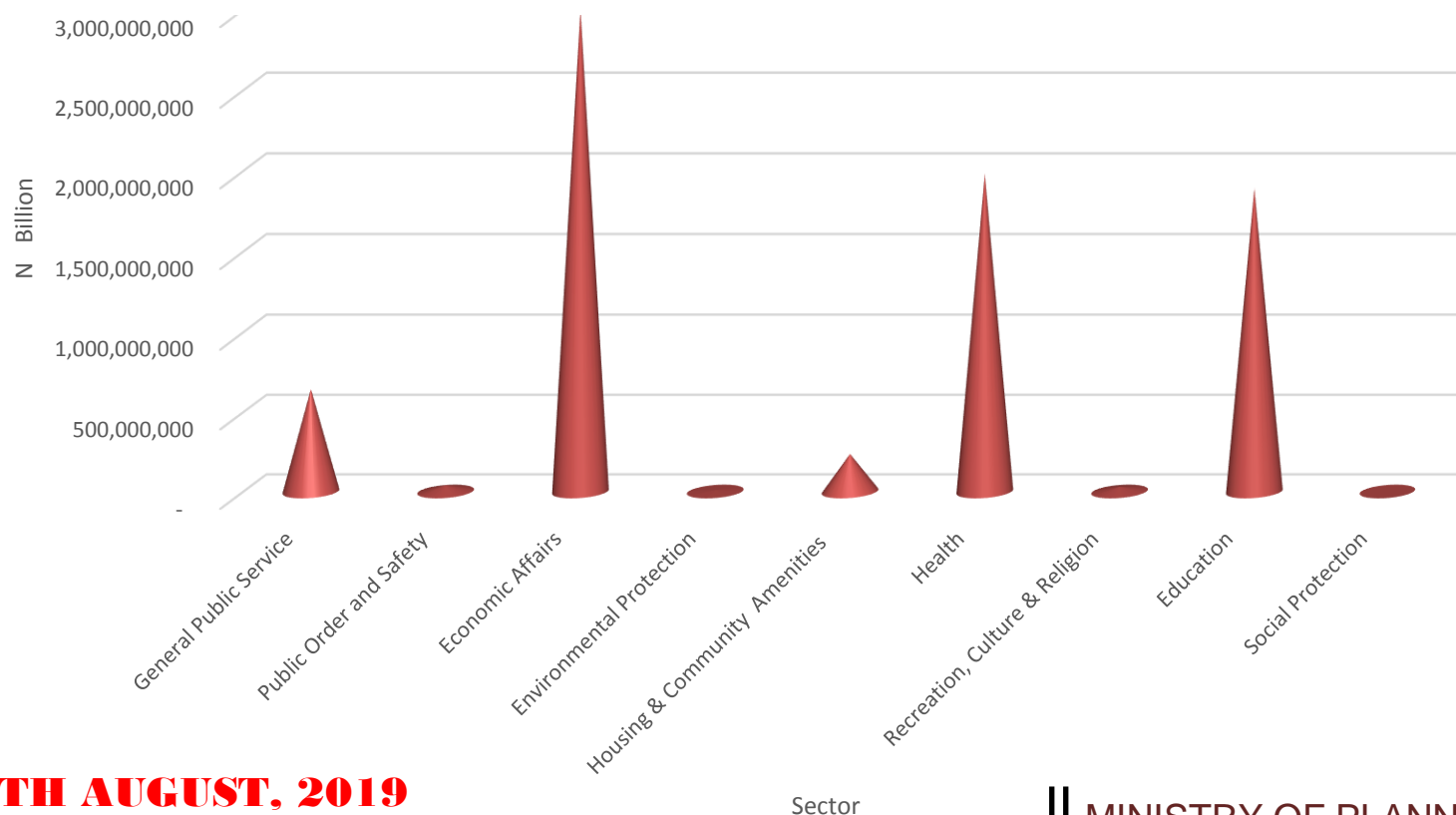




# KWARA STATE ESTIMATES 2019

## SECOND QUARTER & MID YEAR

### BUDGET IMPLEMENTATION PERFORMANCE REPORT



*[Signature]* 9/8/19  
VICTOR OLAWOPO  
DIRECTOR OF BUDGET  
DIRECTOR OF BUDGET

**9TH AUGUST, 2019**

MINISTRY OF PLANNING & ECONOMIC  
DEVELOPMENT, KWARA STATE

## TABLE OF CONTENTS

|  |     |
|--|-----|
| Table of Contents.....   | ii  |
| List of Tables .....   | iii |
| Executive Summary.....   | iv  |
| Info Graphics .....  | xii |
| 1.0 Introduction.....  | 1   |
| 2.0 Financial Analysis of 2019 2nd Quarter Recurrent Revenue Performance.....                                    | 3   |
| 2.1 Analysis of 2019 half year Recurrent Revenue Performance.....  | 9   |
| 3.0 Analysis of 2019 2nd Quarter Recurrent Expenditure Performance.....  | 13  |
| 3.1 Recurrent (Non-Debt) Expenditure.....  | 13  |
| 3.2 Half Year Recurrent (Non-Debt) Expenditure.....  | 17  |
| 3.3 Recurrent (Debt services) Expenditure .....  | 20  |
| 3.4 Half year Recurrent (Debt Service) Expenditure.....  | 21  |
| 4.0 Analysis of 2019 2nd Quarter Capital Receipt Performance.....  | 33  |
| 4.1 Half year Capital Receipt Performance.....   | 37  |
| 5.0 Analysis of 2019 2nd Quarter Sectoral Capital Expenditure Performance.....                                   | 41  |
| 5.1 Half year Capital Expenditure Performance.....   | 52  |
| 6.0 Financial Analysis of 2019 2nd Quarter Budget Estimates (Recurrent and Capital Expenditure) Performance..... | 60  |
| 6.1 Half year Recurrent and Capital Expenditure Performance.....   | 64  |
| 7.0 Notable factors that affected 2nd Quarter and Half Year 2019 Budget Implementation .....                     | 68  |
| 8.0 Observations.....  | 68  |
| 9.0 Recommendations.....   | 69  |
| 10.0 Conclusion .....  | 70  |
| Annexures.....   | 71  |

## LIST OF TABLES

|      |  |    |
|------|--|----|
| 1.0  | Table 1:2019 Second Quarter Recurrent Revenue Performance .....                  | 6  |
| 2.0  | Table 2:2019 Half Year Recurrent Revenue Performance .....                       | 10 |
| 3.0  | Table 3:2019 Second Quarter Recurrent Expenditure Performance.....               | 23 |
| 4.0  | Table 4:2019 Half year Recurrent Expenditure Performance .....                   | 28 |
| 5.0  | Table 5:2019 Second Quarter Capital Receipt Performance.....                     | 34 |
| 6.0  | Table 6:2019 Half Year Capital Receipt Performance.....                          | 38 |
| 7.0  | Table 7:2019 Second Quarter Sectoral Capital Expenditure Performance.....        | 47 |
| 8.0  | Table 8:2019 Half Year Capital Expenditure Performance.....                      | 56 |
| 9.0  | Table 9:2019 Second Quarter (Recurrent and Capital) Expenditure Performance..... | 61 |
| 10.0 | Table 10:2019 Half Year (Recurrent and Capital) Expenditure Performance .....    | 65 |

## 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**

The budget performance as regards Recurrent Revenue for the period under review (i.e. second quarter and half-year) revealed the following:

Statutory Allocation in the second quarter of the year (April-June, 2019) stood at ₦8.528 billion representing 68.3% as against ₦12.485 billion that was benchmarked; Value Added Tax stood at ₦2.756 billion representing 96.8% as against a benchmark of ₦2.847 billion; Other Sundry Revenue from FAAC as at second quarter was ₦0.441 billion representing 87.8% against quarterly estimate of ₦0.502 billion; Extra Expected Revenue from FGN road refund stood at ₦7.125 billion representing

118.6% performance as against a benchmark of ~~N~~6.010 billion; LGAs Salary Bailout (Loan Repayment from LGA to State government) stood at ~~N~~0.159 billion representing 248.5% against quarterly estimate of ~~N~~0.064 billion; Internally Generated Revenue (IGR) from April-June, 2019 was ~~N~~9.808 billion which represents 28.7% performance for the annual estimate of ~~N~~34.214 billion and 114.7% performance of the total quarterly estimate of ~~N~~8.554 billion for recurrent revenue estimate for the second quarter. The total actual recurrent revenue that was received in the second quarter of 2019 from various sources stood at ~~N~~29.119 billion as against ~~N~~30.462 billion that was benchmarked for the second quarter of the year. This represents 95.6% performance (See Table 1).

A comparative analysis of the total recurrent revenue in the second quarter with that of first quarter reveals that, an increase of ~~N~~11.272 billion representing 63.2% increase was recorded above the amount of ~~N~~17.847 billion realized in the first quarter of 2019.

A critical analysis shows that an increase in the total revenue in the second quarter was as a result of increase in revenue from Federal Allocation such as Extra Expected Revenue of ~~N~~7.125 from road refund by FGN to the State, LGAs Salary Bailout of ~~N~~0.159 billion while nothing was received in the first quarter of 2019. Also there was increase in the IGR compared to first quarter of 2019. KWIRS should improve their revenue collection processes to increase the level of IGR to the state.

In the half year of 2019, Statutory Allocation stood at ~~N~~16.970 billion representing 68% as against ~~N~~24.970 billion that was benchmarked; Value Added Tax stood at ~~N~~5.554 billion representing 97.5% as against a benchmark of ~~N~~5.694 billion; Other Sundry Revenue from FAAC as at half year was ~~N~~0.771 billion representing 76.8% against half year estimate of ~~N~~1.004 billion; Internally Generated Revenue (IGR) from January-June, 2019 was ~~N~~16.084 billion which represents 47% performance for the annual estimate of ~~N~~34.214 billion and 94% performance for the half year estimate of ~~N~~17.107 billion. The total actual recurrent revenue that was received in the half year of 2019 from various sources stood at ~~N~~46.966 billion as against ~~N~~60.923 billion that was benchmarked for the mid-year of 2019. This represents 77.1% performance (See Table 2).

A comparative analysis of the total recurrent revenue in the half year of 2019 with that of half year 2018 reveals an increase of ~~N~~10.639 billion representing 29.3% increase against the total revenue of ~~N~~36.327 billion received in the half year of 2018 while ~~N~~46.966 billion was received in the half year of 2019.

It can be deduced from the analysis that the improved performance in total recurrent revenue in the half year of 2019 was as a result of increase in the Federal Allocation in the second quarter of 2019 occasioned by a steady price of average petrol per barrel at \$71.19 and average production of 1.84mbpd.

### **Recurrent Expenditure**

The actual personnel cost for the second quarter of the year 2019 was ~~N~~3.485 billion which represents 94.2% performance out of the quarterly estimate of ~~N~~3.701 billion and 23.5% performance out of the annual estimate of ~~N~~14.806 billion. A comparative analysis of the second quarter actual personnel cost (~~N~~ 3.485 billion) with that of first quarter (~~N~~ 3.441 billion) reveals an increase of ~~N~~0.044 billion representing 1.3% increase. The increase could be attributed to recruitment of some officers in the State Civil Service. Overhead cost for the second quarter of the year was ~~N~~8.862 billion which represent 75.6% performance against quarterly estimate of ~~N~~11.718 billion. An increase of ~~N~~0.294 billion representing 3.4% in overhead cost was recorded in the second quarter over that of first quarter of ~~N~~ 8.568 billion. The increase could be as a result of regular release of monthly running cost for the MDAs by the new administration. In addition, a total sum of ~~N~~1.884 billion representing 84.2% was spent on Pension and Gratuities in the second quarter out of quarterly estimate of ~~N~~2.000 billion while a total sum of ~~N~~0.117 billion representing 91.3% was spent on statutory office holders salaries out of quarterly estimate of ~~N~~0.141 billion. Other CRF charges for the second quarter were ~~N~~0.245 billion representing 121.9% against quarterly estimate of ~~N~~0.201 billion; the total amount expended on Debt service in the second quarter was ~~N~~1.515 billion representing 85.8% as against quarterly estimate of ~~N~~1.766 billion (See Table 3).

In the half year of 2019, a total sum of ~~N~~6.926 billion was expended on personnel cost out of the half year estimate of ~~N~~7.403 billion which represents 93.6% performance. A comparative analysis of the 2019 half year personnel cost with that of half year 2018 reveals an increase of ~~N~~0.301 billion representing 4.5% increase against the total personnel cost of ~~N~~ 6.625 billion expended in the half year of 2018 while ~~N~~ 6.926 billion was expended in the half year of 2019. The late recruitment exercise of the last administration contributed to the increase in the personnel cost in the half year of 2019. A total sum of ~~N~~17.430 billion which

represent 74.4% performance was expended in the half year on overhead cost out of the half year estimate of ~~N~~23.435billion. A total sum of ~~N~~3.671 billion representing 91.8% was spent on Pension and Gratuities in the half year of 2019 out of the half year estimate of ~~N~~4.000 billion while a total sum of ~~N~~0.311 billion representing 110.6% was spent on statutory office holder's salaries out of half year estimate of ~~N~~0.282 billion. The amount spent on Other CRF charges for the half year was ~~N~~0.473 billion representing 117.4% against the half year estimate of ~~N~~0.403 billion, the total amount expended on Debt service in the half year of 2019 was ~~N~~3.629 billion representing 102.8% as against the half year estimate of ~~N~~3.531 billion. The impressive performance was due to the commitment of the present administration on meeting standing commitments timely.

A comparative analysis of the 2019 half year Recurrent Expenditure (Debt and Non-Debt Services) with that of 2018 half year Recurrent Expenditure (Debt and Non-Debt Services) reveals an increase of ~~N~~4.774 billion representing 16% increase against the total recurrent expenditure of ~~N~~ 29.795 billion expended in the half year of 2018 while ~~N~~ 34.569 billion was expended in the half year of 2019 (See Table 4)

### **Capital Expenditure**

The total capital expenditure for the second quarter of 2019 was ~~N~~5.075 billion representing 25.5% out of the quarterly estimate of ~~N~~19.899 billion. A comparative analysis of the capital expenditure in the second quarter with that of first quarter of the year shows an increase of ~~N~~2.307 billion (83.2%) in the second quarter. This implies that there was an improvement in the channeling of resources to capital projects which is an economic spinning effort. Out of the total amount of ~~N~~5.075 billion expended on capital projects in second quarter, ~~N~~0.556 billion representing 36% was spent on capital projects of the General Public Service Sector; Public Order and Safety Sector received a sum of ~~N~~0.040 billion representing 12.2%, Economic Affairs Sector received ~~N~~2.000 billion (23.6%), Environmental Protection Sector received ~~N~~0.010 billion (5.7%); ~~N~~0.092 billion (13.5%) was expended on Housing and Community Amenities Sector; ~~N~~0.557 billion representing (9.3%) was spent on Health Sector; Recreation, Culture and Religion Sector received ~~N~~0.008 billion (2.3%) while Education Sector had ~~N~~1.813 billion representing (76.8%) and nothing was expended on Social Protection Sector in the second quarter of 2019. (See Table 7)

However, a total sum of ₦7.843billion (19.7%) was spent so far on capital expenditure in the half year of 2019 out of the half year estimate of ₦39.797 billion. Out of the total amount of ₦7.843 billion spent on capital projects in the half year of 2019, ₦0.645 billion representing (20.9%) was spent on capital projects of the General Public Service Sector; Public Order and Safety Sector received ₦0.040 billion (6.1%), ₦3.005 billion representing 17.7% went to Economic Affairs Sector, Environmental Protection Sector received ₦0.010 billion (2.8%); ₦0.237 billion (17.4%) was expended on Housing and Community Amenities Sector; ₦1.983 billion (16.6%) was spent on Health Sector; Recreation, Culture and Religion Sector received ₦0.031 billion (4.3%) while Education Sector had ₦1.893 billion (40.1%) and nothing was expended on Social Protection Sector in the half year of 2019. (See Table 8)

### **Notable factors that affected the Second quarter and Half Year 2019 Budget Implementation**

**Some of the factors that affected Budget Implementation are:**

1. Shortfall in the expected level of Federal Allocation to the State, coupled with inadequate operational equipment and logistics in some of the Revenue generating MDAs.
2. 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 second quarter of 2019.

### **Observations**

1. The performance of aggregate actual revenue and actual expenditure pattern for the second 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 actual IGR was 33.7% of the Total Recurrent Revenue (i.e. ₦9.81 billion to ₦29.12 billion actual) recorded in the second quarter of 2019, while the actual IGR was 34.1% of the Total Recurrent Revenue (i.e. ₦16.08 billion to ₦46.97 billion actual) in the half year of 2019. This shows an increase of 92.7% (i.e. ₦5.09 billion to ₦9.81billion) in the second quarter and 39.3% (i.e.

₦11.54 billion to ₦16.08 billion) in the half year over the period of 2018. This is an indication that the State is still dependent on Federal Allocation to execute some of its programmes and activities.

3. It was observed that Government spending on recurrent expenditure was high when compared with capital expenditure. A sum of ₦16.73 billion was spent on recurrent expenditure while a total sum ₦5.08 billion was spent on capital project in the second quarter. This can be linked with the teething transition issues being handled by the new administration and the tackling of the institutional problems met on ground.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it is observed that the Government concentration is towards the economic affairs sector and education sector thereby helping to increase access to education 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
6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the second quarter of 2019 due to paucity of fund as a result of dwindling revenue inflow from various sources.
7. The report shows that the financial budget implementation performance on the quarterly estimates for the second quarter of 2019 was 59.1% for both recurrent and capital expenditure,(i.e. Total Budget performance),while it was 14.8% of the total approved estimates for 2019.The half year performance for both recurrent and capital expenditure was 53.8% while it was 26.9% of the total approved estimate for 2019. (see table 10)
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter and half year 2019.

### **Recommendations**

- i) **KWIRS and revenue generating MDAs** 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. The KWIRS is expected to improve on the revenue collection automation to further curb leakages.
- 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 particularly the IGR..
- 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 of 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 positive multiplier-effect on economic activities of the state. The effort of the present administration is outstanding in this wise.
- 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 Factors" as 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.
- X) Government should provide enabling environment, operational vehicle and logistics to needing revenue generating MDAs to enable them to improve on their revenue generation for the state.
- Xi) Government should intensify its efforts to block leakages through sustenance of the Treasury Single Account (TSA).

## **Conclusion**

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

# SECOND QUARTER SUMMARY

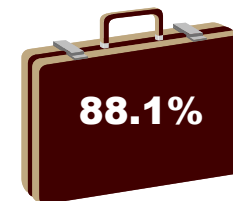
## WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT  
+ Other Sundry Revenue  
(FAAC)

**N 21.908bn**

**N 19.31bn**

**88.1%**

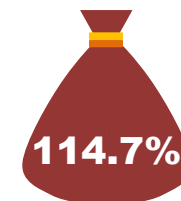


Internally Generated  
Revenue (IGR)

**N8.55bn**

**N 9.808bn**

**114.7%**

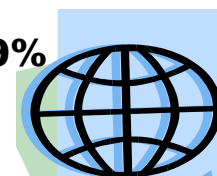


Aid and Grants

**N 6.36bn**

**N 2.35bn**

**36.9%**



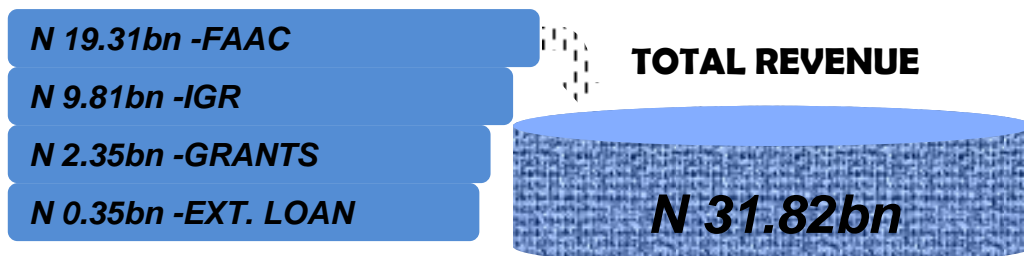
External loan

**N1.38bn**

**N 0.349bn**



**25.4 %**



# WHERE THE MONEY GOES TO

## Recurrent Expenditure

Personnel Cost  
(Including Salaries  
of Public Officers)

*N 3.84bn*

*N3.62bn*

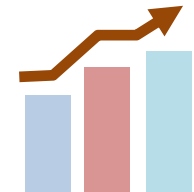


**94.3%**

**Overhead Cost**

*N 11.72bn*

*N 8.86bn*



**75.6%**

**Pensions and Gratuities**

*N 2bn*

*N1.88bn*



**94%**

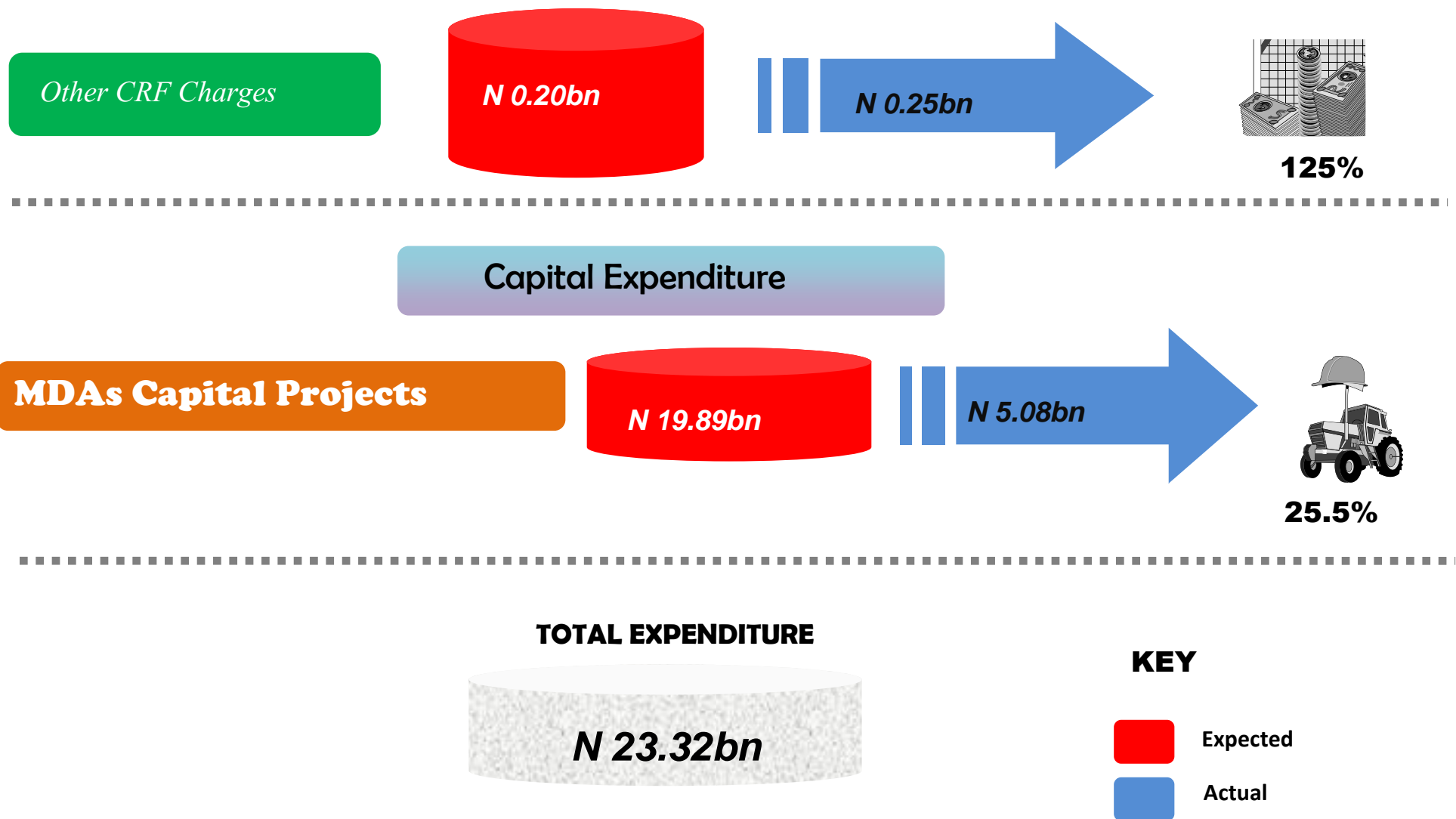
**Debt Servicing**

*N 1.76bn*

*N 1.51bn*



**119.7%**



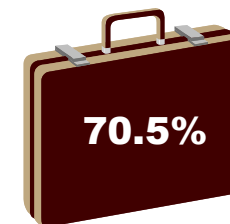
# MID-YEAR SUMMARY

## WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT  
+ Other Sundry Revenue  
(FAAC)

**N 43.82bn**

**N 30.88bn**

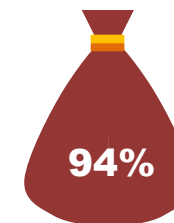


**70.5%**

Internally Generated  
Revenue (IGR)

**N17.1bn**

**N 16.08bn**



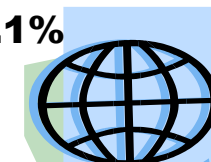
**94%**

Aid and Grants

**N 12.72bn**

**N 3.83bn**

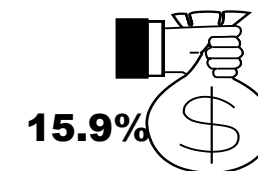
**30.1%**



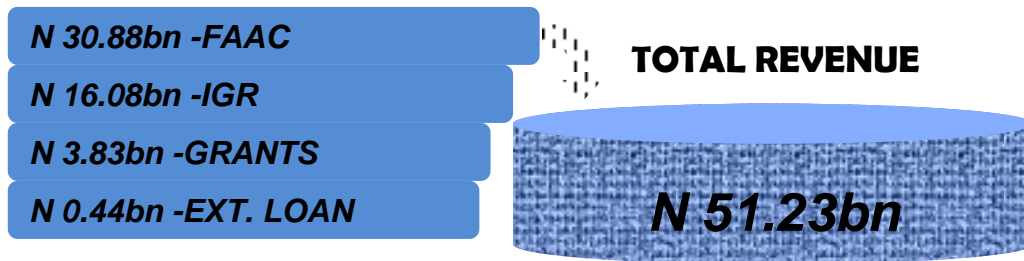
External loan

**N2.76bn**

**N 0.44bn**



**15.9%**



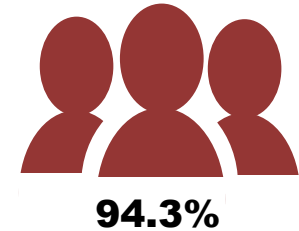
# WHERE THE MONEY GOES TO

## Recurrent Expenditure

Personnel Cost  
(Including Salaries  
of Public Officers)

*N 7.68bn*

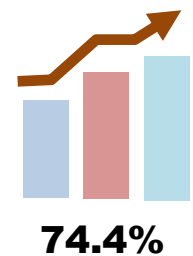
*N7.24bn*



Overhead Cost

*N 23.44bn*

*N17.43bn*

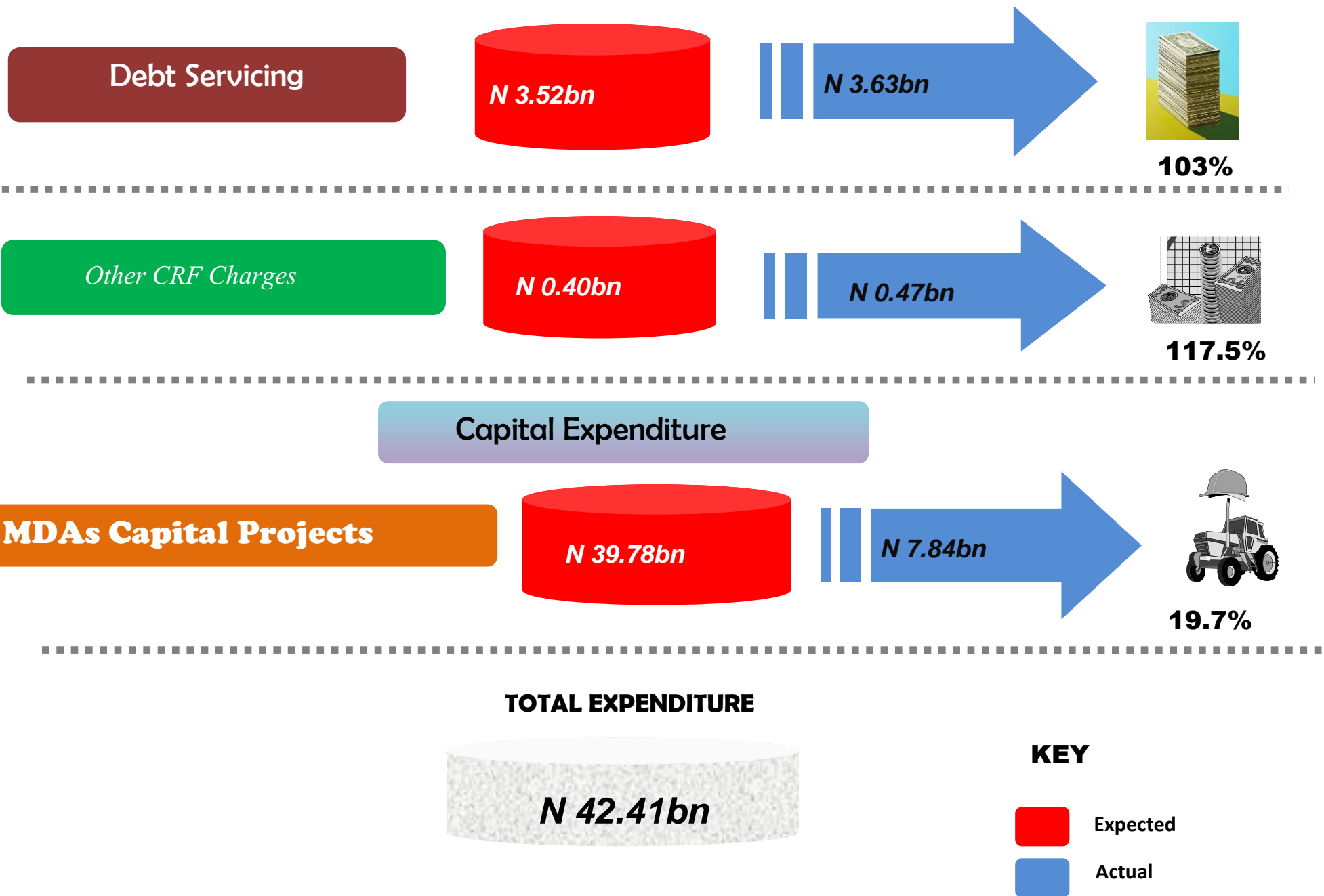


Pensions and Gratuities

*N 4bn*

*N3.67bn*





# APPRAISAL OF 2019 SECOND QUARTER AND HALF YEAR BUDGET

## IMPLEMENTATION PERFORMANCE

### 1.0 INTRODUCTION

The performance appraisal is for the second quarter i.e April-June 2019 and half year January-June 2019. The report is designed to present detailed information that compares the actual revenue and actual expenditure with the quarterly estimates of revenue and expenditure respectively on the implementation of the 2019 Budget in the second quarter. The information being provided is to enable the executive and legislative arms of government as well as the citizens 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. 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 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 second quarter (1st April – 30th June, 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 second quarter of the year 2019 were 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 budgeting system.

## 2.0 FINANCIAL ANALYSIS OF THE SECOND QUARTER 2019 RECURRENT REVENUE BUDGET PERFORMANCE

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

The total actual recurrent revenue received in the second quarter of 2019 was ~~N~~29,118,835,034 out of the quarterly estimate of ~~N~~30,461,630,978 for the second quarter of the year. This represents 95.6% performance of the recurrent revenue estimate for the second quarter and 23.9% performance of the approved total recurrent revenue estimate for the year. Out of the total recurrent revenue received in the state during the second quarter of 2019, a total sum of ~~N~~19,318,588,005 was from Federal Allocation representing 66.3% performance with an Opening Balance of ~~N~~301,656,739 while ~~N~~9,808,247,029 was from Internally Generated Revenue representing 33.7% performance of the total recurrent revenue realized for the state.

Further analysis of the recurrent revenue receipt in the second quarter of 2019 shows that Extra Expected Revenue of ~~N~~7,125,474,559 from road refund by FGN, LGAs Salary Bailout (Loan Repayment to Kwara State Government) of ~~N~~158,566,609 and Internally Generated Revenue of ~~N~~9,808,247,029 surpassed their quarterly estimates of ~~N~~6,010,306,338, ~~N~~63,805,983 and ~~N~~8,553,524,130 respectively. Meanwhile, Statutory Allocation of ~~N~~8,528,396,056 Value Added Tax (VAT) of ~~N~~2,755,960,717 and Other Sundry Revenue from FAAC of ~~N~~441,533,326 fell short of their respective quarterly estimate of ~~N~~12,485,194,906, ~~N~~2,846,777,650 and ~~N~~ 502,020,973..

The level of performance of some sources of recurrent revenue in the second quarter of 2019 was encouraging but there is room for improvement. It is expected that the trend of performance will improve further 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 second quarter. This was due to some bottlenecks attached to them. Only few MDAs exceeded their quarterly estimate revenue line items during the second quarter. Meanwhile, strategies aimed at expanding the revenue base and improving the collections and remittances in the state by the Kwara Internal Revenue Service is being intensified in order to meet the set target for the year.

During the second quarter, some MDAs performed exceedingly above their quarterly estimate of IGR collection for the second quarter. They are: - Governor's Office, Kwara State Muslim Pilgrim Welfare Board, - Kwara State Christian Pilgrim Welfare Board and Hospital Management.

**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 second quarter of 2019 was higher than the amount of ₦19.31billion received in first quarter of 2019 by ₦11.57billion (or 60% increase). The increase level of revenue receipt from Federal Allocation was due to revenue increase recorded by the Federal revenue generating agencies. Whereas, the amount of

~~N~~12.01billion was received in the second quarter of 2018 while ~~N~~19.31billion was received in the second quarter of 2019 representing 60.8% increase.

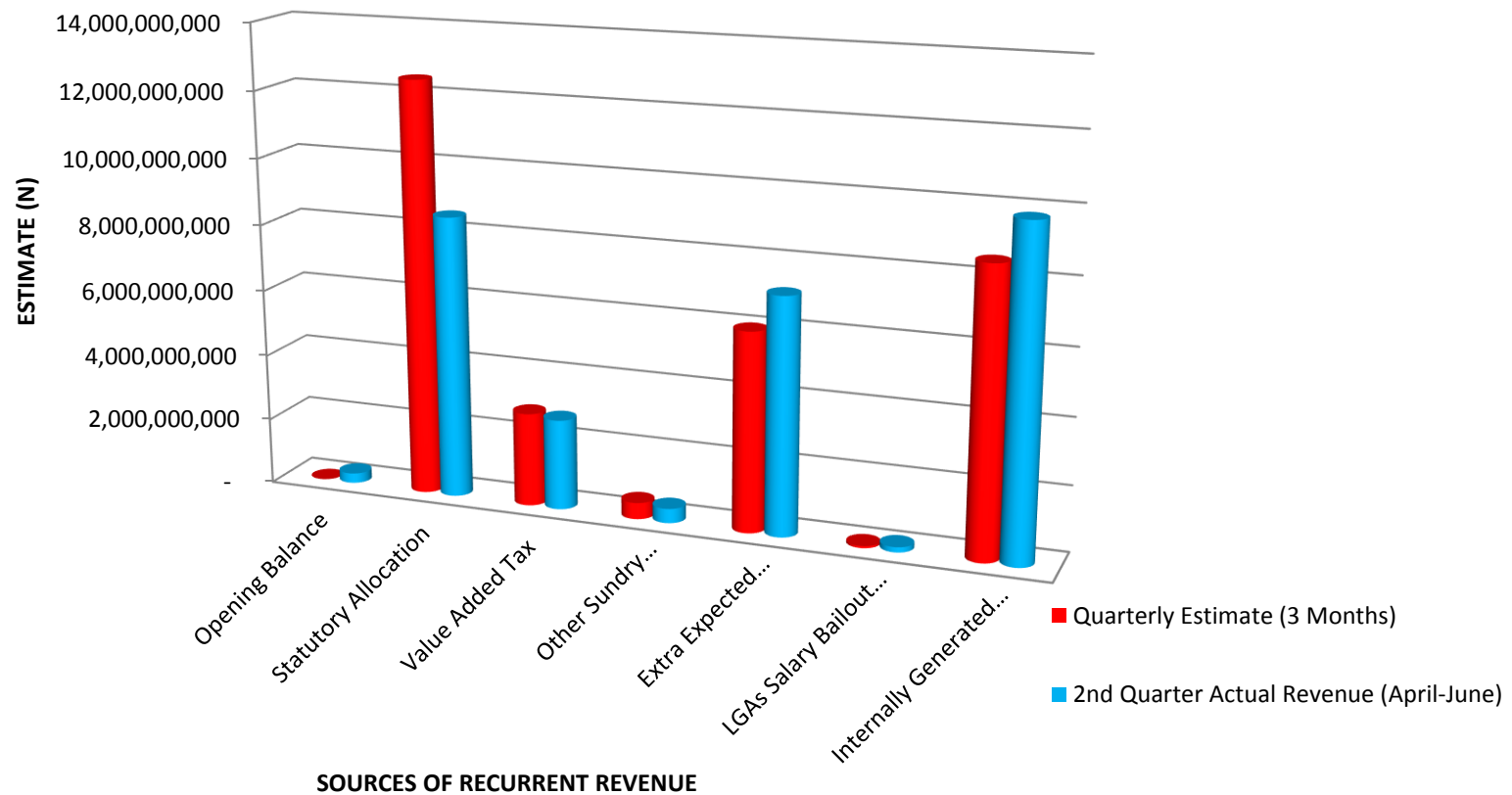
A comparative analysis of the level of performance of the recurrent revenue with the same period of last year shows that the gross recurrent revenue receipts in the second quarter of 2019 surpassed the gross recurrent revenue receipts of the same period of 2018 by ~~N~~12.02 billion or 70.2% increase (~~N~~29.12 billion against 17.11 billion in the second quarter of 2018). The level of performance can be attributed to the increase in some of the revenue sources from the Federal allocation to the state such as Extra Expected Revenue, LGAs Salary Bailout (Loan Repayment).

On the other hand, the Internally Generated Revenue (IGR) realized in the second quarter of 2018 was ~~N~~5.09 billion while ~~N~~9.81billion was realized in the second quarter of 2019. This shows an increase of 92.7% over that of 2018.

