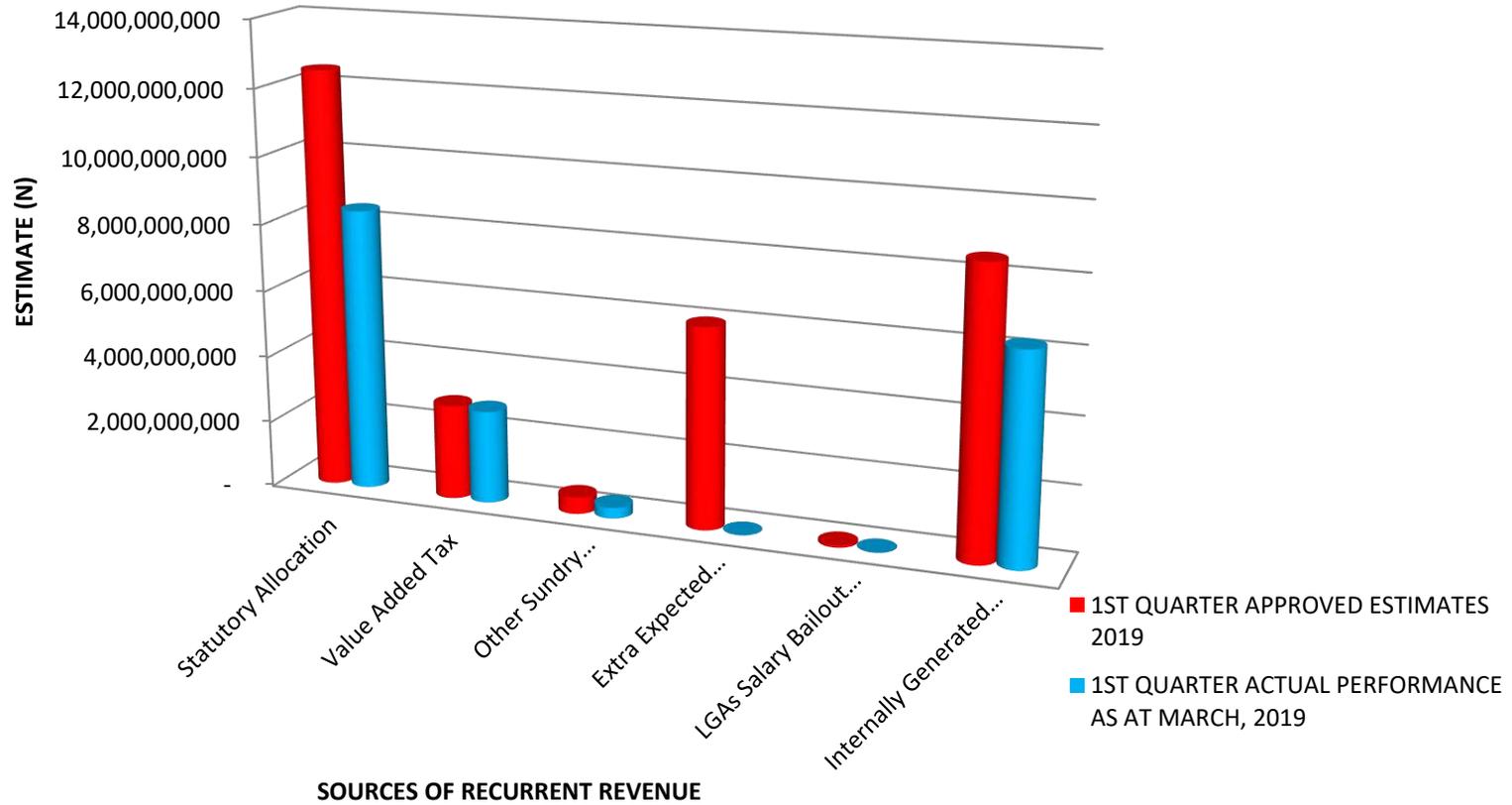
The analysis of the actual performance of the recurrent revenue receipt in the first quarter of 2019 is illustrated in Table 1 below and presented in charts in figures I and II.

TABLE 1: 2019 FIRST QUARTER RECURRENT REVENUE PERFORMANCE

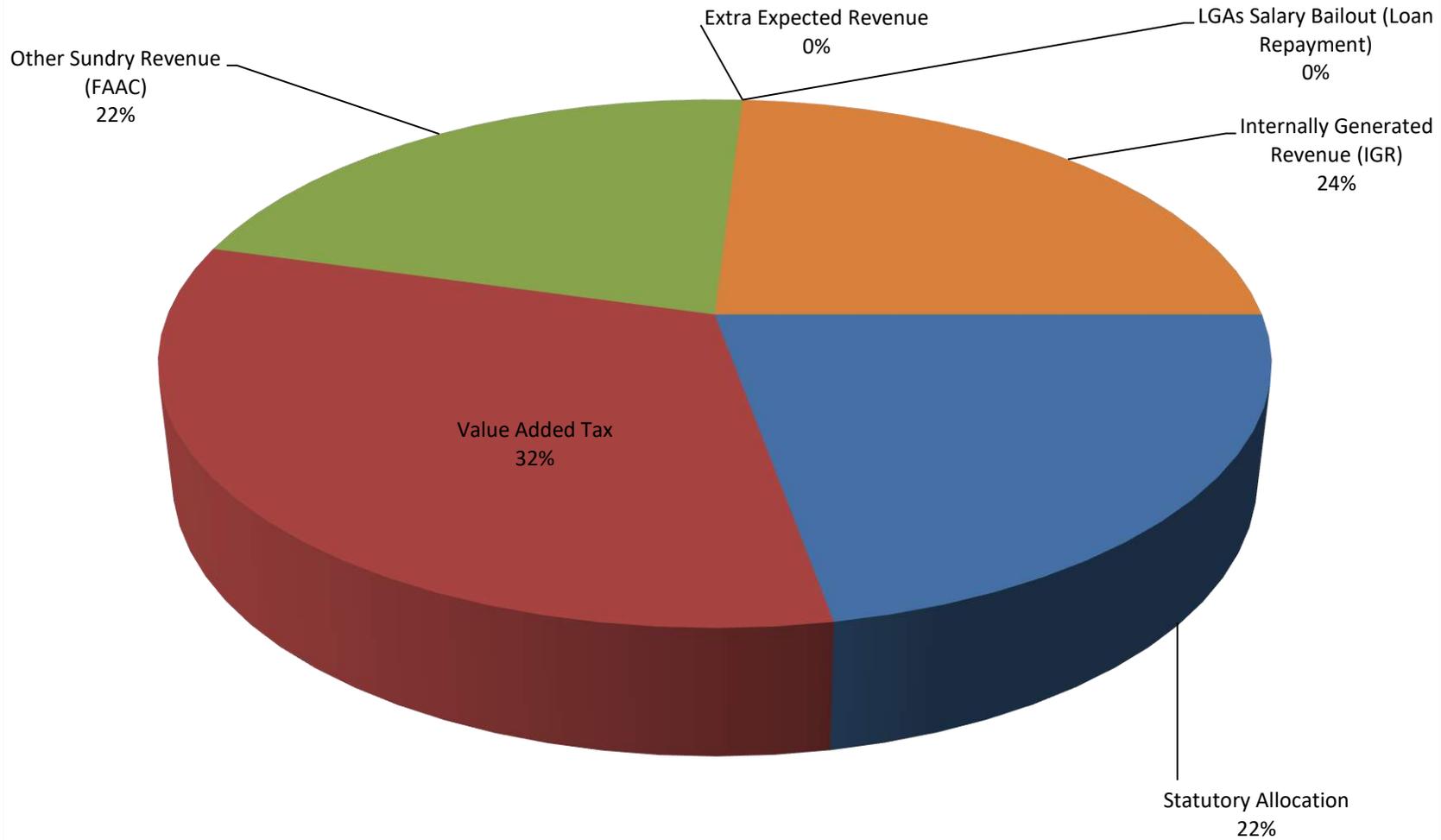
S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
	RECURRENT REVENUE						
A	Statutory Allocation	49,940,779,622	12,485,194,906	8,441,949,150	(4,043,245,756)	67.6%	16.9%
B	Value Added Tax	11,387,110,600	2,846,777,650	2,797,652,498	(49,125,152)	98.3%	24.6%
C	Other Sundry Revenue (FAAC)	2,008,083,890	502,020,973	331,062,349	(170,958,624)	65.9%	16.5%
D	Extra Expected Revenue	24,041,225,350	6,010,306,338	-	(6,010,306,338)	0.0%	0.0%
E	LGAs Salary Bailout (Loan Repayment)	255,227,932	63,806,983	-	(63,806,983)	0.0%	0.0%
F	Internally Generated Revenue (IGR)	34,214,096,518	8,553,524,130	6,276,177,238	(2,277,346,892)	73.4%	18.3%
	SUB-TOTAL	121,846,523,912	30,461,630,978	17,846,841,235	(12,614,789,743)	58.6%	14.6%

Source: AG's Office, KW-IRS and MDAs' returns. 2019

FIG I: PERFORMANCE OF THE 2019 1ST QUARTER RECURRENT REVENUE



**FIG II: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER
RECURRENT REVENUE**



3.0. ANALYSIS OF 2019 FIRST QUARTER RECURRENT EXPENDITURE PERFORMANCE

A total sum of ₦78,207,986,550, was appropriated for recurrent expenditure in 2019 which is made up of recurrent (non-debt) expenditure and recurrent (debt service) expenditure. Out of this amount, ₦71,145,213,355 (91%) was earmarked for recurrent (non-debt) expenditure while ₦7,062,773,195 (9%) was for recurrent (debt service) expenditure in 2019 budget.

3.1 RECURRENT (NON-DEBT) EXPENDITURE

In designing the 2019 Budget, Government kept focus on its plan to strategically check the growth of recurrent expenditures by cutting down the cost of governance with the trimming down of allocations to MDAs and blocking the areas of leakage and wastage of government resources. Data from the office of the Accountant General of the State and that of the MDAs indicates that a total sum of ₦14,206,444,385 (79.9%) was expended on recurrent (non-debt) expenditure in the first quarter of 2019. This amount represents a decrease of ₦3,579,858,954 (20.1%) from the quarterly estimate of ₦17,786,303,339 for recurrent (non-debt) expenditure. Out of this amount expended on recurrent (non-debt) expenditure, a total sum of ₦3,441,170,425 (24.2%) was expended on Personnel Cost while ₦8,567,669,505 (60.3%) was expended on Overhead Cost. Also, a sum of ₦1,786,927,426 (12.6%) was expended on Pensions & Gratuities while ₦182,739,985 (1.3%) and ₦227,937,044 (1.6%) were expended on Statutory Office Holders salaries and other CRF charges respectively.

However, an in-depth analysis of the recurrent (non-debt) expenditure pattern of the MDAs from January to March 2019 on **Personnel Cost and Overhead Cost** shows that the actual recurrent (non-debt) expenditure of some MDAs have exceeded their budgetary provision of the expected 25% of the approved annual estimate for the first quarter of 2019. **This is an indication of non-**

compliance with the tenets of budget discipline within the approved estimate to be expended within the time frame of the estimate and the resultant effect of this act is budget distortions/infractions.

The affected **MDAs that exceeded** their budgetary provision of 25% with their percentage difference **on Personnel Cost** are:

- Government House 1%
- Salaries for Public Officers 7.5%
- Pension 0.1%
- Ministry of Information and Communication 3%
- Ministry of Finance 13.3%
- State Audit Department 4.4%
- Ministry of Commerce and Cooperative 2.3%
- Local Government Audit Department 4.4%
- Ministry of Energy 2.5%
- Ministry of Agriculture and Natural Resources 3.5%
- Ministry of Works and Transport 2.8%
- Ministry of Planning and Economic Development 1.2%
- Bureau of Statistics 3.3%
- Fiscal Responsibility Commission 1.1%

• Ministry of Water Resources	0.1%
• Ministry of Housing & Urban Development	2%
• Bureau of Lands	2.2%
• Ministry of Justice	2.6%
• Sharia Court of Appeal	0.9%
• Ministry of Sport and Youth Development	3.8%
• Ministry of Women Affairs and Social Development	400.9%
• Ministry of Industry and Solid Minerals	3.5%
• Ministry of Education & Human Capital Development	1.3%
• Ministry of Tertiary Education, Science and Technology	6.5%
• Ministry of Environment and Forestry	3.4%
• Ministry of Local Government & Chieftaincy Affairs & Community Development.	1.3%

Similarly, there are some **MDAs that exceeded** their budgetary provision of 25% with their percentage difference **on Overhead Cost**.

They are as follows:

• Government House	1.8%
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- Kwara State College of Health Technology, Offa 1.5%
- Kwara State College of Education, Lafiagi 13.6%

The main reason that could be adduced for the over expenditure on Personnel Cost is the employment of new staff to some MDAs as well as appointment of some political office holders without adequate budgetary provision while increase in government activities coupled with inadequate budgetary provision could be attributed to the over expenditure on the overhead cost of some MDAs.

A comparative analysis of the aggregate recurrent expenditure (non-debt) in first quarter 2019 which amounted to ₦14,206,444,385 with the same period in 2018 which amounted to ₦13,979,441,808 shows an increase of ₦227,002,577 or 1.6%.

This is an indication of increase in government activities towards transition period to another administration in the State.

3.2 RECURRENT (DEBT SERVICE) EXPENDITURE

The actual total recurrent (debt service) expenditure in the first quarter of the year was ₦2,114,344,084 out of the quarterly estimate of ₦1,765,693,299 for 2019. A breakdown of the expenditure showed that ₦625,131,894 (29.6%) was expended on Internal Loan repayment, ₦116,630,127 (5.5%) was on FGN Bailout Bond Repayment (Salary), ₦634,393,965 (30%) was to FGN Bailout Bond Repayment (Commercial Bank Loan Restructuring), ₦269,917,787 (12.8%) was to CBN ECA Loan Facility repayment, ₦137,054,226 (6.5%) was on Commercial Agriculture Scheme Loan repayment 1 and ₦212,209,173 (10%) was on Commercial Agriculture Scheme Loan repayment 2 and ₦111,006,912 (5.6%) was on External Loan repayment (Donor). (See table 2).

However, Internal Loan repayment and External Loan repayment exceeded their quarterly estimate expenditure. The observed increase recorded in the aggregate actual recurrent (debt) expenditure items, was as a result of upward review in the internal and external loans repayment (See table 2). A comparative analysis of the aggregate debt servicing in first quarter 2019 which was ₦2,114,344,084 with the same period in 2018 which was ₦1,826,759,061 shows an increase of ₦289,585,023 or 15.7%. This is an indication that the State government is resolved to ensure early repayment of its outstanding loans.

The analysis of the 2019 first quarter recurrent expenditure budget performance is presented in Table 2 below and the charts representation in figures III, IV, V and VI.