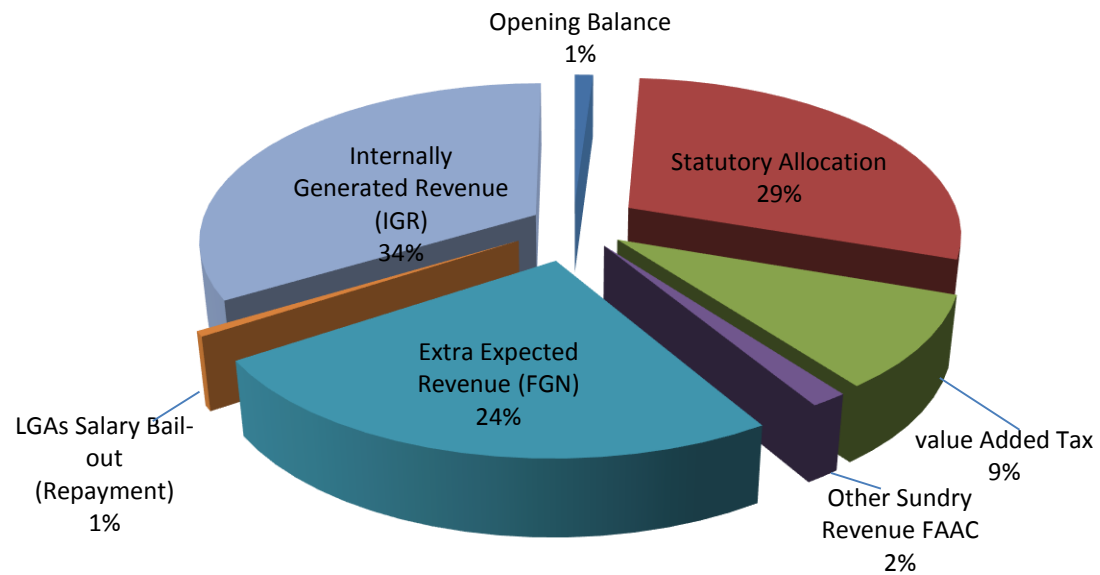
The analysis of the actual performance of the recurrent revenue receipt in the second quarter of 2019 is illustrated in Table 1 below and presented in charts in figures I and II.

| S/N | TABLE 1: 2019 SECOND QUARTER RECURRENT REVENUE PERFORMANCE |                   |                               |  |   |  |  |  |                                     |
|-----|--|-------------------|-------------------------------|--|---|--|--|--|-------------------------------------|
|     |  | Approved Estimate |                               | Actual                                 |   | Variance                               |  | % Performance                          |                                     |
| S/N | Revenue Sources  | Annual Budget     | Quarterly Estimate (3 Months) | 1st Quarter Actual Revenue (Jan-March) | 2nd Quarter Actual Revenue (April-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter Actual | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs Annual Budget |
|     |  | 2019              | 2019                          | 2019                                   | 2019                                    | 2019                                   | 2019                                     | 2019                                   | 2019                                |
| 1   | 2  | 3                 | 4                             | 5                                      | 6                                       | 7                                      | 8  | 9                                      | 10                                  |
|     |  | N                 | N                             | N                                      | N                                       | N                                      | N  | %                                      | %                                   |
|     | Recurrent Revenue  |                   |                               |  |   |  |  |  |                                     |
|     | Opening Balance  |                   |                               |  | 301,656,739                             | 301,656,739                            | 301,656,739                              |  |                                     |
| A   | Statutory Allocation                                       | 49,940,779,622    | 12,485,194,906                | 8,441,949,150                          | 8,528,396,055                           | (3,956,798,851)                        | 86,446,905                               | 68.3                                   | 17.1                                |
| B   | value Added Tax  | 11,387,110,600    | 2,846,777,650                 | 2,797,652,498                          | 2,755,960,717                           | (90,816,933)                           | (41,691,781)                             | 96.8                                   | 24.2                                |
| C   | Other Sundry Revenue FAAC                                  | 2,008,083,890     | 502,020,973                   | 331,062,349                            | 440,533,326                             | (61,487,647)                           | 109,470,977                              | 87.8                                   | 21.9                                |
| D   | Extra Expected Revenue (FGN)                               | 24,041,225,350    | 6,010,306,338                 | 0                                      | 7,125,474,559                           | 1,115,168,222                          | 7,125,474,559                            | 118.6                                  | 29.6                                |
| E   | LGAs Salary Bail-out (Repayment)                           | 255,227,932       | 63,806,983                    | 0                                      | 158,566,609                             | 94,759,626                             | 158,566,609                              | 248.5                                  | 62.1                                |
| F   | Internally Generated Revenue (IGR)                         | 34,214,096,518    | 8,553,524,130                 | 6,276,177,238                          | 9,808,247,029                           | 1,254,722,900                          | 3,532,069,791                            | 114.7                                  | 28.7                                |
|     | Total  | 121,846,523,912   | 30,461,630,978                | 17,846,841,235                         | 29,118,835,034                          | (1,342,795,944)                        | 11,271,993,799                           | 95.6                                   | 23.9                                |
|     | Source: AG's Office and MDAs' Returns, 2019                |                   |                               |  |   |  |  |  |                                     |

**FIG 1: PERFORMANCE OF THE 2019 SECOND QUARTER RECURRENT REVENUE**



**FIG II : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER RECURRENT REVENUE ON TOTAL ACTIAL**



## 2.1 HALF YEAR PERFORMANCE OF RECURRENT REVENUE (JANUARY- JUNE 2019)

As at the end of June, 2019, the actual total recurrent revenue receipt in the state stood at ~~N~~46,965,676,269 out of the expected half year estimate of ~~N~~60,923,281,956. This represents 77.1% performance for the half year estimate and 38.5% performance for the annual estimate. Out of the total amount realized in the half year of 2019, the opening balance of recurrent revenue in the half year of 2019 was ~~N~~301,656,739 while ~~N~~16,970,345,205 was from Statutory Allocation, Also ~~N~~5,553,613,215 was from Value Added Tax (VAT), ~~N~~771,595,675 was from Other Sundry Revenue; ~~N~~7,125,474,559 was from Extra Expected Revenue; ~~N~~158,566,609 was from LGAs Salary Bailout (Loan Repayment) while ~~N~~16,084,424,267 was from Internally Generated Revenue (IGR). Further analysis of the recurrent revenue receipt in the half year indicated that only LGAs Salary Bailout (Loan Repayment) exceeded their half year budgetary provision of ~~N~~127,613,966 by ~~N~~30,952,643 (or 24.3%) while Statutory Allocation, Value Added Tax, Other Sundry Revenue, Extra Expected Revenue and Internally Generated Revenue (IGR) fell short of their respective half year budgetary provisions of ~~N~~24,970,389,811, ~~N~~5,693,555,300, ~~N~~1,004,041,945, ~~N~~12,020,612,675 and ~~N~~17,107,048,259 by ~~N~~8,000,044,606 (or 32%), ~~N~~139,942,085 (or 2.5%), ~~N~~232,446,270 (or 23.2%), ~~N~~4,895,138,116 (or 40.7%), and ~~N~~1,022,623,992 (or 6%).

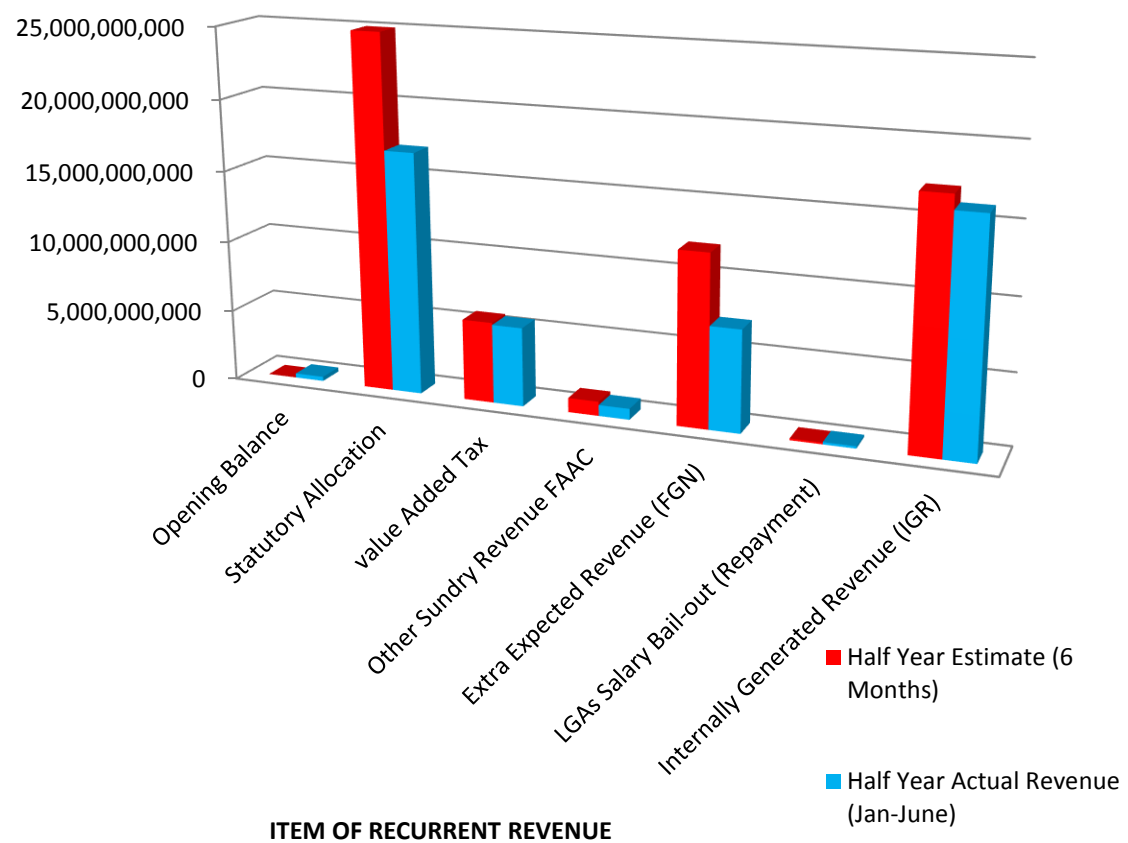
A comparative analysis of the level of performance of the recurrent revenue with the same period of last year reveals that a total sum of N35,327,237,178 was realized as against N46,965,676,269 in 2019. This shows an increase of N11,638,439,091 (or 32.9%). The increase can be attributed to increase in some of the expected revenue sources from Federal Government of Nigeria in 2019 such as Extra Expected Revenue. The actual half year recurrent revenue performance in 2019 is illustrated in Table 2 below and presented in charts in figures III and IV

TABLE 2: SUMMARY OF RECURRENT REVENUE PERFORMANCE AS AT JUNE 2019

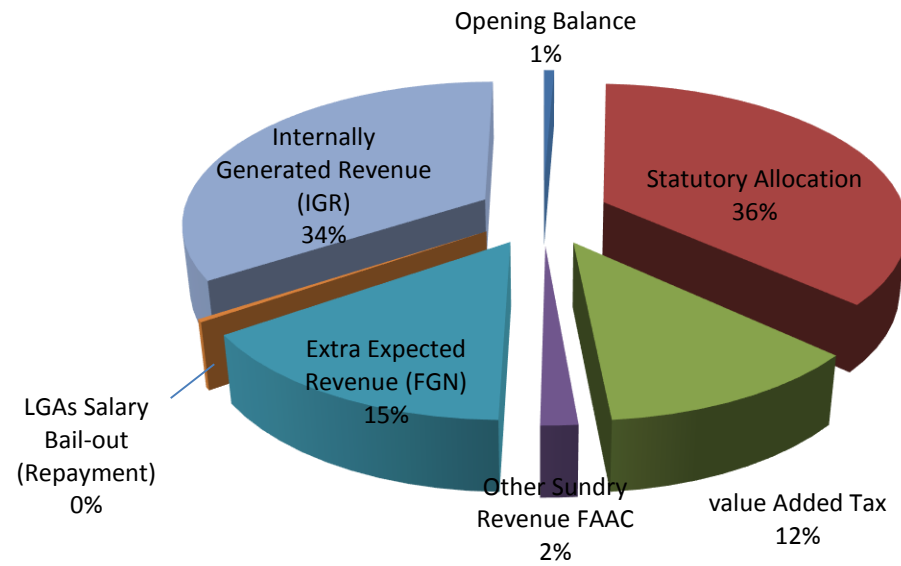
| S/<br>N | Revenue<br>Sources                             | Approved Estimate |                                  |                                  | Actual  |   |  | Variance                                     |   |   | %Performance  |  |   |  |
|---------|--|-------------------|----------------------------------|----------------------------------|---|---|--|--|---|---|---|--|---|--|
|         |  | Annual Budget     | Half Year Estimate (6<br>Months) | Quarterly Estimate (3<br>Months) | 1st Quarter Actual<br>Revenue (Jan-<br>March) | 2nd Quarter<br>Actual Revenue<br>(April-June) | Half Year Actual<br>Revenue (Jan-<br>June) | 2nd Quarter<br>Actual vs Quarterly<br>Budget | 2nd Quarter<br>Actual vs 1st<br>Quarter | Half year Actual vs<br>Half Year Budget | 2nd<br>Quart<br>er<br>Actual<br>vs<br>Quart<br>erly | 2nd<br>Quart<br>er<br>Actual<br>vs<br>Annu<br>al | Half<br>year<br>Actual<br>vs Half<br>Year<br>Budget | Half<br>year<br>Actual<br>vs Annu<br>all<br>Budg |
|         |  | 2019              | 2019                             | 2019                             | 2019  | 2019  | 2019                                       | 2019   | 2019                                    | 2019                                    | 2019  | 2019   | 2019  | 2019   |
| 1       | 2  | 3                 | 4                                | 5                                | 6   | 7   | 8  | 9  | 10                                      | 11                                      | 12  | 13   | 14  | 15   |
|         |  | N                 | N                                | N                                | N   | N   | N  | N  | N                                       | N                                       | %   | %  | %   | %  |
|         | Recurrent<br>Revenue                           |                   |                                  |                                  |   |   |  |  |   |   |   |  |   |  |
|         | Opening<br>Balance                             |                   | -                                | -                                |   | 301,656,739                                   | 301,656,739                                | 301,656,739                                  | 301,656,739                             | 301,656,739                             |   |  |   |  |
| A       | Statutory<br>Allocation                        | 49,940,779,622    | 24,970,389,811                   | 12,485,194,906                   | 8,441,949,150                                 | 8,528,396,055                                 | 16,970,345,205                             | (3,956,798,851)                              | 86,446,905                              | (8,000,044,606)                         | 68.3  | 17.1   | 68.0  | 34.0   |
| B       | value<br>Added<br>Tax                          | 11,387,110,600    | 5,693,555,300                    | 2,846,777,650                    | 2,797,652,498                                 | 2,755,960,717                                 | 5,553,613,215                              | (90,816,933)                                 | (41,691,781)                            | (139,942,085)                           | 96.8  | 24.2   | 97.5  | 48.8   |
| C       | Other<br>Sundry<br>Revenue<br>FAAC             | 2,008,083,890     | 1,004,041,945                    | 502,020,973                      | 331,062,349                                   | 440,533,326                                   | 771,595,675                                | (61,487,647)                                 | 109,470,977                             | (232,446,270)                           | 87.8  | 21.9   | 76.8  | 38.4   |
| D       | Extra<br>Expected<br>Revenue<br>(FGN)          | 24,041,225,350    | 12,020,612,675                   | 6,010,306,338                    | 0   | 7,125,474,559                                 | 7,125,474,559                              | 1,115,168,222                                | 7,125,474,559                           | (4,895,138,116)                         | 118.6   | 29.6   | 59.3  | 29.6   |
| E       | LGAs<br>Salary Bail-<br>out<br>(Repayme<br>nt) | 255,227,932       | 127,613,966                      | 63,806,983                       | 0   | 158,566,609                                   | 158,566,609                                | 94,759,626                                   | 158,566,609                             | 30,952,643                              | 248.5   | 62.1   | 124.3   | 62.1   |
| F       | Internally<br>Generated<br>Revenue<br>(IGR)    | 34,214,096,518    | 17,107,048,259                   | 8,553,524,130                    | 6,276,177,238                                 | 9,808,247,029                                 | 16,084,424,267                             | 1,254,722,900                                | 3,532,069,791                           | (1,022,623,992)                         | 114.7   | 28.7   | 94.0  | 47.0   |
|         | Total  | 121,846,523,912   | 60,923,261,956                   | 30,461,630,978                   | 17,846,841,235                                | 29,118,835,034                                | 46,965,676,269                             | (1,342,795,944)                              | 11,271,993,799                          | (13,957,585,687)                        | 95.6  | 23.9   | 77.1  | 38.5   |

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

**FIG III: PERFORMANCE OF THE 2019 HALF YEAR RECURRENT REVENUE**



**FIG IV :PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT REVENUE ON  
TOTAL ACTUAL**



### **3.0. ANALYSIS OF 2019 SECOND 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.

The analysis of the 2019 second quarter recurrent expenditure budget performance is presented in Table 3 below and the charts representation in figures V, VI, VII and VIII.

#### **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 ₦16,733,090,704 (94.1%) was expended on recurrent (non-debt) expenditure in the second quarter of 2019. This amount represents a decrease of ₦1,053,212,635(5.9%) 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 ₦3,485,287,139(20.8%) was expended on Personnel Cost while ₦8,862,129,557(53%) was expended on Overhead Cost. Also, a sum of ₦1,883,656,326(11.3%) was expended on Pensions & Gratuities while ₦128,562,475(0.8%) was expended on Statutory Office Holders salaries. Meanwhile, ₦245,182,164 (1.5%) and ₦2,128,274,043 (12.7%) were expended on Other CRF charges and LGAs Salary Bailout respectively.

However, an in-depth analysis of the recurrent (non-debt) expenditure pattern of the MDAs from April to June 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 second 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:

| <b>MDA</b>                                  | <b>VARIANCE</b> |
|---|-----------------|
| • Government House                          | 4.1%            |
| • House of Assembly                         | 131.6%          |
| • Ministry of Information and Communication | 11.8%           |
| • Office of Head of Service (Pension)       | 2.1%            |
| • Ministry of Finance                       | 52.7%           |
| • State Audit Department                    | 18.1%           |
| • Ministry of Commerce and Cooperative      | 9.2%            |
| • Internal Revenue Service                  | 5%              |
| • Local Government Audit Department         | 18.1%           |
| • Ministry of Energy                        | 10.1%           |
| • Kwara State Rural Electrification Board   | 16.7%           |
| • Ministry of Industry and Solid Minerals   | 12.6%           |
| • Ministry of Works and Transport           | 8.2%            |

|  |          |
|--|----------|
| • Ministry of Planning and Economic Development                                  | 6.6%     |
| • Bureau of Statistics   | 9.5%     |
| • Fiscal Responsibility Commission   | 9.1%     |
| • Ministry of Housing & Urban Development  | 7.9%     |
| • Bureau of Lands  | 8.3%     |
| • Ministry of Justice  | 10.8%    |
| • Sharia Court of Appeal   | 1.2%     |
| • Ministry of Sport and Youth Development  | 21.9%    |
| • Ministry of Women Affairs and Social Development                               | 1,696.8% |
| • Kwara United   | 8.7%     |
| • Ministry of Education & Human Capital Development                              | 5.6%     |
| • Ministry of Tertiary Education, Science and Technology                         | 28.7%    |
| • Ministry of Environment and Forestry   | 13.2%    |
| • Ministry of Local Government & Chieftaincy Affairs &<br>Community Development. | 6.1%     |
| College of Nursing and Midwifery Ilorin  | 18.5%    |

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

They are as follows:

| MDA  | VARIANCE |
|--|----------|
| • Office of Deputy Governor                | 2%       |
| • Governor's Office                        | 111.1%   |
| • House of Assembly                        | 47.4%    |
| • Kwara State Rural Electrification Board  | 16.7%    |
| • Kwara State Water Cooperation            | 14.7%    |
| • Kwara State College of Education, Ilorin | 105.2%   |
| • Hospital Management Bureau               | 24.5%    |

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 regular payment of monthly allocation by the new administration 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 the second quarter 2019 which amounted to ₦16,733,090,704 with the same period in 2018 which amounted to ₦12,116,256,660 shows an increase of ₦4,616,834,044 or 38%. This is an indication of increase in government activities towards transition period to another administration in the State.

### 3.2 HALF YEAR PERFORMANCE OF RECURRENT (NON-DEBT) EXPENDITURE (JAN-JUNE)

The total actual recurrent (non-debt) expenditure as at the end of June, 2019 was ~~N~~30,939,535,089 representing 87% out of the expected half year estimate of ~~N~~35,572,606,678 and its shows 43.5% performance of the annual estimate. Out of this amount, a sum of ~~N~~6,926,457,564 representing 22.4% was spent on Personnel Cost while ~~N~~17,429,799,062 representing 56% was spent on Overhead Cost. A total sum of ~~N~~3,670,582,752 representing 11.9% was spent on Pensions and Gratuities, ~~N~~311,302,460 representing 1% was spent on Statutory Office Holder Salaries, ~~N~~473,119,208 representing 1.5% was spent on Other CRF Charges and, ~~N~~2,128,274,043 representing 6.9% was spent on LGAs Salary Bailout.

However, an in-depth analysis of the recurrent (non-debt) expenditure pattern of the MDAs from January to June 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 half year 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 50% with their percentage difference **on Personnel Cost** are:

| <b>MDA</b>                                      | <b>VARIANCE</b> |
|---|-----------------|
| • Government House                              | 4%              |
| • House of Assembly                             | 11.9%           |
| • Ministry of Information and Communication     | 11.8%           |
| • State Audit Department                        | 17.9%           |
| • Local Government Audit Department             | 17.8%           |
| • Ministry of Agriculture                       | 13.7%           |
| • Ministry of Energy                            | 10%             |
| • Ministry of Industry and Solid Minerals       | 13.3%           |
| • Ministry of Finance                           | 53%             |
| • Ministry of Works and Transport               | 9.2%            |
| • Ministry of Planning and Economic Development | 5.8%            |
| • Ministry of Commerce and Cooperative          | 9.1%            |
| • Bureau of Statistics                          | 11.3%           |
| • Fiscal Responsibility Commission              | 6.8%            |
| • Ministry of Housing & Urban Development       | 7.9%            |
| • Bureau of Lands                               | 8.5%            |

|  |          |
|--|----------|
| • Ministry of Justice  | 10.6%    |
| • Sharia Court of Appeal   | 2.5%     |
| • Ministry of Sport and Youth Development  | 18.6%    |
| • Ministry of Women Affairs and Social Development                               | 1,696.8% |
| • Ministry of Education & Human Capital Development                              | 5.4%     |
| • Ministry of Tertiary Education, Science and Technology                         | 27.3%    |
| • Ministry of Environment and Forestry   | 13.4%    |
| • Ministry of Local Government & Chieftaincy Affairs &<br>Community Development. | 5.6%     |

Similarly, there are some **MDAs that exceeded** their budgetary provision of 50% with their percentage difference **on Overhead Cost**.

They are as follows:

| <b>MDA</b>                                  | <b>VARIANCE</b> |
|---|-----------------|
| • Governor's Office                         | 11.5%           |
| • House of Assembly                         | 19.1%           |
| • Kwara State Sports Council                | 3%              |
| • Kwara State College of Education, Ilorin  | 2.6%            |
| • Kwara State College of Education, Iafiagi | 22.7%           |

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 regular payment of monthly allocation by the new administration could be attributed to the over expenditure on the overhead cost of some MDAs.

A comparative analysis of the total actual recurrent (non-debt) expenditure as at end of June, 2019 to that of the same period of last year shows an increase of ~~N~~4,843,836,621 (or 19%) and the amount was ~~N~~30,939,535,089 in 2019 against ~~N~~26,095,698,468 in 2018. The increase can be attributed to the increase of inflow of fund to the state economy during the reporting period. (see Table 4 below)

### **3.3 RECURRENT (DEBT SERVICE) EXPENDITURE**

The actual total recurrent (debt service) expenditure in the second quarter of the year was ~~N~~1,514,660,274 out of the quarterly estimate of ~~N~~1,765,693,299 for 2019. A breakdown of the expenditure showed that ~~N~~25,226,358 (1.7%) was expended on Internal Loan repayment, ~~N~~116,630,125 (7.7%) was on FGN Bailout Bond Repayment (Salary), ~~N~~634,393,966 (41.9%) was to FGN Bailout Bond Repayment (Commercial Bank Loan Restructuring), ~~N~~269,917,787 (17.8%) was to CBN ECA Loan Facility repayment, ~~N~~137,054,228 (9%) was on Commercial Agriculture Scheme Loan repayment 1 and ~~N~~212,209,172 (14%) was on Commercial Agriculture Scheme Loan repayment 2 and ~~N~~119,228,638 (7.9%) was on External Loan repayment (Donor). (See table 3).

However, only External Loan repayment exceeded their quarterly estimate expenditure of ~~N~~118,896,050 with a difference of ~~N~~332,588 representing 0.3% increase. The observed increase recorded in the aggregate actual recurrent (debt) expenditure items, was as a result of upward review in the external loans repayment (See table 3). A comparative analysis of the aggregate debt

servicing in second quarter 2019 which was ~~N~~1,514,660,274 with the same period in 2018 which was ~~N~~1,872,366,119 shows a decrease of ~~N~~357,705,845 or 19%. This implies that there was reduction in the debt servicing of the State during the period under review.

### **3.4 HALF YEAR PERFORMANCE OF RECURRENT (DEBT SERVICE) EXPENDITURE (JAN-JUNE)**

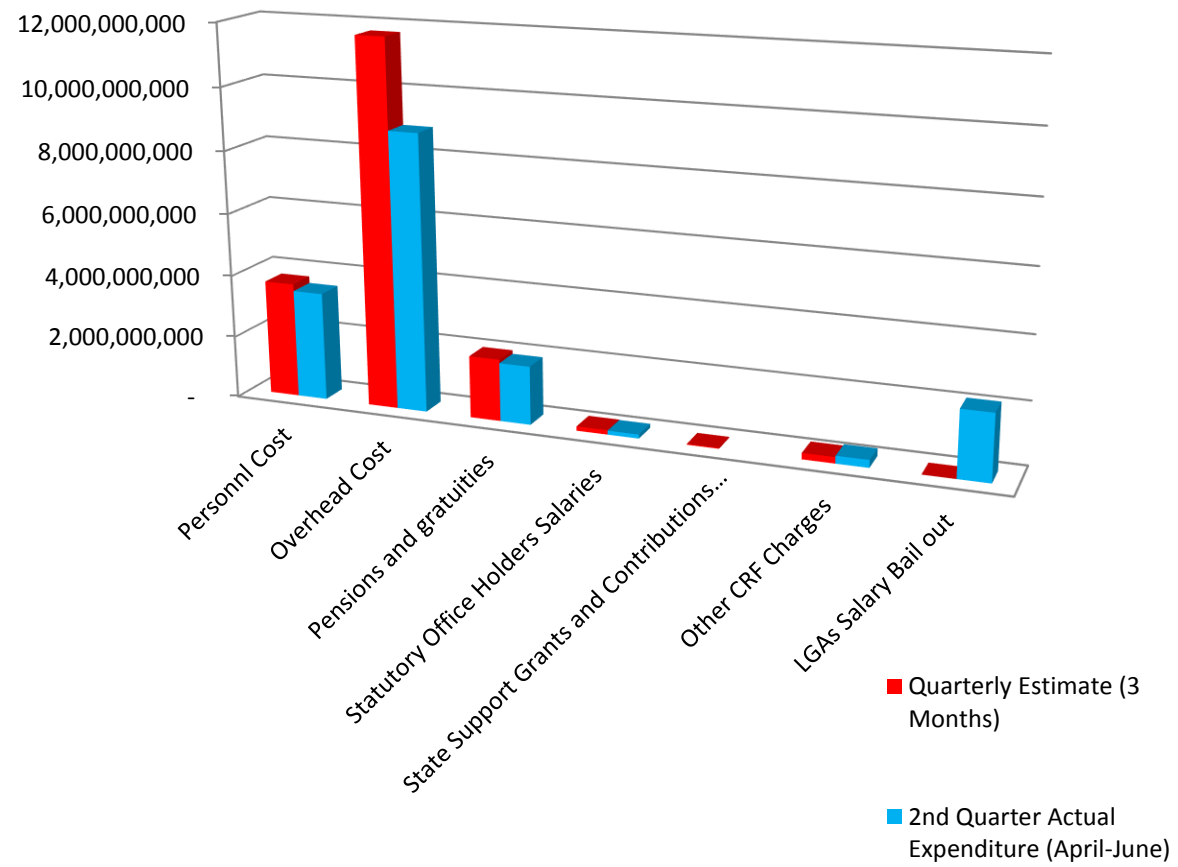
The total actual recurrent (debt service) expenditure as at end of June 2019 was ~~N~~3,629,004,358 (102.8%) out of the half year estimate of ~~N~~3,531,386,598 for 2019.

A breakdown of the expenditure showed that ~~N~~650,358,252 (17.9%) was expended on internal loan repayment, ~~N~~233,260,252 (6.4%) was expended on FGN Bailout Bond Repayment(1), ~~N~~1,268,787,931 (35%) was expended on FGN Bailout Bond Repayment(2), ~~N~~539,835,574 (14.9%) was expended on CBN ECA loan facility repayment, ~~N~~274,108,454 (7.6%) was expended on Commercial Agricultural Scheme for Repayment1, ~~N~~424,418,345 (11.7%) was expended on Commercial Agricultural Scheme for Repayment 2 and ~~N~~238,235,550 (6.6%) was expended on external loan repayment(Donor). The analysis shows that the actual debt service payment for half year was more than the half year estimate by the sum of ~~N~~97,617,760 representing 2.8% increase. The increase was as a result of upward review of debt service repayment schedule. There was a decrease of N70,120,822 (or 1.9%) recorded in the recurrent (debt service) expenditure in the half year of 2019 over the same period in 2018 which was ~~N~~3,699,125,180 recorded in the half year of 2018 against ~~N~~3,629,004,358 recorded in the half year of 2019.

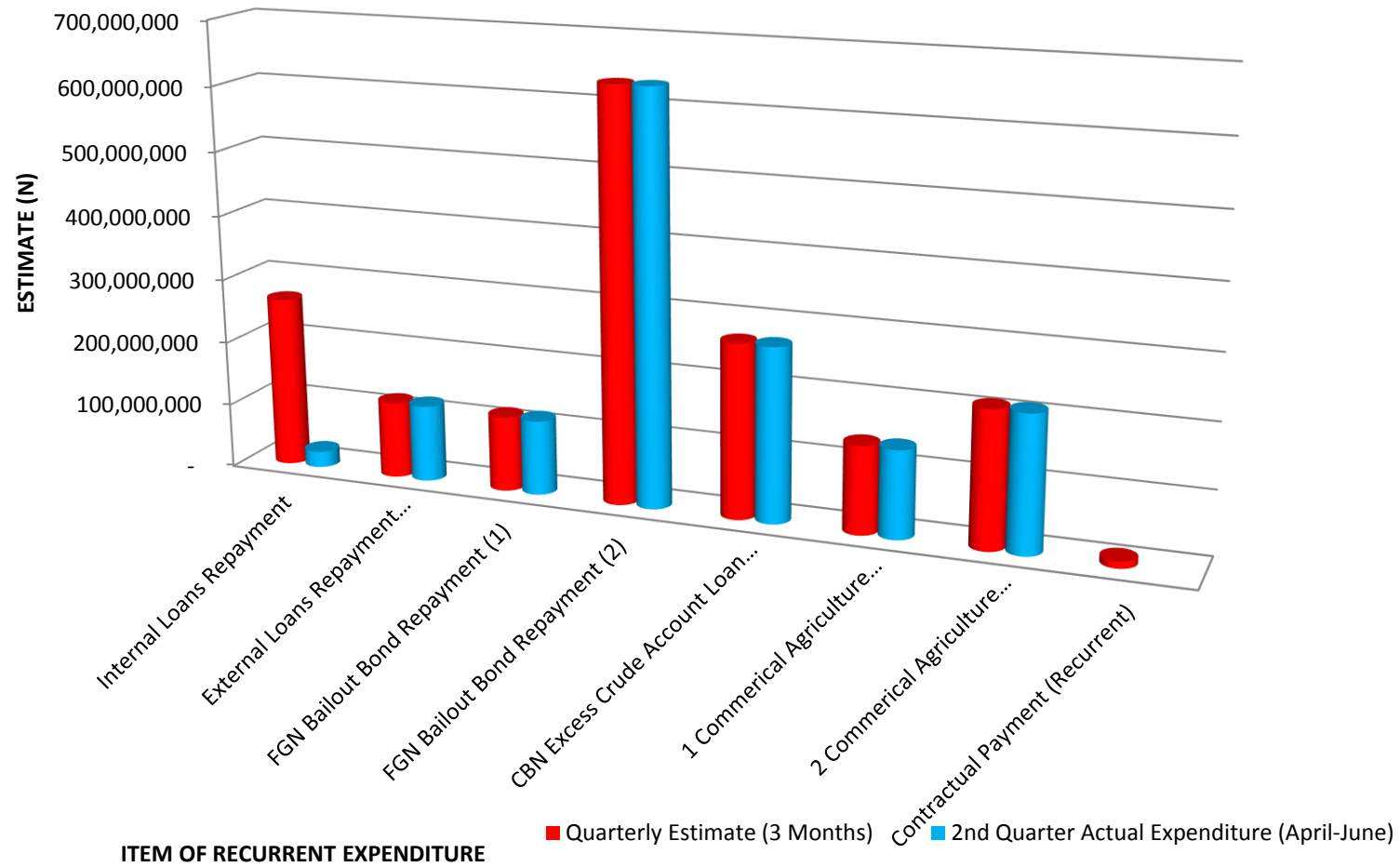
The analysis of 2019 half year recurrent (debt services) expenditure performance is presented in Table 4 below and the charts representation in figure IX ,X, XI and XII

| TABLE 3: 2019 SECOND QUARTER RECURRENT EXPENDITURE PERFORMANCE |  |                       |                                     |  |  |  |  |  |   |
|--|--|-----------------------|-------------------------------------|--|--|--|--|--|---|
| S/<br>N  | Expenditure                                    | Approved Estimate     |                                     | Actual   |  | Variance                                     |  | 2nd<br>Quart<br>er<br>Actua<br>l vs<br>Quart<br>erly<br>Budg | 2nd<br>Quart<br>er<br>Actua<br>l vs<br>Annu<br>al<br>Budg |
|  |  | Annual Budget         | Quarterly<br>Estimate (3<br>Months) | 1st Quarter<br>Actual<br>Expenditure (Jan-<br>March) | 2nd Quarter<br>Actual<br>Expenditure<br>(April-June) | 2nd Quarter<br>Actual vs<br>Quarterly Budget | 2nd Quarter<br>Actual vs 1st<br>Quarter Actual |  |   |
|  |  | 2019                  | 2019                                | 2019   | 2019   | 2019   | 2019   | 2019   | 2019  |
| 1  | 2  | 3                     | 4                                   | 5  | 6  | 7  | 8  | 9  | 10  |
|  |  | N                     | N                                   | N  | N  | N  | N  | %  | %   |
|  | <b>Recurrent Expenditure : (Non-Debt)</b>      |                       |                                     |  |  |  |  |  |   |
| i  | Personnl Cost                                  | 14,805,780,274        | 3,701,445,069                       | 3,441,170,425  | 3,485,287,139  | (216,157,930)                                | 44,116,714                                     | 94   | 23.5  |
| ii   | Overhead Cost                                  | 46,870,771,674        | 11,717,692,919                      | 8,567,669,505  | 8,862,129,557  | (2,855,563,362)                              | 294,460,052                                    | 76   | 18.9  |
| iii  | Pensions and gratuities                        | 8,000,000,000         | 2,000,000,000                       | 1,786,927,426  | 1,883,655,326  | (116,344,674)                                | 96,727,900                                     | 94   | 23.5  |
| iv   | Statutory Office Holders Salaries              | 563,000,000           | 140,750,000                         | 182,739,985  | 128,562,475  | (12,187,525)                                 | (54,177,510)                                   | 91   | 22.8  |
| v  | State Support Grants and Contributions General | 100,000,000           | 25,000,000                          | -  |  | (25,000,000)                                 | -  | -  | 0.0   |
| vi   | Other CFR Charges                              | 805,661,407           | 201,415,352                         | 227,937,044  | 245,182,164  | 43,766,812                                   | 17,245,120                                     | 122  | 30.4  |
| vii  | LGAs Salary Bail out                           |                       | -                                   | -  | 2,128,274,043  | 2,128,274,043                                | 2,128,274,043                                  |  |   |
|  | <b>Sub-Total</b>                               | <b>71,145,213,355</b> | <b>17,786,303,339</b>               | <b>14,206,444,385</b>                                | <b>16,733,090,704</b>                                | <b>(1,053,212,635)</b>                       | <b>2,526,646,319</b>                           | 94   | 23.5  |
| <b>B</b>   | <b>Reccurent Expenditure : (Debt)</b>          |                       |                                     |  |  | -  | -  |  |   |
| i  | Internal Loan Repayment                        | 1,062,595,686         | <b>265,648,922</b>                  | <b>625,131,894</b>                                   | 25,226,358   | (240,422,564)                                | (599,905,536)                                  | 9  | 2.4   |
| ii   | External Loan Repayment                        | 475,584,199           | <b>118,896,050</b>                  | <b>119,006,912</b>                                   | 119,228,638  | 332,588                                      | 221,726  | 100  | 25.1  |
| iii  | FGN Bail out Bond Repayment (1)                | 466,520,504           | <b>116,630,126</b>                  | <b>116,630,127</b>                                   | 116,630,125  | (1)  | (2)  | 100  | 25.0  |
| iv   | FGN Bail out Bond Repayment (2)                | 2,537,575,862         | <b>634,393,966</b>                  | <b>634,393,965</b>                                   | 634,393,966  | 1  | 1  | 100  | 25.0  |
| v  | CBN Excess Crude Account Loan (ECA)            | 1,079,671,147         | <b>269,917,787</b>                  | <b>269,917,787</b>                                   | 269,917,787  | 0  | -  | 100  | 25.0  |
| vii  | Commercial Agriculture Scheme Loan Repayment 1 | 548,216,907           | <b>137,054,227</b>                  | <b>137,054,226</b>                                   | 137,054,228  | 1  | 2  | 100  | 25.0  |
| vii  | Commercial Agriculture Scheme Loan Repayment 2 | 848,836,690           | <b>212,209,173</b>                  | <b>212,209,173</b>                                   | <b>212,209,172</b>                                   | (1)  | (1)  | 100  | 25.0  |
| viii   | Contractual Payment (Recurrent)                | 43,772,200            | <b>10,943,050</b>                   |  |  | (10,943,050)                                 | -  | -  | 0.0   |
|  | <b>Sub-Total</b>                               | <b>7,062,773,195</b>  | <b>1,765,693,299</b>                | <b>2,114,344,084</b>                                 | <b>1,514,660,274</b>                                 | <b>(251,033,025)</b>                         | <b>(599,683,810)</b>                           | 86   | 21.4  |
|  | <b>TOTAL (A+B)</b>                             | <b>78,207,986,550</b> | <b>19,551,996,638</b>               | <b>16,320,788,469</b>                                | <b>18,247,750,978</b>                                | <b>(1,304,245,660)</b>                       | <b>1,926,962,509</b>                           | 93   | 23.3  |
| Source: AG's Office and MDAs' Returns, 2019                    |  |                       |                                     |  |  |  |  |  |   |

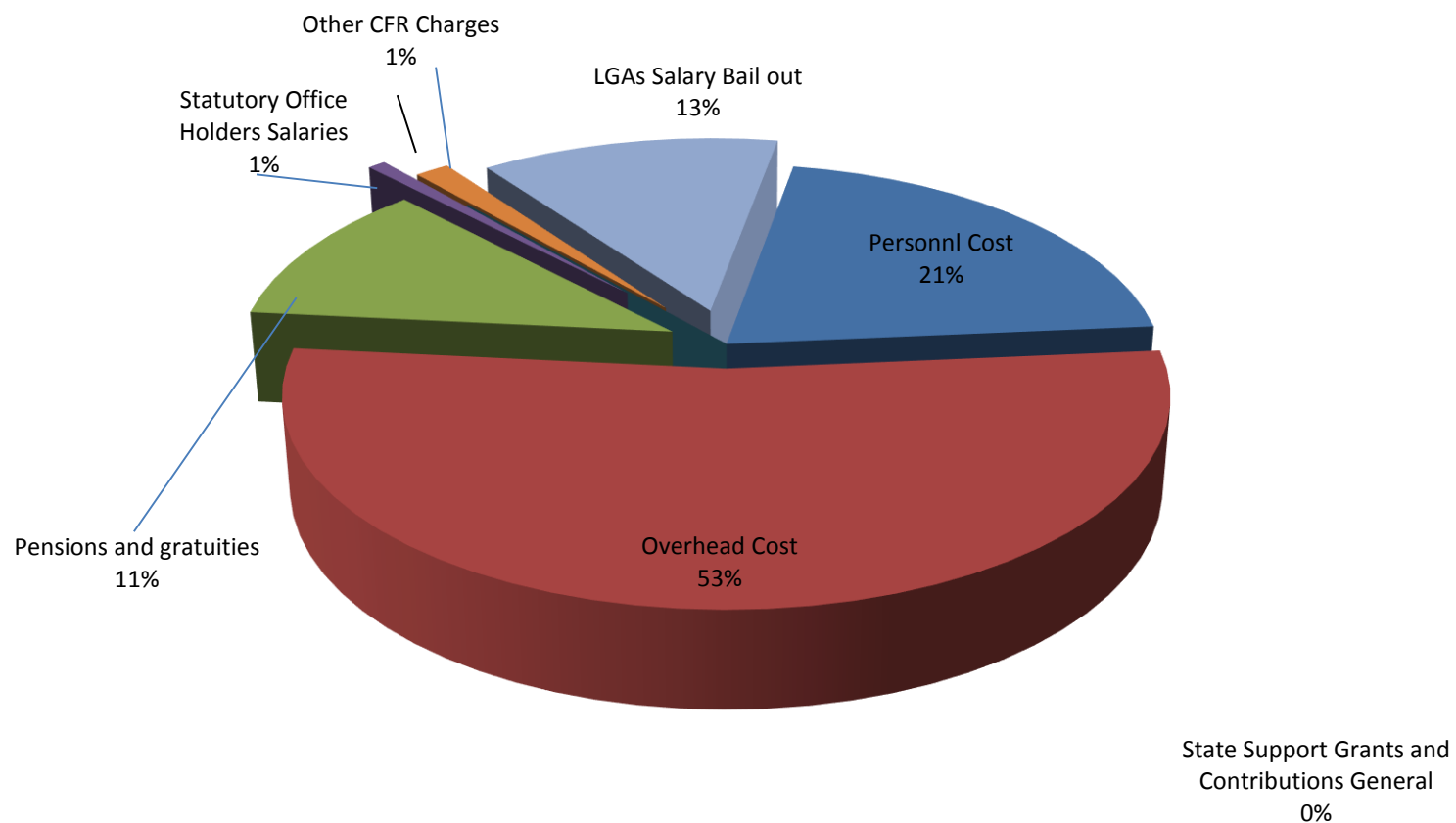
**FIG V: PERFORMANCE OF 2019 SECOND QUARTER RECURRENT EXPENDITURE (NON-DEBT SERVICES)**