TABLE 2: 2019 FIRST QUARTER RECURRENT EXPENDITURE PERFORMANCE

S/N	EXPENDITURE ITEMS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
A	<u>Recurrent Expenditure (Non-Debt)</u>						
I	Personnel Cost	14,805,780,274	3,701,445,069	3,441,170,425	(260,274,644)	93.0%	23.2%
II	Overhead Cost	46,870,771,674	11,717,692,919	8,567,669,505	(3,150,023,414)	73.1%	18.3%
III	Pensions and Gratuities	8,000,000,000	2,000,000,000	1,786,927,426	(213,072,574)	89.3%	22.3%
IV	Statutory Office Holders Salaries (Public Officers)	563,000,000	140,750,000	182,739,985	41,989,985	129.8%	32.5%
V	State Support Grants and Contributions - General	100,000,000	25,000,000	-	(25,000,000)	0.0%	0.0%
VI	Other CRF Charges	805,661,407	201,415,352	227,937,044	26,521,692	113.2%	28.3%
VII	LGAs Salary Bailout	-	-	-	-		
	SUB TOTAL	71,145,213,355	17,786,303,339	14,206,444,385	(3,579,858,954)	79.9%	20.0%
B	<u>Recurrent Expenditure (Debt)</u>						
I	Internal Loans Repayment	1,062,595,686	265,648,922	625,131,894	359,482,973	235.3%	58.8%
II	External Loans Repayment (Donor)	475,584,199	118,896,050	119,006,912	110,862	100.1%	25.0%
III	FGN Bailout Bond Repayment (1)	466,520,504	116,630,127	116,630,127	-	100.0%	25.0%
IV	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,965	634,393,965	-	100.0%	25.0%
V	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	269,917,787	-	100.0%	25.0%
VI	Commerical Agriculture Scheme Loan Repayment 1	548,216,907	137,054,226	137,054,226	-	100.0%	25.0%
VII	Commerical Agriculture Scheme Loan Repayment 2	848,836,690	212,209,173	212,209,173	-	100.0%	25.0%
VIII	Contractual Payment (Recurrent)	43,772,200	10,943,050	-	(10,943,050)	0.0%	0.0%
	SUB TOTAL	7,062,773,195	1,765,693,299	2,114,344,084	348,650,785	119.7%	29.9%
	TOTAL (A+B)	78,207,986,550	19,551,996,638	16,320,788,469	(3,231,208,169)	83.5%	20.9%
	RECURRENT SURPLUS (TRANSFER)	43,638,537,362	10,909,634,340	1,526,052,766	(9,383,581,574)	14.0%	3.5%
	GRAND TOTAL	121,846,523,912	30,461,630,978	17,846,841,235	(12,614,789,743)	58.6%	14.6%

Source: AG's Office and MDAs' Returns, 2019

FIG III: PERFORMANCE OF THE 2019 1ST QUARTER RECURRENT EXPENDITURE (NON DEBT)

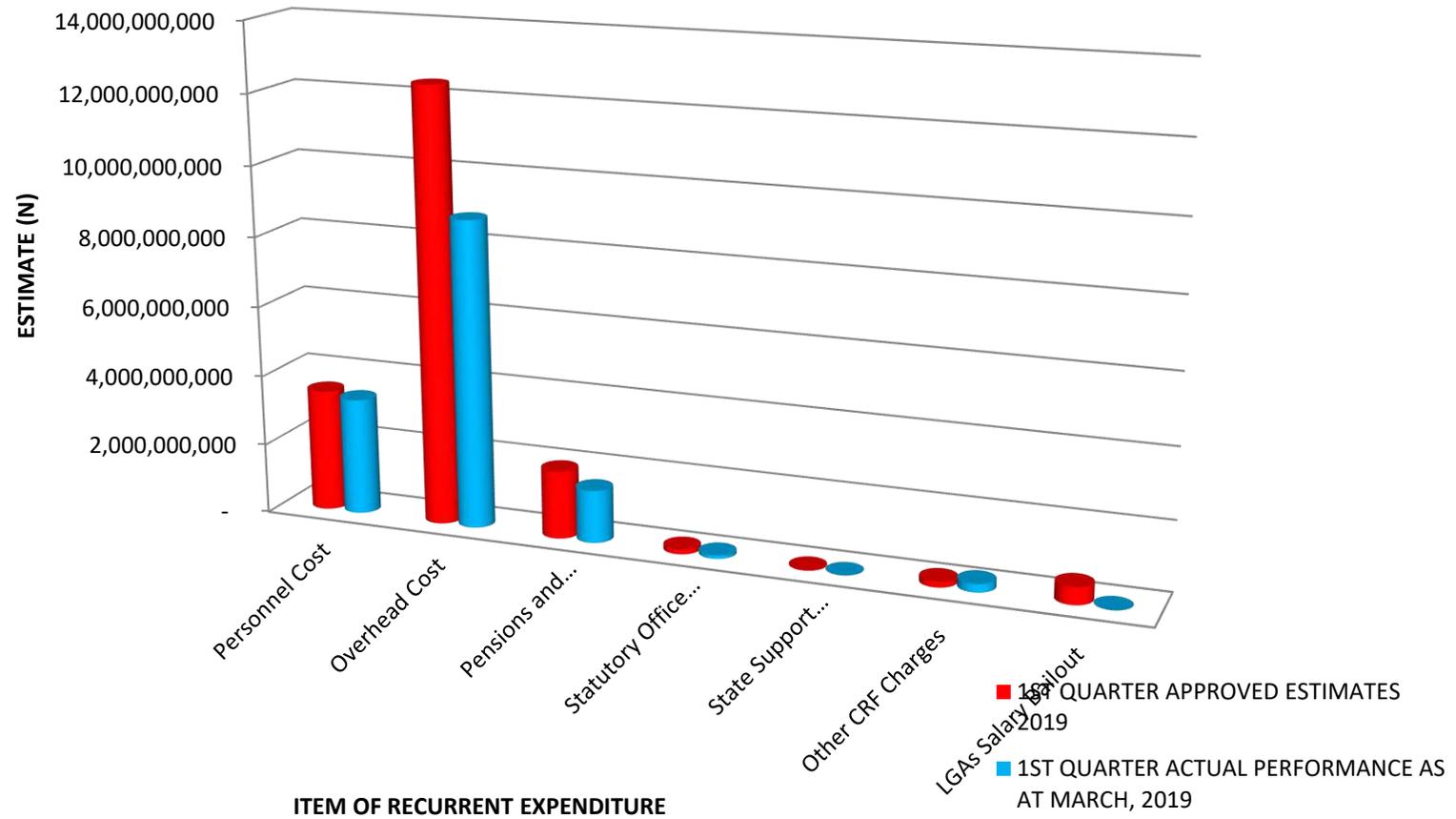


FIG IV: PERFORMANCE OF THE 2019 1ST QUARTER RECURRENT EXPENDITURE (DEBT)

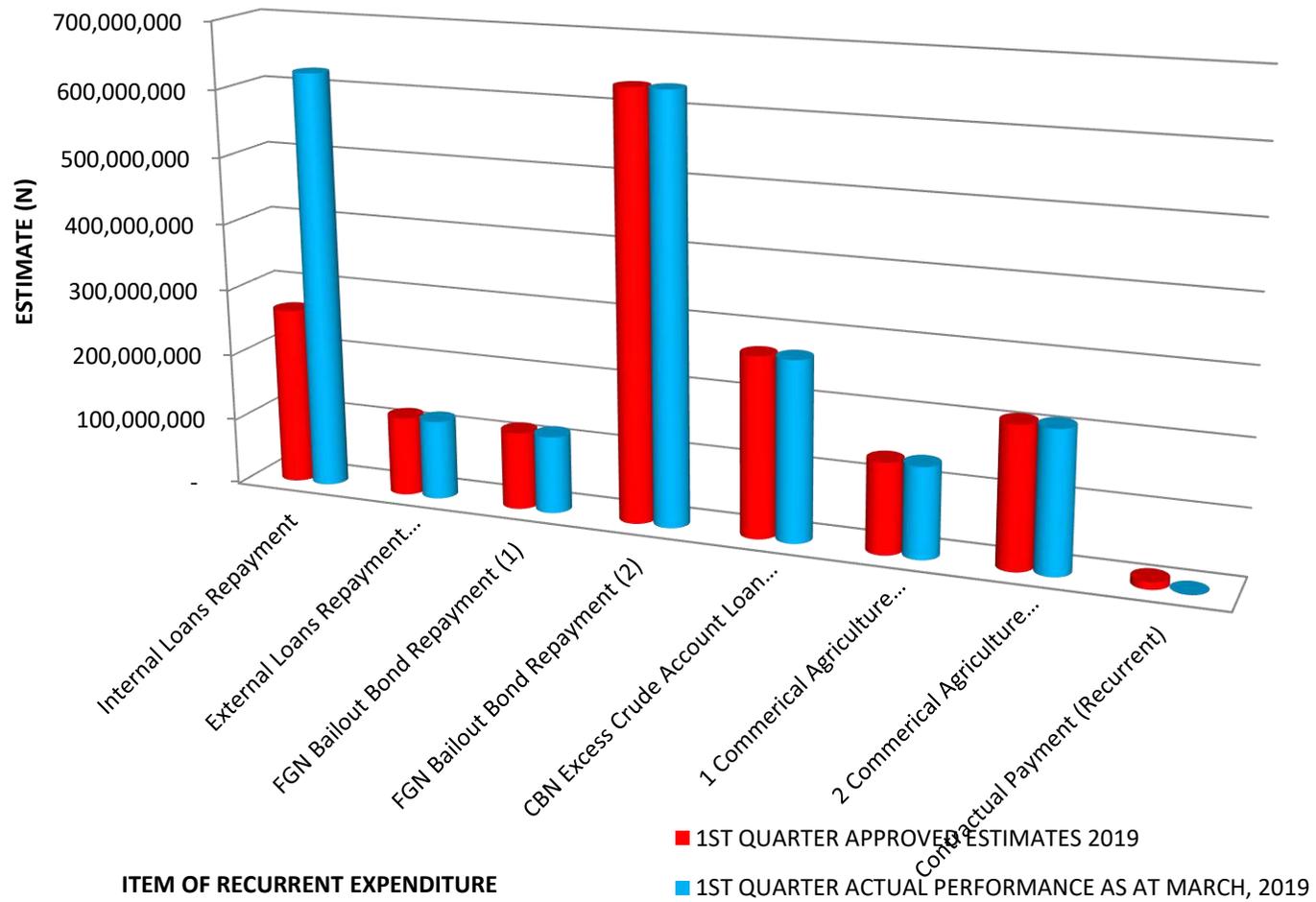


FIG V: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER RECURRENT EXPENDITURE (NON-DEBT)

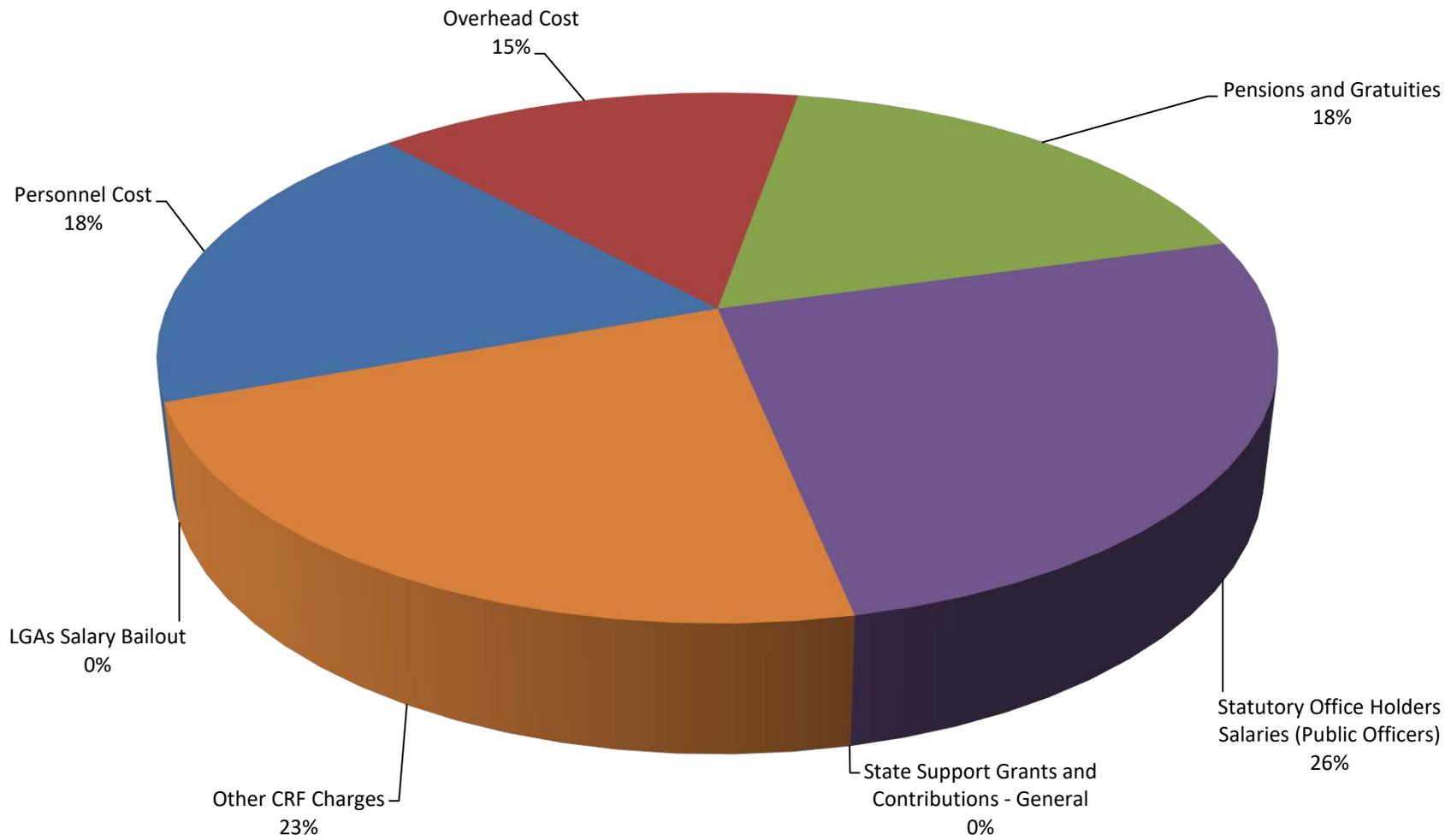
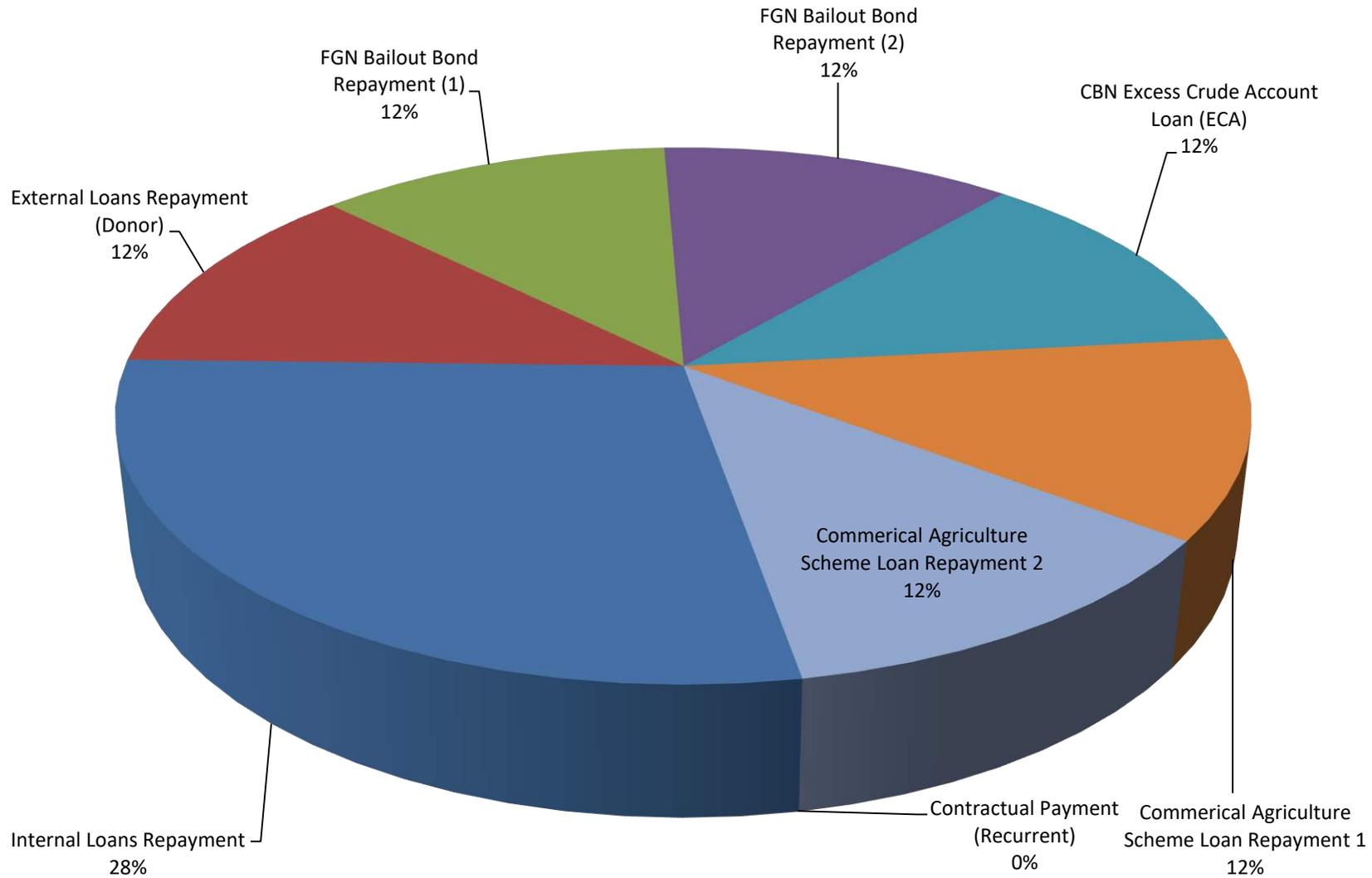


FIG VI: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER RECURRENT EXPENDITURE (DEBT)



4.0 ANALYSIS OF THE 2019 FIRST QUARTER CAPITAL RECEIPT PERFORMANCE

In formulating the 2019 Budget, the government appropriated a total sum of ₦79,594,046,011 as its capital receipt from various sources to be expended in favour of capital projects on critical 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 first quarter of 2019, out of the quarterly estimate of ₦19,898,511,502 as capital receipt from various sources which include transfer from recurrent revenue budget surplus, foreign and domestic loans, domestic aid and grants, foreign aid and grants, a total sum of ₦3,095,954,386 was actually received. This trend has given a 15.6% performance for the first quarter of the year. Out of this total amount, ₦1,526,052,766 (49.3%) was from 'transfer from recurrent revenue budget surplus' while ₦1,569,901,620 (50.7%) was from domestic aid & grants, foreign loan, and other capital receipts in the first quarter of 2019.