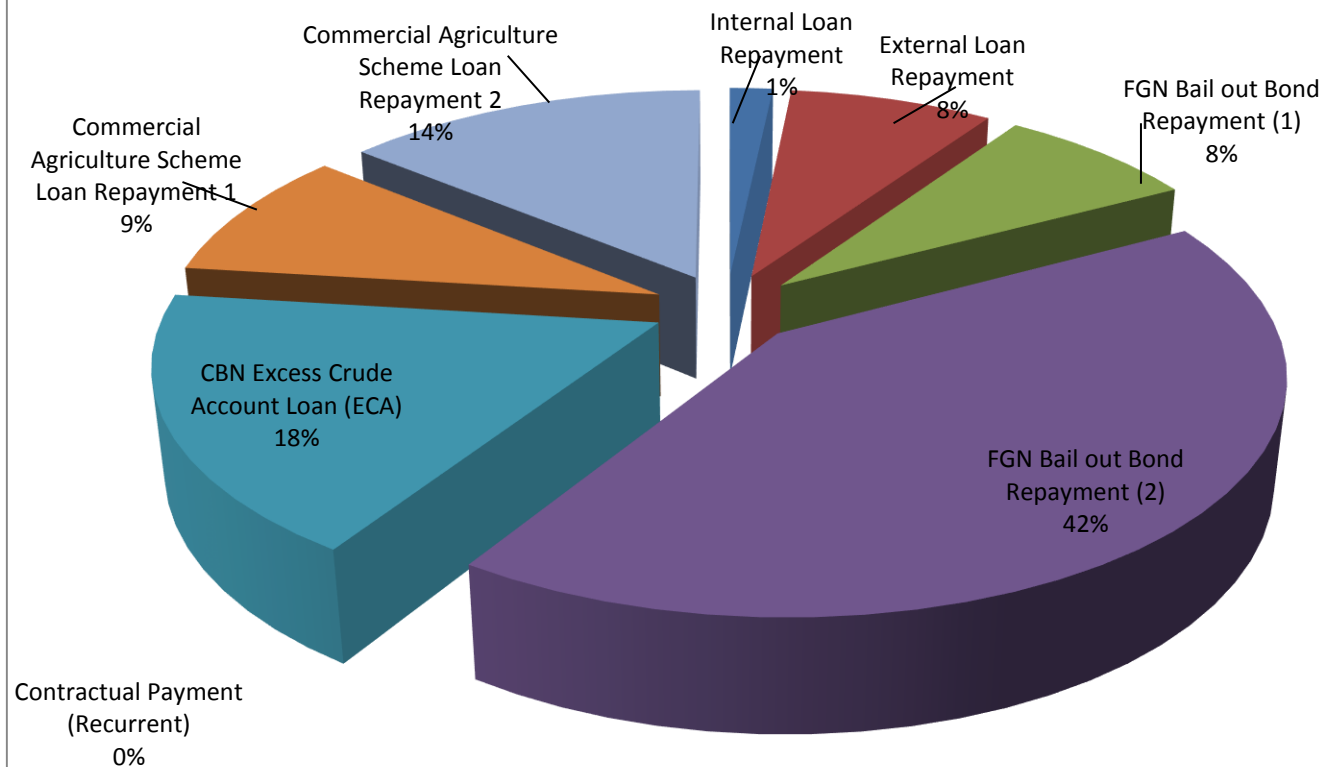
**FIG VI: PERFORMANCE OF THE 2019 SECOND QUARTER RECURRENT EXPENDITURE (DEBT)**



**FIG VII : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER RECURRENT EXPENDITURE (NON-DEBT)  
ON TOTAL ACTUAL**

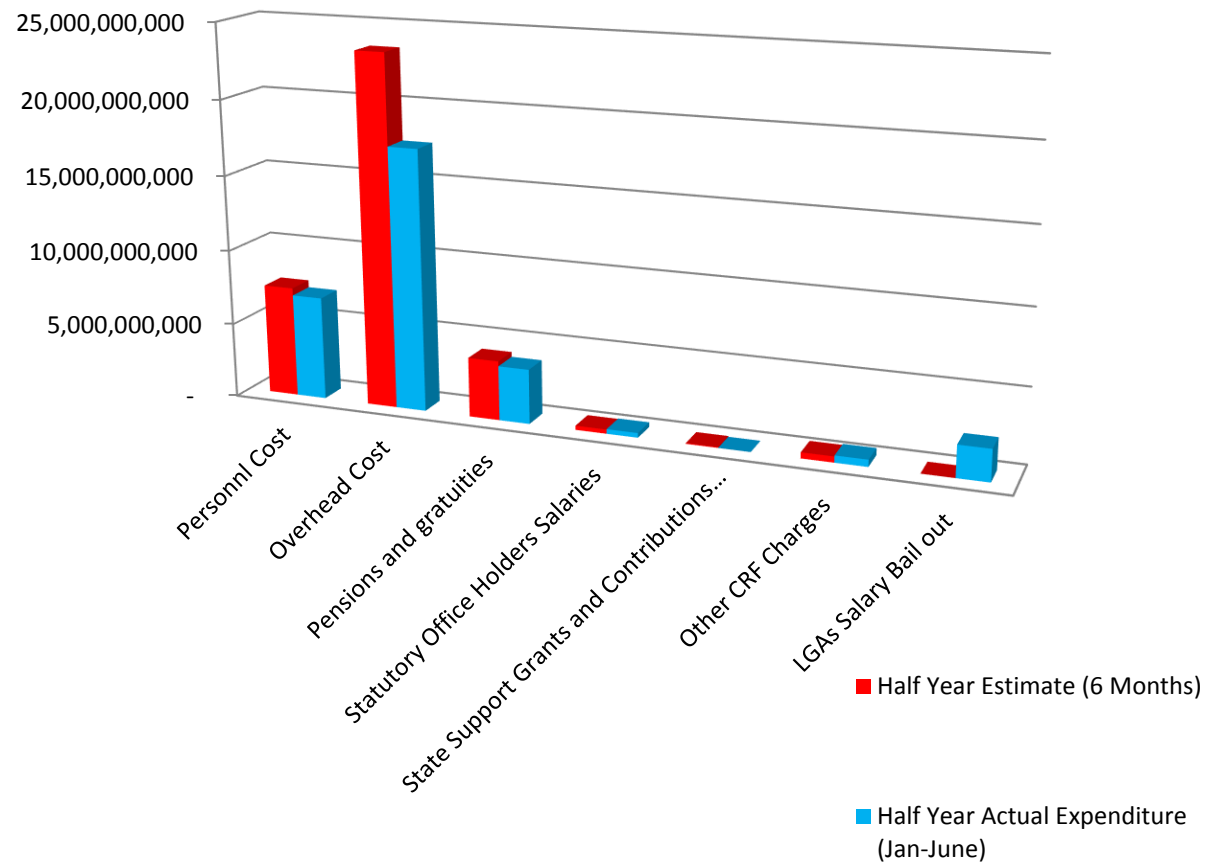


**FIG VIII : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER RECURRENT EXPENDITURE (DEBT) ON TOTAL ACTUAL**

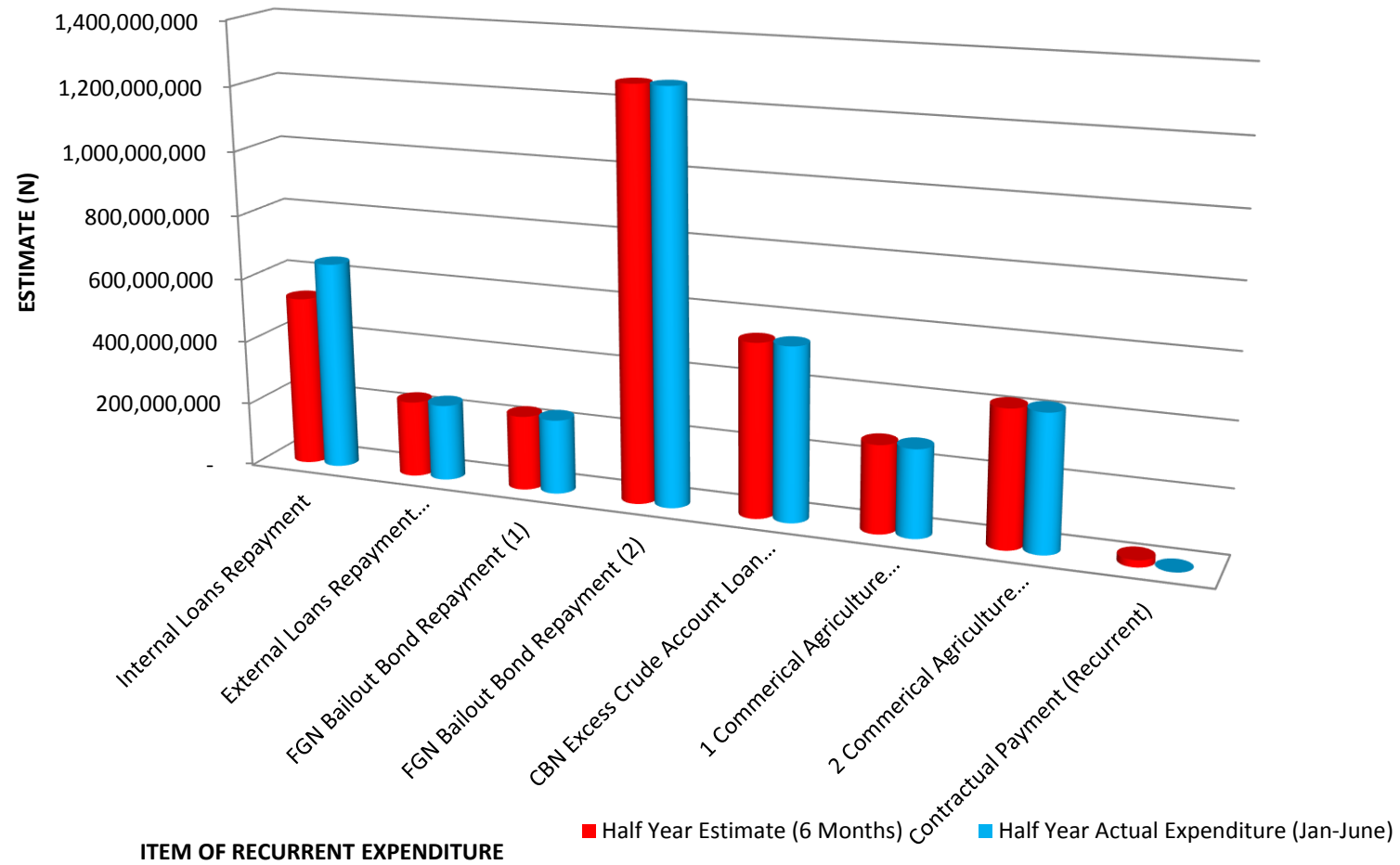


| TABLE 4: SUMMARY OF RECURRENT EXPENDITURE PERFORMANCE AS AT JUNE 2019 |  |                       |                               |                               |  |   |   |  |  |                                      |  |                                     |                                      |                                   |
|---|--|-----------------------|-------------------------------|-------------------------------|--|---|---|--|--|--------------------------------------|--|-------------------------------------|--------------------------------------|-----------------------------------|
| S/<br>N   | Expenditure                                    | Approved Estimate     |                               |                               | Actual                                     |   |   | Variance                               |  |                                      | %Performance                           |                                     |                                      |                                   |
|   |  | Annual Budget         | Half Year Estimate (6 Months) | Quarterly Estimate (3 Months) | 1st Quarter Actual Expenditure (Jan-March) | 2nd Quarter Actual Expenditure (April-June) | Half Year Actual Expenditure (Jan-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter Actual | Half year Actual vs Half Year Budget | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs Annual Budget | Half year Actual vs Half Year Budget | Half year Actual vs Annual Budget |
|   |  | 2019                  | 2019                          | 2019                          | 2019                                       | 2019  | 2019                                    | 2019                                   | 2019                                     | 2019                                 | 2019                                   | 2019                                | 2019                                 | 2019                              |
| 1   | 2  | 3                     | 4                             | 5                             | 6  | 7   | 8                                       | 9                                      | 10                                       | 11                                   | 12                                     | 13                                  | 14                                   | 15                                |
| <b>A</b>  | <b>Recurrent Expenditure : (Non-Debt)</b>      |                       |                               |                               |  |   |   |  |  |                                      |  |                                     |                                      |                                   |
| i   | Personnel Cost                                 | 14,805,780,274        | 7,402,890,137                 | 3,701,445,069                 | 3,441,170,425                              | 3,485,287,139                               | 6,926,457,564                           | (216,157,930)                          | 44,116,714                               | (476,432,573)                        | 94                                     | 24                                  | 94                                   | 47                                |
| ii  | Overhead Cost                                  | 46,870,771,674        | 23,435,385,837                | 11,717,692,919                | 8,567,669,505                              | 8,862,129,557                               | 17,429,799,062                          | (2,855,563,362)                        | 294,460,052                              | (6,005,586,775)                      | 76                                     | 19                                  | 74                                   | 37                                |
| iii   | Pensions and gratuities                        | 8,000,000,000         | 4,000,000,000                 | 2,000,000,000                 | 1,786,927,426                              | 1,883,655,326                               | 3,670,582,752                           | (116,344,674)                          | 96,727,900                               | (329,417,248)                        | 94                                     | 24                                  | 92                                   | 46                                |
| iv  | Statutory Office Holders Salaries              | 563,000,000           | 281,500,000                   | 140,750,000                   | 182,739,985                                | 128,562,475                                 | 311,302,460                             | (12,187,525)                           | (54,177,510)                             | 29,802,460                           | 91                                     | 23                                  | 111                                  | 55                                |
| v   | General  | 100,000,000           | 50,000,000                    | 25,000,000                    | -  | -   | -                                       | (25,000,000)                           | -  | (50,000,000)                         | -                                      | 0                                   | 0                                    | 0                                 |
| vi  | Other CFR Charges                              | 805,661,407           | 402,830,704                   | 201,415,352                   | 227,937,044                                | 245,182,164                                 | 473,119,208                             | 43,766,812                             | 17,245,120                               | 70,288,505                           | 122                                    | 30                                  | 117                                  | 59                                |
| vii   | LGAs Salary Bail out                           |                       | -                             | -                             | -  | 2,128,274,043                               | 2,128,274,043                           | 2,128,274,043                          | 2,128,274,043                            | 2,128,274,043                        |  |                                     |                                      |                                   |
|   | <b>Sub-Total</b>                               | <b>71,145,213,355</b> | <b>35,572,606,678</b>         | <b>17,786,303,339</b>         | <b>14,206,444,385</b>                      | <b>16,733,090,704</b>                       | <b>30,939,535,089</b>                   | <b>(1,053,212,635)</b>                 | <b>2,526,646,319</b>                     | <b>(4,633,071,589)</b>               | 94                                     | 24                                  | 87                                   | 43                                |
| <b>B</b>  | <b>Recurrent Expenditure : (Debt)</b>          |                       | -                             |                               |  |   | -                                       | -                                      | -  | -                                    |  |                                     |                                      |                                   |
| i   | Internal Loan Repayment                        | 1,062,595,686         | 531,297,843                   | 265,648,922                   | 625,131,894                                | 25,226,358                                  | 650,358,252                             | 345,887,242                            | (72,432,362)                             | 764,206,846                          | 9                                      | 2                                   | 122                                  | 61                                |
| ii  | External Loan Repayment                        | 475,584,199           | 237,792,100                   | 118,896,050                   | 119,006,912                                | 119,228,638                                 | 238,235,550                             | 10,455,585                             | 3,485,194                                | 17,425,976                           | 100                                    | 25                                  | 100                                  | 50                                |
| iii   | FGN Bail out Bond Repayment (1)                | 466,520,504           | 233,260,252                   | 116,630,126                   | 116,630,127                                | 116,630,125                                 | 233,260,252                             | -                                      | -  | -                                    | 100                                    | 25                                  | 100                                  | 50                                |
| iv  | FGN Bail out Bond Repayment (2)                | 2,537,575,862         | 1,268,787,931                 | 634,393,966                   | 634,393,965                                | 634,393,966                                 | 1,268,787,931                           | (1)                                    | -  | (1)                                  | 100                                    | 25                                  | 100                                  | 50                                |
| v   | CBN Excess Crude Account Loan (ECA)            | 1,079,671,147         | 539,835,574                   | 269,917,787                   | 269,917,787                                | 269,917,787                                 | 539,835,574                             | 2                                      | -  | 4                                    | 100                                    | 25                                  | 100                                  | 50                                |
| vi  | Commercial Agriculture Scheme Loan Repayment 1 | 548,216,907           | 274,108,454                   | 137,054,227                   | 137,054,226                                | 137,054,228                                 | 274,108,454                             | 114,554,226                            | 114,554,226                              | 114,554,226                          | 100                                    | 25                                  | 100                                  | 50                                |
| vii   | Commercial Agriculture Scheme Loan Repayment 2 | 848,836,690           | 424,418,345                   | 212,209,173                   | 212,209,173                                | 212,209,172                                 | 424,418,345                             |  |  |                                      | 100                                    | 25                                  | 100                                  | 50                                |
| viii  | Contractual Payment (Recurrent)                | 43,772,200            | 21,886,100                    | 10,943,050                    |  |   | -                                       | 1,062,595,686                          | 1,062,595,686                            | 1,062,595,686                        | -                                      | 0                                   | 0                                    | 0                                 |
|   | <b>Sub-Total</b>                               | <b>7,062,773,195</b>  | <b>3,531,386,598</b>          | <b>1,765,693,299</b>          | <b>2,114,344,084</b>                       | <b>1,514,660,274</b>                        | <b>3,629,004,358</b>                    | <b>1,533,492,740</b>                   | <b>1,108,202,744</b>                     | <b>896,187,050</b>                   | 86                                     | 21                                  | 103                                  | 51                                |
|   | <b>TOTAL (A+B)</b>                             | <b>78,207,986,550</b> | <b>39,103,993,275</b>         | <b>19,551,996,638</b>         | <b>16,320,788,469</b>                      | <b>18,247,750,978</b>                       | <b>34,568,539,447</b>                   | <b>480,280,105</b>                     | <b>3,634,849,063</b>                     | <b>(3,736,884,539)</b>               | 93                                     | 23                                  | 88                                   | 44                                |
| Source: AG's Office and MDAs' Returns, 2019                           |  |                       |                               |                               |  |   |   |  |  |                                      |  |                                     |                                      |                                   |

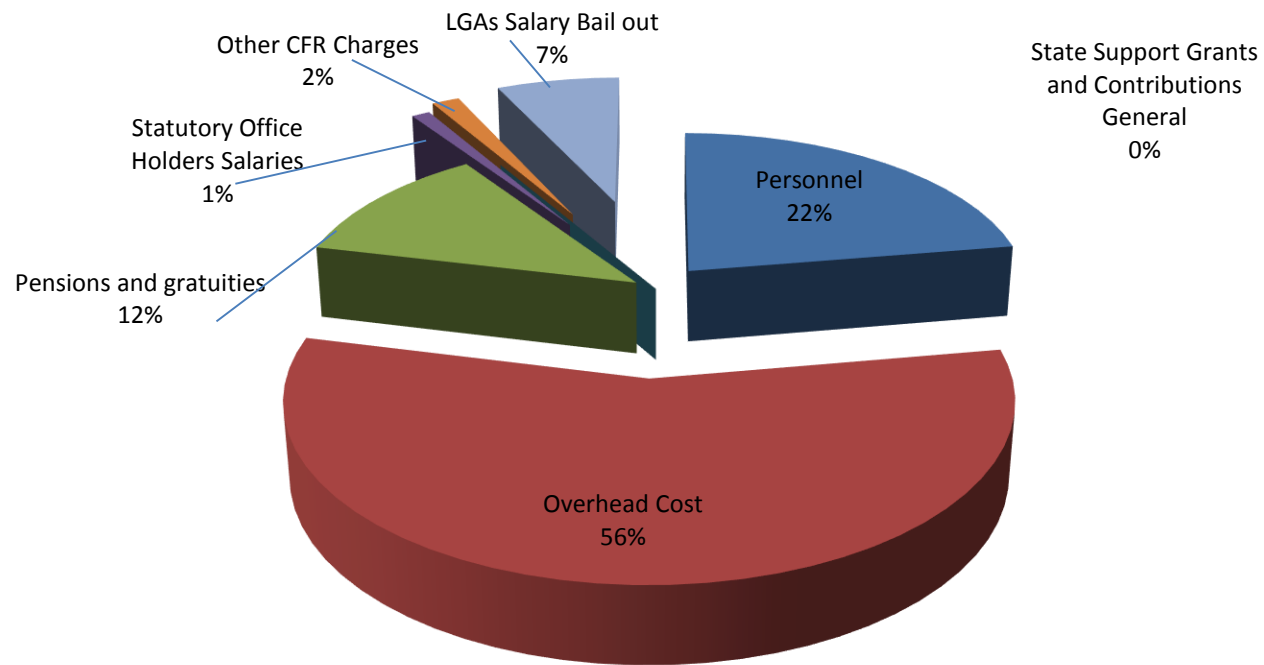
**FIG IX: PERFORMANCE OF 2019 HALF YEAR RECURRENT EXPENDITURE (NON-DEBT SERVICES)**



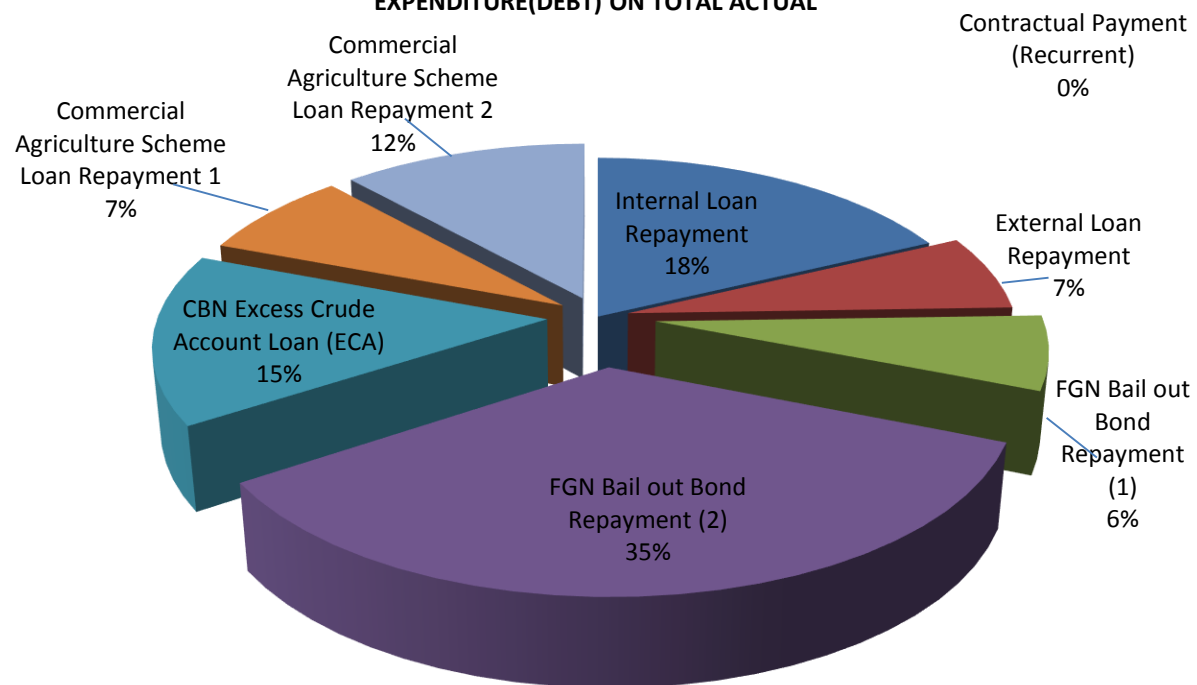
**FIG X: PERFORMANCE OF THE 2019 HALF YEAR RECURRENT EXPENDITURE (DEBT)**



**FIG XI : PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT EXPENDITURE(NON-DEBT)  
ON TOTAL ACTUAL**



**FIG XII : PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT  
EXPENDITURE(DEBT) ON TOTAL ACTUAL**



#### **4.0 ANALYSIS OF THE 2019 SECOND 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 second 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 ₦13,567,001,230 was actually received. This trend has given a 68.2% performance for the second quarter of the year. Out of this total amount, ₦10,871,084,056(99.6%) was from 'transfer from recurrent revenue budget surplus' while ₦2,695,917,174 (30%) was from domestic aid & grants, foreign loan, and other capital receipts in the second quarter of 2019.

Meanwhile, nothing was received from other sources of capital receipts such as foreign grants, domestic aid 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.

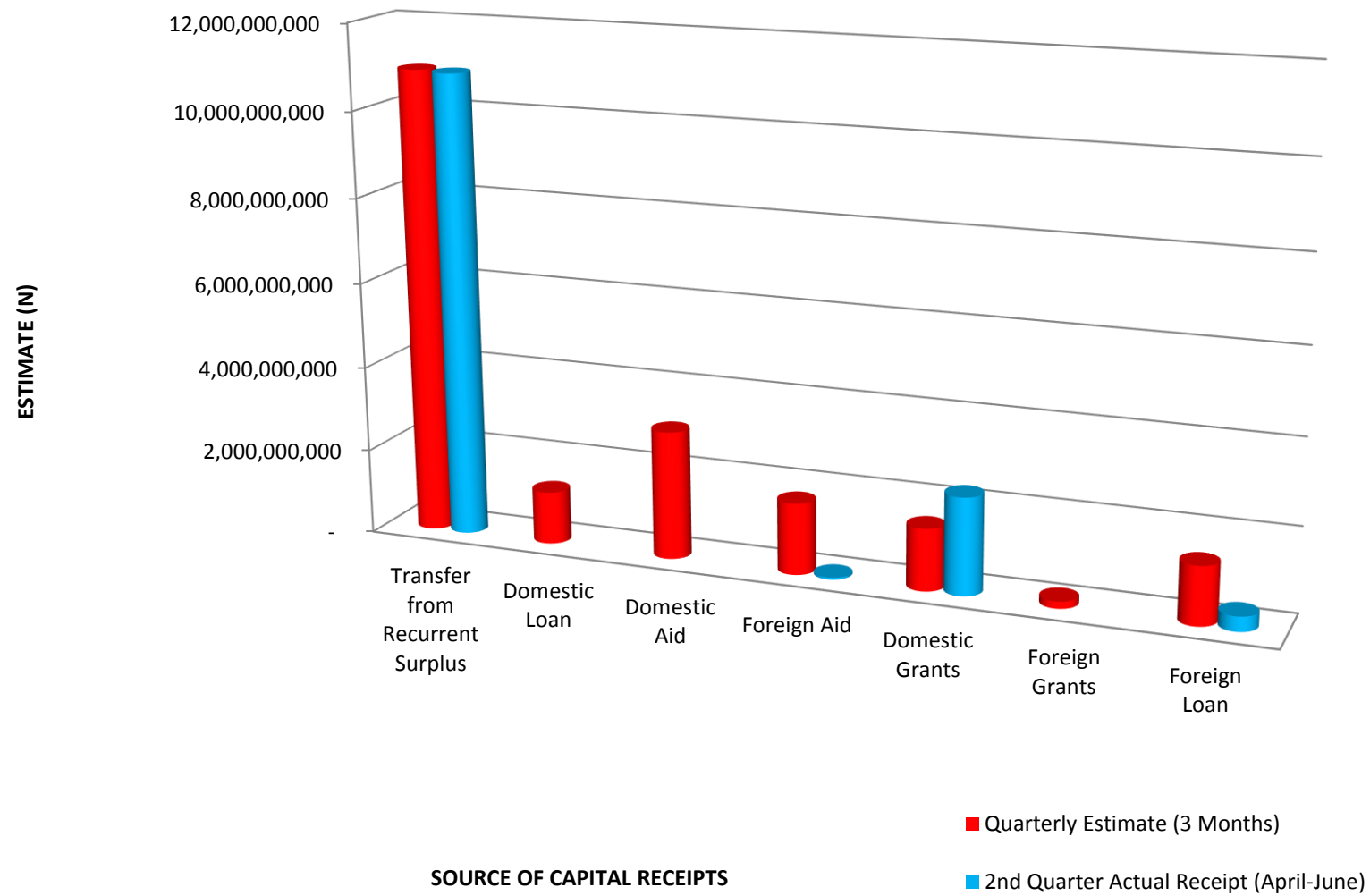
A comparative analysis of the 2019 second quarter capital receipt which was ₦13,567,001,230 and the same period in 2018 which was ₦11,218,332,012 shows an increase of ₦2,348,669,218 or 20.9%. It is hoped that the situation on capital receipt will improve in the subsequent quarters of the year as the State step up its effort in attracting more development partners to the State.

The analysis of the 2019 second quarter capital receipt performance is presented in table 5 below and the chart representation in figures XIII and XIV.

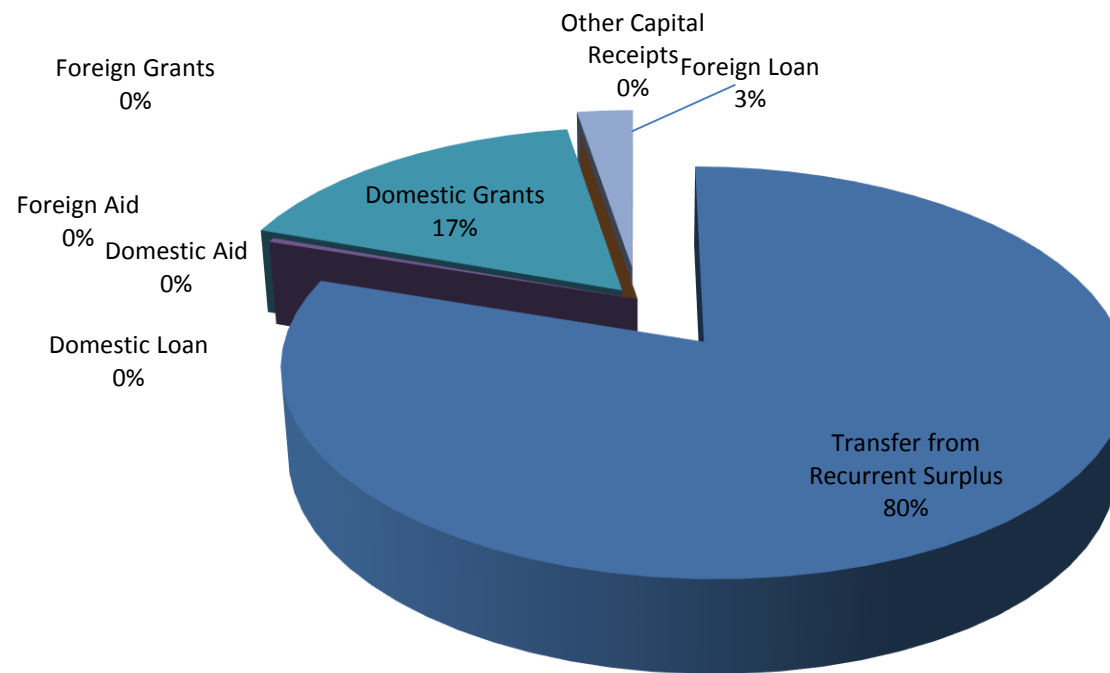
| TABLE 5: 2019 SECOND QUARTER CAPITAL RECEIPT PERFORMANCE |                                 |                       |                               |  |   |  |  |  |                                     |
|--|---------------------------------|-----------------------|-------------------------------|--|---|--|--|--|-------------------------------------|
|  |                                 | Approved Estimate     |                               | Actual                                 |   | Variance                               |  |  |                                     |
|  | Capital Receipt                 | Annual Budget         | Quarterly Estimate (3 Months) | 1st Quarter Actual Receipt (Jan-March) | 2nd Quarter Actual Receipt (April-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter Actual | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs Annual Budget |
|  |                                 | 2019                  | 2019                          | 2019                                   | 2019                                    | 2019                                   | 2019                                     | 2019                                   | 2019                                |
| 1  | 2                               | 3                     | 4                             | 5                                      | 6                                       | 8                                      | 9  | 11                                     | 12                                  |
|  |                                 | N                     | N                             | N                                      | N                                       | N                                      | N  | N                                      | %                                   |
| A  | Transfer from Recurrent Surplus | 43,638,537,362        | 10,909,634,341                | 1,526,052,766                          | 10,871,084,056                          | (38,550,285)                           | 9,345,031,290                            | 100                                    | 24.9                                |
| B  | Domestic Loan                   | 5,000,000,000         | 1,250,000,000                 | -                                      |   | (1,250,000,000)                        | -  | -                                      | 0.0                                 |
| C  | Domestic Aid                    | 12,100,000,000        | 3,025,000,000                 | 1,235,250,986                          |   | (3,025,000,000)                        | (1,235,250,986)                          | -                                      | 0.0                                 |
| D  | Foreign Aid                     | 6,781,606,088         | 1,695,401,522                 | 44,813,448                             | 48,561,863                              | (1,646,839,659)                        | 3,748,415                                | 3                                      | 0.7                                 |
| E  | Domestic Grants                 | 5,881,582,103         | 1,470,395,526                 | 201,373,854                            | 2,297,942,734                           | 827,547,208                            | 2,096,568,880                            | 156                                    | 39.1                                |
| F  | Foreign Grants                  | 670,855,258           | 167,713,815                   | -                                      |   | (167,713,815)                          | -  | -                                      | 0.0                                 |
| G  | Foreign Loan                    | 5,521,465,200         | 1,380,366,300                 | 88,463,332                             | 349,412,577                             | (1,030,953,723)                        | 260,949,245                              | 25                                     | 6.3                                 |
| H  | Other Capital Receipts          |                       | -                             | -                                      |   | -                                      | -  |  |                                     |
|  | <b>TOTAL</b>                    | <b>79,594,046,011</b> | <b>19,898,511,503</b>         | <b>3,095,954,386</b>                   | <b>13,567,001,230</b>                   | <b>(6,331,510,273)</b>                 | <b>10,471,046,844</b>                    | <b>68</b>                              | <b>17.0</b>                         |

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

**FIG XIII: PERFORMANCE OF THE 2019 SECOND QUARTER CAPITAL RECEIPTS**



**FIG XIV: PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER CAPITAL RECEIPT ON  
TOTAL ACTUAL**



#### **4.1 HALF YEAR PERFORMANCE OF CAPITAL RECEIPT (JANUARY – JUNE, 2019)**

The total actual capital receipt as at end of June, 2019 was ₦16,662,955,616 out of the total estimate of ₦39,797,023,006, for the half year 2019. This represents 41.9% performance for the half year estimate and 20.9% performance for annual estimate. (see Table 6).

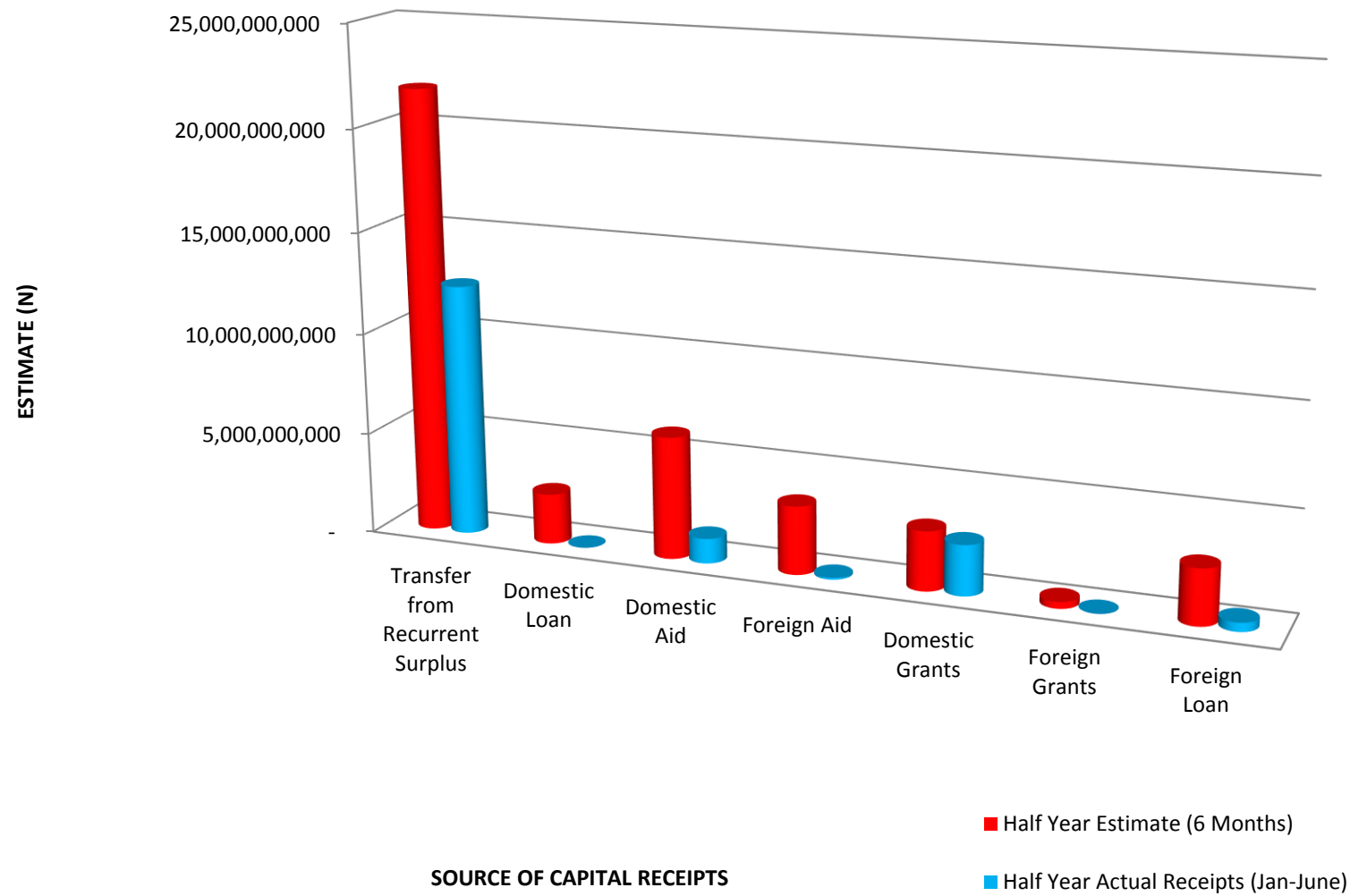
The actual capital receipt for the half year fell short of the estimate for the half year. This is an indication that efforts should be intensified in attracting more capital receipts to the state by ensuring prompt payment of counterpart fund as at when due to the development partners programmes / activities so as to enjoy the maximum benefit accruing to the state through these programmes. It is hoped that the situation will improve further in the subsequent quarters of the year.

A comparative analysis of the total capital receipt of ₦16,662,955,616 in half year of 2019 to the total capital receipt of ₦18,864,869,155 in the same period of 2018 shows a decrease of ₦2,201,913,539 (or11.7%) in year 2019. This show that effort should be intensified to attract more capital receipt from various sources to the State by partnering with development partners. The analysis of the 2019 half year capital receipt performance is presented in table 6 below and the chart representation in figures XV and XVI.

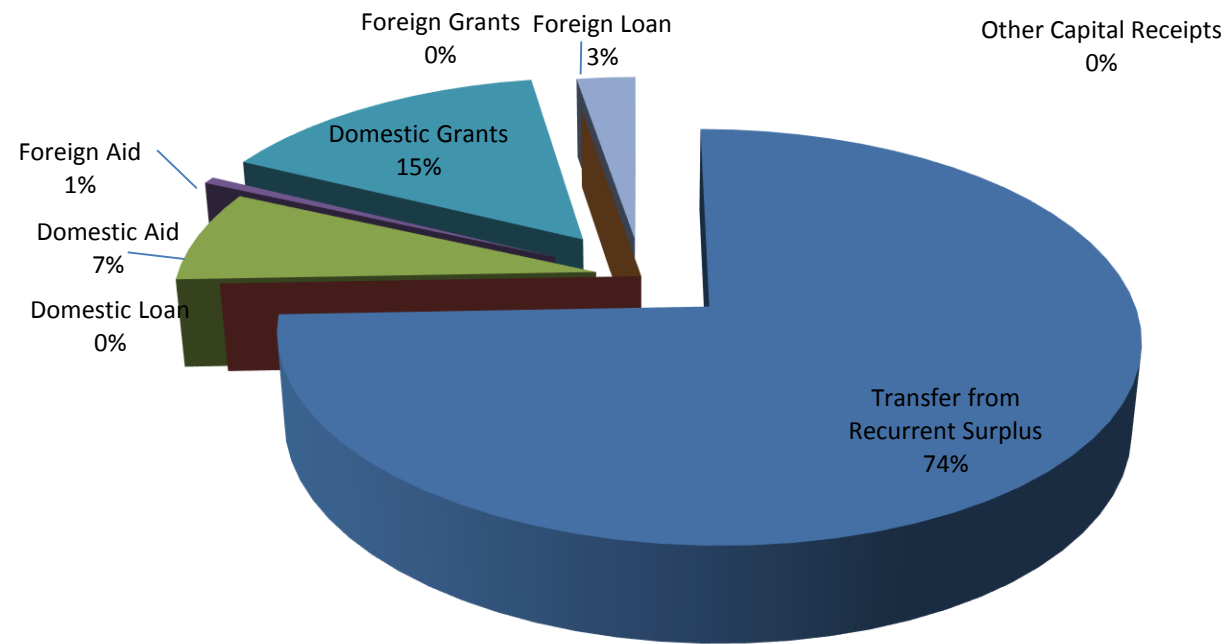
| TABLE 6: SUMMARY OF CAPITAL RECEIPT PERFORMANCE AS AT JUNE 2019 |                                 |                       |                               |                               |   |  |                                      |  |                                   |                                      |   |  |   |  |
|---|---------------------------------|-----------------------|-------------------------------|-------------------------------|---|--|--------------------------------------|--|-----------------------------------|--------------------------------------|---|--|---|--|
| S/<br>N   | Capital Receipts                | Approved Estimate     |                               |                               | Actual                                  |  |                                      | Variance                               |                                   |                                      | %Performance                                    |  |   |  |
|   |                                 | Annual Budget         | Half Year Estimate (6 Months) | Quarterly Estimate (3 Months) | 1st Quarter Actual Receipts (Jan-March) | 2nd Quarter Actual Receipts (April-June) | Half Year Actual Receipts (Jan-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter | Half year Actual vs Half Year Budget | 2nd Quarter Actual Receipts vs Quarterly Budget | 2nd Quarter Actual Receipts vs Annual Budget | Half year Actual Receipts vs Half Year Budget | Half year Actual Receipts vs Annual Budget |
|   |                                 | 2019                  | 2019                          | 2019                          | 2019                                    | 2019                                     | 2019                                 | 2019                                   | 2019                              | 2019                                 | 2019  | 2019   | 2019  | 2019                                       |
| 1   | 2                               | 3                     | 4                             | 5                             | 6                                       | 7  | 8                                    | 9                                      | 10                                | 11                                   | 12  | 13   | 14  | 15   |
|   |                                 | N                     | N                             | N                             | N                                       | N  | N                                    | N                                      | N                                 | N                                    | %   | %  | %   | %  |
| A   | Transfer from Recurrent Surplus | 43,638,537,362        | 21,819,268,681                | 10,909,634,341                | 1,526,052,766                           | 10,871,084,056                           | 12,397,136,822                       | (38,550,285)                           | 9,345,031,290                     | (9,422,131,859)                      | 99.6  | 24.9   | 56.8  | 28.4                                       |
| B   | Domestic Loan                   | 5,000,000,000         | 2,500,000,000                 | 1,250,000,000                 | -                                       | -  | -                                    | (1,250,000,000)                        | -                                 | (2,500,000,000)                      | 0.0   | 0.0  | 0.0   | 0.0  |
| C   | Domestic Aid                    | 12,100,000,000        | 6,050,000,000                 | 3,025,000,000                 | 1,235,250,986                           | -  | 1,235,250,986                        | (3,025,000,000)                        | (1,235,250,986)                   | (4,814,749,014)                      | 0.0   | 0.0  | 20.4  | 10.2                                       |
| D   | Foreign Aid                     | 6,781,606,088         | 3,390,803,044                 | 1,695,401,522                 | 44,813,448                              | 48,561,863                               | 93,375,311                           | (1,646,839,659)                        | 3,748,415                         | (3,297,427,733)                      | 2.9   | 0.7  | 2.8   | 1.4  |
| E   | Domestic Grants                 | 5,881,582,103         | 2,940,791,052                 | 1,470,395,526                 | 201,373,854                             | 2,297,942,734                            | 2,499,316,588                        | 827,547,208                            | 2,096,568,880                     | (441,474,464)                        | 156.3   | 39.1   | 85.0  | 42.5                                       |
| F   | Foreign Grants                  | 670,855,258           | 335,427,629                   | 167,713,815                   | -                                       | -  | -                                    | (167,713,815)                          | -                                 | (335,427,629)                        | 0.0   | 0.0  | 0.0   | 0.0  |
| G   | Foreign Loan                    | 5,521,465,200         | 2,760,732,600                 | 1,380,366,300                 | 88,463,332                              | 349,412,577                              | 437,875,909                          | (1,030,953,723)                        | 260,949,245                       | (2,322,856,691)                      | 25.3  | 6.3  | 15.9  | 7.9  |
| H   | Other Capital Receipts          | -                     | -                             | -                             | -                                       | -  | -                                    | -                                      | -                                 | -                                    | -   | -  | -   | -  |
|   | <b>TOTAL</b>                    | <b>79,594,046,011</b> | <b>39,797,023,006</b>         | <b>19,898,511,503</b>         | <b>3,095,954,386</b>                    | <b>13,567,001,230</b>                    | <b>16,662,955,616</b>                | <b>(6,331,510,273)</b>                 | <b>10,471,046,844</b>             | <b>(23,134,067,390)</b>              | <b>68.2</b>                                     | <b>17.0</b>                                  | <b>41.9</b>                                   | <b>20.9</b>                                |

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

**FIG XV: PERFORMANCE OF THE 2019 HALF YEAR CAPITAL RECEIPTS**



**FIG XVI PERCENTAGE PERFORMANCE OF 2019 HALF YEAR CAPITAL RECEIPT ON TOTAL  
ACTUAL**



## **5.0 ANALYSIS OF THE 2019 SECOND 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, Maletu.
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 ₦5,075,388,593(25.5%) was expended by some MDAs on various capital projects/programmes out of the quarterly estimate of ₦19,898,511,502 for the second 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 second 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 second quarter of 2019, a total sum of ~~N~~555,625,667 (36%) 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 second quarter of 2019, a total sum of ~~N~~39,975,000 (12.2%) was accessed and spent on various capital project out of the quarterly estimate of ~~N~~327,777,089

#### **C. ECONOMIC AFFAIRS**

A total sum of ~~N~~8,467,395,053 was earmarked for the sector on various capital projects for the second quarter of 2019. Out of this amount, a total sum of ~~N~~2,000,414,203 (23.6%) 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**

Environmental Protection Sector expended a total sum of ~~N~~9,614,390 (5.7%) out of the quarterly estimate of ~~N~~169,361,855 in the second quarter of 2019.

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

The Housing and Community Amenities sector expended a total sum of ~~N~~91,754,736 (3.5%) out of the quarterly estimate of for the second quarter of 2019. The following projects were executed during the second 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 ~~N~~5,960,105,449 was earmarked for the Health sector in the second quarter of 2019. Out of this amount, a total sum of ~~N~~556,689,094 (9.3%) 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 ~~N~~354,576,272 to be spent on various capital projects during the second quarter of 2019. Out of this amount, a total sum of ~~N~~8,000,000 (2.3%) was accessed and spent on Youth Improvement & Empowerment Programme.

## **H. EDUCATION**

Out of the quarterly estimate of ~~N~~2,360,416,559 to be expended on various projects of the sector during the second quarter of 2019. A total sum of ~~N~~1,813,315,503 (76.8%) 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 ~~N~~35,790,613 to execute its capital projects during the second quarter 2019. This indicates zero performance.

However, the analysis of the sectoral capital expenditure performance shows that, the Economic sector received the highest amount of money to the tune of ~~N~~2,000,414,203 then followed by the Education sector with a total amount of ~~N~~1,813,315,503. The Health sector had the third highest amount of ~~N~~556,689,094 while the General Public Service sector came fourth with an amount of ~~N~~555,625,667.

A comparative analysis of the capital expenditure in the second quarter of 2019 with that of first quarter of the same year reveals an increase of ~~N~~2,306,858,583 which representing 83.3% increase, compared to the amount of ~~N~~2,768,530,010 expended in the first quarter of 2019 while the sum of ~~N~~5,075,388,593 was expended in the second quarter of 2019. The improved performance in the second quarter of 2019 was as a result of the commitment of the present administration in the prompt release of counterpart fund for donor development partners activities and completion of some on-going capital projects in the state.

The analysis of the 2019 second quarter sectoral capital expenditure performance is presented in table 7 below and the chart representation in figures XVII-XVII.

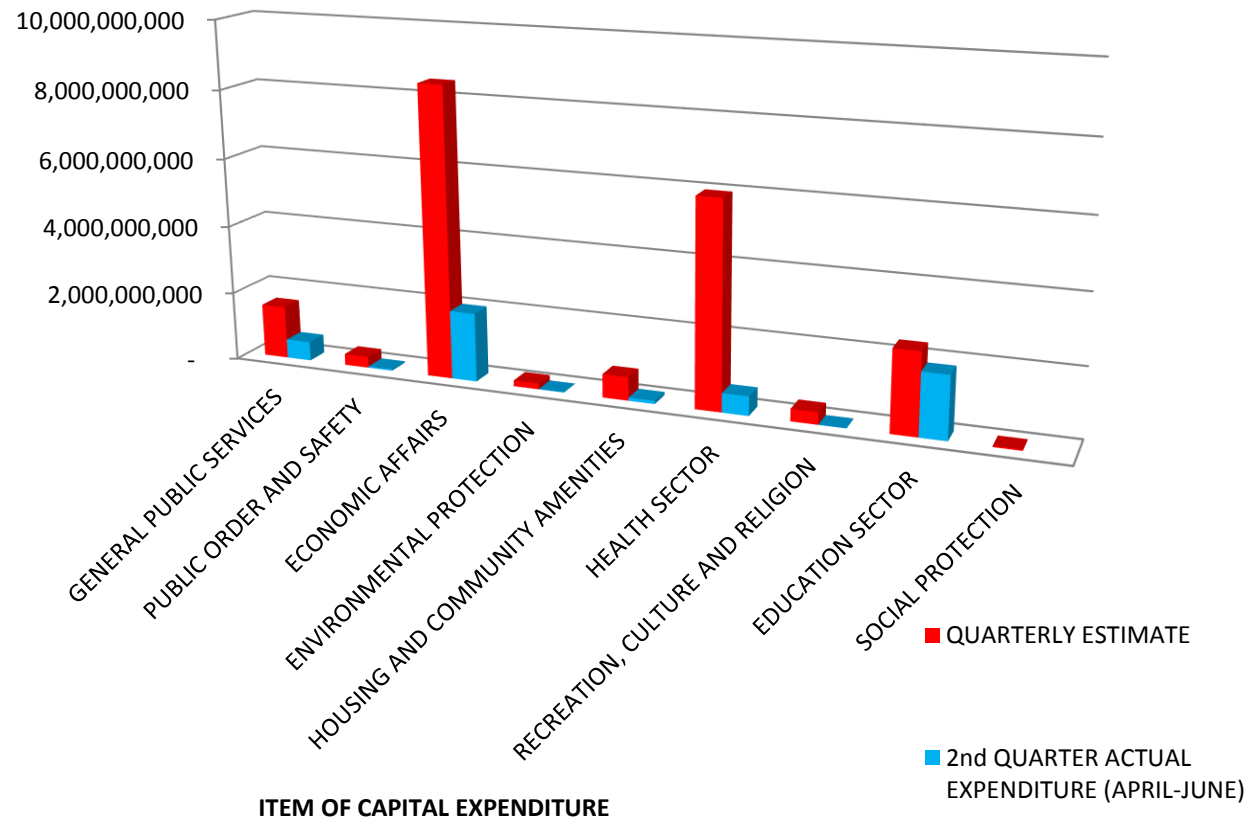
**TABLE 7 :- 2019 SECOND QUARTER CAPITAL EXPENDITURE (SECTORAL PERFORMANCE)**

| S/<br>N | SECTORAL                             | APPROVED<br>ESTIMATE | QUARTERLY<br>ESTIMATE | 2nd QUARTER<br>ACTUAL<br>EXPENDITURE<br>(APRIL-JUNE) | VARIANCE             | %<br>PERF<br>QUAR<br>TERLY | % PERF<br>ANNUA<br>L |
|---------|--------------------------------------|----------------------|-----------------------|--|----------------------|----------------------------|----------------------|
|         |                                      | 2019                 | 2019                  | 2019   | 2019                 | 2019                       | 2019                 |
| 1       | 2                                    | 3                    | 4                     | 5  | 6                    | 7                          | 8                    |
|         |                                      | N                    | N                     | N  | N                    | N                          | N                    |
| A       | GENERAL PUBLIC SERVICES              |                      |                       |  |                      |                            |                      |
| i       | Governor's Office                    | 3,072,740,226        | 768,185,057           | 462,657,447  | (305,527,610)        | 60.2                       | 15.1                 |
| ii      | Kwara State House of Assembly        | 453,100,000          | 113,275,000           |  | (113,275,000)        | 0.0                        | 0.0                  |
| iii     | Office of Head of Service            | 2,626,262,096        | 656,565,524           | 92,968,220   | (563,597,304)        | 14.2                       | 3.5                  |
| iv      | State Audit Dept.                    | 15,850,000           | 3,962,500             | 0  | (3,962,500)          | 0.0                        | 0.0                  |
| v       | Local Govt. Audit Dept               | 8,500,000            | 2,125,000             |  | (2,125,000)          | 0.0                        | 0.0                  |
|         | <b>Sub-total</b>                     | <b>6,176,452,322</b> | <b>1,544,113,081</b>  | <b>555,625,667</b>                                   | <b>(988,487,414)</b> | 36.0                       | 9.0                  |
| B       | PUBLIC ORDER AND SAFETY              |                      | 0                     |  |                      |                            |                      |
| i       | State Judicial Service Commission    | 46,871,250           | 11,717,813            | 0  | (11,717,813)         | 0.0                        | 0.0                  |
| ii      | Ministry of Justice                  | 522,000,000          | 130,500,000           | 19,975,000   | (110,525,000)        | 15.3                       | 3.8                  |
| iii     | Judiciary (High Court of Justice)    | 663,312,105          | 165,828,026           | 20,000,000   | (145,828,026)        | 12.1                       | 3.0                  |
| iv      | Judiciary (Sharia Court of Appeal)   | 78,925,000           | 19,731,250            | 0  | (19,731,250)         | 0.0                        | 0.0                  |
|         | <b>Sub-total</b>                     | <b>1,311,108,355</b> | <b>327,777,089</b>    | <b>39,975,000</b>                                    | <b>(287,802,089)</b> | 12.2                       | 3.0                  |
| C       | ECONOMIC AFFAIRS                     |                      | 0                     |  |                      |                            |                      |
| i       | Ministry of Information and Comm     | 205,343,669          | 51,335,917            |  | (51,335,917)         | 0.0                        | 0.0                  |
| ii      | Kwara State Television Service       | 73,870,000           | 18,467,500            | 0  | (18,467,500)         | 0.0                        | 0.0                  |
| iii     | Kwara State Broadcasting Corp        | 90,432,891           | 22,608,223            | 0  | (22,608,223)         | 0.0                        | 0.0                  |
| iv      | Kwara State Printing and Publishing  | 6,000,000            | 1,500,000             |  | (1,500,000)          | 0.0                        | 0.0                  |
| v       | Ministry of Agriculture              | 279,484,039          | 69,871,010            | 5,677,992  | (64,193,018)         | 8.1                        | 2.0                  |
| vi      | Ministry of Finance                  | 4,167,179,198        | 1,041,794,800         | 531,116,279  | (510,678,521)        | 51.0                       | 12.7                 |
| vii     | Kwara State Internal Revenue Service | 2,495,779,220        | 623,944,805           | 48,651,630   | (575,293,175)        | 7.8                        | 1.9                  |
| viii    | Ministry of Commerce and Cooperative | 1,619,778,167        | 404,944,542           | 22,117,600   | (382,826,942)        | 5.5                        | 1.4                  |
| ix      | Ministry of Energy                   | 1,952,509,722        | 488,127,431           | 162,528,506  | (325,598,925)        | 33.3                       | 8.3                  |

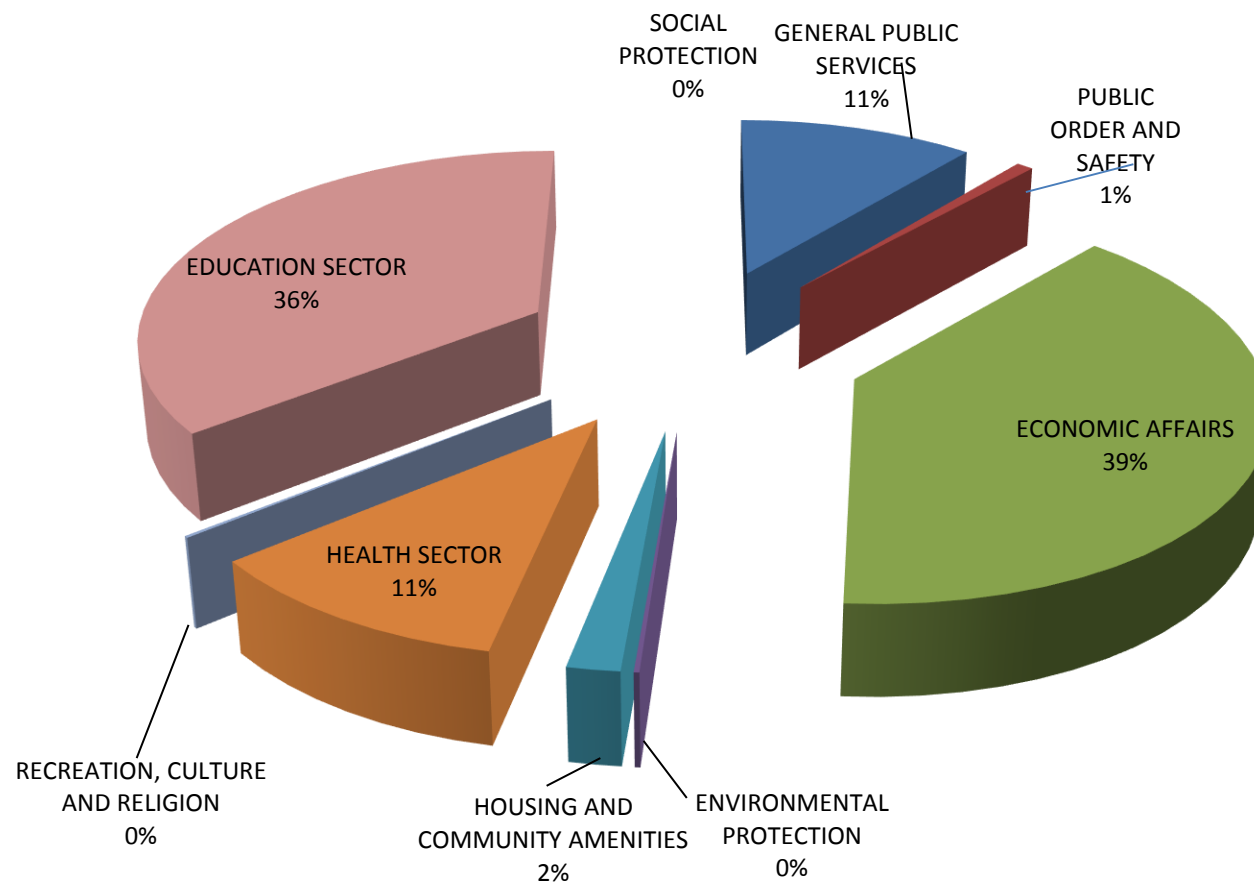
|      |  |                       |                      |                      |                        |      |      |
|------|--|-----------------------|----------------------|----------------------|------------------------|------|------|
| x    | Ministry of Industry and Solid Minerals                              | 53,535,500            | 13,383,875           | 0                    | (13,383,875)           | 0.0  | 0.0  |
| xi   | Ministry of Works and Transport                                      | 16,747,954,658        | 4,186,988,665        | 793,765,492          | (3,393,223,173)        | 19.0 | 4.7  |
| xii  | Ministry of Planning and Eco Devt.                                   | 5,703,837,144         | 1,425,959,286        | 436,556,704          | (989,402,582)          | 30.6 | 7.7  |
| xiii | Bureau of Statistics   | 471,151,005           | 117,787,751          | 0                    | (117,787,751)          | 0.0  | 0.0  |
| xiv  | Fiscal Responsibility Commission                                     | 2,725,000             | 681,250              | 0                    | (681,250)              | 0.0  | 0.0  |
|      | <b>Sub-Total</b>   | <b>33,869,580,213</b> | <b>8,467,395,053</b> | <b>2,000,414,203</b> | <b>(6,466,980,850)</b> | 23.6 | 5.9  |
| D    | ENVIRONMENTAL PROTECTION   |                       | 0                    |                      |                        |      |      |
| i    | Ministry of Environment and Forestry                                 | 677,447,421           | 169,361,855          | 9,614,390            | (159,747,465)          | 5.7  | 1.4  |
|      | <b>Sub-Total</b>   | <b>677,447,421</b>    | <b>169,361,855</b>   | <b>9,614,390</b>     | <b>(159,747,465)</b>   | 5.7  | 1.4  |
|      | HOUSING AND COMMUNITY AMENITIES                                      |                       | 0                    |                      |                        |      |      |
| i    | Ministry of Water Resources  | 2,219,394,042         | 554,848,511          | 11,050,000           | (543,798,511)          | 2.0  | 0.5  |
| ii   | Ministry of Housing and Urban Development                            | 228,751,380           | 57,187,845           | 56,204,736           | (983,109)              | 98.3 | 24.6 |
| iii  | Kwara State Bureau of Lands  | 267,756,707           | 66,939,177           | 24,500,000           | (42,439,177)           | 36.6 | 9.2  |
|      | <b>Sub-Total</b>   | <b>2,715,902,129</b>  | <b>678,975,532</b>   | <b>91,754,736</b>    | <b>-587,220,796</b>    | 13.5 | 3.4  |
| F    | HEALTH SECTOR  |                       | 0                    |                      |                        |      |      |
| i    | Ministry of Health   | 22,748,083,417        | 5,687,020,854        | 556,689,096          | (5,130,331,758)        | 9.8  | 2.4  |
|      | <i>Kwara State Health Insurance Agency</i>                           | <i>1,092,338,380</i>  | <i>273,084,595</i>   |                      | <i>(273,084,595)</i>   | 0.0  | 0.0  |
|      | <b>Sub-Total</b>   | <b>23,840,421,797</b> | <b>5,960,105,449</b> | <b>556,689,096</b>   | <b>-5,403,416,353</b>  | 9.3  | 2.3  |
| G    | RECREATION, CULTURE AND RELIGION                                     |                       | 0                    |                      |                        |      |      |
| i    | Ministry of Culture & tourism  | 44,210,458            | 11,052,615           |                      | (11,052,615)           | 0.0  | 0.0  |
| ii   | Ministry of Sport & Youth Development                                | 1,172,594,630         | 293,148,658          | 8,000,000            | (285,148,658)          | 2.7  | 0.7  |
| iii  | Ministry of Local Govt & Chieftaincy Affairs & Community Development | 201,500,000           | 50,375,000           | 0                    | (50,375,000)           | 0.0  | 0.0  |
|      | <b>Sub-total</b>   | <b>1,418,305,088</b>  | <b>354,576,272</b>   | <b>8,000,000</b>     | <b>-346,576,272</b>    | 2.3  | 0.6  |
| H    | EDUCATION SECTOR   |                       | 0                    |                      |                        |      |      |
| i    | Ministry of Education & Human Capital Development                    | 3,819,891,504         | 954,972,876          |                      | (954,972,876)          | 0.0  | 0.0  |

|    |  |                       |                       |                      |                        |       |      |
|----|--|-----------------------|-----------------------|----------------------|------------------------|-------|------|
| ii | Ministry of Tertiary Education, Science & Technology | 5,621,774,732         | 1,405,443,683         | 1,813,315,503        | 407,871,820            | 129.0 | 32.3 |
|    | <b>Sub-total</b>                                     | <b>9,441,666,236</b>  | <b>2,360,416,559</b>  | <b>1,813,315,503</b> | <b>-547,101,056</b>    | 76.8  | 19.2 |
| I  | SOCIAL PROTECTION                                    |                       | 0                     |                      |                        |       |      |
| i  | Ministry of Women Affairs and Social Development     | 143,162,450           | 35,790,613            |                      | (35,790,613)           | 0.0   | 0.0  |
|    | <b>Sub-total</b>                                     | <b>143,162,450</b>    | <b>35,790,613</b>     | <b>0</b>             | <b>-35,790,613</b>     | 0.0   | 0.0  |
|    | <b>GRAND TOTAL</b>                                   | <b>79,594,046,011</b> | <b>19,898,511,503</b> | <b>5,075,388,595</b> | <b>-14,823,122,908</b> | 25.5  | 6.4  |
|    | Source: AG's Office and MDAs' Returns, 2019.         |                       |                       |                      |                        |       |      |

**FIG XVII: 2019 SECOND QUARTER CAPITAL EXPENDITURE PERFORMANCE**



**FIG XVIII : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER CAPITAL EXPENDITURE  
PERFORMANCE ON TOTAL ACTUAL**



## **5.1 HALF YEAR PERFORMANCE OF CAPITAL EXPENDITURE (JANUARY–JUNE, 2019)**

The half year analysis reveals that a total sum of ~~N~~7,843,918,603 (19.7%) had been spent on various capital projects out of the half year estimate of ~~N~~39,797,023,006. The low level of performance in the capital expenditure could be as a result of short fall in the expected revenue inflow estimate from various sources.

The capital expenditure performance on sectoral basis in the half year are stated below;

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

As at half year 2019, a total sum of ~~N~~645,449,999 (20.9%) was expended on various capital projects out of the half year estimate of ~~N~~3,088,226,161. Some of the projects include – purchase of office furniture and fittings for public office holders, purchase of office equipment, rehabilitation of government chalets, construction of office buildings.

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

As at half year 2019, ~~N~~39,975,000 (6.1%) was accessed and spent on various capital project activities out of the half year estimate of ~~N~~655,554,178. The amount accessed and spent was a far cry compared to the expected half year estimate.

### **C. ECONOMIC AFFAIRS**

In the half year of 2019, a total sum of ~~N~~3,005,234,932 (17.7%) was expended on capital projects in this sector out of the half year estimate of ~~N~~16,934,790,107. Some of the projects implemented in this sector include:

- Purchase of office equipment
- Purchase of Transformers and electrical plants and equipment
- Purchase of motor vehicles
- Construction and Rehabilitation of roads

- Contractual obligations for completed and on-going projects
- Social Intervention Programme
- Research and Development
- Community and Social Development Programme (Micro-Projects)
- Agricultural Programmes/Projects.

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

Out of the half year estimate of ~~N~~405,764,723, a sum of ~~N~~2,000,000 (0.2%) was accessed and spent on various capital project activities. The level of performance was due to paucity of fund arising from low level of revenue inflow.

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

Out of the half year estimate of ~~N~~1,357,951,065 for the sector, a total sum of ~~N~~236,701,397 (17.4%) was spent on various capital projects in the half year 2019. The following projects were executed during the half year under the sector:

- Provision of water facilities and construction of new water works projects
- Purchase of water treatment chemical
- Rehabilitation and Expansion of semi-urban and urban water scheme
- Land compensation activities.

## **F. HEALTH**

A total sum of ~~₦~~1,983,024,828 (16.6%) was spent on various capital projects on health sector out of the half year estimate of ~~₦~~11,920,210,899

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

In the half year of 2019 a total sum of ~~₦~~30,500,000 (4.3%) was spent on various capital projects out of ~~₦~~709,152,544 half year estimate. The projects include:

- Rehabilitation and Upgrading of infrastructure
- Youth Improvement & Empowerment Programme.

## **H. EDUCATION**

The education sector was able to access and spent, a total sum of ~~₦~~1,893,418,057 (40.1%) on various capital projects in the half year of 2019. Out of the year estimate of ~~₦~~4,720,833,118. The projects executed include:

- Construction of KWASU Satellite Campuses
- Tertiary Education Trust Fund Projects
- Rehabilitation of public schools in the selected post primary institutions in the state.

## **I. SOCIAL PROTECTION**

The social protection sector was unable to access any fund out of the half year estimate of ₦71,581,225.

In the half year performance analysis of the year 2019, Economic Affairs sector ranked first by accessing a sum of ₦3,005,234,932 followed by Health Sector to rank second with a sum of ₦1,983,024,828 and Education Sector ranked third with a sum of ₦1,893,418,057 while General Public Services ranked fourth with a sum of ₦645,449,999.

A comparative analysis of the capital expenditure in the half year of 2019 with that of half year of 2018 reveals a decrease of ₦11,020,950,552 representing 58.4% was recorded above the amount of ₦7,843,918,603 expended in the half year 2019 while the sum of ₦18,864,869,155 was expended in the half year of 2018. None release of fund for capital projects in the first quarter of the year coupled with transition period may be attributed to low performance in capital expenditure in the half year of 2019.

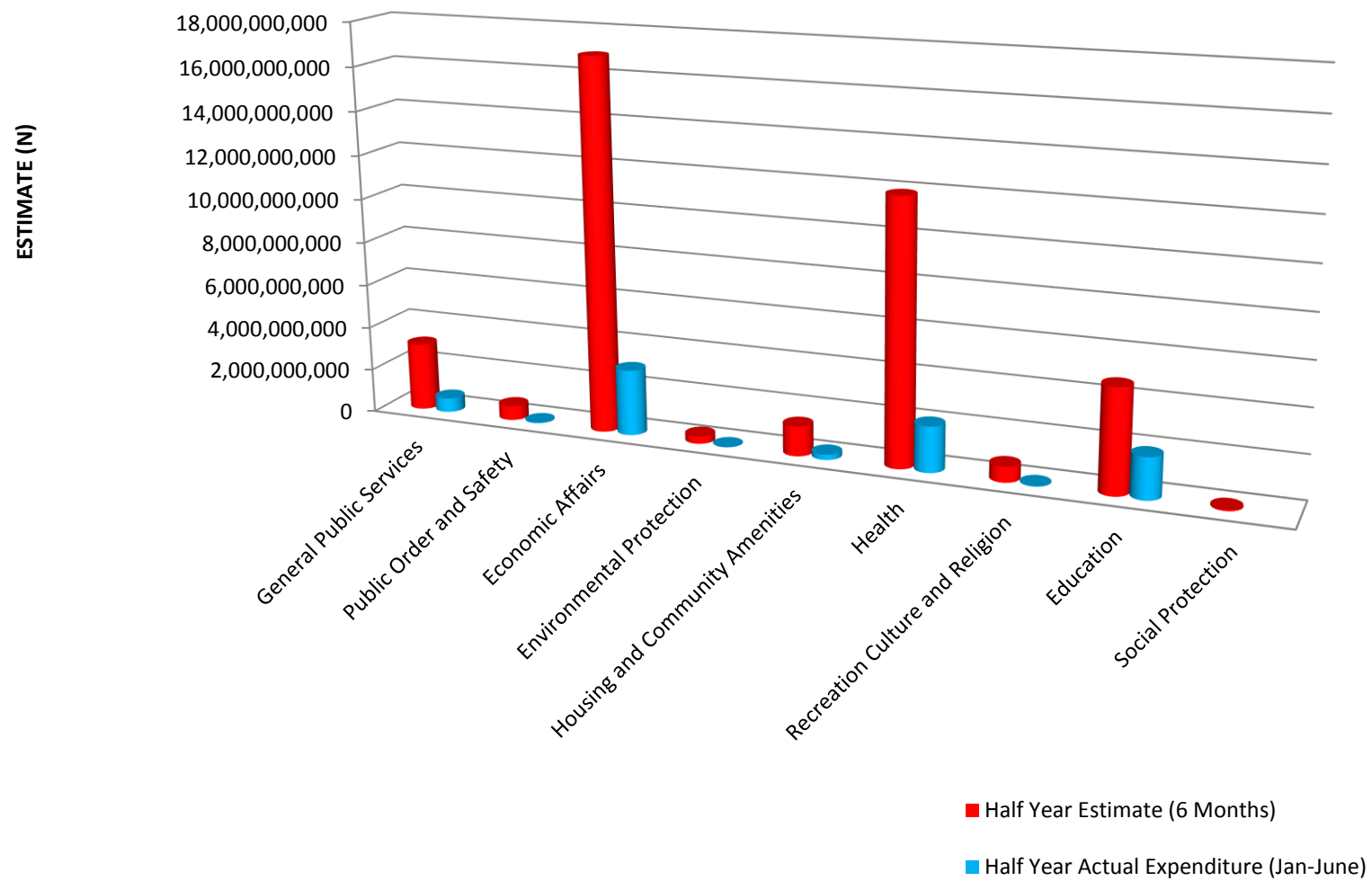
The analysis of the 2019 half year sectoral capital expenditure performance is presented in table 8 below and the chart representation in figure XIX and XX

| TABLE 8: SUMMARY OF HALF YEAR SECTORIAL CAPITAL EXPENDITURE PERFORMANCE AS AT JUNE 2019 |   |                       |                               |                               |  |   |   |  |                                   |                                      |  |  |   |  |
|---|---|-----------------------|-------------------------------|-------------------------------|--|---|---|--|-----------------------------------|--------------------------------------|--|--|---|--|
| S/<br>N   | Expenditure Sources                     | Approved Estimate     |                               |                               | Actual                                     |   |   | Variance                               |                                   |                                      | %Performance                           |  |   |  |
|   |   | Annual Budget         | Half Year Estimate (6 Months) | Quarterly Estimate (3 Months) | 1st Quarter Actual Expenditure (Jan-March) | 2nd Quarter Actual Expenditure (April-June) | Half Year Actual Expenditure (Jan-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter | Half year Actual vs Half Year Budget | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Expenditure vs Annual Budget | Half year Expenditure vs Half Year Budget | Half year Expenditure vs Annual Budget |
|   |   | 2019                  | 2019                          | 2019                          | 2019                                       | 2019  | 2019                                    | 2019                                   | 2019                              | 2019                                 | 2019                                   | 2019                                     | 2019                                      | 2019                                   |
|   |   | N                     | N                             | N                             | N  | N   | N                                       | N                                      | N                                 | N                                    | N                                      | N  | N   | N                                      |
| A   | GENERAL PUBLIC SERVICES                 |                       |                               |                               |  |   |   |  |                                   |                                      |  |  |   |  |
| I   | Governor's Office                       | 3,072,740,226         | 1,536,370,113                 | 768,185,057                   | 87,949,332                                 | 462,657,447                                 | 550,606,779                             | (305,527,610)                          | 374,708,115                       | (985,763,334)                        | 60.2                                   | 15.1                                     | 36  | 18                                     |
| II  | Kwara State House of Assembly           | 453,100,000           | 226,550,000                   | 113,275,000                   |  |   | -                                       | (113,275,000)                          | 0                                 | (226,550,000)                        | 0.0                                    | 0.0                                      | -   | -                                      |
| III   | Office of Head of Service               | 2,626,262,096         | 1,313,131,048                 | 656,565,524                   | 1,875,000                                  | 92,968,220                                  | 94,843,220                              | (563,597,304)                          | 91,093,220                        | (1,218,287,828)                      | 14.2                                   | 3.5                                      | 7   | 4                                      |
| IV  | State Audit Dept.                       | 15,850,000            | 7,925,000                     | 3,962,500                     | 0  | 0   | -                                       | (3,962,500)                            | 0                                 | (7,925,000)                          | 0.0                                    | 0.0                                      | -   | -                                      |
| V   | Local Govt. Audit Dept                  | 8,500,000             | 4,250,000                     | 2,125,000                     | 0  | 0   | -                                       | (2,125,000)                            | 0                                 | (4,250,000)                          | 0.0                                    | 0.0                                      | -   | -                                      |
|   | <b>Sub-total</b>                        | <b>6,176,452,322</b>  | <b>3,088,226,161</b>          | <b>1,544,113,081</b>          | <b>89,824,332</b>                          | <b>555,625,667</b>                          | <b>645,449,999</b>                      | <b>(988,487,414)</b>                   | <b>465,801,335</b>                | <b>(2,442,776,162)</b>               | <b>36.0</b>                            | <b>9.0</b>                               | <b>21</b>                                 | <b>10</b>                              |
| B   | PUBLIC ORDER AND SAFETY                 |                       | 0                             | 0                             |  |   | -                                       | 0                                      | 0                                 | -                                    |  |  |   |  |
| I   | State Judicial Service Commission       | 46,871,250            | 23,435,625                    | 11,717,813                    |  | 0   | -                                       | (11,717,813)                           | 0                                 | (23,435,625)                         | 0.0                                    | 0.0                                      | -   | -                                      |
| II  | Ministry of Justice                     | 522,000,000           | 261,000,000                   | 130,500,000                   |  | 19,975,000                                  | 19,975,000                              | (110,525,000)                          | 19,975,000                        | (241,025,000)                        | 15.3                                   | 3.8                                      | 8   | 4                                      |
| III   | Judiciary (High Court of Justice)       | 663,312,105           | 331,656,053                   | 165,828,026                   |  | 20,000,000                                  | 20,000,000                              | (145,828,026)                          | 20,000,000                        | (311,656,053)                        | 12.1                                   | 3.0                                      | 6   | 3                                      |
| IV  | Judiciary (Sharia Court of Appeal)      | 78,925,000            | 39,462,500                    | 19,731,250                    |  | 0   | -                                       | (19,731,250)                           | 0                                 | (39,462,500)                         | 0.0                                    | 0.0                                      | -   | -                                      |
|   | <b>Sub-total</b>                        | <b>1,311,108,355</b>  | <b>655,554,178</b>            | <b>327,777,089</b>            | <b>0</b>                                   | <b>39,975,000</b>                           | <b>39,975,000</b>                       | <b>(287,802,089)</b>                   | <b>39,975,000</b>                 | <b>(615,579,178)</b>                 | <b>12.2</b>                            | <b>3.0</b>                               | <b>6</b>                                  | <b>3</b>                               |
| C   | ECONOMIC AFFAIRS                        |                       | 0                             | 0                             |  |   | -                                       | 0                                      | 0                                 | -                                    |  |  |   |  |
| I   | Ministry of Information and Comm        | 205,343,669           | 102,671,835                   | 51,335,917                    | 3,416,325                                  |   | 3,416,325                               | (51,335,917)                           | (3,416,325)                       | (99,255,510)                         | 0.0                                    | 0.0                                      | 3   | 2                                      |
| II  | Kwara State Television Service          | 73,870,000            | 36,935,000                    | 18,467,500                    |  | 0   | -                                       | (18,467,500)                           | 0                                 | (36,935,000)                         | 0.0                                    | 0.0                                      | -   | -                                      |
| III   | Kwara State Broadcasting Corp           | 90,432,891            | 45,216,446                    | 22,608,223                    |  | 0   | -                                       | (22,608,223)                           | 0                                 | (45,216,446)                         | 0.0                                    | 0.0                                      | -   | -                                      |
| IV  | Kwara State Printing and Publishing     | 6,000,000             | 3,000,000                     | 1,500,000                     |  |   | -                                       | (1,500,000)                            | 0                                 | (3,000,000)                          | 0.0                                    | 0.0                                      | -   | -                                      |
| V   | Ministry of Agriculture                 | 279,484,039           | 139,742,020                   | 69,871,010                    | 8,751,000                                  | 5,677,992                                   | 14,428,992                              | (64,193,018)                           | (3,073,008)                       | (125,313,028)                        | 8.1                                    | 2.0                                      | 10  | 5                                      |
| VI  | Ministry of Finance                     | 4,167,179,198         | 2,083,589,599                 | 1,041,794,800                 | 282,835,364                                | 531,116,279                                 | 813,951,643                             | (510,678,521)                          | 248,280,915                       | (1,269,637,956)                      | 51.0                                   | 12.7                                     | 39  | 20                                     |
| VII   | Kwara State Internal Revenue Service    | 2,495,779,220         | 1,247,889,610                 | 623,944,805                   | 281,476,885                                | 48,651,630                                  | 330,128,515                             | (575,293,175)                          | (232,825,255)                     | (917,761,095)                        | 7.8                                    | 1.9                                      | 26  | 13                                     |
| VIII  | Ministry of Commerce and Cooperative    | 1,619,778,167         | 809,889,084                   | 404,944,542                   | 20,000,000                                 | 22,117,600                                  | 42,117,600                              | (382,826,942)                          | 2,117,600                         | (767,771,484)                        | 5.5                                    | 1.4                                      | 5   | 3                                      |
| IX  | Ministry of Energy                      | 1,952,509,722         | 976,254,861                   | 488,127,431                   | 97,608,343                                 | 162,528,506                                 | 260,136,849                             | (325,598,925)                          | 64,920,163                        | (716,118,012)                        | 33.3                                   | 8.3                                      | 27  | 13                                     |
| X   | Ministry of Industry and Solid Minerals | 53,535,500            | 26,767,750                    | 13,383,875                    | 0  | 0   | -                                       | (13,383,875)                           | 0                                 | (26,767,750)                         | 0.0                                    | 0.0                                      | -   | -                                      |
| XI  | Ministry of Works and Transport         | 16,747,954,658        | 8,373,977,329                 | 4,186,988,665                 | 270,299,812                                | 793,765,492                                 | 1,064,065,304                           | (3,393,223,173)                        | 523,465,680                       | (7,309,912,025)                      | 19.0                                   | 4.7                                      | 13  | 6                                      |
| XII   | Ministry of Planning and Eco Devt.      | 5,703,837,144         | 2,851,918,572                 | 1,425,959,286                 | 40,433,000                                 | 436,556,704                                 | 476,989,704                             | (989,402,582)                          | 396,123,704                       | (2,374,928,868)                      | 30.6                                   | 7.7                                      | 17  | 8                                      |
| XIII  | Bureau of Statistics                    | 471,151,005           | 235,575,503                   | 117,787,751                   | 0  | 0   | -                                       | (117,787,751)                          | 0                                 | (235,575,503)                        | 0.0                                    | 0.0                                      | -   | -                                      |
| XIV   | Fiscal Responsibility Commission        | 2,725,000             | 1,362,500                     | 681,250                       | 0  | 0   | -                                       | (681,250)                              | 0                                 | (1,362,500)                          | 0.0                                    | 0.0                                      | -   | -                                      |
|   | <b>Sub-T total</b>                      | <b>33,869,580,213</b> | <b>16,934,790,107</b>         | <b>8,467,395,053</b>          | <b>1,004,820,729</b>                       | <b>2,000,414,203</b>                        | <b>3,005,234,932</b>                    | <b>(6,466,980,850)</b>                 | <b>995,593,474</b>                | <b>(13,929,555,175)</b>              | <b>23.6</b>                            | <b>5.9</b>                               | <b>18</b>                                 | <b>9</b>                               |
| D   | ENVIRONMENTAL PROTECTION                |                       | 0                             | 0                             |  |   | -                                       | 0                                      | 0                                 | -                                    |  |  |   |  |
| i   | Ministry of Environment and Forestry    | 677,447,421           | 338,723,711                   | 169,361,855                   | 0  | 9,614,390                                   | 9,614,390                               | (159,747,465)                          | 9,614,390                         | (329,109,321)                        | 5.7                                    | 1.4                                      | 3   | 1                                      |
|   | <b>Sub-T total</b>                      | <b>677,447,421</b>    | <b>338,723,711</b>            | <b>169,361,855</b>            | <b>0</b>                                   | <b>9,614,390</b>                            | <b>9,614,390</b>                        | <b>(159,747,465)</b>                   | <b>9,614,390</b>                  | <b>(329,109,321)</b>                 | <b>5.7</b>                             | <b>1.4</b>                               | <b>3</b>                                  | <b>1</b>                               |
| E   | HOUSING AND COMMUNITY AMENITIES         |                       | 0                             | 0                             |  |   | -                                       | 0                                      | 0                                 | -                                    |  |  |   |  |
| II  | Ministry of Water Resources             | 2,219,394,042         | 1,109,697,021                 | 554,848,511                   | 107,346,200                                | 11,050,000                                  | 118,396,200                             | (543,798,511)                          | (96,296,200)                      | (991,300,821)                        | 2.0                                    | 0.5                                      | 11  | 5                                      |