Meanwhile, nothing was received from other sources of capital receipts such as foreign grants, and domestic loan. The State government is encouraged to continue to ensure prompt payment of counterpart fund as at when due to the development partners' programmes/activities in order for the state to attract more fund for capital development.

A comparative analysis of the 2019 first quarter capital receipt which was ₦3,095,954,386 and the same period in 2018 which was ₦7,646,537,143 shows a decrease of ₦4,550,582,757 or 59.5%. It is hoped that the situation on capital receipt will improve in the subsequent quarters of the year as the State step up its effort in attracting more development partners to the State (see table 3).

The analysis of the 2019 first quarter capital receipt performance is presented in table 3 below and the chart representation in figures VII and VIII.

TABLE 3: 2019 FIRST QUARTER CAPITAL RECEIPT PERFORMANCE

S/N	SOURCES OF CAPITAL RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
A	Transfer from Recurrent Surplus	43,638,537,362	10,909,634,341	1,526,052,766	(9,383,581,575)	93.0%	23.2%
B	Domestic Loan	5,000,000,000	1,250,000,000	-	(1,250,000,000)	93.0%	23.2%
C	Domestic Aid	12,100,000,000	3,025,000,000	1,235,250,986	(1,789,749,014)	93.0%	23.2%
D	Foreign Aid	6,781,606,088	1,695,401,522	44,813,448	(1,650,588,074)	93.0%	23.2%
E	Domestic Grants	5,881,582,103	1,470,395,526	201,373,854	(1,269,021,672)	93.0%	23.2%
F	Foreign Grants	670,855,258	167,713,815	-	(167,713,815)	93.0%	23.2%
G	Foreign Loan	5,521,465,200	1,380,366,300	88,463,332	(1,291,902,968)	93.0%	23.2%
	TOTAL	79,594,046,011	19,898,511,503	3,095,954,386	(16,802,557,117)	93.0%	23.2%

Source:- AG's returns of FAAC and returns from MDAs2019

FIG VII: PERFORMANCE OF THE 2019 1ST QUARTER CAPITAL RECEIPTS

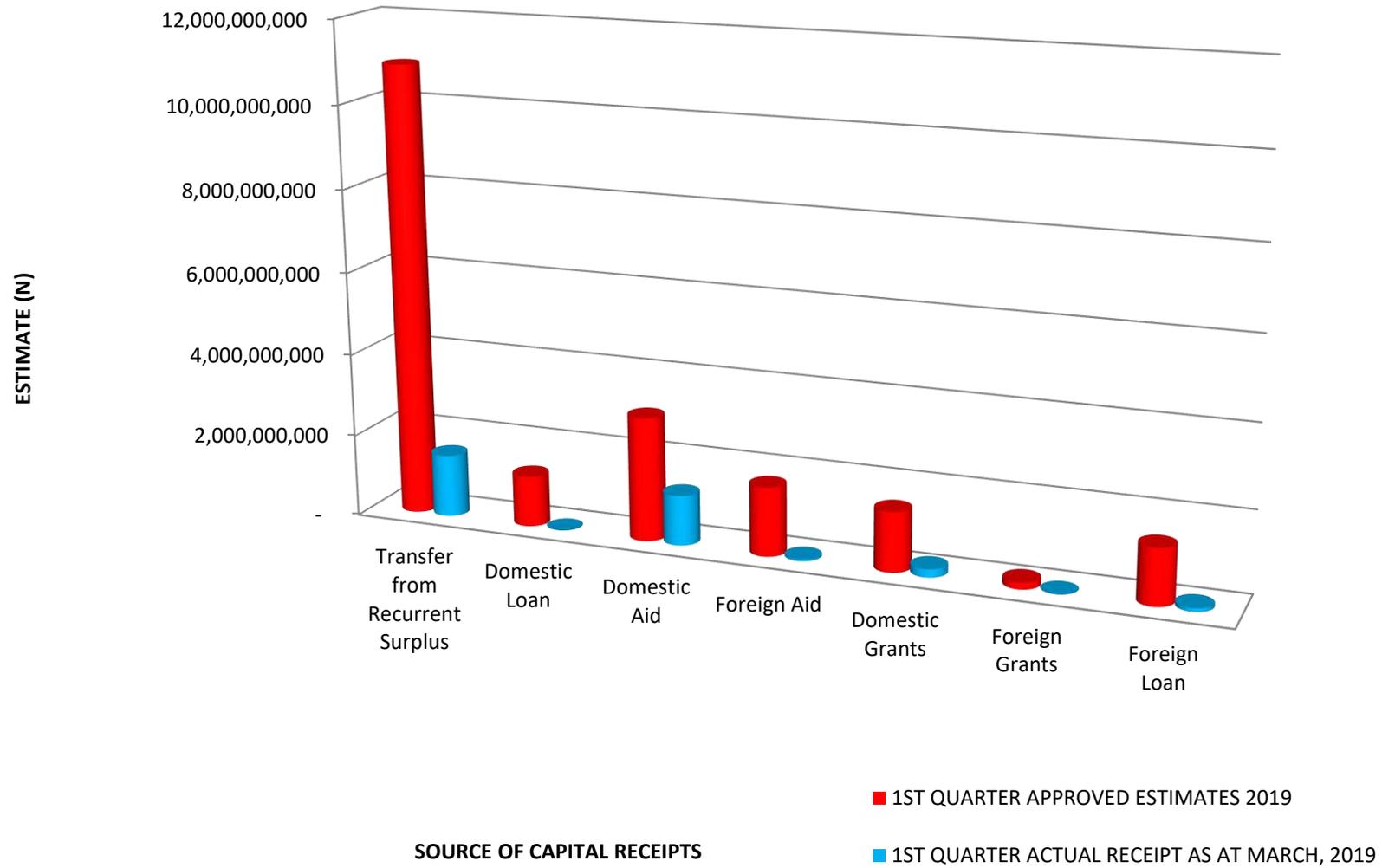
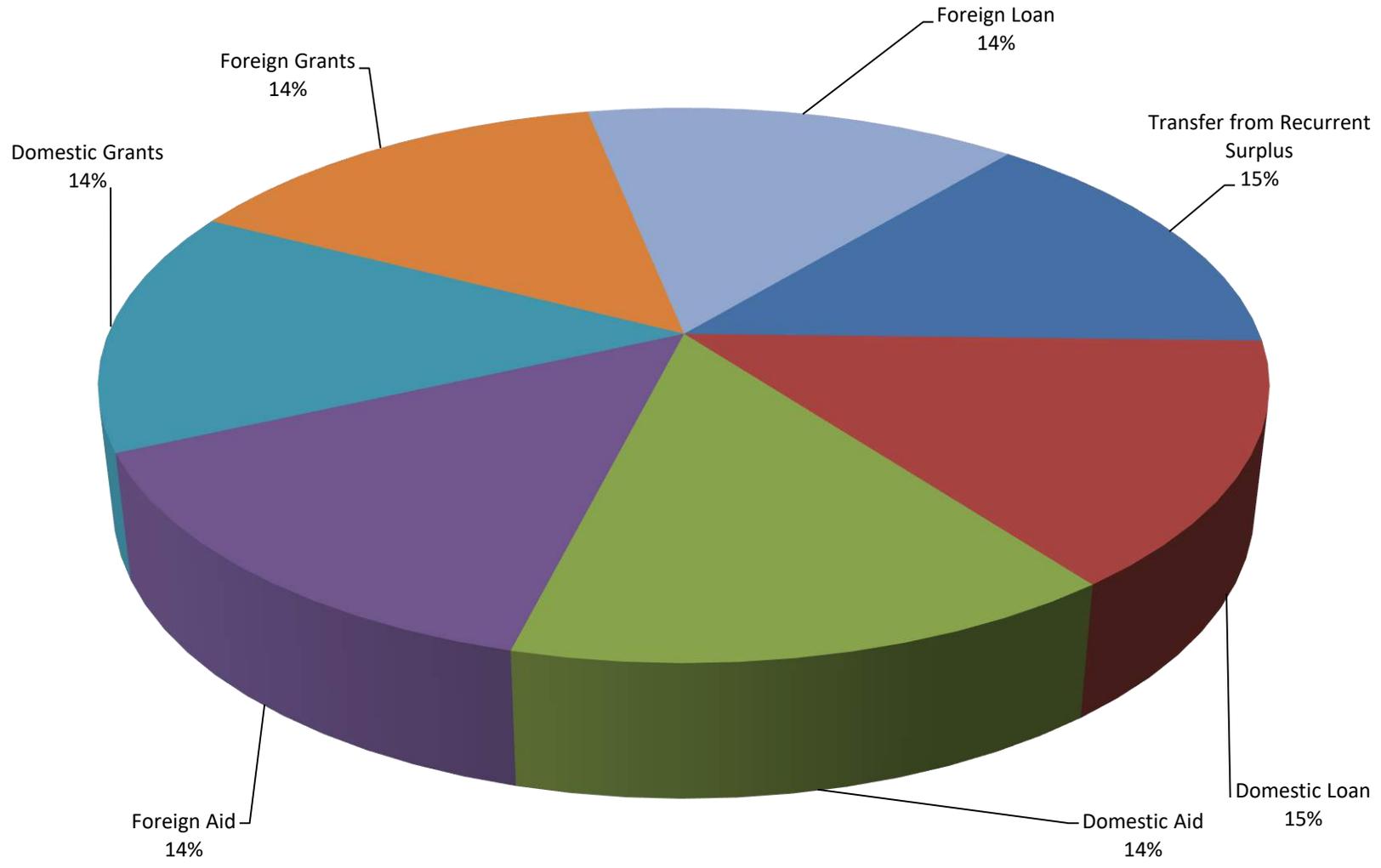


FIG VIII: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER CAPITAL RECEIPTS



5.0 ANALYSIS OF THE 2019 FIRST QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE

In 2019, the Government focused on some critical economic and social sectors in the capital expenditure budget. Some of the critical capital projects to be implemented in the 2019 budget in which some are on-going include the following:-

1. Construction of new state roads, rural roads as well as Federal government intervention rural roads initiative (RAAMP).
2. Construction/Rehabilitation of General and Cottage Hospitals/Health Centres/Specialist Hospitals.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of prototype office complex to accommodate four ministries.
5. Repositioning Project of state owned media houses(KWTV, Kwara Radio, The Herald News Paper).
6. Rural Electrification through purchase of transformers, connection of towns and villages to National Grid.
7. Provision/Installation of Street Lights in Ilorin Metropolis (Light up Kwara) and Traffic Light signals.
8. Dualization of Kulende-UITH-Oke-Ose Road.
9. Construction of Geri-Alimi Flyover (Split Diamond Interchange).
10. Renovation, equipping, furnishing and fitting of 420 existing Classrooms in Secondary Schools across the three Senatorial Districts.
11. Construction, equipping and fitting of the new College of Agricultural Science in Ilesha Baruba Campus of Abubakar Sola Saraki University, Malete.
12. Construction, equipping and fitting of new College of Architectural Environmental Studies in Osi Campus of Abubakar Sola Saraki University, Malete.

13. Construction, equipping and fitting of the new School of Business & Governance in Ilorin Study Centre of Abubakar Sola Saraki University, Maletete.
14. Rehabilitation and Expansion of Semi-Urban and Urban water scheme project.
15. Construction/ Rehabilitation of Court Rooms (Magistrate, Area and High Courts) across the 16 Local Government Areas of the State.
16. Construction of Ministry of Justice main office complex.
17. Construction/Rehabilitation of Kwara State Land Administration Secretariat (KW-LAS).
18. Provision of potable water supply throughout the state by drilling of boreholes and water reticulation project phase 2.
19. Rehabilitation of Sporting Facilities and renovation of 1 Olympic size swimming pool, Stadium Complex, Ilorin.
20. Women Empowerment programme for Women Development.
21. Micro Credit Intervention Scheme for MSMEs.

The data obtained from MDAs and office of the Account General of the state showed that a total sum of ₦2,768,530,010 (13.9%) was expended by some MDAs on various capital projects/programmes out of the quarterly estimate of ₦19,898,511,503 for the first quarter of 2019.

The low level of performance could be due to short fall in the expected revenue inflow to the state government coffer from the sources of capital receipt. The capital expenditure performance on sectoral basis during the first quarter is as follows:

A. GENERAL PUBLIC SERVICE

Out of the capital quarter estimate of ~~N~~1,544,113,081 under this sector for the first quarter of 2019, a total sum of ~~N~~89,824,332 (5.8%) was accessed and spent on various project activities as follows:

- Youth Empowerment and Social Support Operation
- Purchase of motor vehicles and office equipment for public officers
- Contractual obligation for on-going projects.

B. PUBLIC ORDER AND SAFETY

In the first quarter of 2019, a total sum of ~~N~~327,777,089 was the quarterly estimate for capital project for this sector but nothing was released for the first quarter to execute project.

C. ECONOMIC AFFAIRS

A total sum of ~~N~~8,467,395,053 was earmarked for the sector on various capital projects for the first quarter of 2019. Out of this amount, a total sum of ~~N~~1,004,820,729 (11.9%) was accessed and spent on the following capital projects:-

- Construction of office building
- Purchase and Installation of transformers for communities in the State
- Purchase of office equipment and computer
- Construction of injection substations and power evacuation lines/ feeders
- Purchase of motor vehicles

- Production of calendar diaries
- Construction and Rehabilitation of roads (State rural road, New roads, Geri-Alimi Underpass, KWARMA activities)
- Contractual obligations for completed and on-going projects
- Micro-Credit Scheme activities (Small, Medium Enterprises)
- SDG activities.

D. ENVIRONMENTAL PROTECTION

The quarterly estimate for this sector in the first quarter was ₦169,361,855. However nothing was released in the first quarter of 2019.

E. HOUSING AND COMMUNITY AMENITIES

The Housing and Community Amenities sector expended a total sum of ₦144,946,661 (21.3%) out of the quarterly estimate of ₦678,975,532 for the first quarter of 2019. The following projects were executed during the first quarter under the sector:

- Construction /Provision of water facilities
- Purchase of water treatment chemical
- Land compensation activities and provision of Land infrastructural Schemes.

F. HEALTH

A total sum of ₦5,960,105,449 was earmarked for the Health sector in the first quarter of 2019. Out of this amount, a total sum of ₦1,426,335,734 (23.9%) was released and spent on Purchase of office equipment, Health Insurance Agency, Neglected Tropical

Diseases, UNICEF Support Child Survival Programme, EU-SIGN, Presidential Emergency Plan for AIDS Relief, Saving One Million Lives Programme for Result and Global Fund Support on Malaria.

G. RECREATION, CULTURE AND RELIGION

The sector was allocated the sum of ₦354,576,272 to be spent on various capital projects during the first quarter of 2019. Out of this amount, a total sum of ₦22,500,000 (6.3%) was accessed and spent on Youth Improvement & Empowerment Programme.

H. EDUCATION

Out of the quarterly estimate of ₦2,360,416,559 to be expended on various projects of the sector during the first quarter of 2019. A total sum of ₦80,102,554 was accessed and spent on the following:

- Construction of KWASU Satellite Campuses
- Tertiary Education Trust Fund Projects
- Rehabilitation of public schools in the selected post primary institutions in the state
- Bursary payment to Kwara students in tertiary institutions.

I. SOCIAL PROTECTION

The Social Protection sector was unable to access any fund out of the quarterly estimate of ₦35,790,613 to execute its capital projects during the first quarter 2019.

The above analysis of the sectoral capital expenditure performance shows that, the Health sector received the highest amount of money to the tune of ₦1,426,335,734 then followed by the Economic Affairs sector with a total amount of ₦1,004,820,729. The

Housing and Community Amenities sector had the third highest amount of ₦144,946,661 while the General Public Service sector came fourth with an amount of ₦89,824,332. The details are contained in Table 4.

The analysis of the 2019 first quarter sectoral capital expenditure performance is presented in table 4 below and the chart representation in figures IX-XI.

TABLE 4:- 2019 FIRST QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE

S/N	SECTOR	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)							
A	<u>GENERAL PUBLIC SERVICES</u>						
	GOVERNOR'S OFFICE	3,072,740,226	768,185,057	87,949,332	(680,235,725)	11.4%	2.9%
	KWARA STATE HOUSE OF ASSEMBLY	453,100,000	113,275,000	-	(113,275,000)	0.0%	0.0%
	OFFICE OF HEAD OF SERVICE	2,626,262,096	656,565,524	1,875,000	(654,690,524)	0.3%	0.1%
	STATE AUDIT DEPARTMENT	15,850,000	3,962,500	-	(3,962,500)	0.0%	0.0%
	LOCAL GOVERNMENT AUDIT DEPARTMENT	8,500,000	2,125,000	-	(2,125,000)	0.0%	0.0%
	SUB-TOTAL	6,176,452,322	1,544,113,081	89,824,332	(1,454,288,749)	5.8%	1.5%
B	<u>PUBLIC ORDER AND SAFETY</u>						
	STATE JUDICIAL SERVICE COMMISSION	46,871,250	11,717,813	-	(11,717,813)	0.0%	0.0%
	MINISTRY OF JUSTICE	522,000,000	130,500,000	-	(130,500,000)	0.0%	0.0%
	JUDICIARY (HIGH COURT OF JUSTICE)	663,312,105	165,828,026	-	(165,828,026)	0.0%	0.0%
	JUDICIARY (SHARIA COURT OF APPEAL)	78,925,000	19,731,250	-	(19,731,250)	0.0%	0.0%
	SUB-TOTAL	1,311,108,355	327,777,089	-	(327,777,089)	0.0%	0.0%
C	<u>ECONOMIC AFFAIRS</u>						
	MINISTRY OF INFORMATION AND COMMUNICATION	205,343,669	51,335,917	3,416,325	(47,919,592)	6.7%	1.7%
	KWARA STATE TELEVISION SERVICE	73,870,000	18,467,500	-	(18,467,500)	0.0%	0.0%
	KWARA STATE BROADCASTING CORPORATION	90,432,891	22,608,223	-	(22,608,223)	0.0%	0.0%
	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	6,000,000	1,500,000	-	(1,500,000)	0.0%	0.0%
	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	279,484,039	69,871,010	8,751,000	(61,120,010)	12.5%	3.1%
	MINISTRY OF FINANCE	4,167,179,198	1,041,794,800	282,835,364	(758,959,436)	27.1%	6.8%
	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	2,495,779,220	623,944,805	281,476,885	(342,467,920)	45.1%	11.3%
	MINISTRY OF COMMERCE AND COOPERATIVE	1,619,778,167	404,944,542	20,000,000	(384,944,542)	4.9%	1.2%
	MINISTRY OF ENERGY	1,952,509,722	488,127,431	97,608,343	(390,519,088)	20.0%	5.0%
	MINISTRY OF INDUSTRY AND SOLID MINERALS	53,535,500	13,383,875	-	(13,383,875)	0.0%	0.0%
	MINISTRY OF WORKS AND TRANSPORT	16,747,954,658	4,186,988,665	270,299,812	(3,916,688,853)	6.5%	1.6%
	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,703,837,144	1,425,959,286	40,433,000	(1,385,526,286)	2.8%	0.7%
	BUREAU OF STATISTICS	471,151,005	117,787,751	-	(117,787,751)	0.0%	0.0%
	FISCAL RESPONSIBILITY COMMISSION	2,725,000	681,250	-	(681,250)	0.0%	0.0%
	SUB-TOTAL	33,869,580,213	8,467,395,053	1,004,820,729	(7,462,574,324)	11.9%	3.0%

S/N	SECTOR	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)							
D	<u>ENVIRONMENTAL PROTECTION</u>						
	MINISTRY OF ENVIRONMENT AND FORESTRY	677,447,421	169,361,855	-	(169,361,855)	0.0%	0.0%
	SUB-TOTAL	677,447,421	169,361,855	-	(169,361,855)	0.0%	0.0%
E	<u>HOUSING AND COMMUNITY AMENITIES</u>						
	MINISTRY OF WATER RESOURCES	2,219,394,042	554,848,511	107,346,200	(447,502,311)	19.3%	4.8%
	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	228,751,380	57,187,845	-	(57,187,845)	0.0%	0.0%
	KWARA STATE BUREAU OF LANDS	267,756,707	66,939,177	37,600,461	(29,338,716)	56.2%	14.0%
	SUB-TOTAL	2,715,902,129	678,975,532	144,946,661	(534,028,871)	21.3%	5.3%
F	<u>HEALTH</u>						
	MINISTRY OF HEALTH	22,748,083,417	5,687,020,854	1,426,335,734	(4,260,685,120)	25.1%	6.3%
	KWARA STATE HEALTH INSURANCE AGENCY	1,092,338,380	273,084,595	-	(273,084,595)	0.0%	0.0%
	SUB-TOTAL	23,840,421,797	5,960,105,449	1,426,335,734	(4,533,769,715)	23.9%	6.0%
G	<u>RECREATION AND CULTURE</u>						
	MINISTRY OF CULTURE AND TOURISM	44,210,458	11,052,615	-	(11,052,615)	0.0%	0.0%
	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,172,594,630	293,148,658	22,500,000	(270,648,658)	7.7%	1.9%
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY	201,500,000	50,375,000	-	(50,375,000)	0.0%	0.0%
	SUB-TOTAL	1,418,305,088	354,576,272	22,500,000	(332,076,272)	6.3%	1.6%
H	<u>EDUCATION</u>						
	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,819,891,504	954,972,876	30,400,600	(924,572,276)	3.2%	0.8%
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,621,774,732	1,405,443,683	49,701,954	(1,355,741,729)	3.5%	0.9%
	SUB-TOTAL	9,441,666,236	2,360,416,559	80,102,554	(2,280,314,005)	3.4%	0.8%
I	<u>SOCIAL PROTECTION</u>						
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	143,162,450	35,790,613	-	(35,790,613)	0.0%	0.0%
	SUB-TOTAL	143,162,450	35,790,613	-	(35,790,613)	0.0%	0.0%
	TOTAL	79,594,046,011	19,898,511,503	2,768,530,010	(17,129,981,493)	13.9%	3.5%

FIG IX: PERFORMANCE OF THE 2019 1ST QUARTER CAPITAL EXPENDITURE FOR MDAs

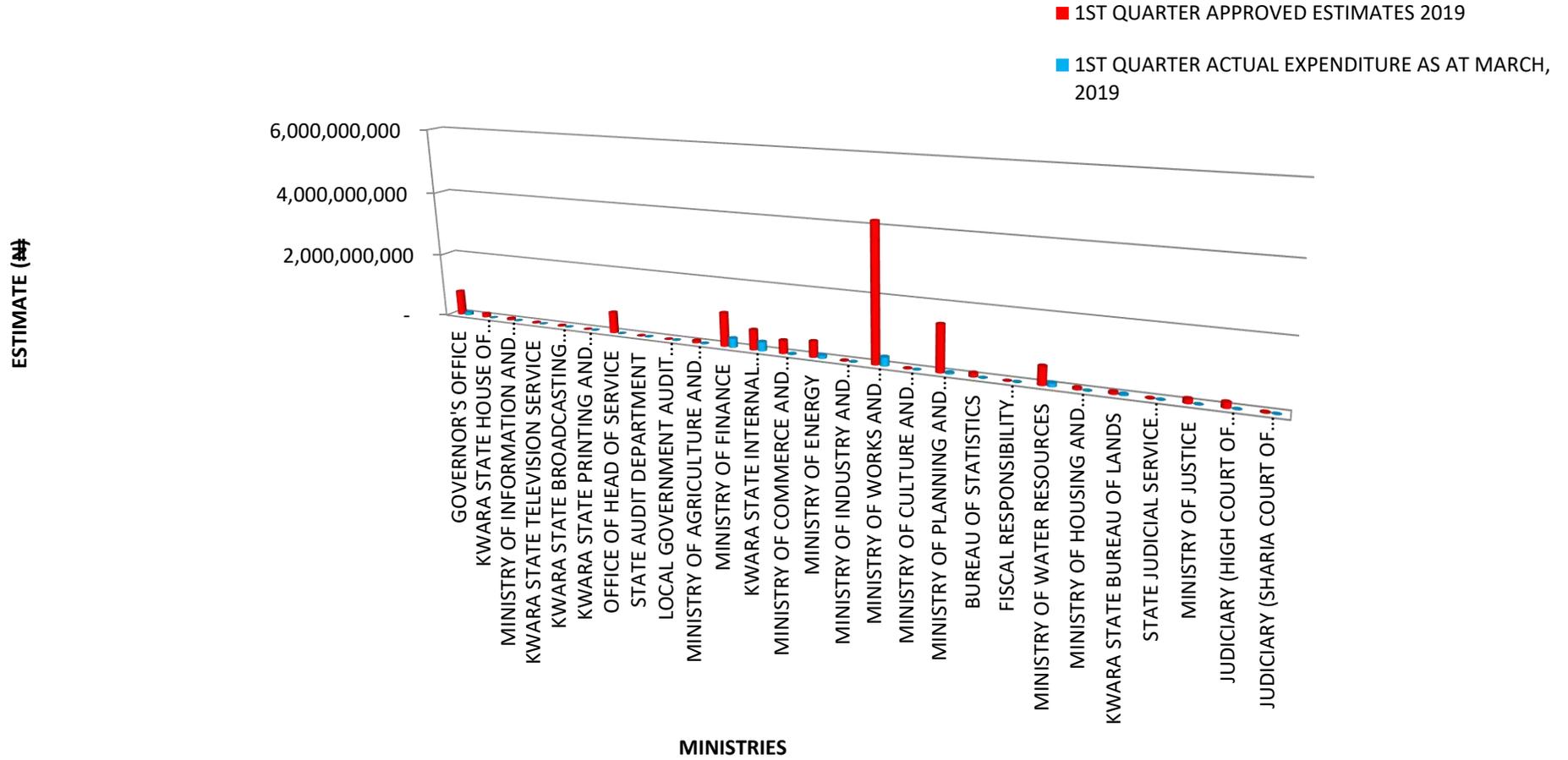


FIG X: PERFORMANCE OF THE 2019 1ST QUARTER CAPITAL EXPENDITURE

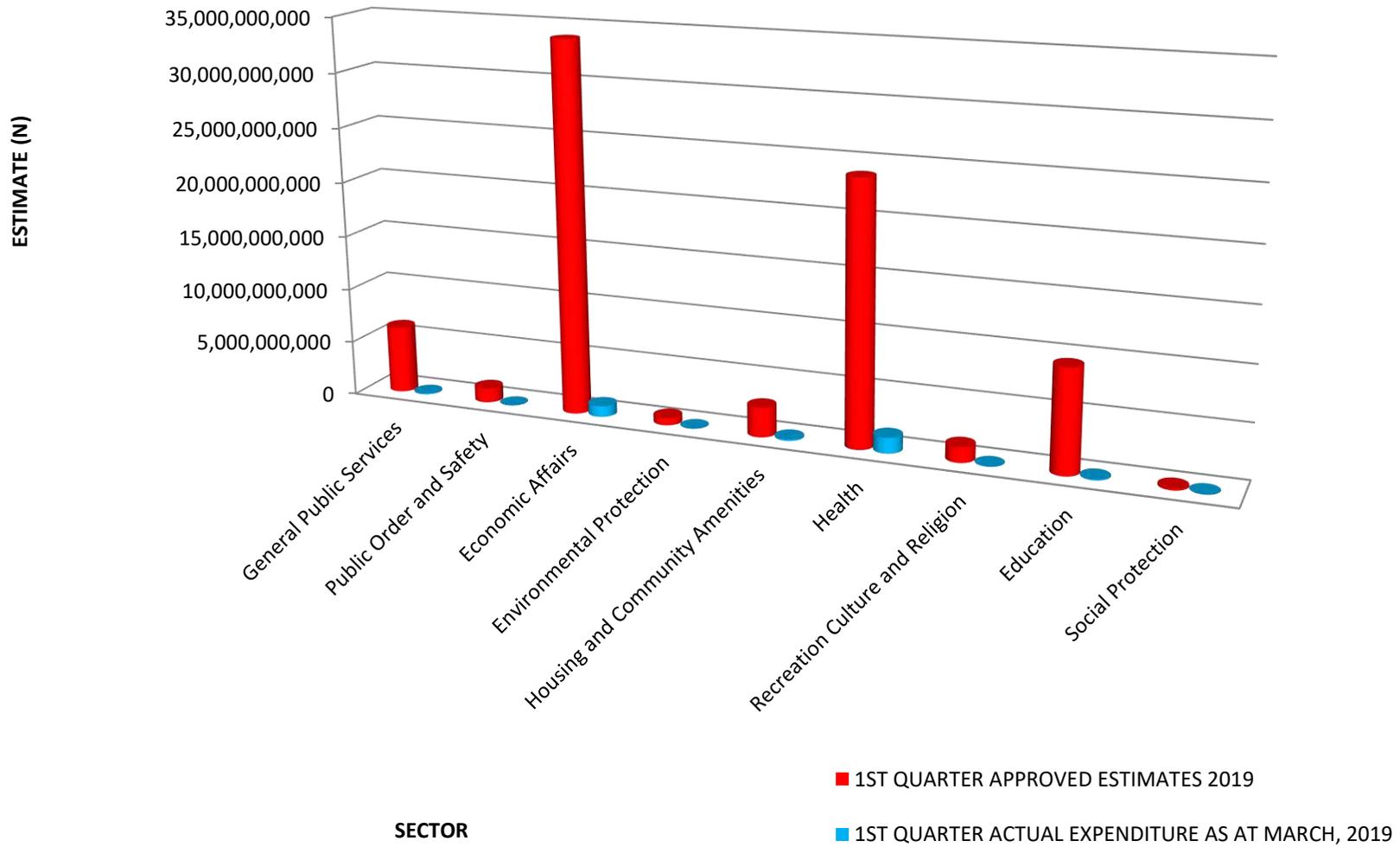
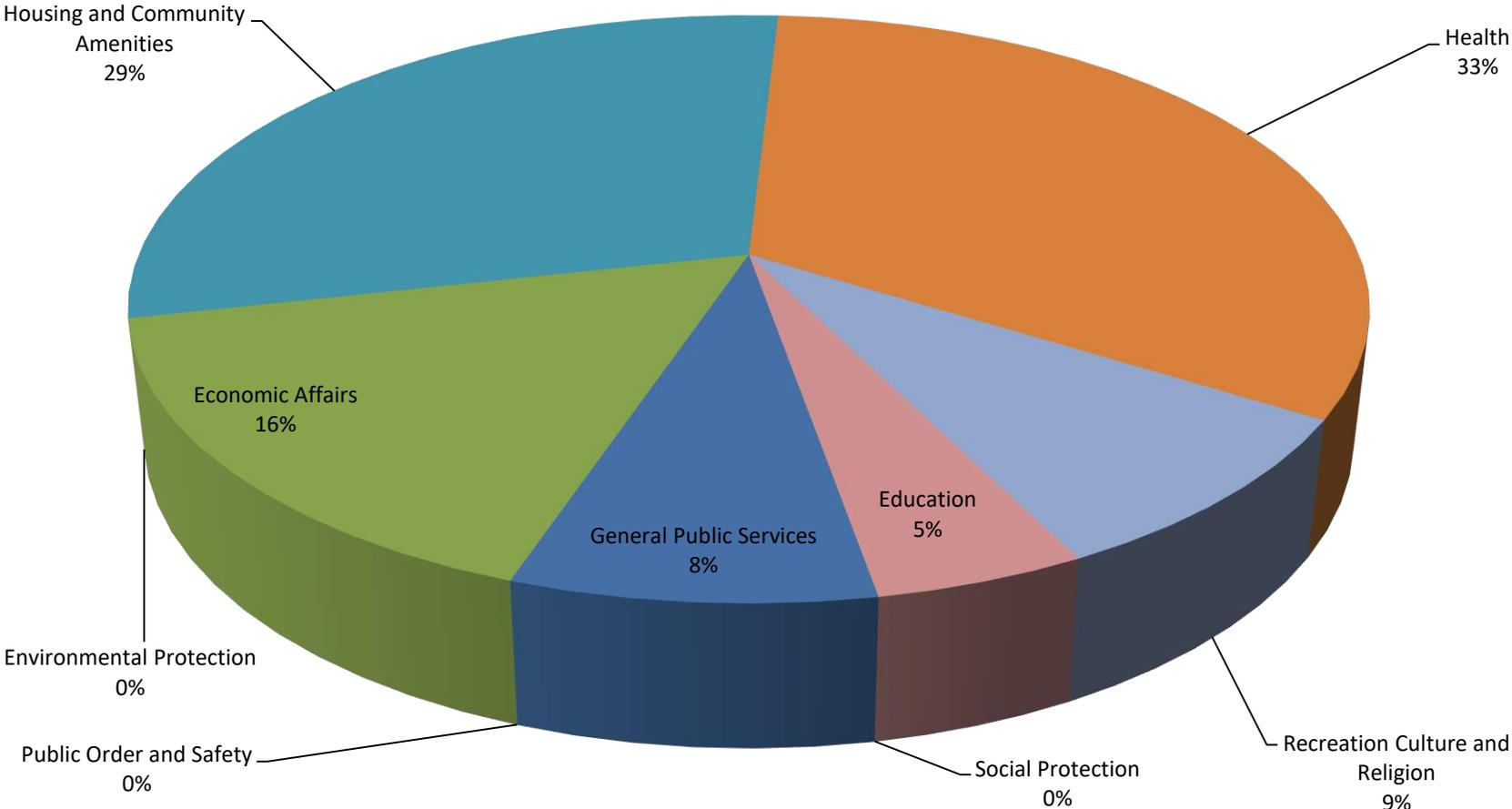