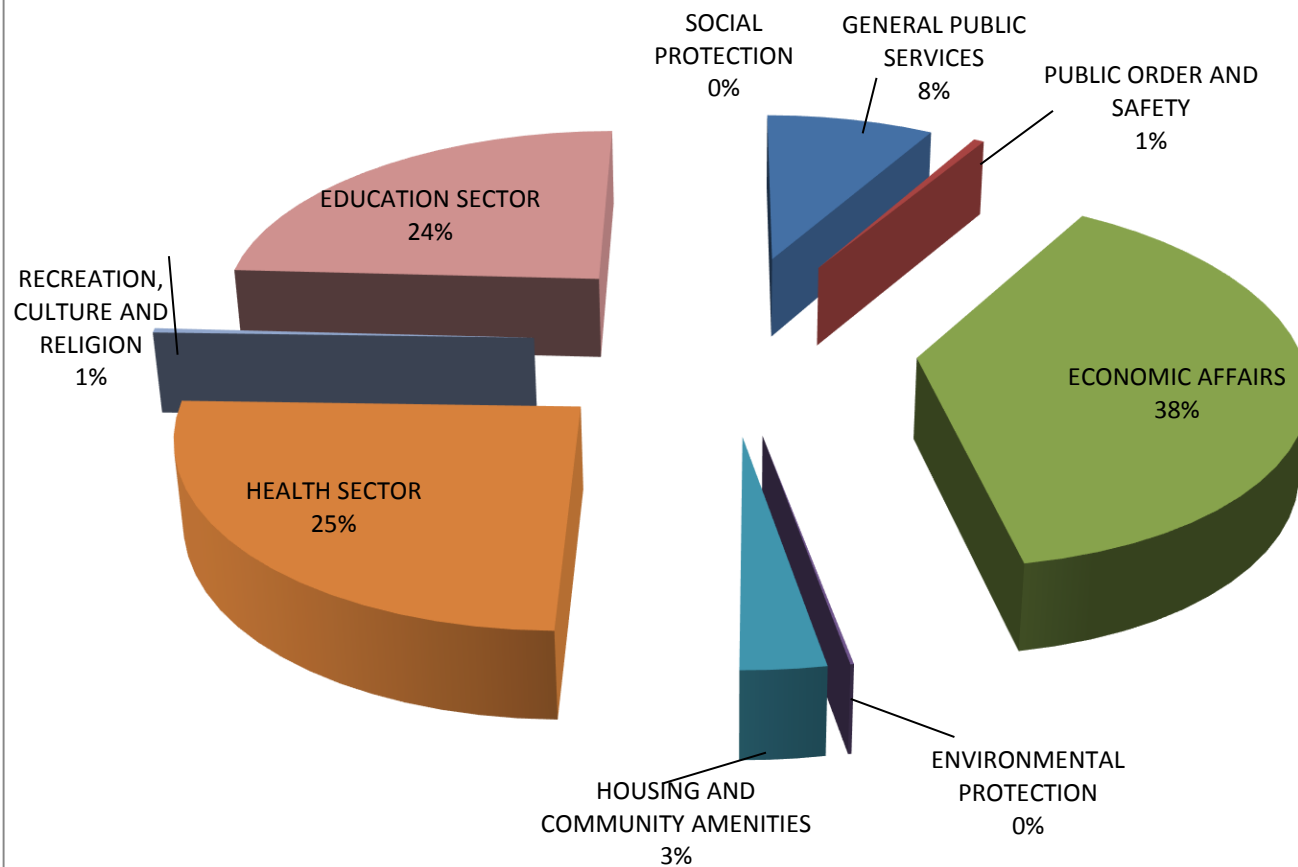
|     |  |                       |                       |                       |                      |                      |                      |                        |                      |                        |             |             |           |           |
|-----|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|------------------------|-------------|-------------|-----------|-----------|
| III | Ministry of Housing and Urban Development                            | 228,751,380           | 114,375,690           | 57,187,845            | 0                    | 56,204,736           | 56,204,736           | (983,109)              | 56,204,736           | (58,170,954)           | 98.3        | 24.6        | 49        | 25        |
| IV  | Kwara State Bureau of Lands  | 267,756,707           | 133,878,354           | 66,939,177            | 37,600,461           | 24,500,000           | 62,100,461           | (42,439,177)           | (13,100,461)         | (71,777,893)           | 36.6        | 9.2         | 46        | 23        |
|     | <b>Sub -Total</b>  | <b>2,715,902,129</b>  | <b>1,357,951,065</b>  | <b>678,975,532</b>    | <b>144,946,661</b>   | <b>91,754,736</b>    | <b>236,701,397</b>   | <b>(587,220,796)</b>   | <b>(53,191,925)</b>  | <b>(1,121,249,668)</b> | <b>13.5</b> | <b>3.4</b>  | <b>17</b> | <b>9</b>  |
| f   | HEALTH SECTOR  |                       | 0                     | 0                     |                      |                      | -                    | 0                      | 0                    | -                      |             |             |           |           |
| i   | Ministry of Health   | 22,748,083,417        | 11,374,041,709        | 5,687,020,854         | 1,426,335,734        | 556,689,094          | 1,983,024,828        | (5,130,331,760)        | (869,646,640)        | (9,391,016,881)        | 9.8         | 2.4         | 17        | 9         |
| ii  | Kwara State Health Insurance Agency                                  | 1,092,338,380         | 546,169,190           | 273,084,595           |                      |                      | -                    | (273,084,595)          | 0                    | (546,169,190)          |             |             |           |           |
|     | <b>Sub-Total</b>   | <b>23,840,421,797</b> | <b>11,920,210,899</b> | <b>5,960,105,449</b>  | <b>1,426,335,734</b> | <b>556,689,094</b>   | <b>1,983,024,828</b> | <b>(5,403,416,355)</b> | <b>(869,646,640)</b> | <b>(9,937,186,071)</b> | <b>9.3</b>  | <b>2.3</b>  | <b>17</b> | <b>8</b>  |
| g   | RECREATION, CULTURE AND RELIGION                                     |                       | 0                     | 0                     |                      |                      | -                    | 0                      | 0                    | -                      |             |             |           |           |
| I   | Ministry of Culture & tourism  | 44,210,458            | 22,105,229            | 11,052,615            |                      |                      | -                    | (11,052,615)           | 0                    | (22,105,229)           | 0.0         | 0.0         | -         | -         |
| II  | Ministry of Sport & Youth Development                                | 1,172,594,630         | 586,297,315           | 293,148,658           | 22,500,000           | 8,000,000            | 30,500,000           | (285,148,658)          | (14,500,000)         | (555,797,315)          | 2.7         | 0.7         | 5         | 3         |
| III | Ministry of Local Govt & Chieftaincy Affairs & Community Development | 201,500,000           | 100,750,000           | 50,375,000            | 0                    | 0                    | -                    | (50,375,000)           | 0                    | (100,750,000)          | 0.0         | 0.0         | -         | -         |
|     | <b>Sub-total</b>   | <b>1,418,305,088</b>  | <b>709,152,544</b>    | <b>354,576,272</b>    | <b>22,500,000</b>    | <b>8,000,000</b>     | <b>30,500,000</b>    | <b>(346,576,272)</b>   | <b>(14,500,000)</b>  | <b>(678,652,544)</b>   | <b>2.3</b>  | <b>0.6</b>  | <b>4</b>  | <b>2</b>  |
| H   | EDUCATION SECTOR   |                       | 0                     | 0                     |                      |                      | -                    | 0                      | 0                    | -                      |             |             |           |           |
| I   | Ministry of Education & Human Capital Development                    | 3,819,891,504         | 1,909,945,752         | 954,972,876           | 30,400,600           |                      | 30,400,600           | (954,972,876)          | (30,400,600)         | (1,879,545,152)        | 0.0         | 0.0         | 2         | 1         |
| II  | Ministry of Tertiary Education, Science & Technology                 | 5,621,774,732         | 2,810,887,366         | 1,405,443,683         | 49,701,954           | 1,813,315,503        | 1,863,017,457        | 407,871,820            | 1,763,613,549        | (947,869,909)          | 129.0       | 32.3        | 66        | 33        |
|     | <b>Sub-total</b>   | <b>9,441,666,236</b>  | <b>4,720,833,118</b>  | <b>2,360,416,559</b>  | <b>80,102,554</b>    | <b>1,813,315,503</b> | <b>1,893,418,057</b> | <b>(547,101,056)</b>   | <b>1,733,212,949</b> | <b>(2,827,415,061)</b> | <b>76.8</b> | <b>19.2</b> | <b>40</b> | <b>20</b> |
| I   | SOCIAL PROTECTION  |                       | 0                     | 0                     |                      |                      | -                    | 0                      | 0                    | -                      |             |             |           |           |
| I   | Ministry of Women Affairs and Social Development                     | 143,162,450           | 71,581,225            | 35,790,613            |                      |                      | -                    | (35,790,613)           | 0                    | (71,581,225)           | 0.0         | 0.0         | -         | -         |
|     | <b>Sub-total</b>   | <b>143,162,450</b>    | <b>71,581,225</b>     | <b>35,790,613</b>     | <b>0</b>             | <b>0</b>             | <b>0</b>             | <b>(35,790,613)</b>    | <b>0</b>             | <b>(71,581,225)</b>    | <b>0.0</b>  | <b>0.0</b>  | <b>-</b>  | <b>-</b>  |
|     | <b>GRAND TOTAL</b>   | <b>79,594,046,011</b> | <b>39,797,023,006</b> | <b>19,898,511,503</b> | <b>2,768,530,010</b> | <b>5,075,388,593</b> | <b>7,843,918,603</b> | <b>-14,823,122,910</b> | <b>2,306,858,583</b> | <b>-31,953,104,403</b> | <b>25.5</b> | <b>6.4</b>  | <b>20</b> | <b>10</b> |

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

FIG XIX: PERFORMANCE OF THE 2019 HALF YEAR CAPITAL EXPENDITURE



**FIG XX : PERCENTAGE PERFORMANCE OF 2019 HALF YEAR CAPITAL EXPENDITURE PERFORMANCE ON TOTAL ACTUAL**



## 6.0 FINANCIAL ANALYSIS OF THE 2019 SECOND 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 second quarter of 2019, a total sum of ₦39,450,508,141 was the quarterly estimate to be spent on both recurrent and capital expenditures. However, ₦23,418,189,931 (59.1%) was expended on recurrent expenditure (both non-debt & debt-service) while a total sum of ₦5,075,388,593 (21.8%) was expended on various capital projects in the State out of the quarterly estimate of ₦19,898,511,503 (50.4%).. **This represent 59.1% performance in the second quarter estimate and 14.8% performance for the approved annual estimate.**

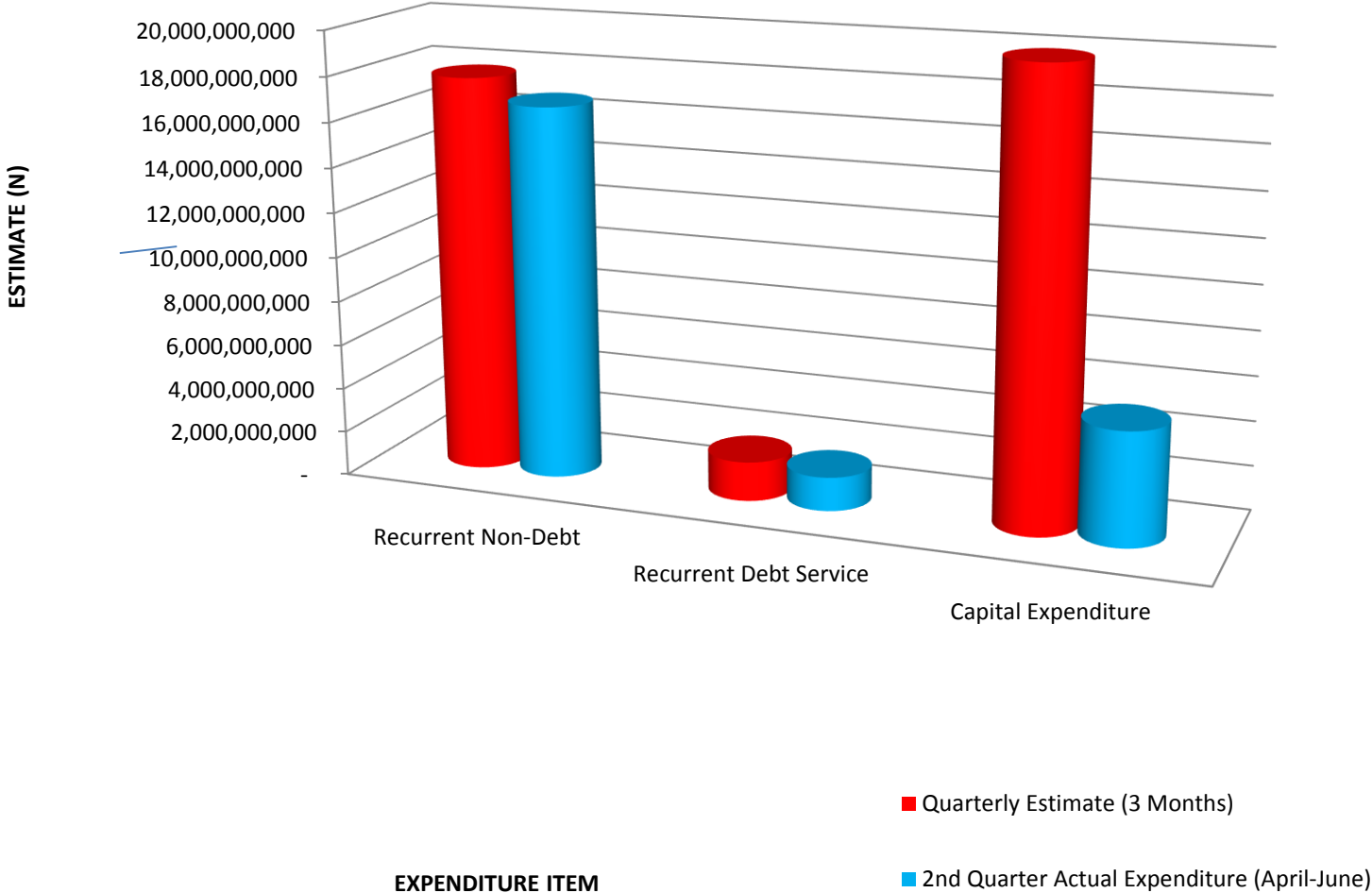
A comparative analysis of the level of budget performance in 2019 with that of the same quarter in 2018 shows that there is a decrease of ₦1,883,815,220 representing 7.5% decrease in the level of performance of ( ₦23,323,139,571) in 2019 compared to the level of performance of (₦25,206,954,791) in 2018 second quarter. Meanwhile, the second quarter budget performance in 2019 was 59.1% while the annual estimate performance in the second quarter was 14.8%. Whereas in 2018 second quarter, it was 53% while the annual estimate performance in the second quarter was 13%. This implies that there was an improvement in the level of performance in the second quarter of 2019 as a result of increase in the revenue inflow.

The analysis of the 2019 second quarter recurrent and capital expenditure performance is presented in the Table 9 below and the chart representation in figure XXI and XXII.

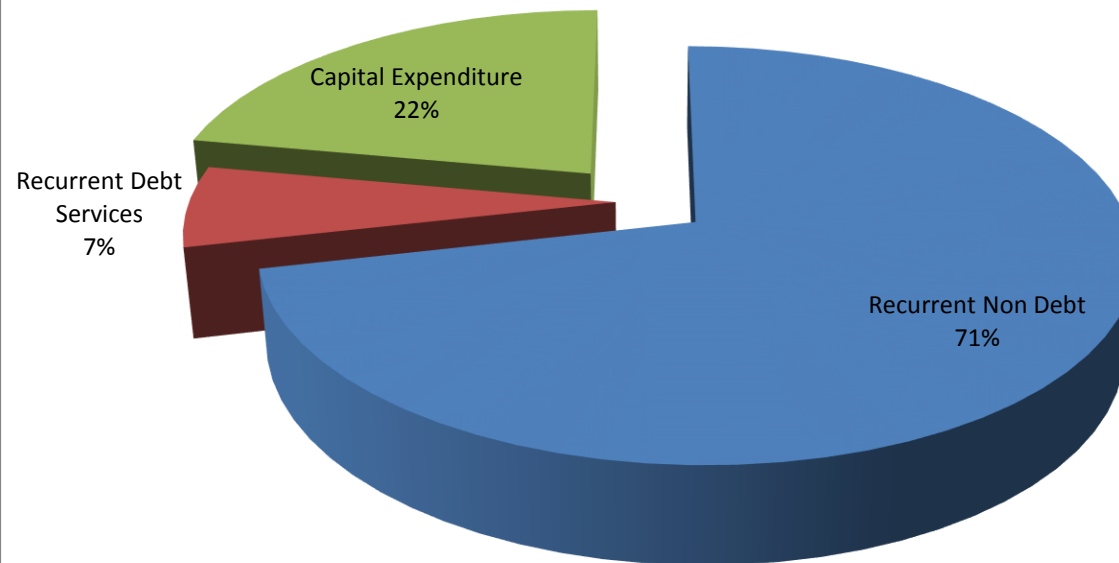
|     |                         | TABLE 9: 2019 SECOND QUARTER RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE |                               |  |   |  |                                   |  |   |
|-----|-------------------------|--|-------------------------------|--|---|--|-----------------------------------|--|---|
|     |                         | Approved Estimate  |                               | Actual                                     |   | Variance                               |                                   | %Performance                                       |   |
| S/N | Expenditure             | Annual Budget  | Quarterly Estimate (3 Months) | 1st Quarter Actual Expenditure (Jan-March) | 2nd Quarter Actual Expenditure (April-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter | 2nd Quarter Actual Expenditure vs Quarterly Budget | 2nd Quarter Actual Expenditure vs Annual Budget |
|     |                         | 2019   | 2019                          | 2019                                       | 2019  | 2019                                   | 2019                              | 2019   | 2019  |
| 1   | 2                       | 3  | 5                             | 6  | 7   | 9                                      | 10                                | 12   | 13  |
|     |                         | N  | N                             | N  | N   | N                                      | N                                 | %  | %   |
| A   | Recurrent Non Debt      | 71,145,213,355   | 17,786,303,339                | 14,206,444,385                             | 16,733,090,704                              | (1,053,212,635)                        | 2,526,646,319                     | 94.1   | 23.5  |
| B   | Recurrent Debt Services | 7,062,773,195  | 1,765,693,299                 | 2,114,344,084                              | 1,514,660,274                               | (251,033,025)                          | (599,683,810)                     | 85.8   | 21.4  |
| C   | Capital Expenditure     | 79,594,046,011   | 19,898,511,503                | 2,768,530,010                              | 5,075,388,593                               | (14,823,122,910)                       | 2,306,858,583                     | 25.5   | 6.4   |
| D   | Total Budget Size       | 157,802,032,561  | 39,450,508,140                | 19,089,318,479                             | 23,323,139,571                              | (16,127,368,569)                       | 4,233,821,092                     | 59.1   | 14.8  |

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

FIG XXI: PERFORMANCE OF THE 2019 SECOND QUARTER (RECURRENT AND CAPITAL) EXPENDITURE



**FIG XXII: PERCENTAGE PERFORMANCE OF 2019 RECURRENT AND CAPITAL EXPENDITURE  
PERFORMANCE ON TOTAL ACTUAL**



## 6.1 HALF YEAR RECURRENT AND CAPITAL EXPENDITURE

A half year performance on both recurrent and capital expenditure shows that a total sum of ~~N~~42,412,458,050 was spent out of the half year estimate of ~~N~~78,901,016,281 which represent 53.8% performance and 26.9% performance for the annual estimate of ~~N~~157,802,032,561.

A comparative analysis of the level of budget performance in the half year of 2019 with that of the same period in 2018 shows that there is an increase in the level of performance in 2019 compared to 2018 half year. The half year budget performance in 2019 was 53.8% while the annual estimate performance in the half year was 26.9%. Whereas in 2018 half year, it was 51% while the annual estimate performance in the half year was 25%. This implies that there was an improvement in the level of performance in the half year of 2019 due to increased revenue inflow.

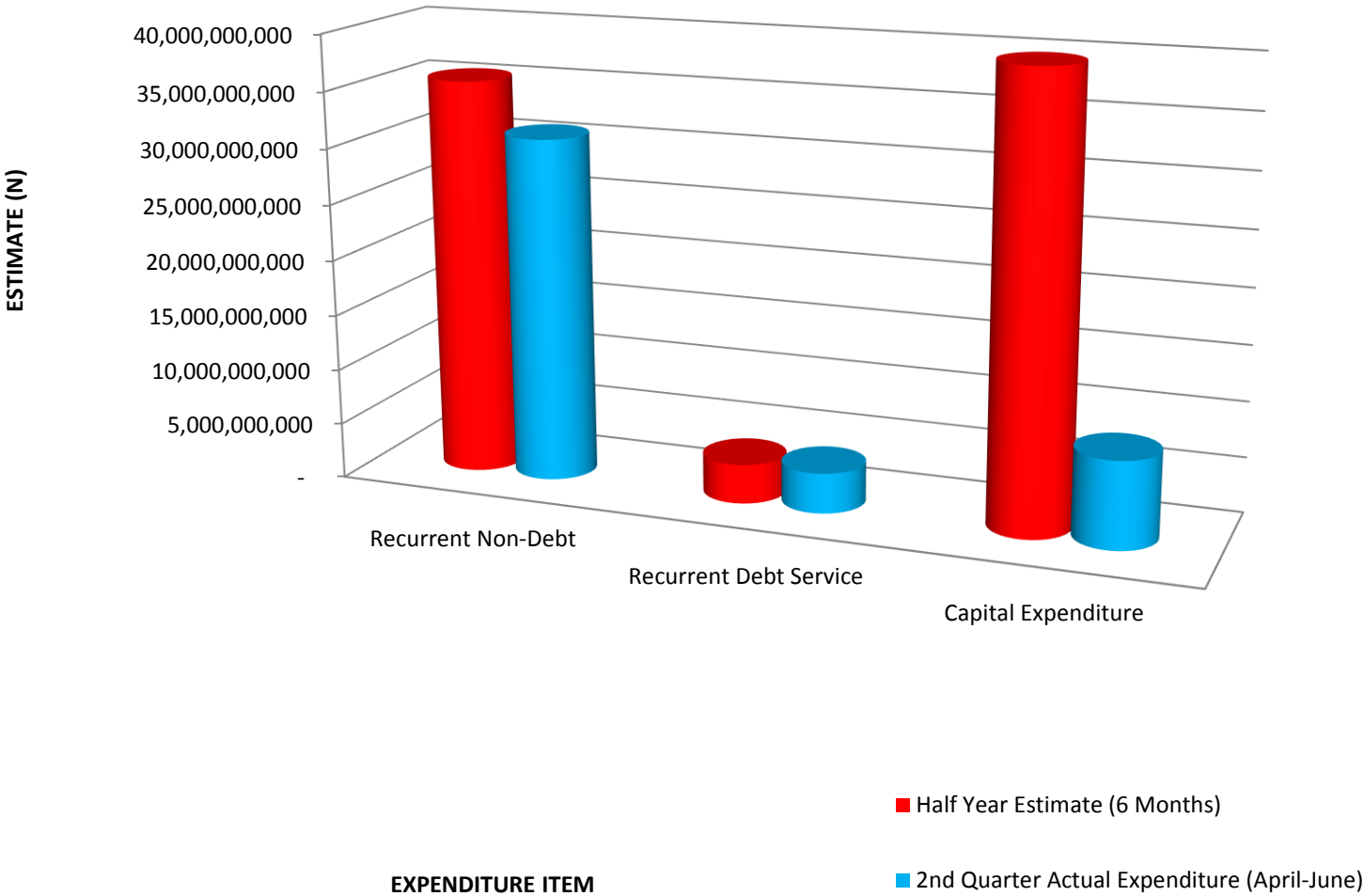
Also, the comparative analysis of 2019 half year total recurrent revenue (recurrent revenue and capital receipt) of **N51,231,495,063** to that of half year total expenditure (recurrent and capital) of **N42,412,458,050** reveals that there was a revenue surplus of **N8,819,037,013** which was not spent during the period under review.

The analysis of the 2019 half year recurrent and capital expenditure performance is presented in the Table 10 below and the chart representation in figure XXIII and XXIV.

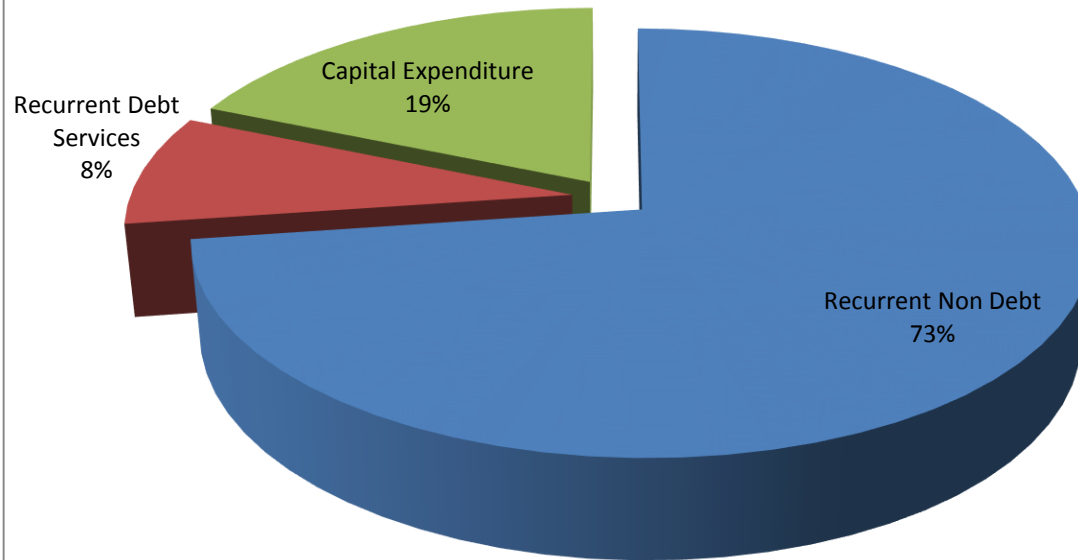
| TABLE 10: SUMMARY OF RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE AS AT JUNE 2019 |                         |                   |                               |                               |  |   |   |  |                                   |                                      |  |   |  |   |
|--|-------------------------|-------------------|-------------------------------|-------------------------------|--|---|---|--|-----------------------------------|--------------------------------------|--|---|--|---|
| S/<br>N  | Expenditure             | Approved Estimate |                               |                               | Actual                                     |   |   | Variance                               |                                   |                                      | %Performance                                       |   |  |   |
|  |                         | Annual Budget     | Half Year Estimate (6 Months) | Quarterly Estimate (3 Months) | 1st Quarter Actual Expenditure (Jan-March) | 2nd Quarter Actual Expenditure (April-June) | Half Year Actual Expenditure (Jan-June) | 2nd Quarter Actual vs Quarterly Budget | 2nd Quarter Actual vs 1st Quarter | Half year Actual vs Half Year Budget | 2nd Quarter Actual Expenditure vs Quarterly Budget | 2nd Quarter Actual Expenditure vs Annual Budget | Half year Actual Expenditure vs Half Year Budget | Half year Actual Expenditure vs Annual Budget |
|  |                         | 2019              | 2019                          | 2019                          | 2019                                       | 2019  | 2019                                    | 2019                                   | 2019                              | 2019                                 | 2019   | 2019  | 2019   | 2019  |
| 1  | 2                       | 3                 | 4                             | 5                             | 6  | 7   | 8                                       | 9                                      | 10                                | 11                                   | 12   | 13  | 14   | 15  |
|  |                         | N                 | N                             | N                             | N  | N   | N                                       | N                                      | N                                 | N                                    | %  | %   | %  | %   |
| A  | Recurrent Non Debt      | 71,145,213,355    | 35,572,606,678                | 17,786,303,339                | 14,206,444,385                             | 16,733,090,704                              | 30,939,535,089                          | (1,053,212,635)                        | 2,526,646,319                     | (4,633,071,589)                      | 94.1   | 23.5  | 87.0   | 43.5  |
| B  | Recurrent Debt Services | 7,062,773,195     | 3,531,386,598                 | 1,765,693,299                 | 2,114,344,084                              | 1,514,660,274                               | 3,629,004,358                           | (251,033,025)                          | (599,683,810)                     | 97,617,761                           | 85.8   | 21.4  | 102.8  | 51.4  |
| C  | Capital Expenditure     | 79,594,046,011    | 39,797,023,006                | 19,898,511,503                | 2,768,530,010                              | 5,075,388,593                               | 7,843,918,603                           | (14,823,122,910)                       | 2,306,858,583                     | (31,953,104,403)                     | 25.5   | 6.4   | 19.7   | 9.9   |
| D  | Total Budget Size       | 157,802,032,561   | 78,901,016,281                | 39,450,508,140                | 19,089,318,479                             | 23,323,139,571                              | 42,412,458,050                          | (16,127,368,569)                       | 4,233,821,092                     | (36,488,558,231)                     | 59.1   | 14.8  | 53.8   | 26.9  |

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

FIG XXIII: PERFORMANCE OF THE 2019 HALF YEARS (RECURRENT AND CAPITAL) EXPENDITURE



**FIG XXIV PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT AND CAPITAL PERFORMANCE ON TOTAL ACTUAL**



## 7.0 NOTABLE FACTORS THAT AFFECTED THE SECOND QUARTER AND HALF YEAR 2019 BUDGET IMPLEMENTATION

**Some of the factors that affected Budget Implementation are:**

3. Shortfall in the expected level of Federal Allocation to the State, coupled with inadequate operational equipment and logistics in some of the Revenue generating MDAs.
4. 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 second quarter of 2019.

## 8.0 Observations

1. The performance of aggregate actual revenue and actual expenditure pattern for the second 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 actual IGR was 33.7% of the Total Recurrent Revenue (i.e. ~~N~~9.81 billion to ~~N~~29.12 billion actual) recorded in the second quarter of 2019, while the actual IGR was 34.1% of the Total Recurrent Revenue (I .e ~~N~~16.08 billion to 46.97 billion actual) in the half year of 2019. This shows an increase of 92.7% (i.e. ~~N~~5.09 billion to ~~N~~9.81billion) in the second quarter and 39.3% (i.e. ~~N~~11.54 billion to ~~N~~16.08 billion) in the half year over the period of 2018. This is an indication that the State is still dependent on Federal Allocation to execute some of its programmes and activities.
3. It was observed that Government spending on recurrent expenditure was high when compared with capital expenditure. A sum of ~~N~~16.73 billion was spent on recurrent expenditure while a total sum ~~N~~5.08 billion was spent on capital project in the second quarter. This can be linked with the teething transition issues being handled by the new administration and the tackling of the institutional problems met on ground.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it is observed that the Government concentration is towards the economic affairs sector and education sector thereby helping to increase access to education 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
6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the second quarter of 2019 due to paucity of fund as a result of dwindling revenue inflow from various sources.
7. The report shows that the financial budget implementation performance on the quarterly estimates for the second quarter of 2019 was 59.1% for both recurrent and capital expenditure,(i.e. Total Budget performance),while it was 14.8% of the total approved estimates for 2019.The half year performance for both recurrent and capital expenditure was 53.8% while it was 26.9% of the total approved estimate for 2019. (see table 10)
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter and half year 2019.

## **9.0      Recommendations**

- i) **KWIRS and revenue generating MDAs** 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. The KWIRS is expected to improve on the revenue collection automation to further curb leakages.
- 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 particularly the IGR..
- 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 of 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 positive multiplier-effect on economic activities of the state. The effort of the present administration is outstanding in this wise.
- 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 Factors" as 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.
- X) Government should provide enabling environment, operational vehicle and logistics to needing revenue generating MDAs to enable them to improve on their revenue generation for the state.
- Xi) Government should intensify its efforts to block leakages through sustenance of the Treasury Single Account (TSA).

## **10.0 Conclusion**

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

## Annexure

| KWARA STATE ESTIMATES, 2019   |  |                 |                                |                      |   |  |                      |   |  |   |   |  |   |  |
|---|--|-----------------|--------------------------------|----------------------|---|--|----------------------|---|--|---|---|--|---|--|
| SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG) PERFORMANCE AS AT JUNE, 2019 |  |                 |                                |                      |   |  |                      |   |  |   |   |  |   |  |
| CODE  | DETAILS OF RECEIPTS                                  | APPROVED BUDGET |                                |                      | ACTUAL                                  |  |                      | VARIANCE  |  |   | % PERFORMANCE                                   |  |   |  |
|   |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH) | 2ND QUARTER ACTUAL RECEIPTS (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL RECEIPTS VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL RECEIPTS VS FIRST QUARTER | HALF YEAR ACTUAL RECEIPTS VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL RECEIPTS VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL RECEIPTS VS ANNUAL BUDGET | HALF YEAR ACTUAL RECEIPTS VS HALF YEAR BUDGET | HALF YEAR ACTUAL RECEIPTS VS ANNUAL BUDGET |
|   |  | 2019            | 2019                           | 2019                 | 2019                                    | 2019                                     | 2019                 | 2019  | 2019   | 2019  | 2019  | 2019   | 2019  | 2019                                       |
| 1   | 2  | 3               | 4                              | 5                    | 6                                       | 7  | 8                    | 9   | 10   | 11  | 12  | 13   | 14  | 15   |
|   |  | N               | N                              | N                    | N                                       | N  | N                    | N   | N  | N   | %   | %  | %   | %  |
| 1   | RECURRENT REVENUE                                    |                 |                                |                      |   |  |                      |   |  |   |   |  |   |  |
| 11010001  | Opening Balance                                      |                 |                                |                      | -                                       | 301,656,739                              | 301,656,739          |   | 301,656,739                                  | 301,656,739                                   |   |  |   |  |
| 11010101  | Statutory Allocation                                 | 49,940,779,622  | 12,485,194,906                 | 24,970,389,811       | 8,441,949,150                           | 8,528,396,055                            | #####                | (3,956,798,851)                                 | 86,446,905                                   | (8,000,044,606)                               | 68.3%   | 17.1%  | 68.0%   | 34.0%                                      |
| 11010201  | Value Added Tax                                      | 11,387,110,600  | 2,846,777,650                  | 5,693,555,300        | 2,797,652,498                           | 2,755,960,717                            | 5,553,613,215        | (90,816,933)                                    | (41,691,781)                                 | (139,942,085)                                 | 96.8%   | 24.2%  | 97.5%   | 48.8%                                      |
| 11010303  | Other Sundry Revenue (FAAC)                          | 2,008,083,890   | 502,020,973                    | 1,004,041,945        | 331,062,349                             | 440,533,326                              | 771,595,675          | (61,487,647)                                    | 109,470,977                                  | (232,446,270)                                 | 87.8%   | 21.9%  | 76.8%   | 38.4%                                      |
| 12021012  | Extra Expected Revenue                               | 24,041,225,350  | 6,010,306,338                  | 12,020,612,675       | -                                       | 7,125,474,559                            | 7,125,474,559        | 1,115,168,222                                   | 7,125,474,559                                | (4,895,138,116)                               | 118.6%  | 29.6%  | 59.3%   | 29.6%                                      |
| 12021013  | LGAs Salary Bailout (Loan Repayment)                 | 255,227,932     | 63,806,983                     | 127,613,966          | -                                       | 158,566,609                              | 158,566,609          | 94,759,626                                      | 158,566,609                                  | 30,952,643                                    | 248.5%  | 62.1%  | 124.3%  | 62.1%                                      |
| 12000000  | Internally Generated Revenue (IGR)                   | 34,214,096,518  | 8,553,524,130                  | 17,107,048,259       | 6,276,177,238                           | 9,808,247,029                            | #####                | 1,254,722,900                                   | 3,532,069,791                                | (1,022,623,992)                               | 114.7%  | 28.7%  | 94.0%   | 47.0%                                      |
|   | SUB-TOTAL  | 121,846,523,912 | 30,461,630,978                 | 60,923,261,956       | 17,846,841,235                          | 29,118,835,034                           | #####                | (1,342,795,944)                                 | 11,271,993,799                               | (13,957,585,687)                              | 95.6%   | 23.9%  | 77.1%   | 38.5%                                      |
| 20000000  | LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS | 78,207,986,550  | 19,551,996,638                 | 39,103,993,275       | 16,320,788,469                          | 18,247,750,978                           | #####                | (1,304,245,660)                                 | 1,926,962,509                                | (4,535,453,828)                               | 93.3%   | 23.3%  | 88.4%   | 44.2%                                      |
| 14010101  | BUDGET SURPLUS FROM RECURRENT REVENUE                | 43,638,537,362  | 10,909,634,340                 | 21,819,268,681       | 1,526,052,766                           | 10,871,084,056                           | #####                | (38,550,284)                                    | 9,345,031,290                                | (9,422,131,859)                               | 99.6%   | 24.9%  | 56.8%   | 28.4%                                      |
|   | CAPITAL RECEIPTS                                     |                 |                                | -                    |   |  |                      |   |  |   |   |  |   |  |
| 13010000  | Aid and Grants                                       | 25,434,043,449  | 6,358,510,862                  | 12,717,021,725       | 1,481,438,288                           | 2,346,504,597                            | 3,827,942,885        | (4,012,006,265)                                 | 865,066,309                                  | (8,889,078,840)                               | 36.9%   | 9.2%   | 30.1%   | 15.1%                                      |
| 14010000  | Capital Development Fund (Receipts)                  | 5,521,465,200   | 1,380,366,300                  | 2,760,732,600        | 88,463,332                              | 349,412,577                              | 437,875,909          | (1,030,953,723)                                 | 260,949,245                                  | (2,322,856,691)                               | 25.3%   | 6.3%   | 15.9%   | 7.9%                                       |
| 14030301  | Domestic Loan (Financial Institutions)               | 5,000,000,000   | 1,250,000,000                  | 2,500,000,000        | -                                       | -  | -                    | (1,250,000,000)                                 | -  | (2,500,000,000)                               | 0.0%  | 0.0%   | 0.0%  | 0.0%                                       |
|   | SUB-TOTAL  | 35,955,508,649  | 8,988,877,162                  | 17,977,754,325       | 1,569,901,620                           | 2,695,917,174                            | 4,265,818,794        | (6,292,959,988)                                 | 1,126,015,554                                | (13,711,935,531)                              | 30.0%   | 7.5%   | 23.7%   | 11.9%                                      |
| 14010101  | BUDGET SURPLUS FROM RECURRENT REVENUE                | 43,638,537,362  | 10,909,634,340                 | 21,819,268,681       | 1,526,052,766                           | 10,871,084,056                           | #####                | (38,550,284)                                    | 9,345,031,290                                | (9,422,131,859)                               | 99.6%   | 24.9%  | 56.8%   | 28.4%                                      |
|   | TOTAL CAPITAL RECEIPT                                | 79,594,046,011  | 19,898,511,502                 | 39,797,023,006       | 3,095,954,386                           | 13,567,001,230                           | #####                | (6,331,510,272)                                 | 10,471,046,844                               | (23,134,067,390)                              | 68.2%   | 17.0%  | 41.9%   | 20.9%                                      |
| 10000000  | TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)          | 157,802,032,561 | 39,450,508,140                 | 78,901,016,281       | 19,416,742,855                          | 31,814,752,208                           | #####                | (7,635,755,932)                                 | 12,398,009,353                               | (27,669,521,218)                              | 80.6%   | 20.2%  | 64.9%   | 32.5%                                      |

|          | DETAILS OF EXPENDITURE                                | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS FIRST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|----------|---|-----------------|--------------------------------|----------------------|--|---|----------------------|--|---|--|--|---|--|---|
| 1        | 2   | 3               | 4                              | 5                    | 6  | 7   | 8                    | 9  | 10  | 11   | 12   | 13  | 14   | 15  |
|          |   | N               | N                              | N                    | N  | N   | N                    | N  | N   | N  | %  | %   | %  | %   |
| 2        | EXPENDITURE   |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 22060000 | Recurrent Debt: (Public Debt Charges)                 |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 22060011 | Internal Loans Repayment                              | 1,062,595,686   | 265,648,922                    | 531,297,843          | 625,131,894                                | 25,226,358                                  | 650,358,252          | (240,422,564)                                      | (599,905,536)                                   | 119,060,409                                      | 9.5%   | 2.4%  | 122.4%   | 61.2%   |
| 22060012 | Contractual Payment (Recurrent)                       | 43,772,200      | 10,943,050                     | 21,886,100           | -  | -   | -                    | (10,943,050)                                       | -   | (21,886,100)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 22060014 | FGN Bailout Bond Repayment (1)                        | 466,520,504     | 116,630,127                    | 233,260,252          | 116,630,127                                | 116,630,125                                 | 233,260,252          | (2)  | (2)   | -  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 22060015 | FGN Bailout Bond Repayment (2)                        | 2,537,575,862   | 634,393,965                    | 1,268,787,931        | 634,393,965                                | 634,393,966                                 | 1,268,787,931        | 1  | 1   | -  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 22060016 | CBN Excess Crude Account Loan (ECA)                   | 1,079,671,147   | 269,917,787                    | 539,835,574          | 269,917,787                                | 269,917,787                                 | 539,835,574          | -  | -   | 1  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 22060017 | Commerical Agriculture Scheme Loan Repayment 1        | 548,216,907     | 137,054,226                    | 274,108,454          | 137,054,226                                | 137,054,228                                 | 274,108,454          | 2  | 2   | 1  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 22060018 | Commerical Agriculture Scheme Loan Repayment 2        | 848,836,690     | 212,209,173                    | 424,418,345          | 212,209,173                                | 212,209,172                                 | 424,418,345          | (1)  | (1)   | -  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 22060020 | External Loans Repayment (Donor)                      | 475,584,199     | 118,896,050                    | 237,792,100          | 119,006,912                                | 119,228,638                                 | 238,235,550          | 332,588  | 221,726   | 443,451  | 100.3%   | 25.1%   | 100.2%   | 50.1%   |
|          | TOTAL DEBT SERVICING (LONG & SHORT TERM)              | 7,062,773,195   | 1,765,693,299                  | 3,531,386,598        | 2,114,344,084                              | 1,514,660,274                               | 3,629,004,358        | (251,033,025)                                      | (599,683,810)                                   | 97,617,761                                       | 85.8%  | 21.4%   | 102.8%   | 51.4%   |
|          | Recurrent Non-Debt                                    |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 21000000 | Personnel Cost  | 14,805,780,274  | 3,701,445,069                  | 7,402,890,137        | 3,441,170,425                              | 3,485,287,139                               | 6,926,457,564        | (216,157,930)                                      | 44,116,714                                      | (476,432,573)                                    | 94.2%  | 23.5%   | 93.6%  | 46.8%   |
| 21010103 | Statutory Office Holders Salaries (Public Officers)   | 563,000,000     | 140,750,000                    | 281,500,000          | 182,739,985                                | 128,562,475                                 | 311,302,460          | (12,187,525)                                       | (54,177,510)                                    | 29,802,460                                       | 91.3%  | 22.8%   | 110.6%   | 55.3%   |
| 22010100 | Pensions and Gratuities                               | 8,000,000,000   | 2,000,000,000                  | 4,000,000,000        | 1,786,927,426                              | 1,883,655,326                               | 3,670,582,752        | (116,344,674)                                      | 96,727,900                                      | (329,417,248)                                    | 94.2%  | 23.5%   | 91.8%  | 45.9%   |
| 21010101 | Other CRF Charges                                     | 805,661,407     | 201,415,352                    | 402,830,704          | 227,937,044                                | 245,182,164                                 | 473,119,208          | 43,766,812   | 17,245,120                                      | 70,288,505                                       | 121.7%   | 30.4%   | 117.4%   | 58.7%   |
| 22020000 | Overhead Cost   | 46,870,771,674  | 11,717,692,919                 | 23,435,385,837       | 8,567,669,505                              | 8,862,129,557                               | #####                | (2,855,563,362)                                    | 294,460,052                                     | (6,005,586,775)                                  | 75.6%  | 18.9%   | 74.4%  | 37.2%   |
| 22040000 | State Support Grants and Contributions - General      | 100,000,000     | 25,000,000                     | 50,000,000           | -  | -   | -                    | (25,000,000)                                       | -   | (50,000,000)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 22090001 | LGAs Salary Bailout                                   | -               | -                              | -                    | -  | 2,128,274,043                               | 2,128,274,043        | 2,128,274,043                                      | 2,128,274,043                                   | 2,128,274,043                                    |  |   |  |   |
|          | TOTAL RECURRENT EXPENDITURE                           | 71,145,213,355  | 17,786,303,339                 | 35,572,606,678       | 14,206,444,385                             | 16,733,090,704                              | #####                | (1,053,212,635)                                    | 2,526,646,319                                   | (4,633,071,589)                                  | 94.1%  | 23.5%   | 87.0%  | 43.5%   |
| 20000000 | TOTAL RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS | 78,207,986,550  | 19,551,996,638                 | 39,103,993,275       | 16,320,788,469                             | 18,247,750,978                              | #####                | (1,304,245,660)                                    | 1,926,962,509                                   | (4,535,453,828)                                  | 93.3%  | 23.3%   | 88.4%  | 44.2%   |
|          | Capital Expenditure Based on Functions                |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 70100    | General Public Services                               | 6,176,452,322   | 1,544,113,081                  | 3,088,226,161        | 89,824,332                                 | 555,625,667                                 | 645,449,999          | (988,487,414)                                      | 465,801,335                                     | (2,442,776,162)                                  | 36.0%  | 9.0%  | 20.9%  | 10.5%   |
| 70300    | Public Order and Safety                               | 1,311,108,355   | 327,777,089                    | 655,554,178          | -  | 39,975,000                                  | 39,975,000           | (287,802,089)                                      | 39,975,000                                      | (615,579,178)                                    | 12.2%  | 3.0%  | 6.1%   | 3.0%  |
| 70400    | Economic Affairs                                      | 33,869,580,213  | 8,467,395,053                  | 16,934,790,107       | 1,004,820,729                              | 2,000,414,203                               | 3,005,234,932        | (6,466,980,850)                                    | 995,593,474                                     | (13,929,555,175)                                 | 23.6%  | 5.9%  | 17.7%  | 8.9%  |
| 70500    | Environmental Protection                              | 677,447,421     | 169,361,855                    | 338,723,711          | -  | 9,614,390                                   | 9,614,390            | (159,747,465)                                      | 9,614,390                                       | (329,109,321)                                    | 5.7%   | 1.4%  | 2.8%   | 1.4%  |
| 70600    | Housing and Community Amenities                       | 2,715,902,129   | 678,975,532                    | 1,357,951,065        | 144,946,661                                | 91,754,736                                  | 236,701,397          | (587,220,796)                                      | (53,191,925)                                    | (1,121,249,668)                                  | 13.5%  | 3.4%  | 17.4%  | 8.7%  |
| 70700    | Health  | 23,840,421,797  | 5,960,105,449                  | 11,920,210,899       | 1,426,335,734                              | 556,689,094                                 | 1,983,024,828        | (5,403,416,355)                                    | (869,646,640)                                   | (9,937,186,071)                                  | 9.3%   | 2.3%  | 16.6%  | 8.3%  |
| 70800    | Recreation and Culture                                | 1,418,305,088   | 354,576,272                    | 709,152,544          | 22,500,000                                 | 8,000,000                                   | 30,500,000           | (346,576,272)                                      | (14,500,000)                                    | (678,652,544)                                    | 2.3%   | 0.6%  | 4.3%   | 2.2%  |
| 70900    | Education   | 9,441,666,236   | 2,360,416,559                  | 4,720,833,118        | 80,102,554                                 | 1,813,315,503                               | 1,893,418,057        | (547,101,056)                                      | 1,733,212,949                                   | (2,827,415,061)                                  | 76.8%  | 19.2%   | 40.1%  | 20.1%   |
| 71000    | Social Protection                                     | 143,162,450     | 35,790,613                     | 71,581,225           | -  | -   | -                    | (35,790,613)                                       | -   | (71,581,225)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 23000000 | TOTAL CAPITAL EXPENDITURE                             | 79,594,046,011  | 19,898,511,502                 | 39,797,023,006       | 2,768,530,010                              | 5,075,388,593                               | 7,843,918,603        | (14,823,122,909)                                   | 2,306,858,583                                   | (31,953,104,403)                                 | 25.5%  | 6.4%  | 19.7%  | 9.9%  |
|          | TOTAL EXPENDITURE (BUDGET SIZE)                       | 157,802,032,561 | 39,450,508,140                 | 78,901,016,281       | 19,089,318,479                             | 23,323,139,571                              | #####                | (16,127,368,569)                                   | 4,233,821,092                                   | (36,488,558,231)                                 | 59.1%  | 14.8%   | 53.8%  | 26.9%   |
|          | BUDGET SURPLUS / (DEFICIT)                            | -               | -                              | -                    | 327,424,376                                | 8,491,612,637                               | 8,819,037,013        | 8,491,612,637                                      | 8,164,188,261                                   | 8,819,037,013                                    |  |   |  |   |

| KWARA STATE ESTIMATES, 2019    |   |                    |                                      |                         |  |   |                         |   |  |   |   |   |  |  |
|--------------------------------|---|--------------------|--------------------------------------|-------------------------|--|---|-------------------------|---|--|---|---|---|--|--|
| RECURRENT REVENUE (BY SOURCES) |   |                    |                                      |                         |  |   |                         |   |  |   |   |   |  |  |
|                                |   | APPROVED BUDGET    |                                      |                         | ACTUAL   |   |                         | VARIANCE  |  | % PERFORMANCE   |   |   |  |  |
| ADMIN/<br>ECONOMIC<br>CODE     | DETAILS OF REVENUE  | APPROVED<br>BUDGET | QUARTERLY<br>ESTIMATES<br>(3 MONTHS) | HALF YEAR<br>(6 MONTHS) | 1ST QUARTER<br>ACTUAL<br>COLLECTION<br>(JAN-MARCH) | 2ND QUARTER<br>ACTUAL<br>COLLECTION<br>(APRIL-JUNE) | HALF YEAR<br>(JAN-JUNE) | 2ND QUARTER<br>ACTUAL<br>COLLECTION<br>VS QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>COLLECTION<br>VS FIRST<br>QUARTER | HALF YEAR<br>ACTUAL<br>COLLECTION<br>VS HALF YEAR<br>BUDGET | 2ND<br>QUARTER<br>ACTUAL<br>COLLECTION<br>VS<br>QUARTERLY<br>BUDGET | 2ND<br>QUARTER<br>ACTUAL<br>COLLECTION<br>VS ANNUAL<br>BUDGET | HALF YEAR<br>ACTUAL<br>COLLECTION<br>VS HALF<br>YEAR<br>BUDGET | HALF YEAR<br>ACTUAL<br>COLLECTION<br>VS ANNUAL<br>BUDGET |
| 1                              | 2   | 3                  | 4                                    | 5                       | 6  | 7   | 8                       | 9   | 10   | 11  | 12  | 13  | 14   | 15   |
|                                |   | N                  | N                                    | N                       | N  | N   | N                       | N   | N  | N   | %   | %   | %  | %  |
| SUMMARY - FAAC/MDAs            |   |                    |                                      |                         |  |   |                         |   |  |   |   |   |  |  |
| 11000000                       | SHARE OF FEDERATION ACCOUNT ALLOCATION                                  | 63,335,974,112     | 15,833,993,528                       | 31,667,987,056          | 11,570,663,997                                     | 11,724,890,098                                      | 23,295,554,095          | (4,109,103,430)   | 154,226,101  | (8,372,432,961)   | 74.0%   | 18.5%   | 73.6%  | 36.8%  |
| 0111003                        | GOVERNOR'S OFFICE   | 3,458,655,000      | 864,663,750                          | 1,729,327,500           | 1,161,012,653                                      | 1,653,851,352                                       | 2,814,864,005           | 789,187,602   | 492,838,699  | 1,085,536,505   | 191.3%  | 47.8%   | 162.8%   | 81.4%  |
| 0112001                        | KWARA STATE HOUSE OF ASSEMBLY   | 1,038,000          | 259,500                              | 519,000                 | -  | -   | -                       | (259,500)   | -  | (519,000)   | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0123001                        | MINISTRY OF INFORMATION AND COMMUNICATION                               | 145,208,000        | 36,302,000                           | 72,604,000              | 1,638,588  | 11,025,850  | 12,664,438              | (25,276,150)  | 9,387,262  | (59,939,562)  | 30.4%   | 7.6%  | 17.4%  | 8.7%   |
| 0125001                        | OFFICE OF HEAD OF SERVICE   | 180,038,007        | 45,009,502                           | 90,019,004              | 3,211,540  | 6,821,740   | 10,033,280              | (38,187,762)  | 3,610,200  | (79,985,724)  | 15.2%   | 3.8%  | 11.1%  | 5.6%   |
| 0140001                        | STATE AUDIT DEPARTMENT  | 1,270,000          | 317,500                              | 635,000                 | 350,000  | 290,000   | 640,000                 | (27,500)  | (60,000)   | 5,000   | 91.3%   | 22.8%   | 100.8%   | 50.4%  |
| 0140002                        | LOCAL GOVERNMENT AUDIT DEPARTMENT                                       | 32,000,000         | 8,000,000                            | 16,000,000              | -  | -   | -                       | (8,000,000)   | -  | (16,000,000)  | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0215001                        | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES                           | 54,193,250         | 13,548,313                           | 27,096,625              | 10,338,935   | 8,811,200   | 19,150,135              | (4,737,113)   | (1,527,735)  | (7,946,490)   | 65.0%   | 16.3%   | 70.7%  | 35.3%  |
| 0220001                        | MINISTRY OF FINANCE   | 845,541,102        | 211,385,276                          | 422,770,551             | 105,243,660  | 1,330,380   | 106,574,040             | (210,054,896)   | (103,913,280)  | (316,196,511)   | 0.6%  | 0.2%  | 25.2%  | 12.6%  |
| 0220002                        | KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)                            | 12,287,608,599     | 3,071,902,150                        | 6,143,804,300           | 1,975,143,261                                      | 7,308,173,278                                       | 9,283,316,539           | 4,236,271,128   | 5,333,030,017  | 3,139,512,240   | 237.9%  | 59.5%   | 151.1%   | 75.6%  |
| 0222001                        | MINISTRY OF COMMERCE AND COOPERATIVE                                    | 50,951,263         | 12,737,816                           | 25,475,632              | 7,642,872  | 7,378,461   | 15,021,333              | (5,359,355)   | (264,411)  | (10,454,299)  | 57.9%   | 14.5%   | 59.0%  | 29.5%  |
| 0231001                        | MINISTRY OF ENERGY  | 10,935,000         | 2,733,750                            | 5,467,500               | -  | -   | -                       | (2,733,750)   | -  | (5,467,500)   | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0233001                        | MINISTRY OF INDUSTRY AND SOLID MINERALS                                 | 14,850,000         | 3,712,500                            | 7,425,000               | 2,716,000  | 2,600,000   | 5,316,000               | (1,112,500)   | (116,000)  | (2,109,000)   | 70.0%   | 17.5%   | 71.6%  | 35.8%  |
| 0234001                        | MINISTRY OF WORKS AND TRANSPORT   | 244,815,000        | 61,203,750                           | 122,407,500             | 5,357,210  | 5,589,500   | 10,946,710              | (55,614,250)  | 232,290  | (111,460,790)   | 9.1%  | 2.3%  | 8.9%   | 4.5%   |
| 0236001                        | MINISTRY OF CULTURE AND TOURISM   | 27,960,000         | 6,990,000                            | 13,980,000              | 384,950  | 1,537,425   | 1,922,375               | (5,452,575)   | 1,152,475  | (12,057,625)  | 22.0%   | 5.5%  | 13.8%  | 6.9%   |
| 0238001                        | MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT                           | 3,950,000          | 987,500                              | 1,975,000               | -  | -   | -                       | (987,500)   | -  | (1,975,000)   | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0238002                        | BUREAU OF STATISTICS  | 4,925,222          | 1,231,306                            | 2,462,611               | -  | -   | -                       | (1,231,306)   | -  | (2,462,611)   | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0252001                        | MINISTRY OF WATER RESOURCES   | 3,150,000          | 787,500                              | 1,575,000               | -  | -   | -                       | (787,500)   | -  | (1,575,000)   | 0.0%  | 0.0%  | 0.0%   | 0.0%   |
| 0253001                        | MINISTRY OF HOUSING AND URBAN DEVELOPMENT                               | 542,484,865        | 135,621,216                          | 271,242,433             | 77,903,755   | 47,024,048  | 124,927,803             | (88,597,168)  | (30,879,707)   | (146,314,630)   | 34.7%   | 8.7%  | 46.1%  | 23.0%  |
| 0253002                        | OFFICE OF THE SURVEYOR GENERAL  | 51,548,200         | 12,887,050                           | 25,774,100              | 1,953,100  | 2,662,850   | 4,615,950               | (10,224,200)  | 709,750  | (21,158,150)  | 20.7%   | 5.2%  | 17.9%  | 9.0%   |
| 0260001                        | KWARA STATE BUREAU OF LANDS   | 4,911,276,461      | 1,227,819,115                        | 2,455,638,231           | 134,475,985  | 112,606,356   | 247,082,341             | (1,115,212,759)   | (2,186,629)  | (2,208,555,890)   | 9.2%  | 2.3%  | 10.1%  | 5.0%   |
| 0326001                        | MINISTRY OF JUSTICE   | 66,850,000         | 16,712,500                           | 33,425,000              | 932,946  | 1,772,000   | 2,704,946               | (14,940,500)  | 839,054  | (30,720,054)  | 10.6%   | 2.7%  | 8.1%   | 4.0%   |
| 0326002                        | JUDICIARY (HIGH COURT OF JUSTICE)                                       | 50,000,000         | 12,500,000                           | 25,000,000              | 4,771,504  | 4,890,670   | 9,662,174               | (7,609,330)   | 119,166  | (15,337,826)  | 39.1%   | 9.8%  | 38.6%  | 19.3%  |
| 0326003                        | JUDICIARY (SHARIA COURT OF APPEAL)                                      | 1,600,000          | 400,000                              | 800,000                 | 79,525   | 73,850  | 153,375                 | (326,150)   | (5,675)  | (646,625)   | 18.5%   | 4.6%  | 19.2%  | 9.6%   |
| 0513011                        | MINISTRY OF SPORT AND YOUTH DEVELOPMENT                                 | 37,679,638         | 9,419,910                            | 18,839,819              | 15,500   | 27,000  | 42,500                  | (9,392,910)   | 11,500   | (18,797,319)  | 0.3%  | 0.1%  | 0.2%   | 0.1%   |
| 0514001                        | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT                        | 24,338,000         | 6,084,500                            | 12,169,000              | 5,117,500  | 4,308,500   | 9,426,000               | (1,776,000)   | (809,000)  | (2,743,000)   | 70.8%   | 17.7%   | 77.5%  | 38.7%  |
| 0517001                        | MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT                     | 228,420,000        | 57,105,000                           | 114,210,000             | 102,844,300  | 48,602,489  | 151,446,789             | (8,502,511)   | (54,241,811)   | 37,236,789  | 85.1%   | 21.3%   | 132.6%   | 66.3%  |
| 0517002                        | AGENCY FOR MASS EDUCATION   | 4,836,000          | 1,209,000                            | 2,418,000               | 73,000   | 58,000  | 131,000                 | (1,151,000)   | (15,000)   | (2,287,000)   | 4.8%  | 1.2%  | 5.4%   | 2.7%   |
| 0517004                        | KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)                           | 92,971,081         | 23,242,770                           | 46,485,541              | 298,192  | 10,000  | 308,192                 | (23,232,770)  | (288,192)  | (46,177,349)  | 0.0%  | 0.0%  | 0.7%   | 0.3%   |
| 0517010                        | MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY                  | 10,293,750         | 2,573,438                            | 5,146,875               | 386,250  | 2,022,000   | 2,408,250               | (551,438)   | 1,635,750  | (2,738,625)   | 78.6%   | 19.6%   | 46.8%  | 23.4%  |
| 0521001                        | MINISTRY OF HEALTH  | 32,605,000         | 8,151,250                            | 16,302,500              | 2,344,500  | 2,223,500   | 4,568,000               | (5,927,750)   | (121,000)  | (11,734,500)  | 27.3%   | 6.8%  | 28.0%  | 14.0%  |
| 0535001                        | MINISTRY OF ENVIRONMENT AND FORESTRY                                    | 77,080,000         | 19,270,000                           | 38,540,000              | 13,830,600   | 12,879,200  | 26,700,800              | (6,399,800)   | (960,400)  | (11,839,200)  | 66.8%   | 16.7%   | 69.3%  | 34.6%  |
| 0551001                        | MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT | 4,140,000          | 1,035,000                            | 2,070,000               | 52,000   | 94,000  | 146,000                 | (941,000)   | 42,000   | (1,924,000)   | 9.1%  | 2.3%  | 7.1%   | 3.5%   |
|                                | TOTAL:- MDAs  | 23,503,211,438     | 5,875,802,860                        | 11,751,605,719          | 3,618,118,326                                      | 9,246,654,649                                       | 12,864,772,975          | 3,370,851,790   | 5,628,536,323  | 1,113,167,256   | 157.4%  | 39.3%   | 109.5%   | 54.7%  |

| ADMIN/<br>ECONOMIC<br>CODE   | DETAILS OF REVENUE   | APPROVED BUDGET |                                |                      | ACTUAL                                    |  |                      | VARIANCE  |  | % PERFORMANCE                                   |   |  |   |  |
|------------------------------|--|-----------------|--------------------------------|----------------------|---|--|----------------------|---|--|---|---|--|---|--|
|                              |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL COLLECTION (JAN-MARCH) | 2ND QUARTER ACTUAL COLLECTION (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL COLLECTION VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL COLLECTION VS FIRST QUARTER | HALF YEAR ACTUAL COLLECTION VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL COLLECTION VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL COLLECTION VS ANNUAL BUDGET | HALF YEAR ACTUAL COLLECTION VS HALF YEAR BUDGET | HALF YEAR ACTUAL COLLECTION VS ANNUAL BUDGET |
|                              |  | 2019            | 2019                           | 2019                 | 2019                                      | 2019                                       | 2019                 | 2019  | 2019   | 2019  | 2019  | 2019   | 2019  | 2019   |
| 1                            | 2  | 3               | 4                              | 5                    | 6   | 7  | 8                    | 9   | 10   | 11  | 12  | 13   | 14  | 15   |
|                              |  | N               | N                              | N                    | N   | N  | N                    | N   | N  | N   | %   | %  | %   | %  |
| SUMMARY - PARASTATALS/AGENCY |  |                 |                                |                      |   |  |                      |   |  |   |   |  |   |  |
| 0111011                      | KWARA STATE MUSLIM PILGRIM WELFARE BOARD                     | 22,250,000      | 5,562,500                      | 11,125,000           | 11,494,076                                | 6,637,000                                  | 18,131,076           | 1,074,500   | (4,857,076)                                    | 7,006,076                                       | 119.3%  | 29.8%  | 163.0%  | 81.5%  |
| 0111012                      | KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD                  | 1,500,000       | 375,000                        | 750,000              | -   | 1,340,000                                  | 1,340,000            | 965,000   | 1,340,000                                      | 590,000   | 357.3%  | 89.3%  | 178.7%  | 89.3%  |
| 0123011                      | KWARA STATE TELEVISION SERVICE                               | 43,035,000      | 10,758,750                     | 21,517,500           | 651,552                                   | 1,206,396                                  | 1,857,948            | (9,552,354)                                       | 554,844  | (19,659,552)                                    | 11.2%   | 2.8%   | 8.6%  | 4.3%   |
| 0123012                      | KWARA STATE BROADCASTING CORPORATION                         | 189,357,120     | 47,339,280                     | 94,678,560           | 12,901,851                                | 4,917,510                                  | 17,819,361           | (42,421,770)                                      | (7,984,341)                                    | (76,859,199)                                    | 10.4%   | 2.6%   | 18.8%   | 9.4%   |
| 0123013                      | KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)     | 27,500,000      | 6,875,000                      | 13,750,000           | 5,217,148                                 | 2,141,120                                  | 7,358,268            | (4,733,880)                                       | (3,076,028)                                    | (6,391,732)                                     | 31.1%   | 7.8%   | 53.5%   | 26.8%  |
| 0231011                      | KWARA STATE RURAL ELECTRIFICATION BOARD (REB)                | -               | -                              | -                    | -   | -  | -                    | -   | -  | -   |   |  |   |  |
| 0234011                      | KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY                | 22,059,000      | 5,514,750                      | 11,029,500           | 232,000                                   | 1,038,000                                  | 1,270,000            | (4,476,750)                                       | 806,000  | (9,759,500)                                     | 18.8%   | 4.7%   | 11.5%   | 5.8%   |
| 0236011                      | KWARA STATE COUNCIL FOR ARTS AND CULTURE                     | 20,000,000      | 5,000,000                      | 10,000,000           | -   | 243,000                                    | 243,000              | (4,757,000)                                       | 243,000  | (9,757,000)                                     | 4.9%  | 1.2%   | 2.4%  | 1.2%   |
| 0252011                      | KWARA STATE WATER CORPORATION                                | 191,082,123     | 47,770,531                     | 95,541,062           | 27,500,305                                | 24,431,745                                 | 51,932,050           | (23,338,786)                                      | (3,068,560)                                    | (43,609,012)                                    | 51.1%   | 12.8%  | 54.4%   | 27.2%  |
| 0252012                      | KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY         | 650,000         | 162,500                        | 325,000              | -   | -  | -                    | (162,500)   | -  | (325,000)                                       | 0.0%  | 0.0%   | 0.0%  | 0.0%   |
| 0253011                      | KWARA STATE HOUSING CORPORATION                              | -               | -                              | -                    | -   | -  | -                    | -   | -  | -   |   |  |   |  |
| 0513011                      | KWARA STATE SPORTS COUNCIL                                   | 4,455,200       | 1,113,800                      | 2,227,600            | 1,304,600                                 | 908,700                                    | 2,213,300            | (205,100)   | (395,900)                                      | (14,300)  | 81.6%   | 20.4%  | 99.4%   | 49.7%  |
| 0513012                      | KWARA UNITED FOOTBALL CLUB                                   | 11,640,000      | 2,910,000                      | 5,820,000            | 171,050                                   | 220,510                                    | 391,560              | (2,689,490)                                       | 49,460   | (5,428,440)                                     | 7.6%  | 1.9%   | 6.7%  | 3.4%   |
| 0517011                      | KWARA STATE COLLEGE OF EDUCATION, ORO                        | 225,533,406     | 56,383,352                     | 112,766,703          | 86,037,875                                | 42,297,890                                 | 128,335,765          | (14,085,462)                                      | (43,739,985)                                   | 15,569,062                                      | 75.0%   | 18.8%  | 113.8%  | 56.9%  |
| 0517012                      | KWARA STATE COLLEGE OF EDUCATION, ILORIN                     | 498,648,500     | 124,662,125                    | 249,324,250          | 252,058,358                               | 29,876,695                                 | 281,935,053          | (94,785,430)                                      | (222,181,663)                                  | 32,610,803                                      | 24.0%   | 6.0%   | 113.1%  | 56.5%  |
| 0517013                      | KWARA STATE POLYTECHNIC, ILORIN                              | 2,303,263,000   | 575,815,750                    | 1,151,631,500        | 1,568,228,240                             | 145,257,325                                | 1,713,485,565        | (430,558,425)                                     | (1,422,970,915)                                | 561,854,065                                     | 25.2%   | 6.3%   | 148.8%  | 74.4%  |
| 0517014                      | KWARA STATE COLLEGE OF EDUCATION, LAFIAGI                    | 157,732,000     | 39,433,000                     | 78,866,000           | 66,914,780                                | 5,837,320                                  | 72,752,100           | (33,595,680)                                      | (61,077,460)                                   | (6,113,900)                                     | 14.8%   | 3.7%   | 92.2%   | 46.1%  |
| 0517015                      | COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES                  | 46,103,955      | 11,525,989                     | 23,051,978           | 17,776,456                                | 456,357                                    | 18,232,813           | (11,069,632)                                      | (17,320,099)                                   | (4,819,165)                                     | 4.0%  | 1.0%   | 79.1%   | 39.5%  |
| 0517016                      | KWARA STATE UNIVERSITY, MALETE                               | 5,904,523,659   | 1,476,130,915                  | 2,952,261,830        | 310,338,460                               | 118,053,970                                | 428,392,430          | (1,358,076,945)                                   | (192,284,490)                                  | (2,523,869,400)                                 | 8.0%  | 2.0%   | 14.5%   | 7.3%   |
| 0517017                      | KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA               | 475,646,834     | 118,911,709                    | 237,823,417          | 158,393,800                               | 34,930,650                                 | 193,324,450          | (83,981,059)                                      | (123,463,150)                                  | (44,498,967)                                    | 29.4%   | 7.3%   | 81.3%   | 40.6%  |
| 0517018                      | KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN         | 123,080,250     | 30,770,063                     | 61,540,125           | 11,371,800                                | 13,658,700                                 | 25,030,500           | (17,111,363)                                      | 2,286,900                                      | (36,509,625)                                    | 44.4%   | 11.1%  | 40.7%   | 20.3%  |
| 0517019                      | KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE        | 97,268,500      | 24,317,125                     | 48,634,250           | 13,140,500                                | 8,666,600                                  | 21,807,100           | (15,650,525)                                      | (4,473,900)                                    | (26,827,150)                                    | 35.6%   | 8.9%   | 44.8%   | 22.4%  |
| 0521002                      | KWARA STATE HOSPITAL MANAGEMENT BUREAU                       | 334,456,533     | 83,614,133                     | 167,228,267          | 111,245,561                               | 117,521,392                                | 228,766,953          | 33,907,259  | 6,275,831                                      | 61,538,687                                      | 140.6%  | 35.1%  | 136.8%  | 68.4%  |
| 0535011                      | KWARA ENVIRONMENTAL PROTECTION AGENCY                        | 11,100,000      | 2,775,000                      | 5,550,000            | 3,080,500                                 | 1,951,500                                  | 5,032,000            | (823,500)   | (1,129,000)                                    | (518,000)                                       | 70.3%   | 17.6%  | 90.7%   | 45.3%  |
|                              | TOTAL:- PARASTATALS  | 10,710,885,080  | 2,677,721,270                  | 5,355,442,540        | 2,658,058,912                             | 561,592,380                                | 3,219,651,292        | (2,116,128,890)                                   | (2,096,466,532)                                | (2,135,791,248)                                 | 21.0%   | 5.2%   | 60.1%   | 30.1%  |
|                              | TOTAL:- MDAs   | 23,503,211,438  | 5,875,802,860                  | 11,751,605,719       | 3,618,118,326                             | 9,246,654,649                              | 12,864,772,975       | 3,370,851,790                                     | 5,628,536,323                                  | 1,113,167,256                                   | 157.4%  | 39.3%  | 109.5%  | 54.7%  |
| 12000000                     | INTERNALLY GENERATED REVENUE (IGR)                           | 34,214,096,518  | 8,553,524,130                  | 17,107,048,259       | 6,276,177,238                             | 9,808,247,029                              | 16,084,424,267       | 1,254,722,900                                     | 3,532,069,791                                  | (1,022,623,992)                                 | 114.7%  | 28.7%  | 94.0%   | 47.0%  |
|                              | TOTAL:- FAAC   | 63,335,974,112  | 15,833,993,528                 | 31,667,987,056       | 11,570,663,997                            | 11,724,890,098                             | 23,295,554,095       | (4,109,103,430)                                   | 154,226,101                                    | (8,372,432,961)                                 | 74.0%   | 18.5%  | 73.6%   | 36.8%  |
| 12021012                     | EXTRA EXPECTED REVENUE                                       | 24,041,225,350  | 6,010,306,338                  | 12,020,612,675       | -   | 7,125,474,559                              | 7,125,474,559        | 1,115,168,222                                     | 7,125,474,559                                  | (4,895,138,116)                                 | 118.6%  | 29.6%  | 59.3%   | 29.6%  |
| 12021013                     | LGA's SALARY BAILOUT (REFUND)                                | 255,227,932     | 63,806,983                     | 127,613,966          | -   | 158,566,609                                | 158,566,609          | 94,759,626  | 158,566,609                                    | 30,952,643                                      | 248.5%  | 62.1%  | 124.3%  | 62.1%  |
|                              | GRAND TOTAL:- MDAs, PARASTALS, FAAC & EXTRA EXPECTED REVENUE | 121,846,523,912 | 30,461,630,978                 | 60,923,261,956       | 17,846,841,235                            | 28,817,178,295                             | 46,664,019,530       | (1,644,452,683)                                   | 10,970,337,060                                 | (14,259,242,426)                                | 94.6%   | 23.7%  | 76.6%   | 38.3%  |