FIG XI: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER CAPITAL EXPENDITURE SECTORAL



6.0 FINANCIAL ANALYSIS OF THE 2019 FIRST QUARTER

(RECURRENT AND CAPITAL) EXPENDITURE PERFORMANCE

A total sum of ₦157,802,032,561 was appropriated for expenditure in 2019 Budget. Out of this amount, ₦71,145,213,355 (45.1%) was for recurrent (non-debt) expenditure while ₦7,062,773,195 (4.5%) was for recurrent (debt-service) expenditure and ₦79,594,046,011 (50.4%) for capital expenditure

In the first quarter of 2019, a total sum of ₦39,450,508,141 was the quarterly estimate to be spent on both recurrent and capital expenditures. Out of this amount, ₦19,551,996,638 (49.6%) was for recurrent expenditure (both non-debt & debt-service) while ₦19,898,511,503 (50.4%) was for capital expenditure. A total sum of ₦16,320,788,469 was expended on recurrent activities while ₦2,768,530,010 was expended on various capital projects in the State. However, as at the end of first quarter, a total sum of ₦19,089,318,479 was expended out of the quarterly estimates of ₦39,450,508,141 for the first quarter of 2019 by the state government on the recurrent activities and on various people-oriented developmental capital projects. **This represent 48.4% performance in the first quarter estimate and 12.1% performance for the approved annual estimate.**

A comparative analysis of the level of budget performance in 2019 with that of the same quarter in 2018 shows that there is a decrease in the level of performance in 2019 compared to 2018 first quarter. The first quarter budget performance in 2018 was 49.1% while the annual estimate performance in the first quarter was 12.3%. Whereas in 2019 first quarter, it was 48.4% while the annual estimate performance in the first quarter was 12.1%. This implies that there was shortfall in the inflow of revenue from all sources into the state economy in the first quarter of 2019 compared to that of 2018. This shortfall in revenue slowed down the pace of budget implementation in the execution of some project activities during the first quarter of the year.

The analysis of the 2019 first quarter recurrent and capital expenditure performance is presented in the Table 5 below and the chart representation in figure XII and XIII.

TABLE 5: 2019 FIRST QUARTER (RECURRENT AND CAPITAL) EXPENDITURE PERFORMANCE

S/N	EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
A	Recurrent Non-Debt	71,145,213,355	17,786,303,339	14,206,444,385	(3,579,858,954)	79.9%	20.0%
B	Recurrent Debt-Service	7,062,773,195	1,765,693,299	2,114,344,084	348,650,785	119.7%	29.9%
	Sub-Total	78,207,986,550	19,551,996,638	16,320,788,469	(3,231,208,169)	83.5%	20.9%
C	Capital Expenditure	79,594,046,011	19,898,511,503	2,768,530,010	(17,129,981,493)	13.9%	3.5%
	TOTAL BUDGET SIZE	157,802,032,561	39,450,508,141	19,089,318,479	(20,361,189,662)	48.4%	12.1%

Source>Returns from MDAs 2019

FIG XII: PERFORMANCE OF THE 2019 1ST QUARTER (RECURRENT AND CAPITAL) EXPENDITURE

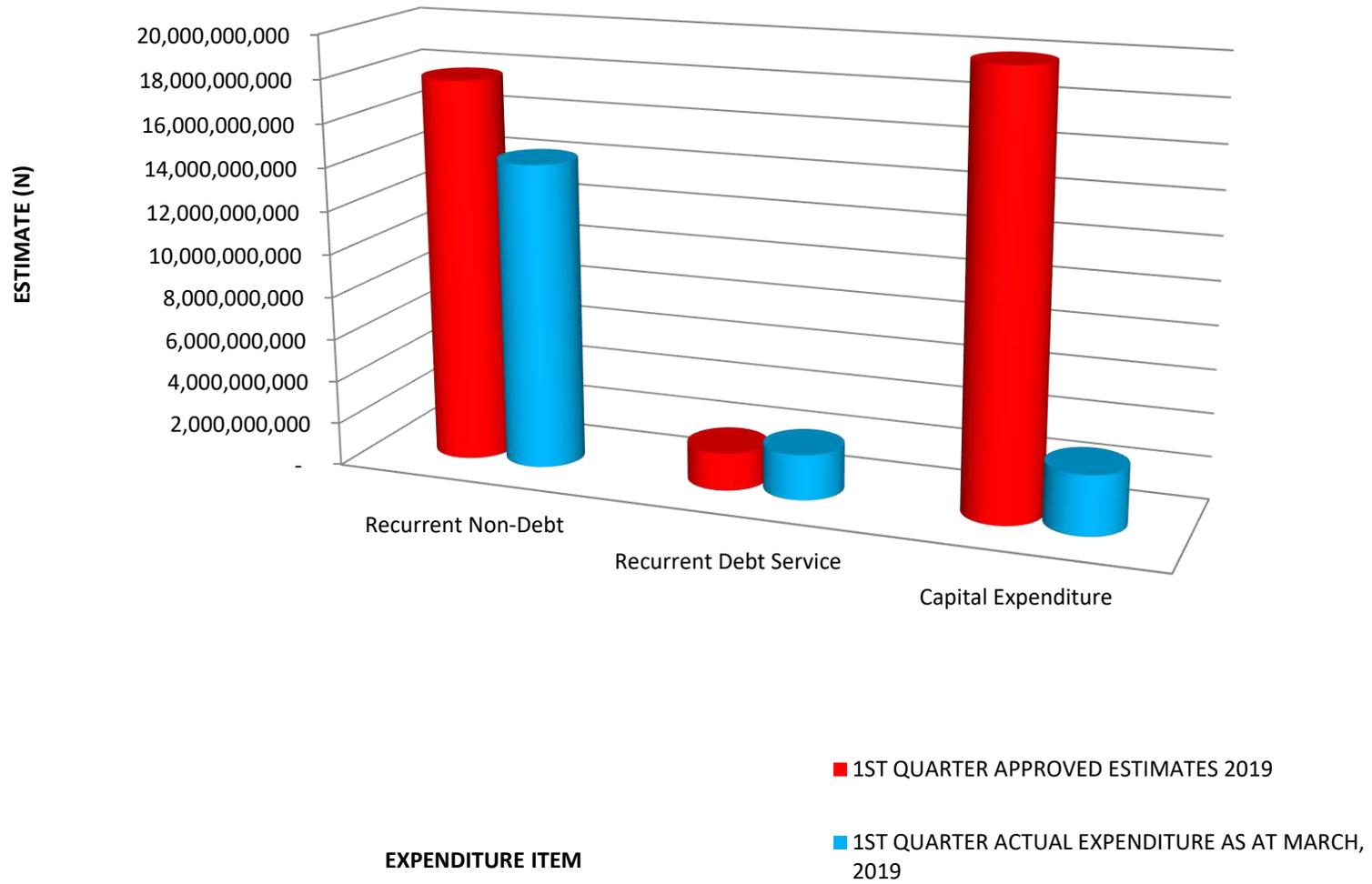
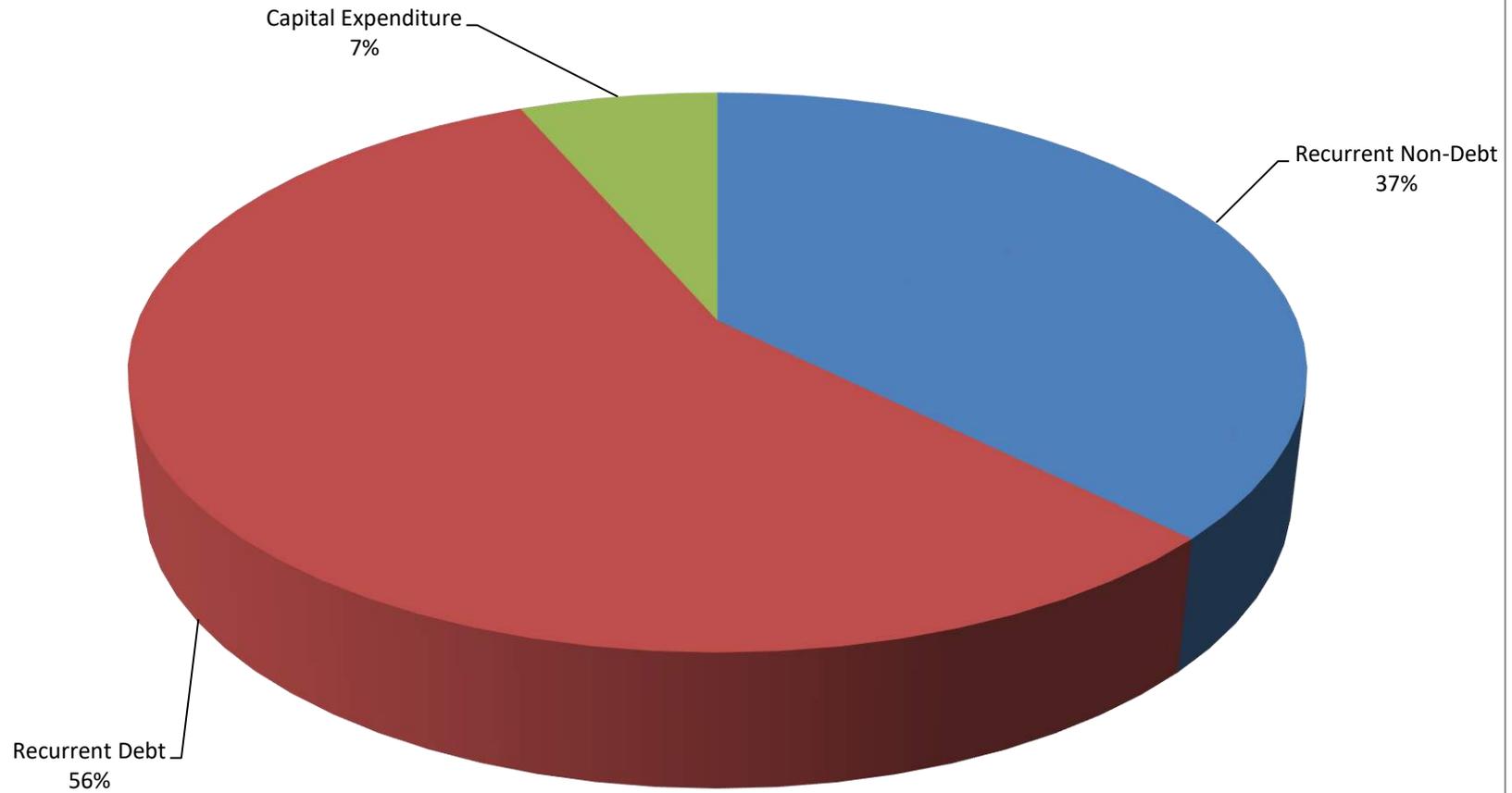


FIG XIII: PERCENTAGE PERFORMANCE OF THE 2019 1ST QUARTER (RECURRENT AND CAPITAL) EXPENDITURE



7.0 NOTABLE FACTORS THAT AFFECTED THE FIRST QUARTER 2019 BUDGET IMPLEMENTATION

Some of the factors that affected Budget Implementation are:

1. Irregular/Inadequate/ non-release of funds to MDAs as at when due to execute operational activities that are high yielding revenue and shortfall in Capital Receipts inflow to the State Government coffer from International Donor Agencies.
2. Shortfall in the expected level of Federal Allocation to the State and the State Internally Generated Revenue (IGR) from MDAs which can be attributed to decline in economic activities in the country and inadequate operational equipment as well as logistics in some of the Revenue generating MDAs.
3. Non-Payment of Counterpart Fund for Programmes and Projects that have Development Partners support. This has hindered the drawdown on the estimated capital receipts inflow to the state government coffer in the first quarter of 2019
4. The political transition period covering between January and March 2019 is also a factor due to non-enforcement of law on revenue collection for gains from people.

8.0 OBSERVATIONS

1. The behaviour of aggregate actual revenue and actual expenditure pattern for the first quarter of 2019 shows 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. **However, some MDAs exceeded their quarter estimate on recurrent expenditure, especially in Personnel and Overhead Costs.**
2. **The IGR is 35.2% of the Total Recurrent Revenue (i.e ₦6.28 billion to ₦17.82 billion actual), a slight reduction over 35.4% recorded in the same period of 2018. This is an indication that the State is still dependent on Federal Allocation to execute some of its programmes/projects and its activities.**
3. **It is observed that Government spending on recurrent expenditure, compared with capital expenditure, is high in the first quarter. This implies high consumption rate rather than investment for future, which is characteristics of a dwindling economic environment and political exigency.**
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it is observed that the Government concentration is towards the health and economic sectors thereby helping to increase access to health care facilities and to stimulate socio-economic activities 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 first quarter of 2019.**

6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the first quarter of 2019 due to paucity of fund arising from dwindling revenue inflow from within and without.
7. The report shows that the financial budget implementation performance on the quarterly estimates for the first quarter of 2019 was 48.4% for both recurrent and capital expenditures, (i.e. Total Budget performance), while it was 12.1% of the total approved estimates for 2019.
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 due to delay in the release of operational fund hindered prompt and early report by the Ministry.**

9.0 RECOMMENDATIONS

- i) **KWIRS** should continue to improve on their level of revenue collection mechanism for increased revenue so as to reduce the over dependence on Federal Allocation by the State government.
- ii) The government should make it a policy to implement the existing law on taxation to the letter in order to achieve higher percentage in tax compliance by residents of the state.
- iii) 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.
- iv) 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.
- v) **The Civil Service Commission and other agencies should endeavour to adhere strictly to vacancy provision in the approved estimate in the course of recruitment of new staff to MDAs in the State. This is to avoid over expenditure on Personnel Cost as noticed and contained in the report.**
- vi) 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.
- vii) **The state government should ensure the sustenance of regular/prompt release of monthly allocation to MDAs for efficient and effective running of their operational activities.**

- viii) MDAs that exceeded budgetary provisions irrationally without adherence to due process should be made to make refund, possibly from source.
- ix) The Ministry of Finance and Cash Disbursement Committee are advised to fund the projects/programmes and activities of Government based on “Critical Success Factor” as being emphasized by His Excellency, the Executive Governor and in line with the Central Budget Committee’s Principle of good budget performance and economic development in the State.