| KWARA STATE ESTIMATES, 2019       |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
|-----------------------------------|--|-----------------|--------------------------------|----------------------|--|---|----------------------|--|---|--|--|---|--|---|
| RECURRENT EXPENDITURE             |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| ADMIN/<br>ECONOMIC<br>CODE        | DETAILS OF EXPENDITURE                                   | APPROVED BUDGET |                                |                      | ACTUAL                                     |   |                      | VARIANCE   |   | % PERFORMANCE                                    |  |   |  |   |
|                                   |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS FIRST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|                                   |  | 2019<br>3       | 2019<br>4                      | 2019<br>5            | 2019<br>6                                  | 2019<br>7                                   | 2019<br>8            | 2019<br>9  | 2019<br>10                                      | 2019<br>11                                       | 2019<br>12   | 2019<br>13                                      | 2019<br>14                                       | 2019<br>15                                    |
|                                   |  | N               | N                              | N                    | N  | N   | N                    | N  | N   | N  | %  | %   | %  | %   |
| SUMMARY                           |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| <b>01 - ADMINISTRATION SECTOR</b> |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 0111001                           | GOVERNMENT HOUSE   | 3,861,747,098   | 965,436,775                    | 1,930,873,549        | 1,036,576,753                              | 299,014,614                                 | 1,335,591,367        | (666,422,161)                                      | (737,562,139)                                   | (595,282,182)                                    | 31.0%  | 7.7%  | 69.2%  | 34.6%   |
| 21                                | PERSONNEL COST   | 1,651,098       | 412,775                        | 825,549              | 428,748                                    | 429,687                                     | 858,435              | 16,913   | 939   | 32,886   | 104.1%   | 26.0%   | 104.0%   | 52.0%   |
| 2202                              | OVERHEAD COST  | 3,860,096,000   | 965,024,000                    | 1,930,048,000        | 1,036,148,005                              | 298,584,927                                 | 1,334,732,932        | (666,439,073)                                      | (737,563,078)                                   | (595,315,068)                                    | 30.9%  | 7.7%  | 69.2%  | 34.6%   |
| 0111002                           | OFFICE OF THE DEPUTY GOVERNOR                            | 271,892,446     | 67,973,112                     | 135,946,223          | 24,297,500                                 | 69,359,500                                  | 93,657,000           | 1,386,389  | 45,062,000                                      | (42,289,223)                                     | 102.0%   | 25.5%   | 68.9%  | 34.4%   |
| 21                                | PERSONNEL COST   |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 2202                              | OVERHEAD COST  | 271,892,446     | 67,973,112                     | 135,946,223          | 24,297,500                                 | 69,359,500                                  | 93,657,000           | 1,386,389  | 45,062,000                                      | (42,289,223)                                     | 102.0%   | 25.5%   | 68.9%  | 34.4%   |
| 0111003                           | GOVERNOR'S OFFICE  | 5,408,126,244   | 1,352,031,561                  | 2,704,063,122        | 164,930,997                                | 2,847,508,591                               | 3,012,439,588        | 1,495,477,030                                      | 2,682,577,594                                   | 308,376,466                                      | 210.6%   | 52.7%   | 111.4%   | 55.7%   |
| 21                                | PERSONNEL COST   | 21,218,087      | 5,304,522                      | 10,609,044           | 4,867,304                                  | 4,731,962                                   | 9,599,266            | (572,560)  | (135,342)                                       | (1,009,778)                                      | 89.2%  | 22.3%   | 90.5%  | 45.2%   |
| 2202                              | OVERHEAD COST  | 5,386,908,157   | 1,346,727,039                  | 2,693,454,079        | 160,063,693                                | 2,842,776,629                               | 3,002,840,322        | 1,496,049,590                                      | 2,682,712,936                                   | 309,386,244                                      | 211.1%   | 52.8%   | 111.5%   | 55.7%   |
| 21010103                          | Salaries for Public Officers                             | 563,000,000     | 140,750,000                    | 281,500,000          | 182,739,985                                | 128,562,475                                 | 311,302,460          | (12,187,525)                                       | (54,177,510)                                    | 29,802,460                                       | 91.3%  | 22.8%   | 110.6%   | 55.3%   |
| 21010104                          | Salaries of Parastatal Board Members                     | 100,000,000     | 25,000,000                     | 50,000,000           | 12,445,000                                 | 6,222,500                                   | 18,667,500           | (18,777,500)                                       | (6,222,500)                                     | (31,332,500)                                     | 24.9%  | 6.2%  | 37.3%  | 18.7%   |
| 0111011                           | KWARA STATE MUSLIM PILGRIM WELFARE BOARD                 | 3,122,800       | 780,700                        | 1,561,400            | 130,000                                    | 224,247                                     | 354,247              | (556,453)  | 94,247  | (1,207,153)                                      | 28.7%  | 7.2%  | 22.7%  | 11.3%   |
| 22                                | OTHER RECURRENT COSTS                                    | -               | -                              | -                    | -  | -   | -                    | -  | -   | -  | -  | -   | -  | -   |
| 2202                              | OVERHEAD COST  | 3,122,800       | 780,700                        | 1,561,400            | 130,000                                    | 224,247                                     | 354,247              | (556,453)  | 94,247  | (1,207,153)                                      | 28.7%  | 7.2%  | 22.7%  | 11.3%   |
| 0111012                           | KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD              | 2,339,812       | 584,953                        | 1,169,906            | 97,493                                     | 168,172                                     | 265,665              | (416,781)  | 70,679  | (904,241)  | 28.7%  | 7.2%  | 22.7%  | 11.4%   |
| 22                                | OTHER RECURRENT COSTS                                    | -               | -                              | -                    | -  | -   | -                    | -  | -   | -  | -  | -   | -  | -   |
| 2202                              | OVERHEAD COST  | 2,339,812       | 584,953                        | 1,169,906            | 97,493                                     | 168,172                                     | 265,665              | (416,781)  | 70,679  | (904,241)  | 28.7%  | 7.2%  | 22.7%  | 11.4%   |
| 0120001                           | KWARA STATE HOUSE OF ASSEMBLY                            | 1,849,188,280   | 462,297,070                    | 924,594,140          | 407,596,776                                | 713,210,365                                 | 1,120,807,141        | 250,913,295  | 305,613,589                                     | 196,213,001                                      | 154.3%   | 38.6%   | 121.2%   | 60.6%   |
| 21                                | PERSONNEL COST   | 150,500,000     | 37,625,000                     | 75,250,000           | 22,146,100                                 | 87,155,716                                  | 109,301,816          | 49,530,716   | 65,009,616                                      | 34,051,816                                       | 231.6%   | 57.9%   | 145.3%   | 72.6%   |
| 2202                              | OVERHEAD COST  | 1,698,688,280   | 424,672,070                    | 849,344,140          | 385,450,676                                | 626,054,649                                 | 1,011,505,325        | 201,382,579  | 240,603,973                                     | 162,161,185                                      | 147.4%   | 36.9%   | 119.1%   | 59.5%   |
| 0123001                           | MINISTRY OF INFORMATION AND COMMUNICATION                | 127,087,655     | 31,771,914                     | 63,543,828           | 27,756,403                                 | 27,888,421                                  | 55,644,824           | (3,883,493)  | 132,018   | (7,899,004)                                      | 87.8%  | 21.9%   | 87.6%  | 43.8%   |
| 21                                | PERSONNEL COST   | 88,314,175      | 22,078,544                     | 44,157,088           | 24,701,704                                 | 24,690,279                                  | 49,391,983           | 2,611,735  | (11,425)  | 5,234,896  | 111.8%   | 28.0%   | 111.9%   | 55.9%   |
| 2202                              | OVERHEAD COST  | 38,773,480      | 9,693,370                      | 19,386,740           | 3,054,699                                  | 3,198,142                                   | 6,252,841            | (6,495,228)  | 143,443   | (13,133,899)                                     | 33.0%  | 8.2%  | 32.3%  | 16.1%   |
| 0123011                           | KWARA STATE TELEVISION SERVICE                           | 102,608,158     | 25,652,040                     | 51,304,079           | 12,304,758                                 | 12,611,034                                  | 24,915,792           | (13,041,006)                                       | 306,276   | (26,388,287)                                     | 49.2%  | 12.3%   | 48.6%  | 24.3%   |
| 22                                | OTHER RECURRENT COSTS                                    | 61,808,158      | 15,452,040                     | 30,904,079           | 8,967,141                                  | 8,847,463                                   | 17,814,604           | (6,604,577)  | (119,678)                                       | (13,089,475)                                     | 57.3%  | 14.3%   | 57.6%  | 28.8%   |
| 2202                              | OVERHEAD COST  | 40,800,000      | 10,200,000                     | 20,400,000           | 3,337,617                                  | 3,763,571                                   | 7,101,188            | (6,436,429)  | 425,954   | (13,298,812)                                     | 36.9%  | 9.2%  | 34.8%  | 17.4%   |
| 0123012                           | KWARA STATE BROADCASTING CORPORATION                     | 218,393,785     | 54,598,446                     | 109,196,893          | 41,000,353                                 | 30,454,485                                  | 71,454,838           | (24,143,961)                                       | (10,545,868)                                    | (37,742,055)                                     | 55.8%  | 13.9%   | 65.4%  | 32.7%   |
| 22                                | OTHER RECURRENT COSTS                                    | 135,193,556     | 33,798,389                     | 67,596,778           | 33,182,061                                 | 23,673,157                                  | 56,855,218           | (10,129,232)                                       | (9,508,904)                                     | (10,741,560)                                     | 70.0%  | 17.5%   | 84.1%  | 42.1%   |
| 2202                              | OVERHEAD COST  | 83,200,229      | 20,800,057                     | 41,600,115           | 7,818,292                                  | 6,781,328                                   | 14,599,620           | (14,018,729)                                       | (1,036,964)                                     | (27,000,495)                                     | 32.6%  | 8.2%  | 35.1%  | 17.5%   |
| 0123013                           | KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD) | 80,865,533      | 20,216,383                     | 40,432,767           | 10,063,333                                 | 10,703,799                                  | 20,767,132           | (9,512,584)  | 640,466   | (19,665,635)                                     | 52.9%  | 13.2%   | 51.4%  | 25.7%   |
| 22                                | OTHER RECURRENT COSTS                                    | 47,265,533      | 11,816,383                     | 23,632,767           | 6,464,886                                  | 6,861,366                                   | 13,326,252           | (4,955,017)  | 396,480   | (10,306,515)                                     | 58.1%  | 14.5%   | 56.4%  | 28.2%   |
| 2202                              | OVERHEAD COST  | 33,600,000      | 8,400,000                      | 16,800,000           | 3,598,447                                  | 3,842,433                                   | 7,440,880            | (4,557,567)  | 243,986   | (9,359,120)                                      | 45.7%  | 11.4%   | 44.3%  | 22.1%   |
| 0125001                           | OFFICE OF HEAD OF SERVICE                                | 1,767,748,940   | 441,937,235                    | 883,874,470          | 257,652,374                                | 320,998,823                                 | 578,651,197          | (120,938,412)                                      | 63,346,449                                      | (305,223,273)                                    | 72.6%  | 18.2%   | 65.5%  | 32.7%   |
| 21                                | PERSONNEL COST   | 1,200,000,000   | 300,000,000                    | 600,000,000          | 233,809,874                                | 233,263,323                                 | 467,073,197          | (66,736,677)                                       | (546,551)                                       | (132,926,803)                                    | 77.8%  | 19.4%   | 77.8%  | 38.9%   |
| 2202                              | OVERHEAD COST  | 567,748,940     | 141,937,235                    | 283,874,470          | 23,842,500                                 | 87,735,500                                  | 111,578,000          | (54,201,735)                                       | 63,893,000                                      | (172,296,470)                                    | 61.8%  | 15.5%   | 39.3%  | 19.7%   |
| 2201                              | SOCIAL BENEFITS  | 8,000,000,000   | 2,000,000,000                  | 4,000,000,000        | 1,786,927,426                              | 1,883,655,326                               | 3,670,582,752        | (116,344,674)                                      | 96,727,900                                      | (329,417,248)                                    | 94.2%  | 23.5%   | 91.8%  | 45.9%   |
| 22010101                          | Gratuity   | 1,000,000,000   | 250,000,000                    | 500,000,000          | 226,146,007                                | 126,146,007                                 | (153,853,993)        | 66,146,007   | 66,146,007                                      | (373,853,993)                                    | 38.5%  | 9.6%  | 25.2%  | 12.6%   |
| 22010102                          | Pension  | 7,000,000,000   | 1,750,000,000                  | 3,500,000,000        | 1,756,927,426                              | 1,787,509,319                               | 3,544,436,745        | 37,509,319   | 30,581,893                                      | 44,436,745                                       | 102.1%   | 25.5%   | 101.3%   | 50.6%   |

|                            |   | APPROVED BUDGET    |                                      |                         | ACTUAL  |  |                         |  | VARIANCE  |   | % PERFORMANCE  |   |   |  |   |
|----------------------------|---|--------------------|--------------------------------------|-------------------------|---|--|-------------------------|--|---|---|--|---|---|--|---|
| ADMIN/<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE                        | APPROVED<br>BUDGET | QUARTERLY<br>ESTIMATES<br>(3 MONTHS) | HALF YEAR<br>(6 MONTHS) | 1ST QUARTER<br>ACTUAL<br>EXPENDITURE<br>(JAN-MARCH) | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>(APRIL-JUNE) | HALF YEAR<br>(JAN-JUNE) |  | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS FIRST<br>QUARTER | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET |
| 1                          | 2   | 3                  | 4                                    | 5                       | 6   | 7  | 8                       |  | 9   | 10  | 11   | 12  | 13  | 14   | 15  |
|                            |   | N                  | N                                    | N                       | N   | N  | N                       |  | N   | N   | N  | %   | %   | %  | %   |
| <b>SUMMARY</b>             |   |                    |                                      |                         |   |  |                         |  |   |   |  |   |   |  |   |
| 0140001                    | STATE AUDIT DEPARTMENT                        | 169,094,107        | 42,273,527                           | 84,547,054              | 28,424,420  | 36,706,155   | 65,130,575              |  | (5,567,372)   | 8,281,735   | (19,416,479)   | 86.8%   | 21.7%   | 77.0%  | 38.5%   |
| 21                         | PERSONNEL COST                                | 70,197,607         | 17,549,402                           | 35,098,804              | 20,645,420  | 20,731,155   | 41,376,575              |  | 3,181,753   | 85,735  | 6,277,772  | 118.1%  | 29.5%   | 117.9%   | 58.9%   |
| 2202                       | OVERHEAD COST                                 | 98,896,500         | 24,724,125                           | 49,448,250              | 7,779,000   | 15,975,000   | 23,754,000              |  | (8,749,125)   | 8,196,000   | (25,694,250)   | 64.6%   | 16.2%   | 48.0%  | 24.0%   |
| 0140002                    | LOCAL GOVERNMENT AUDIT DEPARTMENT             | 114,603,717        | 28,650,929                           | 57,301,859              | 19,461,926  | 22,689,631   | 42,151,557              |  | (5,961,298)   | 3,227,705   | (15,150,302)   | 79.2%   | 19.8%   | 73.6%  | 36.8%   |
| 21                         | PERSONNEL COST                                | 65,358,547         | 16,339,637                           | 32,679,274              | 19,217,297  | 19,289,002   | 38,506,299              |  | 2,949,365   | 71,705  | 5,827,026  | 118.1%  | 29.5%   | 117.8%   | 58.9%   |
| 2202                       | OVERHEAD COST                                 | 49,245,170         | 12,311,293                           | 24,622,585              | 244,629   | 3,400,629  | 3,645,258               |  | (8,910,664)   | 3,156,000   | (20,977,327)   | 27.6%   | 6.9%  | 14.8%  | 7.4%  |
| 0147001                    | CIVIL SERVICE COMMISSION                      | 49,284,910         | 12,321,228                           | 24,642,455              | 4,221,744   | 3,354,653  | 7,576,397               |  | (8,966,575)   | (867,091)   | (17,066,058)   | 27.2%   | 6.8%  | 30.7%  | 15.4%   |
| 21                         | PERSONNEL COST                                | 10,765,184         | 2,691,296                            | 5,382,592               | 1,936,596   | 1,894,347  | 3,830,943               |  | (796,949)   | (42,249)  | (1,551,649)  | 70.4%   | 17.6%   | 71.2%  | 35.6%   |
| 2202                       | OVERHEAD COST                                 | 38,519,726         | 9,629,932                            | 19,259,863              | 2,285,148   | 1,460,306  | 3,745,454               |  | (8,169,626)   | (824,842)   | (15,514,409)   | 15.2%   | 3.8%  | 19.4%  | 9.7%  |
| 0148001                    | LOCAL GOVERNMENT SERVICE COMMISSION           | 9,040,000          | 2,260,000                            | 4,520,000               | 567,666   | 649,742  | 1,217,408               |  | (1,610,258)   | 82,076  | (3,302,592)  | 28.7%   | 7.2%  | 26.9%  | 13.5%   |
| 21                         | PERSONNEL COST                                | -                  | -                                    | -                       | -   | -  | -                       |  | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST                                 | 9,040,000          | 2,260,000                            | 4,520,000               | 567,666   | 649,742  | 1,217,408               |  | (1,610,258)   | 82,076  | (3,302,592)  | 28.7%   | 7.2%  | 26.9%  | 13.5%   |
| 0147003                    | STATE INDEPENDENT ELECTORAL COMMISSION        | 15,332,771         | 3,833,193                            | 7,666,386               | 1,450,448   | 1,120,000  | 2,570,448               |  | (2,713,193)   | (330,448)   | (5,095,938)  | 29.2%   | 7.3%  | 33.5%  | 16.8%   |
| 21                         | PERSONNEL COST                                | -                  | -                                    | -                       | -   | -  | -                       |  | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST                                 | 15,332,771         | 3,833,193                            | 7,666,386               | 1,450,448   | 1,120,000  | 2,570,448               |  | (2,713,193)   | (330,448)   | (5,095,938)  | 29.2%   | 7.3%  | 33.5%  | 16.8%   |
|                            | TOTAL FOR ADMINISTRATION SECTOR               | #####              | 5,678,369,064                        | #####                   | 4,018,645,355                                       | 6,415,102,533  | 10,433,747,888          |  | 736,733,469   | 2,396,457,178   | (922,990,240)  | 113.0%  | 28.2%   | 91.9%  | 45.9%   |
| <b>02 ECONOMIC SECTOR</b>  |   |                    |                                      |                         |   |  |                         |  |   |   |  |   |   |  |   |
| 0215001                    | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 389,801,781        | 97,450,445                           | 194,900,891             | 94,719,008  | 94,079,392   | 188,798,400             |  | (3,371,053)   | (639,616)   | (6,102,491)  | 96.5%   | 24.1%   | 96.9%  | 48.4%   |
| 21                         | PERSONNEL COST                                | 315,993,109        | 78,998,277                           | 157,996,555             | 89,935,563  | 89,629,392   | 179,564,955             |  | 10,631,115  | (306,171)   | 21,568,401   | 113.5%  | 28.4%   | 113.7%   | 56.8%   |
| 2202                       | OVERHEAD COST                                 | 73,808,672         | 18,452,168                           | 36,904,336              | 4,783,445   | 4,450,000  | 9,233,445               |  | (14,002,168)  | (333,445)   | (27,670,891)   | 24.1%   | 6.0%  | 25.0%  | 12.5%   |
| 0215011                    | KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT  | 16,333,605         | 4,083,401                            | 8,166,803               | 394,553   | 680,596  | 1,075,149               |  | (3,402,805)   | 286,043   | (7,091,654)  | 16.7%   | 4.2%  | 13.2%  | 6.6%  |
| 22                         | OTHER RECURRENT COSTS                         | 4,728,455          | 1,182,114                            | 2,364,228               | -   | -  | -                       |  | (1,182,114)   | -   | (2,364,228)  | 0.0%  | 0.0%  | 0.0%   | 0.0%  |
| 2202                       | OVERHEAD COST                                 | 11,605,150         | 2,901,288                            | 5,802,575               | 394,553   | 680,596  | 1,075,149               |  | (2,220,692)   | 286,043   | (4,727,426)  | 23.5%   | 5.9%  | 18.5%  | 9.3%  |
| 0215012                    | KWARA STATE FADAMA DEVELOPMENT PROJECT        | 6,000,000          | 1,500,000                            | 3,000,000               | 447,766   | 988,829  | 1,436,595               |  | (511,171)   | 541,063   | (1,563,405)  | 65.9%   | 16.5%   | 47.9%  | 23.9%   |
| 22                         | OTHER RECURRENT COSTS                         | 4,738,379          | 1,184,595                            | 2,369,190               | 395,532   | 988,829  | 1,384,361               |  | (195,766)   | 593,297   | (984,829)  | 83.5%   | 20.9%   | 58.4%  | 29.2%   |
| 2202                       | OVERHEAD COST                                 | 1,261,621          | 315,405                              | 630,811                 | 52,234  | -  | 52,234                  |  | (315,405)   | (52,234)  | (578,577)  | 0.0%  | 0.0%  | 8.3%   | 4.1%  |
| 0220001                    | MINISTRY OF FINANCE                           | 9,517,232,929      | 2,379,308,232                        | 4,758,616,465           | 3,224,121,115                                       | 735,167,321  | 3,959,288,436           |  | (1,644,140,911)   | (2,488,953,794)   | (799,328,029)  | 30.9%   | 7.7%  | 83.2%  | 41.6%   |
| 21                         | PERSONNEL COST                                | 326,380,644        | 81,595,161                           | 163,190,322             | 125,119,149   | 124,599,464  | 249,718,613             |  | 43,004,303  | (519,685)   | 86,528,291   | 152.7%  | 38.2%   | 153.0%   | 76.5%   |
| 2202                       | OVERHEAD COST                                 | 9,190,852,285      | 2,297,713,071                        | 4,595,426,143           | 3,099,001,966                                       | 610,567,857  | 3,709,569,823           |  | (1,687,145,214)   | (2,488,434,109)   | (885,856,320)  | 26.6%   | 6.6%  | 80.7%  | 40.4%   |
| 2204                       | GRANTS AND CONTRIBUTIONS GENERAL              | 100,000,000        | 25,000,000                           | 50,000,000              | -   | -  | -                       |  | (25,000,000)  | -   | (50,000,000)   | 0.0%  | 0.0%  | 0.0%   | 0.0%  |
| 220501                     | OTHER CHARGES (Public Debt Charges)           | 7,768,434,602      | -                                    | -                       | 2,329,836,128                                       | 1,753,619,938  | 4,083,456,066           |  | 1,753,619,938   | (576,216,190)   | 4,083,456,066  | #DIV/0!   | 22.6%   | #DIV/0!  | 52.6%   |
| 22090001                   | LGAs SALARY BAILOUT (Public Non-Debt)         | -                  | -                                    | -                       | -   | 2,128,274,043  | 2,128,274,043           |  | 2,128,274,043   | 2,128,274,043   | 2,128,274,043  | #DIV/0!   | #DIV/0!   | #DIV/0!  | #DIV/0!   |
| 0220002                    | KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)  | 7,059,443,457      | 1,764,860,864                        | 3,529,721,729           | 1,530,314,672                                       | 1,162,953,887  | 2,693,268,559           |  | (601,906,977)   | (367,360,785)   | (836,453,170)  | 65.9%   | 16.5%   | 76.3%  | 38.2%   |
| 22                         | OTHER RECURRENT COSTS                         | 1,197,718,081      | 299,429,520                          | 598,859,041             | 212,100,283   | 314,368,298  | 526,468,581             |  | 14,938,778  | 102,268,015   | (72,390,460)   | 105.0%  | 26.2%   | 87.9%  | 44.0%   |
| 2202                       | OVERHEAD COST                                 | 5,861,725,376      | 1,465,431,344                        | 2,930,862,688           | 1,318,214,389                                       | 848,585,589  | 2,166,799,978           |  | (616,845,755)   | (469,628,800)   | (764,062,710)  | 57.9%   | 14.5%   | 73.9%  | 37.0%   |
| 0222001                    | MINISTRY OF COMMERCE AND COOPERATIVE          | 216,471,238        | 54,117,810                           | 108,235,619             | 52,105,064  | 50,405,365   | 102,510,427             |  | (3,712,447)   | (1,699,701)   | (5,725,192)  | 93.1%   | 23.3%   | 94.7%  | 47.4%   |
| 21                         | PERSONNEL COST                                | 178,669,859        | 44,667,465                           | 89,334,930              | 48,709,586  | 48,773,966   | 97,483,552              |  | 4,106,501   | 64,380  | 8,148,623  | 109.2%  | 27.3%   | 109.1%   | 54.6%   |
| 2202                       | OVERHEAD COST                                 | 37,801,379         | 9,450,345                            | 18,900,690              | 3,395,478   | 1,631,397  | 5,026,875               |  | (7,818,948)   | (1,764,081)   | (13,873,815)   | 17.3%   | 4.3%  | 26.6%  | 13.3%   |

| ADMIN/<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET |                                |                      | ACTUAL                                     |   |                      | VARIANCE   |   | % PERFORMANCE                                    |  |   |  |   |
|----------------------------|--|-----------------|--------------------------------|----------------------|--|---|----------------------|--|---|--|--|---|--|---|
|                            |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS 1ST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|                            |  | 2019            | 2019                           | 2019                 | 2019                                       | 2019  | 2019                 | 2019   | 2019  | 2019   | 2019   | 2019  | 2019   | 2019  |
| 1                          | 2  | 3               | 4                              | 5                    | 6  | 7   | 8                    | 9  | 10  | 11   | 12   | 13  | 14   | 15  |
|                            |  | N               | N                              | N                    | N  | N   | N                    | N  | N   | N  | %  | %   | %  | %   |
| SUMMARY                    |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 0231001                    | MINISTRY OF ENERGY                                   | 631,651,317     | 157,912,829                    | 315,825,659          | 71,151,437                                 | 106,668,310                                 | 177,819,747          | (51,244,519)                                       | 35,516,873                                    | (138,005,912)                                    | 67.5%  | 16.9%   | 56.3%  | 28.2%   |
| 21                         | PERSONNEL COST                                       | 70,934,580      | 17,733,645                     | 35,467,290           | 19,496,478                                 | 19,525,324                                  | 39,021,802           | 1,791,679  | 28,846  | 3,554,512  | 110.1%   | 27.5%   | 110.0%   | 55.0%   |
| 2202                       | OVERHEAD COST  | 560,716,737     | 140,179,184                    | 280,358,369          | 51,654,959                                 | 87,142,986                                  | 138,797,945          | (53,036,198)                                       | 35,488,027                                    | (141,560,424)                                    | 62.2%  | 15.5%   | 49.5%  | 24.6%   |
| 0231011                    | KWARA STATE RURAL ELECTRIFICATION BOARD (REB)        | 55,485,327      | 13,871,332                     | 27,742,664           | 9,247,554                                  | 16,183,218                                  | 25,430,772           | 2,311,886  | 6,935,664                                     | (2,311,892)                                      | 116.7%   | 29.2%   | 91.7%  | 45.8%   |
| 22                         | OTHER RECURRENT COSTS                                | 43,680,627      | 10,920,157                     | 21,840,314           | 7,280,104                                  | 12,740,182                                  | 20,020,286           | 1,820,025  | 5,460,078                                     | (1,820,028)                                      | 116.7%   | 29.2%   | 91.7%  | 45.8%   |
| 2202                       | OVERHEAD COST  | 11,804,700      | 2,951,175                      | 5,902,350            | 1,967,450                                  | 3,443,036                                   | 5,410,486            | 491,861  | 1,475,586                                     | (491,864)  | 116.7%   | 29.2%   | 91.7%  | 45.8%   |
| 0233001                    | MINISTRY OF INDUSTRY AND SOLID MINERALS              | 46,420,674      | 11,605,169                     | 23,210,337           | 8,434,436                                  | 8,827,203                                   | 17,261,639           | (2,777,966)  | 392,767                                       | (5,948,698)                                      | 76.1%  | 19.0%   | 74.4%  | 37.2%   |
| 21                         | PERSONNEL COST                                       | 28,762,474      | 7,190,619                      | 14,381,237           | 8,196,886                                  | 8,099,203                                   | 16,296,089           | 908,595  | (97,683)                                      | 1,914,852  | 112.6%   | 28.2%   | 113.3%   | 56.7%   |
| 2202                       | OVERHEAD COST  | 17,658,200      | 4,414,550                      | 8,829,100            | 2,237,550                                  | 728,000                                     | 965,550              | (3,686,550)  | 490,450                                       | (7,863,550)                                      | 16.5%  | 4.1%  | 10.9%  | 5.5%  |
| 0234001                    | MINISTRY OF WORKS AND TRANSPORT                      | 310,629,205     | 77,657,301                     | 155,314,603          | 48,203,163                                 | 46,378,472                                  | 94,581,635           | (31,278,829)                                       | (1,824,691)                                   | (60,732,968)                                     | 59.7%  | 14.9%   | 60.9%  | 30.4%   |
| 21                         | PERSONNEL COST                                       | 168,293,161     | 42,073,290                     | 84,146,581           | 46,385,769                                 | 45,503,472                                  | 91,889,241           | 3,430,182  | (882,297)                                     | 7,742,661  | 108.2%   | 27.0%   | 109.2%   | 54.6%   |
| 2202                       | OVERHEAD COST  | 142,336,044     | 35,584,011                     | 71,168,022           | 1,817,394                                  | 875,000                                     | 2,692,394            | (34,709,011)                                       | (942,394)                                     | (68,475,628)                                     | 2.5%   | 0.6%  | 3.8%   | 1.9%  |
| 0234011                    | KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY        | 102,879,494     | 25,719,874                     | 51,439,747           | 21,820,692                                 | 19,294,104                                  | 41,114,796           | (6,425,770)  | (2,526,588)                                   | (10,324,951)                                     | 75.0%  | 18.8%   | 79.9%  | 40.0%   |
| 22                         | OTHER RECURRENT COSTS                                | 89,544,494      | 22,386,124                     | 44,772,247           | 18,774,819                                 | 16,755,874                                  | 35,530,693           | (5,630,250)  | (2,018,945)                                   | (9,241,554)                                      | 74.8%  | 18.7%   | 79.4%  | 39.7%   |
| 2202                       | OVERHEAD COST  | 13,335,000      | 3,333,750                      | 6,667,500            | 3,045,873                                  | 2,538,230                                   | 5,584,103            | (795,520)  | (507,643)                                     | (1,083,397)                                      | 76.1%  | 19.0%   | 83.8%  | 41.9%   |
| 0236001                    | MINISTRY OF CULTURE AND TOURISM                      | 99,279,324      | 24,819,831                     | 49,639,662           | 11,748,275                                 | 12,102,024                                  | 23,850,299           | (12,717,807)                                       | 353,749                                       | (25,789,363)                                     | 48.8%  | 12.2%   | 48.0%  | 24.0%   |
| 21                         | PERSONNEL COST                                       | 69,595,977      | 17,398,994                     | 34,797,989           | 11,348,942                                 | 11,413,185                                  | 22,762,127           | (5,985,809)  | 64,243  | (12,035,862)                                     | 65.6%  | 16.4%   | 65.4%  | 32.7%   |
| 2202                       | OVERHEAD COST  | 29,683,347      | 7,420,837                      | 14,841,674           | 399,333                                    | 688,839                                     | 1,088,172            | (6,731,998)  | 289,506                                       | (13,753,502)                                     | 9.3%   | 2.3%  | 7.3%   | 3.7%  |
| 0236011                    | KWARA STATE COUNCIL FOR ARTS AND CULTURE             | 74,805,025      | 18,701,256                     | 37,402,513           | 6,741,414                                  | 10,194,598                                  | 16,936,012           | (8,506,658)  | 3,453,184                                     | (20,466,501)                                     | 54.5%  | 13.6%   | 45.3%  | 22.6%   |
| 22                         | OTHER RECURRENT COSTS                                | 40,487,250      | 10,121,813                     | 20,243,625           | 6,005,589                                  | 7,233,068                                   | 13,238,657           | (2,888,745)  | 1,227,479                                     | (7,004,968)                                      | 71.5%  | 17.9%   | 65.4%  | 32.7%   |
| 2202                       | OVERHEAD COST  | 34,317,775      | 8,579,444                      | 17,159,888           | 735,825                                    | 2,961,530                                   | 3,697,355            | (5,017,914)  | 2,225,705                                     | (13,461,533)                                     | 34.5%  | 8.6%  | 21.5%  | 10.6%   |
| 0238001                    | MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT        | 545,648,948     | 136,412,237                    | 272,824,474          | 21,139,120                                 | 43,126,639                                  | 64,265,759           | (93,285,598)                                       | 21,987,519                                    | (208,558,715)                                    | 31.6%  | 7.9%  | 23.6%  | 11.8%   |
| 21                         | PERSONNEL COST                                       | 77,588,479      | 19,397,120                     | 38,794,240           | 20,354,616                                 | 20,681,639                                  | 41,036,255           | 1,284,519  | 327,023                                       | 2,242,016  | 106.6%   | 26.7%   | 105.8%   | 52.9%   |
| 2202                       | OVERHEAD COST  | 468,060,469     | 117,015,117                    | 234,030,235          | 784,504                                    | 22,445,000                                  | 23,229,504           | (94,570,117)                                       | 21,660,496                                    | (210,800,731)                                    | 19.2%  | 4.8%  | 9.9%   | 5.0%  |
| 0238002                    | BUREAU OF STATISTICS                                 | 146,003,130     | 36,500,783                     | 73,001,565           | 35,451,329                                 | 34,066,727                                  | 69,518,056           | (2,434,056)  | (1,384,602)                                   | (3,483,509)                                      | 93.3%  | 23.3%   | 95.2%  | 47.6%   |
| 21                         | PERSONNEL COST                                       | 114,545,244     | 28,636,311                     | 57,272,622           | 32,392,957                                 | 31,348,181                                  | 63,741,138           | 2,711,870  | (1,044,776)                                   | 6,468,516  | 109.5%   | 27.4%   | 111.3%   | 55.6%   |
| 2202                       | OVERHEAD COST  | 31,457,886      | 7,864,472                      | 15,728,943           | 3,058,372                                  | 2,718,546                                   | 5,776,918            | (5,145,926)  | (339,826)                                     | (9,952,025)                                      | 34.6%  | 8.6%  | 36.7%  | 18.4%   |
| 0250001                    | FISCAL RESPONSIBILITY COMMISSION                     | 10,184,286      | 2,546,072                      | 5,092,143            | 422,357                                    | 440,869                                     | 863,226              | (2,105,203)  | 18,512  | (4,228,917)                                      | 17.3%  | 4.3%  | 17.0%  | 8.5%  |
| 21                         | PERSONNEL COST                                       | 1,616,372       | 404,093                        | 808,186              | 422,357                                    | 440,869                                     | 863,226              | 36,776   | 18,512  | 55,040   | 109.1%   | 27.3%   | 106.8%   | 53.4%   |
| 2202                       | OVERHEAD COST  | 8,567,914       | 2,141,979                      | 4,283,957            | -  | -   | -                    | (2,141,979)  | -   | (4,283,957)                                      | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0252001                    | MINISTRY OF WATER RESOURCES                          | 94,286,350      | 23,571,588                     | 47,143,175           | 17,984,239                                 | 16,193,586                                  | 34,177,825           | (7,378,002)  | (1,790,653)                                   | (12,965,350)                                     | 68.7%  | 17.2%   | 72.5%  | 36.2%   |
| 21                         | PERSONNEL COST                                       | 65,945,950      | 16,486,488                     | 32,972,975           | 16,576,547                                 | 16,193,586                                  | 32,770,133           | (292,902)  | (382,961)                                     | (202,842)  | 98.2%  | 24.6%   | 99.4%  | 49.7%   |
| 2202                       | OVERHEAD COST  | 28,340,400      | 7,085,100                      | 14,170,200           | 1,407,692                                  | -   | 1,407,692            | (7,085,100)  | (1,407,692)                                   | (12,762,508)                                     | 0.0%   | 0.0%  | 9.9%   | 5.0%  |
| 0252011                    | KWARA STATE WATER CORPORATION                        | 308,215,843     | 77,053,961                     | 154,107,922          | 33,745,106                                 | 67,913,875                                  | 101,658,981          | (9,140,086)  | 34,168,769                                    | (52,448,941)                                     | 88.1%  | 22.0%   | 66.0%  | 33.0%   |
| 22                         | OTHER RECURRENT COSTS                                | 198,280,462     | 49,570,116                     | 99,140,231           | 29,109,644                                 | 36,387,054                                  | 65,496,698           | (13,183,062)                                       | 7,277,410                                     | (33,643,533)                                     | 73.4%  | 18.4%   | 66.1%  | 33.0%   |
| 2202                       | OVERHEAD COST  | 109,935,381     | 27,483,845                     | 54,967,691           | 4,635,462                                  | 31,526,821                                  | 36,162,283           | 4,042,976  | 26,891,359                                    | (18,805,408)                                     | 114.7%   | 28.7%   | 65.8%  | 32.9%   |
| 0252012                    | KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 9,437,500       | 2,359,375                      | 4,718,750            | 154,604                                    | 485,379                                     | 639,983              | (1,873,996)  | 330,775                                       | (4,078,767)                                      | 20.6%  | 5.1%  | 13.6%  | 6.8%  |
| 22                         | OTHER RECURRENT COSTS                                |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 2202                       | OVERHEAD COST  | 9,437,500       | 2,359,375                      | 4,718,750            | 154,604                                    | 485,379                                     | 639,983              | (1,873,996)  | 330,775                                       | (4,078,767)                                      | 20.6%  | 5.1%  | 13.6%  | 6.8%  |

| APPROVED BUDGET            |  |                    |                                      |                         | ACTUAL  |  |                         | VARIANCE  |   | % PERFORMANCE  |   |   |  |   |
|----------------------------|--|--------------------|--------------------------------------|-------------------------|---|--|-------------------------|---|---|--|---|---|--|---|
| ADMIN/<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE                           | APPROVED<br>BUDGET | QUARTERLY<br>ESTIMATES<br>(3 MONTHS) | HALF YEAR<br>(6 MONTHS) | 1ST QUARTER<br>ACTUAL<br>EXPENDITURE<br>(JAN-MARCH) | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>(APRIL-JUNE) | HALF YEAR<br>(JAN-JUNE) | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS FIRST<br>QUARTER | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET |
|                            |  | 2019               | 2019                                 | 2019                    | 2019  | 2019   | 2019                    | 2019  | 2019  | 2019   | 2019  | 2019  | 2019   | 2019  |
| 1                          | 2  | 3                  | 4                                    | 5                       | 6   | 7  | 8                       | 9   | 10  | 11   | 12  | 13  | 14   | 15  |
|                            |  | N                  | N                                    | N                       | N   | N  | N                       | N   | N   | N  | %   | %   | %  | %   |
| SUMMARY                    |  |                    |                                      |                         |   |  |                         |   |   |  |   |   |  |   |
| 0253001                    | MINISTRY OF HOUSING AND URBAN DEVELOPMENT        | 210,473,584        | 52,618,396                           | 105,236,792             | 49,292,102  | 50,426,499   | 99,718,601              | (2,191,897)   | 1,134,397   | (5,518,191)  | 95.8%   | 24.0%   | 94.8%  | 47.4%   |
| 21                         | PERSONNEL COST                                   | 174,843,120        | 43,710,780                           | 87,421,560              | 47,156,666  | 47,154,629   | 94,311,295              | 3,443,849   | (2,037)   | 6,889,735  | 107.9%  | 27.0%   | 107.9%   | 53.9%   |
| 2202                       | OVERHEAD COST                                    | 35,630,464         | 8,907,616                            | 17,815,232              | 2,135,436   | 3,271,870  | 5,407,306               | (5,635,746)   | 1,136,434   | (12,407,926)   | 36.7%   | 9.2%  | 30.4%  | 15.2%   |
| 0253011                    | KWARA STATE HOUSING CORPORATION                  | 4,665,796          | 1,166,449                            | 2,332,898               | 137,740   | 237,602  | 375,342                 | (928,847)   | 99,862  | (1,957,556)  | 20.4%   | 5.1%  | 16.1%  | 8.0%  |
| 22                         | OTHER RECURRENT COSTS                            | -                  | -                                    | -                       | -   | -  | -                       | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST                                    | 4,665,796          | 1,166,449                            | 2,332,898               | 137,740   | 237,602  | 375,342                 | (928,847)   | 99,862  | (1,957,556)  | 20.4%   | 5.1%  | 16.1%  | 8.0%  |
| 0253002                    | OFFICE OF THE SURVEYOR GENERAL                   | 67,907,599         | 16,976,900                           | 33,953,800              | 6,245,036   | 8,211,169  | 14,456,205              | (8,765,731)   | 1,966,133   | (19,497,595)   | 48.4%   | 12.1%   | 42.6%  | 21.3%   |
| 21                         | PERSONNEL COST                                   | 30,440,074         | 7,610,019                            | 15,220,037              | 5,916,389   | 5,895,960  | 11,812,349              | (1,714,059)   | (20,429)  | (3,407,688)  | 77.5%   | 19.4%   | 77.6%  | 38.8%   |
| 2202                       | OVERHEAD COST                                    | 37,467,525         | 9,366,881                            | 18,733,763              | 328,647   | 2,315,209  | 2,643,856               | (7,051,672)   | 1,986,562   | (16,089,907)   | 24.7%   | 6.2%  | 14.1%  | 7.1%  |
| 0260001                    | KWARA STATE BUREAU OF LANDS                      | 126,300,518        | 31,575,130                           | 63,150,259              | 21,795,469  | 29,208,572   | 51,004,041              | (2,366,558)   | 7,413,103   | (12,146,218)   | 92.5%   | 23.1%   | 80.8%  | 40.4%   |
| 21                         | PERSONNEL COST                                   | 78,160,250         | 19,540,063                           | 39,080,125              | 21,256,199  | 21,158,572   | 42,414,771              | 1,618,510   | (97,627)  | 3,334,646  | 108.3%  | 27.1%   | 108.5%   | 54.3%   |
| 2202                       | OVERHEAD COST                                    | 48,140,268         | 12,035,067                           | 24,070,134              | 539,270   | 8,050,000  | 8,589,270               | (3,985,067)   | 7,510,730   | (15,480,864)   | 66.9%   | 16.7%   | 35.7%  | 17.8%   |
|                            | TOTAL FOR ECONOMIC SECTOR                        | #####              | 5,037,389,233                        | #####                   | 7,595,652,379                                       | 6,396,128,215  | 13,991,780,594          | 1,358,738,983   | (1,199,524,164)   | 32,784,828   | 127.0%  | 22.9%   | 100.2%   | 50.1%   |
| 03 LAW AND JUSTICE SECTOR  |  |                    |                                      |                         |   |  |                         |   |   |  |   |   |  |   |
| 0318001                    | STATE JUDICIAL SERVICE COMMISSION                | 94,243,379         | 23,560,845                           | 47,121,690              | 9,279,445   | 9,308,911  | 18,588,356              | (14,251,934)  | 29,466  | (28,533,334)   | 39.5%   | 9.9%  | 39.4%  | 19.7%   |
| 21                         | PERSONNEL COST                                   | 51,540,951         | 12,885,238                           | 25,770,476              | 6,365,045   | 5,963,311  | 12,328,356              | (6,921,927)   | (401,734)   | (13,442,120)   | 46.3%   | 11.6%   | 47.8%  | 23.9%   |
| 2202                       | OVERHEAD COST                                    | 42,702,428         | 10,675,607                           | 21,351,214              | 2,914,400   | 3,345,600  | 6,260,000               | (7,330,007)   | 431,200   | (15,091,214)   | 31.3%   | 7.8%  | 29.3%  | 14.7%   |
| 0326001                    | MINISTRY OF JUSTICE                              | 523,278,259        | 130,819,565                          | 261,639,130             | 63,502,682  | 82,588,118   | 146,090,800             | (48,231,447)  | 19,085,436  | (115,548,330)  | 63.1%   | 15.8%   | 55.8%  | 27.9%   |
| 21                         | PERSONNEL COST                                   | 120,728,443        | 30,182,111                           | 60,364,222              | 33,333,046  | 33,448,879   | 66,781,925              | 3,266,768   | 115,833   | 6,417,704  | 110.8%  | 27.7%   | 110.6%   | 55.3%   |
| 2202                       | OVERHEAD COST                                    | 402,549,816        | 100,637,454                          | 201,274,908             | 30,169,636  | 49,139,239   | 79,308,875              | (51,498,215)  | 18,969,603  | (121,966,033)  | 48.8%   | 12.2%   | 39.4%  | 19.7%   |
| 0326002                    | JUDICIARY (HIGH COURT OF JUSTICE)                | 1,179,213,592      | 294,803,398                          | 589,606,796             | 214,206,547   | 232,992,286  | 447,198,833             | (61,811,112)  | 18,785,739  | (142,407,963)  | 79.0%   | 19.8%   | 75.8%  | 37.9%   |
| 21                         | PERSONNEL COST                                   | 680,081,508        | 170,020,377                          | 340,040,754             | 151,262,939   | 148,472,393  | 299,735,332             | (21,547,984)  | (2,790,546)   | (40,305,422)   | 87.3%   | 21.8%   | 88.1%  | 44.1%   |
| 2202                       | OVERHEAD COST                                    | 499,132,084        | 124,783,021                          | 249,566,042             | 62,943,608  | 84,519,893   | 147,463,501             | (40,263,128)  | 21,576,285  | (102,102,541)  | 67.7%   | 16.9%   | 59.1%  | 29.5%   |
| 0326003                    | JUDICIARY (SHARIA COURT OF APPEAL)               | 231,314,000        | 57,828,500                           | 115,657,000             | 48,424,040  | 48,885,072   | 97,309,112              | (8,943,428)   | 461,032   | (18,347,888)   | 84.5%   | 21.1%   | 84.1%  | 42.1%   |
| 21                         | PERSONNEL COST                                   | 131,090,721        | 32,772,680                           | 65,545,361              | 33,999,460  | 33,180,060   | 67,179,520              | 407,380   | (819,400)   | 1,634,160  | 101.2%  | 25.3%   | 102.5%   | 51.2%   |
| 2202                       | OVERHEAD COST                                    | 100,223,279        | 25,055,820                           | 50,111,640              | 14,424,580  | 15,705,012   | 30,129,592              | (9,350,808)   | 1,280,432   | (19,982,048)   | 62.7%   | 15.7%   | 60.1%  | 30.1%   |
|                            | TOTAL FOR LAW AND JUSTICE SECTOR                 | 2,028,049,230      | 507,012,308                          | 1,014,024,615           | 335,412,714   | 373,774,387  | 709,187,101             | (133,237,921)   | 38,361,673  | (304,837,514)  | 73.7%   | 18.4%   | 69.9%  | 35.0%   |
| 05 SOCIAL SECTOR           |  |                    |                                      |                         |   |  |                         |   |   |  |   |   |  |   |
| 0513001                    | MINISTRY OF SPORT AND YOUTH DEVELOPMENT          | 708,905,675        | 177,226,419                          | 354,452,838             | 20,334,404  | 41,100,822   | 61,435,226              | (136,125,597)   | 20,766,418  | (293,017,612)  | 23.2%   | 5.8%  | 17.3%  | 8.7%  |
| 21                         | PERSONNEL COST                                   | 37,942,021         | 9,485,505                            | 18,971,011              | 10,944,727  | 11,563,531   | 22,508,258              | 2,078,026   | 618,804   | 3,537,248  | 121.9%  | 30.5%   | 118.6%   | 59.3%   |
| 2202                       | OVERHEAD COST                                    | 670,963,654        | 167,740,914                          | 335,481,827             | 9,389,677   | 29,537,291   | 38,926,968              | (138,203,623)   | 20,147,614  | (296,554,859)  | 17.6%   | 4.4%  | 11.6%  | 5.8%  |
| 0513011                    | KWARA STATE SPORTS COUNCIL                       | 43,265,384         | 10,816,346                           | 21,632,692              | 6,147,882   | 10,758,796   | 16,906,678              | (57,550)  | 4,610,914   | (4,726,014)  | 99.5%   | 24.9%   | 78.2%  | 39.1%   |
| 22                         | OTHER RECURRENT COSTS                            | 30,747,384         | 7,686,846                            | 15,373,692              | 5,757,882   | 10,076,296   | 15,834,178              | 2,389,450   | 4,318,414   | 460,486  | 131.1%  | 32.8%   | 103.0%   | 51.5%   |
| 2202                       | OVERHEAD COST                                    | 12,518,000         | 3,129,500                            | 6,259,000               | 390,000   | 682,500  | 1,072,500               | (2,447,000)   | 292,500   | (5,186,500)  | 21.8%   | 5.5%  | 17.1%  | 8.6%  |
| 0513012                    | KWARA UNITED FOOTBALL CLUB                       | 623,454,225        | 155,863,556                          | 311,727,113             | 60,980,000  | 106,715,001  | 167,695,001             | (49,148,555)  | 45,735,001  | (144,032,112)  | 68.5%   | 17.1%   | 53.8%  | 26.9%   |
| 22                         | OTHER RECURRENT COSTS                            | 175,440,000        | 43,860,000                           | 87,720,000              | 27,061,917  | 47,660,000   | 74,721,917              | 3,800,000   | 20,598,083  | (12,998,083)   | 108.7%  | 27.2%   | 85.2%  | 42.6%   |
| 2202                       | OVERHEAD COST                                    | 448,014,225        | 112,003,556                          | 224,007,113             | 33,918,083  | 59,055,001   | 92,973,084              | (52,948,555)  | 25,136,918  | (131,034,029)  | 52.7%   | 13.2%   | 41.5%  | 20.8%   |
| 0514001                    | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 62,827,773         | 15,706,943                           | 31,413,887              | 28,323,679  | 30,074,039   | 58,397,718              | 14,367,096  | 1,750,360   | 26,983,832   | 191.5%  | 47.9%   | 185.9%   | 92.9%   |
| 21                         | PERSONNEL COST                                   | 5,267,573          | 1,316,893                            | 2,633,787               | 22,433,090  | 24,891,800   | 47,324,890              | 23,574,907  | 2,458,710   | 44,691,104   | 1890.2%   | 472.5%  | 1796.8%  | 898.4%  |
| 2202                       | OVERHEAD COST                                    | 57,560,200         | 14,390,050                           | 28,780,100              | 5,890,589   | 5,182,239  | 11,072,828              | (9,207,811)   | (708,350)   | (17,707,272)   | 36.0%   | 9.0%  | 38.5%  | 19.2%   |