10.0 CONCLUSION

This report has analyzed the performance of the finances of 2019 budget implementation for the first quarter of 2019. The MDAs are encouraged to strive hard to increase on their level of Internally Generated Revenue in the second quarter in order to improve the revenue base of the State Government, so that more fund could be available to provide enabling environment for economic growth and development of the State.

SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG)

	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
1	RECURRENT REVENUE						
11010101	Statutory Allocation	49,940,779,622	12,485,194,906	8,441,949,150	(4,043,245,756)	67.6%	16.9%
11010201	Value Added Tax	11,387,110,600	2,846,777,650	2,797,652,498	(49,125,152)	98.3%	24.6%
11010303	Other Sundry Revenue (FAAC)	2,008,083,890	502,020,973	331,062,349	(170,958,624)	65.9%	16.5%
12021012	Extra Expected Revenue	24,041,225,350	6,010,306,338	-	(6,010,306,338)	0.0%	0.0%
12021013	LGAs Salary Bailout (Loan Repayment)	255,227,932	63,806,983	-	(63,806,983)	0.0%	0.0%
12000000	Internally Generated Revenue (IGR)	34,214,096,518	8,553,524,130	6,276,177,238	(2,277,346,892)	73.4%	18.3%
	SUB-TOTAL	121,846,523,912	30,461,630,978	17,846,841,235	(12,614,789,743)	58.6%	14.6%
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	78,207,986,550	19,551,996,638	16,320,788,469	(3,231,208,169)	83.5%	20.9%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,638,537,362	10,909,634,340	1,526,052,766	(9,383,581,574)	14.0%	3.5%
	CAPITAL RECEIPTS						
13010000	Aid and Grants	25,434,043,449	6,358,510,862	1,481,438,288	(4,877,072,574)	23.3%	5.8%
14010000	Capital Development Fund (Receipts)	5,521,465,200	1,380,366,300	88,463,332	(1,291,902,968)	6.4%	1.6%
14030301	Domestic Loan (Financial Institutions)	5,000,000,000	1,250,000,000	-	(1,250,000,000)	0.0%	0.0%
	SUB-TOTAL	35,955,508,649	8,988,877,162	1,569,901,620	(7,418,975,542)	17.5%	4.4%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,638,537,362	10,909,634,340	1,526,052,766	(9,383,581,574)	14.0%	3.5%
	TOTAL CAPITAL RECEIPT	79,594,046,011	19,898,511,502	3,095,954,386	(16,802,557,116)	15.6%	3.9%
10000000	TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)	157,802,032,561	39,450,508,140	19,416,742,855	(20,033,765,285)	49.2%	12.3%

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
2	EXPENDITURE						
22060000	Recurrent Debt: (Public Debt Charges)						
22060011	Internal Loans Repayment	1,062,595,686	265,648,922	625,131,894	359,482,973	235.3%	58.8%
22060012	Contractual Payment (Recurrent)	43,772,200	10,943,050	-	(10,943,050)	0.0%	0.0%
22060014	FGN Bailout Bond Repayment (1)	466,520,504	116,630,127	116,630,127	-	100.0%	25.0%
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,965	634,393,965	-	100.0%	25.0%
22060016	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	269,917,787	-	100.0%	25.0%
22060017	Commerical Agriculture Scheme Loan Repayment 1	548,216,907	137,054,226	137,054,226	-	100.0%	25.0%
22060018	Commerical Agriculture Scheme Loan Repayment 2	848,836,690	212,209,173	212,209,173	-	100.0%	25.0%
22060020	External Loans Repayment (Donor)	475,584,199	118,896,050	119,006,912	110,862	100.1%	25.0%
	TOTAL DEBT SERVICING (LONG & SHORT TERM)	7,062,773,195	1,765,693,299	2,114,344,084	348,650,785	119.7%	29.9%
	Recurrent Non-Debt:						
21000000	Personnel Cost	14,805,780,274	3,701,445,069	3,441,170,425	(260,274,644)	93.0%	23.2%
21010103	Statutory Office Holders Salaries (Public Officers)	563,000,000	140,750,000	182,739,985	41,989,985	129.8%	32.5%
22010100	Pensions and Gratuities	8,000,000,000	2,000,000,000	1,786,927,426	(213,072,574)	89.3%	22.3%
21010101	Other CRF Charges	805,661,407	201,415,352	227,937,044	26,521,692	113.2%	28.3%
22020000	Overhead Cost	46,870,771,674	11,717,692,919	8,567,669,505	(3,150,023,414)	73.1%	18.3%
22040000	State Support Grants and Contributions - General	100,000,000	25,000,000	-	(25,000,000)	0.0%	0.0%
22090001	LGAs Salary Bailout	-	-	-	-		
	TOTAL RECURRENT EXPENDITURE	71,145,213,355	17,786,303,339	14,206,444,385	(3,579,858,954)	79.9%	20.0%
20000000	TOTAL RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	78,207,986,550	19,551,996,638	16,320,788,469	(3,231,208,169)	83.5%	20.9%

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
	<i>Capital Expenditure Based on Functions</i>						
70100	General Public Services	6,176,452,322	1,544,113,081	89,824,332	(1,454,288,749)	5.8%	1.5%
70300	Public Order and Safety	1,311,108,355	327,777,089	-	(327,777,089)	0.0%	0.0%
70400	Economic Affairs	33,869,580,213	8,467,395,053	1,004,820,729	(7,462,574,324)	11.9%	3.0%
70500	Environmental Protection	677,447,421	169,361,855	-	(169,361,855)	0.0%	0.0%
70600	Housing and Community Amenities	2,715,902,129	678,975,532	144,946,661	(534,028,871)	21.3%	5.3%
70700	Health	23,840,421,797	5,960,105,449	1,426,335,734	(4,533,769,715)	23.9%	6.0%
70800	Recreation and Culture	1,418,305,088	354,576,272	22,500,000	(332,076,272)	6.3%	1.6%
70900	Education	9,441,666,236	2,360,416,559	80,102,554	(2,280,314,005)	3.4%	0.8%
71000	Social Protection	143,162,450	35,790,613	-	(35,790,613)	0.0%	0.0%
23000000	TOTAL CAPITAL EXPENDITURE	79,594,046,011	19,898,511,503	2,768,530,010	(17,129,981,493)	13.9%	3.5%
	TOTAL EXPENDITURE (BUDGET SIZE)	157,802,032,561	39,450,508,141	19,089,318,479	(20,361,189,662)	48.4%	12.1%
	BUDGET SURPLUS / (DEFICIT)	-	-	327,424,376	327,424,376		

KWARA STATE ESTIMATES, 2019
RECURRENT REVENUE (BY SOURCES)

B I

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTION (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
		₦	₦	₦	₦		
SUMMARY - FAAC/MDAs							
1100000	SHARE OF FEDERATION ACCOUNT ALLOCATION	63,335,974,112	15,833,993,528	11,570,663,997	(4,263,329,531)	73.1%	18.3%
0111003	GOVERNOR'S OFFICE	3,458,655,000	864,663,750	1,161,012,653	296,348,903	134.3%	33.6%
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,038,000	259,500	-	(259,500)	0.0%	0.0%
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	145,208,000	36,302,000	1,638,588	(34,663,412)	4.5%	1.1%
0125001	OFFICE OF HEAD OF SERVICE	180,038,007	45,009,502	3,211,540	(41,797,962)	7.1%	1.8%
0140001	STATE AUDIT DEPARTMENT	1,270,000	317,500	350,000	32,500	110.2%	27.6%
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	32,000,000	8,000,000	-	(8,000,000)	0.0%	0.0%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	54,193,250	13,548,313	10,338,935	(3,209,378)	76.3%	19.1%
0220001	MINISTRY OF FINANCE	845,541,102	211,385,276	105,243,660	(106,141,616)	49.8%	12.4%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	12,287,608,599	3,071,902,150	1,975,143,261	(1,096,758,889)	64.3%	16.1%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	50,951,263	12,737,816	7,642,872	(5,094,944)	60.0%	15.0%
0231001	MINISTRY OF ENERGY	10,935,000	2,733,750	-	(2,733,750)	0.0%	0.0%
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	14,850,000	3,712,500	2,716,000	(996,500)	73.2%	18.3%
0234001	MINISTRY OF WORKS AND TRANSPORT	244,815,000	61,203,750	5,357,210	(55,846,540)	8.8%	2.2%
0236001	MINISTRY OF CULTURE AND TOURISM	27,960,000	6,990,000	384,950	(6,605,050)	5.5%	1.4%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,950,000	987,500	-	(987,500)	0.0%	0.0%
0238002	BUREAU OF STATISTICS	4,925,222	1,231,306	-	(1,231,306)	0.0%	0.0%

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTION (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY - FAAC/MDAs							
0252001	MINISTRY OF WATER RESOURCES	3,150,000	787,500	-	(787,500)	0.0%	0.0%
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	542,484,865	135,621,216	77,903,755	(57,717,461)	57.4%	14.4%
0253002	OFFICE OF THE SURVEYOR GENERAL	51,548,200	12,887,050	1,953,100	(10,933,950)	15.2%	3.8%
0260001	KWARA STATE BUREAU OF LANDS	4,911,276,461	1,227,819,115	134,475,985	(1,093,343,130)	11.0%	2.7%
0326001	MINISTRY OF JUSTICE	66,850,000	16,712,500	932,946	(15,779,554)	5.6%	1.4%
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	50,000,000	12,500,000	4,771,504	(7,728,496)	38.2%	9.5%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	1,600,000	400,000	79,525	(320,475)	19.9%	5.0%
0513011	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	37,679,638	9,419,910	15,500	(9,404,410)	0.2%	0.0%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	24,338,000	6,084,500	5,117,500	(967,000)	84.1%	21.0%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	228,420,000	57,105,000	102,844,300	45,739,300	180.1%	45.0%
0517002	AGENCY FOR MASS EDUCATION	4,836,000	1,209,000	73,000	(1,136,000)	6.0%	1.5%
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	92,971,081	23,242,770	298,192	(22,944,578)	1.3%	0.3%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	10,293,750	2,573,438	386,250	(2,187,188)	15.0%	3.8%
0521001	MINISTRY OF HEALTH	32,605,000	8,151,250	2,344,500	(5,806,750)	28.8%	7.2%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	77,080,000	19,270,000	13,830,600	(5,439,400)	71.8%	17.9%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	4,140,000	1,035,000	52,000	(983,000)	5.0%	1.3%
	TOTAL:- MDAs	23,503,211,438	5,875,802,860	3,618,118,326	(2,257,684,534)	61.6%	15.4%

KWARA STATE ESTIMATES, 2019
RECURRENT REVENUE (BY SOURCES)

B III

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTION (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY - PARASTATALS/AGENCY							
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	22,250,000	5,562,500	11,494,076	5,931,576	206.6%	51.7%
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	1,500,000	375,000	-	(375,000)	0.0%	0.0%
0123011	KWARA STATE TELEVISION SERVICE	43,035,000	10,758,750	651,552	(10,107,198)	6.1%	1.5%
0123012	KWARA STATE BROADCASTING CORPORATION	189,357,120	47,339,280	12,901,851	(34,437,429)	27.3%	6.8%
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	27,500,000	6,875,000	5,217,148	(1,657,852)	75.9%	19.0%
0231011	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	-	-		-		
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	22,059,000	5,514,750	232,000	(5,282,750)	4.2%	1.1%
0236011	KWARA STATE COUNCIL FOR ARTS AND CULTURE	20,000,000	5,000,000	-	(5,000,000)	0.0%	0.0%
0252011	KWARA STATE WATER CORPORATION	191,082,123	47,770,531	27,500,305	(20,270,226)	57.6%	14.4%
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	650,000	162,500	-	(162,500)	0.0%	0.0%
0253011	KWARA STATE HOUSING CORPORATION	-	-		-		
0513011	KWARA STATE SPORTS COUNCIL	4,455,200	1,113,800	1,304,600	190,800	117.1%	29.3%
0513012	KWARA UNITED FOOTBALL CLUB	11,640,000	2,910,000	171,050	(2,738,950)	5.9%	1.5%
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	225,533,406	56,383,352	86,037,875	29,654,524	152.6%	38.1%
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	498,648,500	124,662,125	252,058,358	127,396,233	202.2%	50.5%
0517013	KWARA STATE POLYTECHNIC, ILORIN	2,303,263,000	575,815,750	1,568,228,240	992,412,490	272.3%	68.1%

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTION (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY - PARASTATALS/AGENCY							
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	157,732,000	39,433,000	66,914,780	27,481,780	169.7%	42.4%
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	46,103,955	11,525,989	17,776,456	6,250,467	154.2%	38.6%
0517016	KWARA STATE UNIVERSITY, MALETE	5,904,523,659	1,476,130,915	310,338,460	(1,165,792,455)	21.0%	5.3%
0517017	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	475,646,834	118,911,709	158,393,800	39,482,092	133.2%	33.3%
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	123,080,250	30,770,063	11,371,800	(19,398,263)	37.0%	9.2%
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	97,268,500	24,317,125	13,140,500	(11,176,625)	54.0%	13.5%
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	334,456,533	83,614,133	111,245,561	27,631,428	133.0%	33.3%
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	11,100,000	2,775,000	3,080,500	305,500	111.0%	27.8%
	TOTAL:- PARASTATALS	10,710,885,080	2,677,721,270	2,658,058,912	(19,662,358)	99.3%	24.8%
	TOTAL:- MDAs	23,503,211,438	5,875,802,860	3,618,118,326	(2,257,684,534)	61.6%	15.4%
12000000	INTERNALLY GENERATED REVENUE (IGR)	34,214,096,518	8,553,524,130	6,276,177,238	(2,277,346,892)	73.4%	18.3%
	TOTAL:- FAAC	63,335,974,112	15,833,993,528	11,570,663,997	(4,263,329,531)	73.1%	18.3%
12021012	EXTRA EXPECTED REVENUE	24,041,225,350	6,010,306,338	-	(6,010,306,338)	0.0%	0.0%
12021013	LGAs SALARY BAILOUT (REFUND)	255,227,932	63,806,983	-	(63,806,983)	0.0%	0.0%
	GRAND TOTAL:- MDAs, PARASTALS, FAAC & EXTRA EXPECTED REVENUE	121,846,523,912	30,461,630,978	17,846,841,235	(12,614,789,743)	58.6%	14.6%

KWARA STATE ESTIMATES, 2019

B V

CAPITAL RECEIPT (BY SOURCES)

ADMIN/ ECONOMIC CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTION (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
	OTHER REVENUE SOURES (CAPITAL RECEIPT)						
13010000	AID AND GRANTS	25,434,043,449	6,358,510,862	1,481,438,288	(4,877,072,574)	23.3%	5.8%
14010000	CAPITAL DEVELOPMENT FUND RECEIPTS	5,521,465,200	1,380,366,300	88,463,332	(1,291,902,968)	6.4%	1.6%
14030301	DOMESTIC LOAN FROM FINANCIAL INSTITUTION	5,000,000,000	1,250,000,000	-	(1,250,000,000)	0.0%	0.0%
	SUB-TOTAL	35,955,508,649	8,988,877,162	1,569,901,620	(7,418,975,542)	17.5%	4.4%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,638,537,362	10,909,634,340	1,526,052,766	(9,383,581,574)	14.0%	3.5%
	TOTAL CAPITAL RECEIPT	79,594,046,011	19,898,511,502	3,095,954,386	(16,802,557,116)	15.6%	3.9%
	GRAND TOTAL:- MDAs, PARASTATALS, FAAC & CAPITAL RECEIPTS	157,802,032,561	39,450,508,140	19,416,742,855	(20,033,765,285)	49.2%	12.3%

KWARA STATE ESTIMATES, 2019
RECURRENT EXPENDITURE

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ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
1	2	2019	2019	2019	2019	2019	2019
		₦	₦	₦	₦		
SUMMARY							
01 - ADMINISTRATION SECTOR							
0111001	GOVERNMENT HOUSE	3,861,747,098	965,436,775	1,036,576,753	71,139,979	107.4%	26.8%
21	PERSONNEL COST	1,651,098	412,775	428,748	15,974	103.9%	26.0%
2202	OVERHEAD COST	3,860,096,000	965,024,000	1,036,148,005	71,124,005	107.4%	26.8%
0111002	OFFICE OF THE DEPUTY GOVERNOR	271,892,446	67,973,112	24,297,500	(43,675,612)	35.7%	8.9%
21	PERSONNEL COST						
2202	OVERHEAD COST	271,892,446	67,973,112	24,297,500	(43,675,612)	35.7%	8.9%
0111003	GOVERNOR'S OFFICE	5,408,126,244	1,352,031,561	164,930,997	(1,187,100,564)	12.2%	3.0%
21	PERSONNEL COST	21,218,087	5,304,522	4,867,304	(437,218)	91.8%	22.9%
2202	OVERHEAD COST	5,386,908,157	1,346,727,039	160,063,693	(1,186,663,346)	11.9%	3.0%
21010103	Salaries for Public Officers	563,000,000	140,750,000	182,739,985	41,989,985	129.8%	32.5%
21010104	Salaries of Parastatal Board Members	100,000,000	25,000,000	12,445,000	(12,555,000)	49.8%	12.4%
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	3,122,800	780,700	130,000	(650,700)	16.7%	4.2%
22	OTHER RECURRENT COSTS	-	-				
2202	OVERHEAD COST	3,122,800	780,700	130,000	(650,700)	16.7%	4.2%
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	2,339,812	584,953	97,493	(487,460)	16.7%	4.2%
22	OTHER RECURRENT COSTS	-	-				
2202	OVERHEAD COST	2,339,812	584,953	97,493	(487,460)	16.7%	4.2%
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,849,188,280	462,297,070	407,596,776	(54,700,294)	88.2%	22.0%
21	PERSONNEL COST	150,500,000	37,625,000	22,146,100	(15,478,900)	58.9%	14.7%
2202	OVERHEAD COST	1,698,688,280	424,672,070	385,450,676	(39,221,394)	90.8%	22.7%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	127,087,655	31,771,914	27,756,403	(4,015,511)	87.4%	21.8%
21	PERSONNEL COST	88,314,175	22,078,544	24,701,704	2,623,160	111.9%	28.0%
2202	OVERHEAD COST	38,773,480	9,693,370	3,054,699	(6,638,671)	31.5%	7.9%
0123011	KWARA STATE TELEVISION SERVICE	102,608,158	25,652,040	12,304,758	(13,347,282)	48.0%	12.0%
22	OTHER RECURRENT COSTS	61,808,158	15,452,040	8,967,141	(6,484,899)	58.0%	14.5%
2202	OVERHEAD COST	40,800,000	10,200,000	3,337,617	(6,862,383)	32.7%	8.2%
0123012	KWARA STATE BROADCASTING CORPORATION	218,393,785	54,598,446	41,000,353	(13,598,093)	75.1%	18.8%
22	OTHER RECURRENT COSTS	135,193,556	33,798,389	33,182,061	(616,328)	98.2%	24.5%
2202	OVERHEAD COST	83,200,229	20,800,057	7,818,292	(12,981,765)	37.6%	9.4%
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	80,865,533	20,216,383	10,063,333	(10,153,050)	49.8%	12.4%
22	OTHER RECURRENT COSTS	47,265,533	11,816,383	6,464,886	(5,351,497)	54.7%	13.7%
2202	OVERHEAD COST	33,600,000	8,400,000	3,598,447	(4,801,553)	42.8%	10.7%
0125001	OFFICE OF HEAD OF SERVICE	1,767,748,940	441,937,235	257,652,374	(184,284,861)	58.3%	14.6%
21	PERSONNEL COST	1,200,000,000	300,000,000	233,809,874	(66,190,126)	77.9%	19.5%
2202	OVERHEAD COST	567,748,940	141,937,235	23,842,500	(118,094,735)	16.8%	4.2%
2201	SOCIAL BENEFITS	8,000,000,000	2,000,000,000	1,786,927,426	(213,072,574)	89.3%	22.3%
22010101	Gratuity	1,000,000,000	250,000,000	30,000,000	(220,000,000)	12.0%	3.0%
22010102	Pension	7,000,000,000	1,750,000,000	1,756,927,426	6,927,426	100.4%	25.1%
0140001	STATE AUDIT DEPARTMENT	169,094,107	42,273,527	28,424,420	(13,849,107)	67.2%	16.8%
21	PERSONNEL COST	70,197,607	17,549,402	20,645,420	3,096,018	117.6%	29.4%
2202	OVERHEAD COST	98,896,500	24,724,125	7,779,000	(16,945,125)	31.5%	7.9%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
		1	2	3	4	5	6
		₦	₦	₦	₦		
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	114,603,717	28,650,929	19,461,926	(9,189,003)	67.9%	17.0%
21	PERSONNEL COST	65,358,547	16,339,637	19,217,297	2,877,660	117.6%	29.4%
2202	OVERHEAD COST	49,245,170	12,311,293	244,629	(12,066,664)	2.0%	0.5%
0147001	CIVIL SERVICE COMMISSION	49,284,910	12,321,228	4,221,744	(8,099,484)	34.3%	8.6%
21	PERSONNEL COST	10,765,184	2,691,296	1,936,596	(754,700)	72.0%	18.0%
2202	OVERHEAD COST	38,519,726	9,629,932	2,285,148	(7,344,784)	23.7%	5.9%
0148001	LOCAL GOVERNMENT SERVICE COMMISSION	9,040,000	2,260,000	567,666	(1,692,334)	25.1%	6.3%
21	PERSONNEL COST	-	-	-	-	-	-
2202	OVERHEAD COST	9,040,000	2,260,000	567,666	(1,692,334)	25.1%	6.3%
0147003	STATE INDEPENDENT ELECTORAL COMMISSION	15,332,771	3,833,193	1,450,448	(2,382,745)	37.8%	9.5%
21	PERSONNEL COST	-	-	-	-	-	-
2202	OVERHEAD COST	15,332,771	3,833,193	1,450,448	(2,382,745)	37.8%	9.5%
	TOTAL FOR ADMINISTRATION SECTOR	22,713,476,256	5,678,369,064	4,018,645,355	(1,659,723,709)	70.8%	17.7%
02 ECONOMIC SECTOR							
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	389,801,781	97,450,445	94,719,008	(2,731,437)	97.2%	24.3%
21	PERSONNEL COST	315,993,109	78,998,277	89,935,563	10,937,286	113.8%	28.5%
2202	OVERHEAD COST	73,808,672	18,452,168	4,783,445	(13,668,723)	25.9%	6.5%
0215011	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	16,333,605	4,083,401	394,553	(3,688,848)	9.7%	2.4%
22	OTHER RECURRENT COSTS	4,728,455	1,182,114	-	(1,182,114)	0.0%	0.0%
2202	OVERHEAD COST	11,605,150	2,901,288	394,553	(2,506,735)	13.6%	3.4%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0215012	KWARA STATE FADAMA DEVELOPMENT PROJECT	6,000,000	1,500,000	447,766	(1,052,234)	29.9%	7.5%
22	OTHER RECURRENT COSTS	4,738,379	1,184,595	395,532	(789,063)	33.4%	8.3%
2202	OVERHEAD COST	1,261,621	315,405	52,234	(263,171)	16.6%	4.1%
0220001	MINISTRY OF FINANCE	9,517,232,929	2,379,308,232	3,224,121,115	844,812,883	135.5%	33.9%
21	PERSONNEL COST	326,380,644	81,595,161	125,119,149	43,523,988	153.3%	38.3%
2202	OVERHEAD COST	9,190,852,285	2,297,713,071	3,099,001,966	801,288,895	134.9%	33.7%
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000	25,000,000	-	(25,000,000)	0.0%	0.0%
220501	OTHER CHARGES (Public Debt Charges)	7,768,434,602	1,942,108,651	2,329,836,128	387,727,478	120.0%	30.0%
22090001	LGAs SALARY BAILOUT (Public Non-Debt)	-	-	-	-	#DIV/0!	#DIV/0!
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	7,059,443,457	1,764,860,864	1,530,314,672	(234,546,192)	86.7%	21.7%
22	OTHER RECURRENT COSTS	1,197,718,081	299,429,520	212,100,283	(87,329,237)	70.8%	17.7%
2202	OVERHEAD COST	5,861,725,376	1,465,431,344	1,318,214,389	(147,216,955)	90.0%	22.5%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	216,471,238	54,117,810	52,105,064	(2,012,746)	96.3%	24.1%
21	PERSONNEL COST	178,669,859	44,667,465	48,709,586	4,042,121	109.0%	27.3%
2202	OVERHEAD COST	37,801,379	9,450,345	3,395,478	(6,054,867)	35.9%	9.0%
0231001	MINISTRY OF ENERGY	631,651,317	157,912,829	71,151,437	(86,761,392)	45.1%	11.3%
21	PERSONNEL COST	70,934,580	17,733,645	19,496,478	1,762,833	109.9%	27.5%
2202	OVERHEAD COST	560,716,737	140,179,184	51,654,959	(88,524,225)	36.8%	9.2%
0231011	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	55,485,327	13,871,332	9,247,554	(4,623,778)	66.7%	16.7%
22	OTHER RECURRENT COSTS	43,680,627	10,920,157	7,280,104	(3,640,053)	66.7%	16.7%
2202	OVERHEAD COST	11,804,700	2,951,175	1,967,450	(983,725)	66.7%	16.7%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	46,420,674	11,605,169	8,434,436	(3,170,733)	72.7%	18.2%
21	PERSONNEL COST	28,762,474	7,190,619	8,196,886	1,006,268	114.0%	28.5%
2202	OVERHEAD COST	17,658,200	4,414,550	237,550	(4,177,000)	5.4%	1.3%
0234001	MINISTRY OF WORKS AND TRANSPORT	310,629,205	77,657,301	48,203,163	(29,454,138)	62.1%	15.5%
21	PERSONNEL COST	168,293,161	42,073,290	46,385,769	4,312,479	110.2%	27.6%
2202	OVERHEAD COST	142,336,044	35,584,011	1,817,394	(33,766,617)	5.1%	1.3%
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	102,879,494	25,719,874	21,820,692	(3,899,182)	84.8%	21.2%
22	OTHER RECURRENT COSTS	89,544,494	22,386,124	18,774,819	(3,611,305)	83.9%	21.0%
2202	OVERHEAD COST	13,335,000	3,333,750	3,045,873	(287,877)	91.4%	22.8%
0236001	MINISTRY OF CULTURE AND TOURISM	99,279,324	24,819,831	11,748,275	(13,071,556)	47.3%	11.8%
21	PERSONNEL COST	69,595,977	17,398,994	11,348,942	(6,050,052)	65.2%	16.3%
2202	OVERHEAD COST	29,683,347	7,420,837	399,333	(7,021,504)	5.4%	1.3%
0236011	KWARA STATE COUNCIL FOR ARTS AND CULTURE	74,805,025	18,701,256	6,741,414	(11,959,842)	36.0%	9.0%
22	OTHER RECURRENT COSTS	40,487,250	10,121,813	6,005,589	(4,116,224)	59.3%	14.8%
2202	OVERHEAD COST	34,317,775	8,579,444	735,825	(7,843,619)	8.6%	2.1%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	545,648,948	136,412,237	21,139,120	(115,273,117)	15.5%	3.9%
21	PERSONNEL COST	77,588,479	19,397,120	20,354,616	957,496	104.9%	26.2%
2202	OVERHEAD COST	468,060,469	117,015,117	784,504	(116,230,613)	0.7%	0.2%
0238002	BUREAU OF STATISTICS	146,003,130	36,500,783	35,451,329	(1,049,454)	97.1%	24.3%
21	PERSONNEL COST	114,545,244	28,636,311	32,392,957	3,756,646	113.1%	28.3%
2202	OVERHEAD COST	31,457,886	7,864,472	3,058,372	(4,806,100)	38.9%	9.7%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0250001	FISCAL RESPONSIBILITY COMMISSION	10,184,286	2,546,072	422,357	(2,123,715)	16.6%	4.1%
21	PERSONNEL COST	1,616,372	404,093	422,357	18,264	104.5%	26.1%
2202	OVERHEAD COST	8,567,914	2,141,979	-	(2,141,979)	0.0%	0.0%
0252001	MINISTRY OF WATER RESOURCES	94,286,350	23,571,588	17,984,239	(5,587,349)	76.3%	19.1%
21	PERSONNEL COST	65,945,950	16,486,488	16,576,547	90,060	100.5%	25.1%
2202	OVERHEAD COST	28,340,400	7,085,100	1,407,692	(5,677,408)	19.9%	5.0%
0252011	KWARA STATE WATER CORPORATION	308,215,843	77,053,961	33,745,106	(43,308,855)	43.8%	10.9%
22	OTHER RECURRENT COSTS	198,280,462	49,570,116	29,109,644	(20,460,472)	58.7%	14.7%
2202	OVERHEAD COST	109,935,381	27,483,845	4,635,462	(22,848,383)	16.9%	4.2%
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	9,437,500	2,359,375	154,604	(2,204,771)	6.6%	1.6%
22	OTHER RECURRENT COSTS	-	-	-	-		
2202	OVERHEAD COST	9,437,500	2,359,375	154,604	(2,204,771)	6.6%	1.6%
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	210,473,584	52,618,396	49,292,102	(3,326,294)	93.7%	23.4%
21	PERSONNEL COST	174,843,120	43,710,780	47,156,666	3,445,886	107.9%	27.0%
2202	OVERHEAD COST	35,630,464	8,907,616	2,135,436	(6,772,180)	24.0%	6.0%
0253011	KWARA STATE HOUSING CORPORATION	4,665,796	1,166,449	137,740	(1,028,709)	11.8%	3.0%
22	OTHER RECURRENT COSTS	-	-	-	-		
2202	OVERHEAD COST	4,665,796	1,166,449	137,740	(1,028,709)	11.8%	3.0%
0253002	OFFICE OF THE SURVEYOR GENERAL	67,907,599	16,976,900	6,245,036	(10,731,864)	36.8%	9.2%
21	PERSONNEL COST	30,440,074	7,610,019	5,916,389	(1,693,630)	77.7%	19.4%
2202	OVERHEAD COST	37,467,525	9,366,881	328,647	(9,038,234)	3.5%	0.9%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0260001	KWARA STATE BUREAU OF LANDS	126,300,518	31,575,130	21,795,469	(9,779,661)	69.0%	17.3%
21	PERSONNEL COST	78,160,250	19,540,063	21,256,199	1,716,137	108.8%	27.2%
2202	OVERHEAD COST	48,140,268	12,035,067	539,270	(11,495,797)	4.5%	1.1%
	TOTAL FOR ECONOMIC SECTOR	27,917,991,532	6,979,497,883	7,595,652,379	616,154,496	108.8%	27.2%
03 LAW AND JUSTICE SECTOR							
0318001	STATE JUDICIAL SERVICE COMMISSION	94,243,379	23,560,845	9,279,445	(14,281,400)	39.4%	9.8%
21	PERSONNEL COST	51,540,951	12,885,238	6,365,045	(6,520,193)	49.4%	12.3%
2202	OVERHEAD COST	42,702,428	10,675,607	2,914,400	(7,761,207)	27.3%	6.8%
0326001	MINISTRY OF JUSTICE	523,278,259	130,819,565	63,502,682	(67,316,883)	48.5%	12.1%
21	PERSONNEL COST	120,728,443	30,182,111	33,333,046	3,150,935	110.4%	27.6%
2202	OVERHEAD COST	402,549,816	100,637,454	30,169,636	(70,467,818)	30.0%	7.5%
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	1,179,213,592	294,803,398	214,206,547	(80,596,851)	72.7%	18.2%
21	PERSONNEL COST	680,081,508	170,020,377	151,262,939	(18,757,438)	89.0%	22.2%
2202	OVERHEAD COST	499,132,084	124,783,021	62,943,608	(61,839,413)	50.4%	12.6%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	231,314,000	57,828,500	48,424,040	(9,404,460)	83.7%	20.9%
21	PERSONNEL COST	131,090,721	32,772,680	33,999,460	1,226,780	103.7%	25.9%
2202	OVERHEAD COST	100,223,279	25,055,820	14,424,580	(10,631,240)	57.6%	14.4%
	TOTAL FOR LAW AND JUSTICE SECTOR	2,028,049,230	507,012,308	335,412,714	(171,599,594)	66.2%	16.5%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
		3	4	5	6	7	8
1	2	₦	₦	₦	₦		
05 SOCIAL SECTOR							
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	708,905,675	177,226,419	20,334,404	(156,892,015)	11.5%	2.9%
21	PERSONNEL COST	37,942,021	9,485,505	10,944,727	1,459,222	115.4%	28.8%
2202	OVERHEAD COST	670,963,654	167,740,914	9,389,677	(158,351,237)	5.6%	1.4%
0513011	KWARA STATE SPORTS COUNCIL	43,265,384	10,816,346	6,147,882	(4,668,464)	56.8%	14.2%
22	OTHER RECURRENT COSTS	30,747,384	7,686,846	5,757,882	(1,928,964)	74.9%	18.7%
2202	OVERHEAD COST	12,518,000	3,129,500	390,000	(2,739,500)	12.5%	3.1%
0513012	KWARA UNITED FOOTBALL CLUB	623,454,225	155,863,556	60,980,000	(94,883,556)	39.1%	9.8%
22	OTHER RECURRENT COSTS	175,440,000	43,860,000	27,061,917	(16,798,083)	61.7%	15.4%
2202	OVERHEAD COST	448,014,225	112,003,556	33,918,083	(78,085,473)	30.3%	7.6%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	62,827,773	15,706,943	28,323,679	12,616,736	180.3%	45.1%
21	PERSONNEL COST	5,267,573	1,316,893	22,433,090	21,116,197	1703.5%	425.9%
2202	OVERHEAD COST	57,560,200	14,390,050	5,890,589	(8,499,461)	40.9%	10.2%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	934,466,254	233,616,564	150,252,873	(83,363,691)	64.3%	16.1%
21	PERSONNEL COST	230,031,774	57,507,944	60,470,066	2,962,123	105.2%	26.3%
2202	OVERHEAD COST	704,434,480	176,108,620	89,782,807	(86,325,813)	51.0%	12.7%
0517002	AGENCY FOR MASS EDUCATION	35,655,805	8,913,951	4,505,715	(4,408,236)	50.5%	12.6%
21	PERSONNEL COST	18,372,477	4,593,119	4,505,715	(87,404)	98.1%	24.5%
2202	OVERHEAD COST	17,283,328	4,320,832	-	(4,320,832)	0.0%	0.0%
0517003	TEACHING SERVICE COMMISSION	6,390,280,460	1,597,570,115	1,449,270,014	(148,300,101)	90.7%	22.7%
21	PERSONNEL COST	6,356,056,951	1,589,014,238	1,448,981,389	(140,032,849)	91.2%	22.8%
2202	OVERHEAD COST	34,223,509	8,555,877	288,625	(8,267,252)	3.4%	0.8%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	249,124,036	62,281,009	23,858,213	(38,422,796)	38.3%	9.6%
22	OTHER RECURRENT COSTS	110,297,240	27,574,310	16,924,013	(10,650,297)	61.4%	15.3%
2202	OVERHEAD COST	138,826,796	34,706,699	6,934,200	(27,772,499)	20.0%	5.0%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	127,057,986	31,764,497	36,751,945	4,987,449	115.7%	28.9%
21	PERSONNEL COST	116,329,492	29,082,373	36,612,795	7,530,422	125.9%	31.5%
2202	OVERHEAD COST	10,728,494	2,682,124	139,150	(2,542,974)	5.2%	1.3%
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	701,662,554	175,415,639	147,448,120	(27,967,519)	84.1%	21.0%
22	OTHER RECURRENT COSTS	540,034,000	135,008,500	112,930,812	(22,077,688)	83.6%	20.9%
2202	OVERHEAD COST	161,628,554	40,407,139	34,517,308	(5,889,831)	85.4%	21.4%
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	978,932,779	244,733,195	-	(244,733,195)	0.0%	0.0%
22	OTHER RECURRENT COSTS	764,084,424	191,021,106	-	(191,021,106)	0.0%	0.0%
2202	OVERHEAD COST	214,848,355	53,712,089	-	(53,712,089)	0.0%	0.0%
0517013	KWARA STATE POLYTECHNIC, ILORIN	2,303,263,000	575,815,750	500,469,202	(75,346,548)	86.9%	21.7%
22	OTHER RECURRENT COSTS	1,756,135,000	439,033,750	415,008,647	(24,025,103)	94.5%	23.6%
2202	OVERHEAD COST	547,128,000	136,782,000	85,460,555	(51,321,445)	62.5%	15.6%
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	327,989,945	81,997,486	81,168,826	(828,660)	99.0%	24.7%
22	OTHER RECURRENT COSTS	238,710,545	59,677,636	46,721,395	(12,956,241)	78.3%	19.6%
2202	OVERHEAD COST	89,279,400	22,319,850	34,447,431	12,127,581	154.3%	38.6%
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	186,939,088	46,734,772	29,925,303	(16,809,469)	64.0%	16.0%
22	OTHER RECURRENT COSTS	150,424,238	37,606,060	22,452,802	(15,153,258)	59.7%	14.9%
2202	OVERHEAD COST	36,514,850	9,128,713	7,472,501	(1,656,212)	81.9%	20.5%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0517016	KWARA STATE UNIVERSITY, MALETE	5,904,523,659	1,476,130,915	701,597,929	(774,532,986)	47.5%	11.9%
22	OTHER RECURRENT COSTS	2,040,000,000	510,000,000	466,500,000	(43,500,000)	91.5%	22.9%
2202	OVERHEAD COST	3,864,523,659	966,130,915	235,097,929	(731,032,986)	24.3%	6.1%
0517017	KWARA STATE COLLEGE OF HEALTH TECH, OFFA	475,646,834	118,911,709	125,879,753	6,968,045	105.9%	26.5%
22	OTHER RECURRENT COSTS	20,963,277	5,240,819	5,240,820	1	100.0%	25.0%
2202	OVERHEAD COST	454,683,557	113,670,889	120,638,933	6,968,044	106.1%	26.5%
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	139,022,613	34,755,653	30,755,573	(4,000,080)	88.5%	22.1%
22	OTHER RECURRENT COSTS	22,719,665	5,679,916	3,445,099	(2,234,817)	60.7%	15.2%
2202	OVERHEAD COST	116,302,948	29,075,737	27,310,474	(1,765,263)	93.9%	23.5%
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	122,550,127	30,637,532	19,225,884	(11,411,648)	62.8%	15.7%
22	OTHER RECURRENT COSTS	50,277,414	12,569,354	11,429,834	(1,139,520)	90.9%	22.7%
2202	OVERHEAD COST	72,272,713	18,068,178	7,796,050	(10,272,128)	43.1%	10.8%
0517020	SCHORLARSHIP BOARD	3,110,000	777,500	75,000	(702,500)	9.6%	2.4%
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	3,110,000	777,500	75,000	(702,500)	9.6%	2.4%
0521001	MINISTRY OF HEALTH	3,653,648,673	913,412,168	749,686,771	(163,725,397)	82.1%	20.5%
21	PERSONNEL COST	3,523,756,834	880,939,209	748,965,761	(131,973,448)	85.0%	21.3%
2202	OVERHEAD COST	129,891,839	32,472,960	721,010	(31,751,950)	2.2%	0.6%
0521011	KWARA STATE HEALTH INSURANCE AGENCY	127,035,500	31,758,875	3,423,996	(28,334,879)	10.8%	2.7%
22	OTHER RECURRENT COSTS	42,325,103	10,581,276	2,868,599	(7,712,677)	27.1%	6.8%
2202	OVERHEAD COST	84,710,397	21,177,599	555,397	(20,622,202)	2.6%	0.7%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	495,214,852	123,803,713	88,298,310	(35,505,403)	71.3%	17.8%
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	495,214,852	123,803,713	88,298,310	(35,505,403)	71.3%	17.8%
0521003	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,448,800	7,612,200	1,561,483	(6,050,717)	20.5%	5.1%
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	30,448,800	7,612,200	1,561,483	(6,050,717)	20.5%	5.1%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	535,170,781	133,792,695	66,669,144	(67,123,551)	49.8%	12.5%
21	PERSONNEL COST	150,905,878	37,726,470	42,864,431	5,137,962	113.6%	28.4%
2202	OVERHEAD COST	384,264,903	96,066,226	23,804,713	(72,261,513)	24.8%	6.2%
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	22,828,756	5,707,189	1,615,926	(4,091,263)	28.3%	7.1%
22	OTHER RECURRENT COSTS	6,073,383	1,518,346	865,978	(652,368)	57.0%	14.3%
2202	OVERHEAD COST	16,755,373	4,188,843	749,948	(3,438,895)	17.9%	4.5%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	365,443,973	91,360,993	42,852,076	(48,508,917)	46.9%	11.7%
21	PERSONNEL COST	73,901,660	18,475,415	19,410,814	935,399	105.1%	26.3%
2202	OVERHEAD COST	291,542,313	72,885,578	23,441,262	(49,444,316)	32.2%	8.0%
	TOTAL FOR SOCIAL SECTOR	25,548,469,532	6,387,117,383	4,371,078,021	(2,016,039,362)	68.4%	17.1%
	TOTAL FOR ALL SECTORS	78,207,986,550	19,551,996,638	16,320,788,469	(3,231,208,169)	83.5%	20.9%

KWARA STATE ESTIMATES, 2019

CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS

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SUMMARY

REVENUE CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
0111003	GOVERNOR'S OFFICE	440,000,000	110,000,000	79,712,332	(30,287,668)	72.5%	18.1%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	176,465,200	44,116,300	8,751,000	(35,365,300)	19.8%	5.0%
0220001	MINISTRY OF FINANCE	5,000,000,000	1,250,000,000	-	(1,250,000,000)	0.0%	0.0%
0231001	MINISTRY OF ENERGY	-	-	-	-		
0234001	MINISTRY OF WORKS AND TRANSPORT	4,320,000,000	1,080,000,000	-	(1,080,000,000)	0.0%	0.0%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,265,000,000	316,250,000	-	(316,250,000)	0.0%	0.0%
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	40,855,258	10,213,815	-	(10,213,815)	0.0%	0.0%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,994,054,054	498,513,514	30,400,600	(468,112,914)	6.1%	1.5%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,811,000,000	452,750,000	24,701,954	(428,048,046)	5.5%	1.4%
0521001	MINISTRY OF HEALTH	20,508,528,049	5,127,132,012	1,426,335,734	(3,700,796,278)	27.8%	7.0%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	399,606,088	99,901,522	-	(99,901,522)	0.0%	0.0%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,638,537,362	10,909,634,341	1,526,052,766	(9,383,581,575)	14.0%	3.5%
	TOTAL CAPITAL RECEIPTS	79,594,046,011	19,898,511,503	3,095,954,386	(16,802,557,117)	15.6%	3.9%

KWARA STATE ESTIMATES, 2019

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CAPITAL EXPENDITURE - COFOG

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
1	2	2019	2019	2019	2019	2019	2019
		₦	₦	₦	₦		
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)							
0111003	GOVERNOR'S OFFICE	3,072,740,226	768,185,057	87,949,332	(680,235,725)	11.4%	2.9%
0112001	KWARA STATE HOUSE OF ASSEMBLY	453,100,000	113,275,000	-	(113,275,000)	0.0%	0.0%
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	205,343,669	51,335,917	3,416,325	(47,919,592)	6.7%	1.7%
0123011	KWARA STATE TELEVISION SERVICE	73,870,000	18,467,500	-	(18,467,500)	0.0%	0.0%
0123012	KWARA STATE BROADCASTING CORPORATION	90,432,891	22,608,223	-	(22,608,223)	0.0%	0.0%
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	6,000,000	1,500,000	-	(1,500,000)	0.0%	0.0%
0125001	OFFICE OF HEAD OF SERVICE	2,626,262,096	656,565,524	1,875,000	(654,690,524)	0.3%	0.1%
0140001	STATE AUDIT DEPARTMENT	15,850,000	3,962,500	-	(3,962,500)	0.0%	0.0%
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	8,500,000	2,125,000	-	(2,125,000)	0.0%	0.0%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	279,484,039	69,871,010	8,751,000	(61,120,010)	12.5%	3.1%
0220001	MINISTRY OF FINANCE	4,167,179,198	1,041,794,800	282,835,364	(758,959,436)	27.1%	6.8%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	2,495,779,220	623,944,805	281,476,885	(342,467,920)	45.1%	11.3%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	1,619,778,167	404,944,542	20,000,000	(384,944,542)	4.9%	1.2%
0231001	MINISTRY OF ENERGY	1,952,509,722	488,127,431	97,608,343	(390,519,088)	20.0%	5.0%
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	53,535,500	13,383,875	-	(13,383,875)	0.0%	0.0%
0234001	MINISTRY OF WORKS AND TRANSPORT	16,747,954,658	4,186,988,665	270,299,812	(3,916,688,853)	6.5%	1.6%
0236001	MINISTRY OF CULTURE AND TOURISM	44,210,456	11,052,615	-	(11,052,615)	0.0%	0.0%

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY	% PERF. ANNUAL
		2019	2019	2019	2019	2019	2019
1	2	3	4	5	6	7	8
		₦	₦	₦	₦		
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)							
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,703,837,144	1,425,959,286	40,433,000	(1,385,526,286)	2.8%	0.7%
0238002	BUREAU OF STATISTICS	471,151,005	117,787,751	-	(117,787,751)	0.0%	0.0%
0250001	FISCAL RESPONSIBILITY COMMISSION	2,725,000	681,250	-	(681,250)	0.0%	0.0%
0252001	MINISTRY OF WATER RESOURCES	2,219,394,042	554,848,511	107,346,200	(447,502,311)	19.3%	4.8%
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	228,751,380	57,187,845	-	(57,187,845)	0.0%	0.0%
0260001	KWARA STATE BUREAU OF LANDS	267,756,707	66,939,177	37,600,461	(29,338,716)	56.2%	14.0%
0318001	STATE JUDICIAL SERVICE COMMISSION	46,871,250	11,717,813	-	(11,717,813)	0.0%	0.0%
0326001	MINISTRY OF JUSTICE	522,000,000	130,500,000	-	(130,500,000)	0.0%	0.0%
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	663,312,105	165,828,026	-	(165,828,026)	0.0%	0.0%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	78,925,000	19,731,250	-	(19,731,250)	0.0%	0.0%
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,172,594,630	293,148,658	22,500,000	(270,648,658)	7.7%	1.9%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	143,162,450	35,790,613	-	(35,790,613)	0.0%	0.0%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,819,891,504	954,972,876	30,400,600	(924,572,276)	3.2%	0.8%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,621,774,732	1,405,443,683	49,701,954	(1,355,741,729)	3.5%	0.9%
0521001	MINISTRY OF HEALTH	22,748,083,417	5,687,020,854	1,426,335,734	(4,260,685,120)	25.1%	6.3%
0521011	KWARA STATE HEALTH INSURANCE AGENCY	1,092,338,380	273,084,595	-	(273,084,595)	0.0%	0.0%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	677,447,421	169,361,855	-	(169,361,855)	0.0%	0.0%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	201,500,000	50,375,000	-	(50,375,000)	0.0%	0.0%
	TOTAL CAPITAL EXPENDITURE	79,594,046,011	19,898,511,503	2,768,530,010	(17,129,981,493)	13.9%	3.5%