| ADMIN/<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE                                 | APPROVED BUDGET |                                |                      | ACTUAL                                     |   |                      | VARIANCE   |   | % PERFORMANCE                                    |  |   |  |   |
|----------------------------|--|-----------------|--------------------------------|----------------------|--|---|----------------------|--|---|--|--|---|--|---|
|                            |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS FIRST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|                            |  | 2019            | 2019                           | 2019                 | 2019                                       | 2019  | 2019                 | 2019   | 2019  | 2019   | 2019   | 2019  | 2019   | 2019  |
| 1                          | 2  | 3               | 4                              | 5                    | 6  | 7   | 8                    | 9  | 10  | 11   | 12   | 13  | 14   | 15  |
|                            |  | N               | N                              | N                    | N  | N   | N                    | N  | N   | N  | %  | %   | %  | %   |
| SUMMARY                    |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 0517001                    | MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT    | 934,466,254     | 233,616,564                    | 467,233,127          | 150,252,873                                | 135,596,298                                 | 285,849,171          | (98,020,266)                                       | (14,656,575)                                    | (181,383,956)                                    | 58.0%  | 14.5%   | 61.2%  | 30.6%   |
| 21                         | PERSONNEL COST   | 230,031,774     | 57,507,944                     | 115,015,897          | 60,470,066                                 | 60,756,448                                  | 121,226,514          | 3,248,505  | 286,382   | 6,210,627  | 105.6%   | 26.4%   | 105.4%   | 52.7%   |
| 2202                       | OVERHEAD COST  | 704,434,480     | 176,108,620                    | 352,217,240          | 89,782,807                                 | 74,839,850                                  | 164,622,657          | (101,268,770)                                      | (14,942,957)                                    | (187,594,583)                                    | 42.5%  | 10.8%   | 46.7%  | 23.4%   |
| 0517002                    | AGENCY FOR MASS EDUCATION                              | 35,655,805      | 8,913,951                      | 17,827,903           | 4,505,715                                  | 4,614,811                                   | 9,120,526            | (4,299,140)  | 109,096   | (8,707,377)                                      | 51.8%  | 12.9%   | 51.2%  | 25.6%   |
| 21                         | PERSONNEL COST   | 18,372,477      | 4,593,119                      | 9,186,239            | 4,505,715                                  | 4,505,714                                   | 9,011,429            | (87,405)   | (1)   | (174,810)  | 98.1%  | 24.5%   | 98.1%  | 49.0%   |
| 2202                       | OVERHEAD COST  | 17,283,328      | 4,320,832                      | 8,641,664            | -  | 109,097                                     | 109,097              | (4,211,735)  | 109,097   | (8,532,567)                                      | 2.5%   | 0.6%  | 1.3%   | 0.6%  |
| 0517003                    | TEACHING SERVICE COMMISSION                            | 6,390,280,460   | 1,597,570,115                  | 3,195,140,230        | 1,449,270,014                              | 1,444,951,572                               | 2,894,221,586        | (152,618,543)                                      | (4,318,442)                                     | (300,918,644)                                    | 90.4%  | 22.6%   | 90.6%  | 45.3%   |
| 21                         | PERSONNEL COST   | 6,356,056,951   | 1,589,014,238                  | 3,178,028,476        | 1,448,981,389                              | 1,444,951,572                               | 2,893,932,961        | (144,062,666)                                      | (4,029,817)                                     | (284,095,515)                                    | 90.9%  | 22.7%   | 91.1%  | 45.5%   |
| 2202                       | OVERHEAD COST  | 34,223,509      | 8,555,877                      | 17,111,755           | 288,625                                    | -   | 288,625              | (8,555,877)  | (288,625)                                       | (16,823,130)                                     | 0.0%   | 0.0%  | 1.7%   | 0.8%  |
| 0517004                    | KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)          | 249,124,036     | 62,281,009                     | 124,562,018          | 23,858,213                                 | 28,025,279                                  | 51,883,492           | (34,255,730)                                       | 4,167,066                                       | (72,678,526)                                     | 45.0%  | 11.2%   | 41.7%  | 20.8%   |
| 22                         | OTHER RECURRENT COSTS                                  | 110,297,240     | 27,574,310                     | 55,148,620           | 16,924,013                                 | 26,255,279                                  | 43,179,292           | (1,319,031)  | 9,331,266                                       | (11,969,328)                                     | 95.2%  | 23.8%   | 78.3%  | 39.1%   |
| 2202                       | OVERHEAD COST  | 138,826,796     | 34,706,699                     | 69,413,398           | 6,934,200                                  | 1,770,000                                   | 8,704,200            | (32,936,699)                                       | (5,164,200)                                     | (60,709,198)                                     | 5.1%   | 1.3%  | 12.5%  | 6.3%  |
| 0517010                    | MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY | 127,057,986     | 31,764,497                     | 63,528,993           | 36,751,945                                 | 37,439,636                                  | 74,191,581           | 5,675,140  | 687,691   | 10,662,588                                       | 117.9%   | 29.5%   | 116.8%   | 58.4%   |
| 21                         | PERSONNEL COST   | 116,329,492     | 29,082,373                     | 58,164,746           | 36,612,795                                 | 37,439,636                                  | 74,052,431           | 8,357,263  | 826,841   | 15,887,685                                       | 128.7%   | 32.2%   | 127.3%   | 63.7%   |
| 2202                       | OVERHEAD COST  | 10,728,494      | 2,682,124                      | 5,364,247            | 139,150                                    | -   | 139,150              | (2,682,124)  | (139,150)                                       | (5,225,097)                                      | 0.0%   | 0.0%  | 2.6%   | 1.3%  |
| 0517011                    | KWARA STATE COLLEGE OF EDUCATION, ORO                  | 701,662,554     | 175,415,639                    | 350,831,277          | 147,448,120                                | 37,877,627                                  | 185,325,747          | (137,538,012)                                      | (109,570,493)                                   | (165,505,530)                                    | 21.6%  | 5.4%  | 52.8%  | 26.4%   |
| 22                         | OTHER RECURRENT COSTS                                  | 540,034,000     | 135,008,500                    | 270,017,000          | 112,930,812                                | 23,547,901                                  | 136,478,713          | (111,460,599)                                      | (89,382,911)                                    | (133,538,287)                                    | 17.4%  | 4.4%  | 50.5%  | 25.3%   |
| 2202                       | OVERHEAD COST  | 161,628,554     | 40,407,139                     | 80,814,277           | 34,517,308                                 | 14,329,726                                  | 48,847,034           | (26,077,413)                                       | (20,187,582)                                    | (31,967,243)                                     | 35.5%  | 8.9%  | 60.4%  | 30.2%   |
| 0517012                    | KWARA STATE COLLEGE OF EDUCATION, ILORIN               | 978,932,779     | 244,733,195                    | 489,466,390          | -  | 284,684,607                                 | 284,684,607          | 39,951,412   | 284,684,607                                     | (204,781,783)                                    | 116.3%   | 29.1%   | 58.2%  | 29.1%   |
| 22                         | OTHER RECURRENT COSTS                                  | 764,084,424     | 191,021,106                    | 382,042,212          | -  | 174,482,306                                 | 174,482,306          | (16,538,800)                                       | 174,482,306                                     | (207,559,906)                                    | 91.3%  | 22.8%   | 45.7%  | 22.8%   |
| 2202                       | OVERHEAD COST  | 214,848,355     | 53,712,089                     | 107,424,178          | -  | 110,202,301                                 | 110,202,301          | 56,490,212   | 110,202,301                                     | 2,778,124  | 205.2%   | 51.3%   | 102.6%   | 51.3%   |
| 0517013                    | KWARA STATE POLYTECHNIC, ILORIN                        | 2,303,263,000   | 575,815,750                    | 1,151,631,500        | 500,469,202                                | 497,380,497                                 | 997,849,699          | (78,435,253)                                       | (3,088,705)                                     | (153,781,801)                                    | 86.4%  | 21.6%   | 86.6%  | 43.3%   |
| 22                         | OTHER RECURRENT COSTS                                  | 1,756,135,000   | 439,033,750                    | 878,067,500          | 415,008,647                                | 413,804,527                                 | 828,813,174          | (25,229,223)                                       | (1,204,120)                                     | (49,254,326)                                     | 94.3%  | 23.6%   | 94.4%  | 47.2%   |
| 2202                       | OVERHEAD COST  | 547,128,000     | 136,782,000                    | 273,564,000          | 85,460,555                                 | 83,575,970                                  | 169,036,525          | (53,206,030)                                       | (1,884,585)                                     | (104,527,475)                                    | 61.1%  | 15.3%   | 61.8%  | 30.9%   |
| 0517014                    | KWARA STATE COLLEGE OF EDUCATION, LAFIAGI              | 327,989,945     | 81,997,486                     | 163,994,973          | 81,168,826                                 | 52,581,637                                  | 133,750,463          | (29,415,849)                                       | (28,587,189)                                    | (30,244,510)                                     | 64.1%  | 16.0%   | 81.6%  | 40.8%   |
| 22                         | OTHER RECURRENT COSTS                                  | 238,710,545     | 59,677,636                     | 119,355,273          | 46,721,395                                 | 32,265,734                                  | 78,987,129           | (27,411,902)                                       | (14,455,661)                                    | (40,368,144)                                     | 54.1%  | 13.5%   | 66.2%  | 33.1%   |
| 2202                       | OVERHEAD COST  | 89,279,400      | 22,319,850                     | 44,639,700           | 34,447,431                                 | 20,315,903                                  | 54,763,334           | (2,003,947)  | (14,131,528)                                    | 10,123,634                                       | 91.0%  | 22.8%   | 122.7%   | 61.3%   |
| 0517015                    | COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES            | 186,939,088     | 46,734,772                     | 93,469,544           | 29,925,303                                 | 13,936,573                                  | 43,861,876           | (32,798,199)                                       | (15,988,730)                                    | (49,607,668)                                     | 29.8%  | 7.5%  | 46.9%  | 23.5%   |
| 22                         | OTHER RECURRENT COSTS                                  | 150,424,238     | 37,606,060                     | 75,212,119           | 22,452,802                                 | 7,832,937                                   | 30,285,739           | (29,773,123)                                       | (14,619,865)                                    | (44,926,380)                                     | 20.8%  | 5.2%  | 40.3%  | 20.1%   |
| 2202                       | OVERHEAD COST  | 36,514,850      | 9,128,713                      | 18,257,425           | 7,472,501                                  | 6,103,636                                   | 13,576,137           | (3,025,077)  | (1,368,865)                                     | (4,681,288)                                      | 66.9%  | 16.7%   | 74.4%  | 37.2%   |
| 0517016                    | KWARA STATE UNIVERSITY, MALETE                         | 5,904,523,659   | 1,476,130,915                  | 2,952,261,830        | 701,597,929                                | 1,184,932,560                               | 1,886,530,489        | (291,198,355)                                      | 483,334,631                                     | (1,065,731,341)                                  | 80.3%  | 20.1%   | 63.9%  | 32.0%   |
| 22                         | OTHER RECURRENT COSTS                                  | 2,040,000,000   | 510,000,000                    | 1,020,000,000        | 466,500,000                                | 471,059,813                                 | 937,559,813          | (38,940,187)                                       | 4,559,813                                       | (82,440,187)                                     | 92.4%  | 23.1%   | 91.9%  | 46.0%   |
| 2202                       | OVERHEAD COST  | 3,864,523,659   | 966,130,915                    | 1,932,261,830        | 235,097,929                                | 713,872,747                                 | 948,970,676          | (252,258,168)                                      | 478,774,818                                     | (983,291,154)                                    | 73.9%  | 18.5%   | 49.1%  | 24.6%   |
| 0517017                    | KWARA STATE COLLEGE OF HEALTH TECH, OFFA               | 475,646,834     | 118,911,709                    | 237,823,417          | 125,879,753                                | 23,399,691                                  | 149,279,444          | (95,512,018)                                       | (102,480,062)                                   | (88,543,973)                                     | 19.7%  | 4.9%  | 62.8%  | 31.4%   |
| 22                         | OTHER RECURRENT COSTS                                  | 20,963,277      | 5,240,819                      | 10,481,639           | 5,240,820                                  | 5,240,819                                   | 10,481,639           | (0)  | (1)   | 1  | 100.0%   | 25.0%   | 100.0%   | 50.0%   |
| 2202                       | OVERHEAD COST  | 454,683,557     | 113,670,889                    | 227,341,779          | 120,638,933                                | 18,158,872                                  | 138,797,805          | (95,512,017)                                       | (102,480,061)                                   | (88,543,974)                                     | 16.0%  | 4.0%  | 61.1%  | 30.5%   |
| 0517018                    | KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN   | 139,022,613     | 34,755,653                     | 69,511,307           | 30,755,573                                 | 16,886,288                                  | 47,641,776           | (17,869,450)                                       | (13,869,370)                                    | (21,869,531)                                     | 48.6%  | 12.1%   | 68.5%  | 34.3%   |
| 22                         | OTHER RECURRENT COSTS                                  | 22,719,665      | 5,679,916                      | 11,359,833           | 3,445,099                                  | 6,733,313                                   | 10,178,412           | (1,053,397)  | 3,289,214                                       | (1,181,421)                                      | 118.5%   | 29.6%   | 89.6%  | 44.8%   |
| 2202                       | OVERHEAD COST  | 116,302,948     | 29,075,737                     | 58,151,474           | 27,310,474                                 | 10,152,890                                  | 37,463,364           | (18,922,847)                                       | (17,157,584)                                    | (20,688,110)                                     | 34.9%  | 8.7%  | 64.4%  | 32.2%   |

|                            |   | APPROVED BUDGET    |                                      |                         | ACTUAL  |  |                         | VARIANCE  |   | % PERFORMANCE  |   |   |  |   |
|----------------------------|---|--------------------|--------------------------------------|-------------------------|---|--|-------------------------|---|---|--|---|---|--|---|
| ADMIN/<br>ECONOMIC<br>CODE | DETAILS OF EXPENDITURE  | APPROVED<br>BUDGET | QUARTERLY<br>ESTIMATES<br>(3 MONTHS) | HALF YEAR<br>(6 MONTHS) | 1ST QUARTER<br>ACTUAL<br>EXPENDITURE<br>(JAN-MARCH) | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>(APRIL-JUNE) | HALF YEAR<br>(JAN-JUNE) | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS FIRST<br>QUARTER | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS<br>QUARTERLY<br>BUDGET | 2ND QUARTER<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS HALF YEAR<br>BUDGET | HALF YEAR<br>ACTUAL<br>EXPENDITURE<br>VS ANNUAL<br>BUDGET |
|                            |   | 2019               | 2019                                 | 2019                    | 2019  | 2019   | 2019                    | 2019  | 2019  | 2019   | 2019  | 2019  | 2019   | 2019  |
| 1                          | 2   | 3                  | 4                                    | 5                       | 6   | 7  | 8                       | 9   | 10  | 11   | 12  | 13  | 14   | 15  |
|                            |   | N                  | N                                    | N                       | N   | N  | N                       | N   | N   | N  | %   | %   | %  | %   |
| SUMMARY                    |   |                    |                                      |                         |   |  |                         |   |   |  |   |   |  |   |
| 0517019                    | KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE                   | 122,550,127        | 30,637,532                           | 61,275,064              | 19,225,884  | 7,399,530  | 26,625,414              | (23,238,002)  | (11,826,354)  | (34,649,650)   | 24.2%   | 6.0%  | 43.5%  | 21.7%   |
| 22                         | OTHER RECURRENT COSTS   | 50,277,414         | 12,569,354                           | 25,138,707              | 11,429,834  | 2,501,330  | 13,931,164              | (10,068,024)  | (8,928,504)   | (11,207,543)   | 19.9%   | 5.0%  | 55.4%  | 27.7%   |
| 2202                       | OVERHEAD COST   | 72,272,713         | 18,068,178                           | 36,136,357              | 7,796,050   | 4,898,200  | 12,694,250              | (13,169,978)  | (2,897,850)   | (23,442,107)   | 27.1%   | 6.8%  | 35.1%  | 17.6%   |
| 0517020                    | SCHORLARSHIP BOARD  | 3,110,000          | 777,500                              | 1,555,000               | 75,000  | -  | 75,000                  | (777,500)   | (75,000)  | (1,480,000)  | 0.0%  | 0.0%  | 4.8%   | 2.4%  |
| 21                         | PERSONNEL COST  | -                  | -                                    | -                       | -   | -  | -                       | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST   | 3,110,000          | 777,500                              | 1,555,000               | 75,000  | -  | 75,000                  | (777,500)   | (75,000)  | (1,480,000)  | 0.0%  | 0.0%  | 4.8%   | 2.4%  |
| 0521001                    | MINISTRY OF HEALTH  | 3,653,648,673      | 913,412,168                          | 1,826,824,337           | 749,686,771   | 735,211,958  | 1,484,898,729           | (178,200,210)   | (14,474,813)  | (341,925,608)  | 80.5%   | 20.1%   | 81.3%  | 40.6%   |
| 21                         | PERSONNEL COST  | 3,523,756,834      | 880,939,209                          | 1,761,878,417           | 748,965,761   | 735,211,958  | 1,484,177,719           | (145,727,251)   | (13,753,803)  | (277,700,698)  | 83.5%   | 20.9%   | 84.2%  | 42.1%   |
| 2202                       | OVERHEAD COST   | 129,891,839        | 32,472,960                           | 64,945,920              | 721,010   | -  | 721,010                 | (32,472,960)  | (721,010)   | (64,224,910)   | 0.0%  | 0.0%  | 1.1%   | 0.6%  |
| 0521011                    | KWARA STATE HEALTH INSURANCE AGENCY                                     | 127,035,500        | 31,758,875                           | 63,517,750              | 3,423,996   | 8,829,725  | 12,253,721              | (22,929,150)  | 5,405,729   | (51,264,029)   | 27.8%   | 7.0%  | 19.3%  | 9.6%  |
| 22                         | OTHER RECURRENT COSTS   | 42,325,103         | 10,581,276                           | 21,162,552              | 2,868,599   | 5,949,131  | 8,817,730               | (4,632,145)   | 3,080,532   | (12,344,822)   | 56.2%   | 14.1%   | 41.7%  | 20.8%   |
| 2202                       | OVERHEAD COST   | 84,710,397         | 21,177,599                           | 42,355,199              | 555,397   | 2,880,594  | 3,435,991               | (18,297,005)  | 2,325,197   | (38,919,208)   | 13.6%   | 3.4%  | 8.1%   | 4.1%  |
| 0521002                    | KWARA STATE HOSPITAL MANAGEMENT BUREAU                                  | 495,214,852        | 123,803,713                          | 247,607,426             | 88,298,310  | 154,116,059  | 242,414,369             | 30,312,346  | 65,817,749  | (5,193,057)  | 124.5%  | 31.1%   | 97.9%  | 49.0%   |
| 21                         | PERSONNEL COST  | -                  | -                                    | -                       | -   | -  | -                       | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST   | 495,214,852        | 123,803,713                          | 247,607,426             | 88,298,310  | 154,116,059  | 242,414,369             | 30,312,346  | 65,817,749  | (5,193,057)  | 124.5%  | 31.1%   | 97.9%  | 49.0%   |
| 0521003                    | KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY                      | 30,448,800         | 7,612,200                            | 15,224,400              | 1,561,483   | 780,741  | 2,342,224               | (6,831,459)   | (780,742)   | (12,882,176)   | 10.3%   | 2.6%  | 15.4%  | 7.7%  |
| 21                         | PERSONNEL COST  | -                  | -                                    | -                       | -   | -  | -                       | -   | -   | -  | -   | -   | -  | -   |
| 2202                       | OVERHEAD COST   | 30,448,800         | 7,612,200                            | 15,224,400              | 1,561,483   | 780,741  | 2,342,224               | (6,831,459)   | (780,742)   | (12,882,176)   | 10.3%   | 2.6%  | 15.4%  | 7.7%  |
| 0535001                    | MINISTRY OF ENVIRONMENT AND FORESTRY                                    | 535,170,781        | 133,792,695                          | 267,585,391             | 66,669,144  | 138,437,272  | 205,106,416             | 4,644,577   | 71,768,128  | (62,478,975)   | 103.5%  | 25.9%   | 76.7%  | 38.3%   |
| 21                         | PERSONNEL COST  | 150,905,878        | 37,726,470                           | 75,452,939              | 42,864,431  | 42,697,224   | 85,561,655              | 4,970,755   | (167,207)   | 10,108,716   | 113.2%  | 28.3%   | 113.4%   | 56.7%   |
| 2202                       | OVERHEAD COST   | 384,264,903        | 96,066,226                           | 192,132,452             | 23,804,713  | 95,740,048   | 119,544,761             | (326,178)   | 71,935,335  | (72,587,691)   | 99.7%   | 24.9%   | 62.2%  | 31.1%   |
| 0535011                    | KWARA ENVIRONMENTAL PROTECTION AGENCY                                   | 22,828,756         | 5,707,189                            | 11,414,378              | 1,615,926   | 2,821,082  | 4,437,008               | (2,886,107)   | 1,205,156   | (6,977,370)  | 49.4%   | 12.4%   | 38.9%  | 19.4%   |
| 22                         | OTHER RECURRENT COSTS   | 6,073,383          | 1,518,346                            | 3,036,692               | 865,978   | 1,515,461  | 2,381,439               | (2,885)   | 649,483   | (655,253)  | 99.8%   | 25.0%   | 78.4%  | 39.2%   |
| 2202                       | OVERHEAD COST   | 16,755,373         | 4,188,843                            | 8,377,687               | 749,948   | 1,305,621  | 2,055,569               | (2,883,222)   | 555,673   | (6,322,118)  | 31.2%   | 7.8%  | 24.5%  | 12.3%   |
| 0551001                    | MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT | 365,443,973        | 91,360,993                           | 182,721,987             | 42,852,076  | 64,193,827   | 107,045,903             | (27,167,166)  | 21,341,751  | (75,676,084)   | 70.3%   | 17.6%   | 58.6%  | 29.3%   |
| 21                         | PERSONNEL COST  | 73,901,660         | 18,475,415                           | 36,950,830              | 19,410,814  | 19,601,700   | 39,012,514              | 1,126,285   | 190,886   | 2,061,684  | 106.1%  | 26.5%   | 105.6%   | 52.8%   |
| 2202                       | OVERHEAD COST   | 291,542,313        | 72,885,578                           | 145,771,157             | 23,441,262  | 44,592,127   | 68,033,389              | (28,293,451)  | 21,150,865  | (77,737,768)   | 61.2%   | 15.3%   | 46.7%  | 23.3%   |
|                            | TOTAL FOR SOCIAL SECTOR   | #####              | 6,387,117,383                        | #####                   | 4,371,078,021                                       | 5,062,745,843  | 9,433,823,864           | (1,324,371,540)   | 691,667,822   | (3,340,410,902)  | 79.3%   | 19.8%   | 73.9%  | 36.9%   |
|                            | TOTAL FOR ALL SECTORS   | #####              | #####                                | #####                   | #####   | 18,247,750,978                                       | 34,568,539,447          | 637,862,991   | 1,926,962,509   | (4,535,453,828)  | 103.6%  | 23.3%   | 88.4%  | 44.2%   |

**KWARA STATE ESTIMATES, 2019**

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

**SUMMARY**

|              |  | APPROVED BUDGET |                                |                      | ACTUAL                                  |  |                      | VARIANCE                               |                                     |                                      | % PERFORMANCE                          |                                     |                                      |                                   |
|--------------|--|-----------------|--------------------------------|----------------------|---|--|----------------------|--|-------------------------------------|--------------------------------------|--|-------------------------------------|--------------------------------------|-----------------------------------|
| REVENUE CODE | DETAILS OF RECEIPTS                                    | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH) | 2ND QUARTER ACTUAL RECEIPTS (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL VS QUARTERLY BEDGET | 2ND QUARTER ACTUAL VS FIRST QUARTER | HALF YEAR ACTUAL VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL VS QUARTERLY BEDGET | 2ND QUARTER ACTUAL VS ANNUAL BUDGET | HALF YEAR ACTUAL VS HALF YEAR BUDGET | HALF YEAR ACTUAL VS ANNUAL BUDGET |
|              |  | 2019            | 2019                           | 2019                 | 2019                                    | 2019                                     | 2019                 | 2019                                   | 2019                                | 2019                                 | 2019                                   | 2019                                | 2019                                 | 2019                              |
| 1            | 2  | 3               | 4                              | 5                    | 6                                       | 7  | 8                    | 9                                      | 10                                  | 11                                   | 12                                     | 13                                  | 14                                   | 15                                |
|              |  | N               | N                              | N                    | N                                       | N  | N                    | N                                      | N                                   | N                                    | %                                      | %                                   | %                                    | %                                 |
| 0111003      | GOVERNOR'S OFFICE                                      | 440,000,000     | 110,000,000                    | 220,000,000          | 79,712,332                              | 274,131,872                              | 353,844,204          | 164,131,872                            | 194,419,540                         | 133,844,204                          | 249.2%                                 | 62.3%                               | 160.8%                               | 80.4%                             |
| 0215001      | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES          | 176,465,200     | 44,116,300                     | 88,232,600           | 8,751,000                               | -  | 8,751,000            | (44,116,300)                           | (8,751,000)                         | (79,481,600)                         | 0.0%                                   | 0.0%                                | 9.9%                                 | 5.0%                              |
| 0220001      | MINISTRY OF FINANCE                                    | 5,000,000,000   | 1,250,000,000                  | 2,500,000,000        | -                                       | -  | -                    | (1,250,000,000)                        | -                                   | (2,500,000,000)                      | 0.0%                                   | 0.0%                                | 0.0%                                 | 0.0%                              |
| 0231001      | MINISTRY OF ENERGY                                     | -               | -                              | -                    | -                                       | -  | -                    | -                                      | -                                   | -                                    |  |                                     |                                      |                                   |
| 0234001      | MINISTRY OF WORKS AND TRANSPORT                        | 4,320,000,000   | 1,080,000,000                  | 2,160,000,000        | -                                       | -  | -                    | (1,080,000,000)                        | -                                   | (2,160,000,000)                      | 0.0%                                   | 0.0%                                | 0.0%                                 | 0.0%                              |
| 0238001      | MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT          | 1,265,000,000   | 316,250,000                    | 632,500,000          | -                                       | 75,280,705                               | 75,280,705           | (240,969,295)                          | 75,280,705                          | (557,219,295)                        | 23.8%                                  | 6.0%                                | 11.9%                                | 6.0%                              |
| 0513001      | MINISTRY OF SPORT AND YOUTH DEVELOPMENT                | 40,855,258      | 10,213,815                     | 20,427,629           | -                                       | -  | -                    | (10,213,815)                           | -                                   | (20,427,629)                         | 0.0%                                   | 0.0%                                | 0.0%                                 | 0.0%                              |
| 0517001      | MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT    | 1,994,054,054   | 498,513,514                    | 997,027,027          | 30,400,600                              | -  | 30,400,600           | (498,513,514)                          | (30,400,600)                        | (966,626,427)                        | 0.0%                                   | 0.0%                                | 3.0%                                 | 1.5%                              |
| 0517010      | MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY | 1,811,000,000   | 452,750,000                    | 905,500,000          | 24,701,954                              | 1,796,815,503                            | 1,821,517,457        | 1,344,065,503                          | 1,772,113,549                       | 916,017,457                          | 396.9%                                 | 99.2%                               | 201.2%                               | 100.6%                            |
| 0521001      | MINISTRY OF HEALTH                                     | 20,508,528,049  | 5,127,132,012                  | 10,254,264,025       | 1,426,335,734                           | 549,689,094                              | 1,976,024,828        | (4,577,442,918)                        | (876,646,640)                       | (8,278,239,197)                      | 10.7%                                  | 2.7%                                | 19.3%                                | 9.6%                              |
| 0535001      | MINISTRY OF ENVIRONMENT AND FORESTRY                   | 399,606,088     | 99,901,522                     | 199,803,044          | -                                       | -  | -                    | (99,901,522)                           | -                                   | (199,803,044)                        | 0.0%                                   | 0.0%                                | 0.0%                                 | 0.0%                              |
| 14010101     | BUDGET SURPLUS FROM RECURRENT REVENUE                  | 43,638,537,362  | 10,909,634,341                 | 21,819,268,681       | 1,526,052,766                           | 10,871,084,056                           | 12,397,136,822       | (38,550,285)                           | 9,345,031,290                       | (9,422,131,859)                      | 99.6%                                  | 24.9%                               | 56.8%                                | 28.4%                             |
|              | TOTAL CAPITAL RECEIPTS                                 | 79,594,046,011  | 19,898,511,503                 | 39,797,023,006       | 3,095,954,386                           | 13,567,001,230                           | 16,662,955,616       | (6,331,510,273)                        | 10,471,046,844                      | (23,134,067,390)                     | 68.2%                                  | 17.0%                               | 41.9%                                | 20.9%                             |

| KWARA STATE ESTIMATES, 2019                   |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
|---|--|-----------------|--------------------------------|----------------------|--|---|----------------------|--|---|--|--|---|--|---|
| CAPITAL EXPENDITURE - COFOG                   |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| ADMIN CODE                                    | DETAILS OF EXPENDITURE                                   | APPROVED BUDGET |                                |                      | ACTUAL                                     |   |                      | VARIANCE   |   |  | % PERFORMANCE                                      |   |  |   |
|   |  | APPROVED BUDGET | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS) | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS FIRST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|   |  | 2019            | 2019                           | 2019                 | 2019                                       | 2019  | 2019                 | 2019   | 2019  | 2019   | 2019   | 2019  | 2019   | 2019  |
| 1   | 2  | 3               | 4                              | 5                    | 6  | 7   | 8                    | 9  | 10  | 11   | 12   | 13  | 14   | 15  |
|   |  | ₦               | ₦                              | ₦                    | ₦  | ₦   | ₦                    | ₦  | ₦   | ₦  | %  | %   | %  | %   |
| SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS) |  |                 |                                |                      |  |   |                      |  |   |  |  |   |  |   |
| 0111003                                       | GOVERNOR'S OFFICE  | 3,072,740,226   | 768,185,057                    | 1,536,370,113        | 87,949,332                                 | 462,657,447                                 | 550,606,779          | (305,527,610)                                      | 374,708,115                                     | (985,763,334)                                    | 60.2%  | 15.1%   | 35.8%  | 17.9%   |
| 0112001                                       | KWARA STATE HOUSE OF ASSEMBLY                            | 453,100,000     | 113,275,000                    | 226,550,000          | -  | -   | -                    | (113,275,000)                                      | -   | (226,550,000)                                    | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0123001                                       | MINISTRY OF INFORMATION AND COMMUNICATION                | 205,343,669     | 51,335,917                     | 102,671,835          | 3,416,325                                  | -   | 3,416,325            | (51,335,917)                                       | (3,416,325)                                     | (99,255,510)                                     | 0.0%   | 0.0%  | 3.3%   | 1.7%  |
| 0123011                                       | KWARA STATE TELEVISION SERVICE                           | 73,870,000      | 18,467,500                     | 36,935,000           | -  | -   | -                    | (18,467,500)                                       | -   | (36,935,000)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0123012                                       | KWARA STATE BROADCASTING CORPORATION                     | 90,432,891      | 22,608,223                     | 45,216,446           | -  | -   | -                    | (22,608,223)                                       | -   | (45,216,446)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0123013                                       | KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD) | 6,000,000       | 1,500,000                      | 3,000,000            | -  | -   | -                    | (1,500,000)  | -   | (3,000,000)                                      | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0125001                                       | OFFICE OF HEAD OF SERVICE                                | 2,626,262,096   | 656,565,524                    | 1,313,131,048        | 1,875,000                                  | 92,968,220                                  | 94,843,220           | (563,597,304)                                      | 91,093,220                                      | (1,218,287,828)                                  | 14.2%  | 3.5%  | 7.2%   | 3.6%  |
| 0140001                                       | STATE AUDIT DEPARTMENT                                   | 15,850,000      | 3,962,500                      | 7,925,000            | -  | -   | -                    | (3,962,500)  | -   | (7,925,000)                                      | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0140002                                       | LOCAL GOVERNMENT AUDIT DEPARTMENT                        | 8,500,000       | 2,125,000                      | 4,250,000            | -  | -   | -                    | (2,125,000)  | -   | (4,250,000)                                      | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0215001                                       | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES            | 279,484,039     | 69,871,010                     | 139,742,020          | 8,751,000                                  | 5,677,992                                   | 14,428,992           | (64,193,018)                                       | (3,073,008)                                     | (125,313,028)                                    | 8.1%   | 2.0%  | 10.3%  | 5.2%  |
| 0220001                                       | MINISTRY OF FINANCE                                      | 4,167,179,198   | 1,041,794,800                  | 2,083,589,599        | 282,835,364                                | 531,116,279                                 | 813,951,643          | (510,678,521)                                      | 248,280,915                                     | (1,269,637,956)                                  | 51.0%  | 12.7%   | 39.1%  | 19.5%   |
| 0220002                                       | KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)             | 2,495,779,220   | 623,944,805                    | 1,247,889,610        | 281,476,885                                | 48,651,630                                  | 330,128,515          | (575,293,175)                                      | (232,825,255)                                   | (917,761,095)                                    | 7.8%   | 1.9%  | 26.5%  | 13.2%   |
| 0222001                                       | MINISTRY OF COMMERCE AND COOPERATIVE                     | 1,619,778,167   | 404,944,542                    | 809,889,084          | 20,000,000                                 | 22,117,600                                  | 42,117,600           | (382,826,942)                                      | 2,117,600                                       | (767,771,484)                                    | 5.5%   | 1.4%  | 5.2%   | 2.6%  |
| 0231001                                       | MINISTRY OF ENERGY                                       | 1,952,509,722   | 488,127,431                    | 976,254,861          | 97,608,343                                 | 162,528,506                                 | 260,136,849          | (325,598,925)                                      | 64,920,163                                      | (716,118,012)                                    | 33.3%  | 8.3%  | 26.6%  | 13.3%   |
| 0233001                                       | MINISTRY OF INDUSTRY AND SOLID MINERALS                  | 53,535,500      | 13,383,875                     | 26,767,750           | -  | -   | -                    | (13,383,875)                                       | -   | (26,767,750)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0234001                                       | MINISTRY OF WORKS AND TRANSPORT                          | 16,747,954,658  | 4,186,988,665                  | 8,373,977,329        | 270,299,812                                | 793,765,492                                 | 1,064,065,304        | (3,393,223,173)                                    | 523,465,680                                     | (7,309,912,025)                                  | 19.0%  | 4.7%  | 12.7%  | 6.4%  |
| 0236001                                       | MINISTRY OF CULTURE AND TOURISM                          | 44,210,458      | 11,052,615                     | 22,105,229           | -  | -   | -                    | (11,052,615)                                       | -   | (22,105,229)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0238001                                       | MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT            | 5,703,837,144   | 1,425,959,286                  | 2,851,918,572        | 40,433,000                                 | 436,556,704                                 | 476,989,704          | (989,402,582)                                      | 396,123,704                                     | (2,374,928,868)                                  | 30.6%  | 7.7%  | 16.7%  | 8.4%  |
| 0238002                                       | BUREAU OF STATISTICS                                     | 471,151,005     | 117,787,751                    | 235,575,503          | -  | -   | -                    | (117,787,751)                                      | -   | (235,575,503)                                    | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0250001                                       | FISCAL RESPONSIBILITY COMMISSION                         | 2,725,000       | 681,250                        | 1,362,500            | -  | -   | -                    | (681,250)  | -   | (1,362,500)                                      | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0252001                                       | MINISTRY OF WATER RESOURCES                              | 2,219,394,042   | 554,848,511                    | 1,109,697,021        | 107,346,200                                | 11,050,000                                  | 118,396,200          | (543,798,511)                                      | (96,296,200)                                    | (991,300,821)                                    | 2.0%   | 0.5%  | 10.7%  | 5.3%  |
| 0253001                                       | MINISTRY OF HOUSING AND URBAN DEVELOPMENT                | 228,751,380     | 57,187,845                     | 114,375,690          | -  | 56,204,736                                  | 56,204,736           | (983,109)  | 56,204,736                                      | (58,170,954)                                     | 98.3%  | 24.6%   | 49.1%  | 24.6%   |

| KWARA STATE ESTIMATES, 2019                   |   |                       |                                |                       |  |   |                      |  |   |  |  |   |  |   |
|---|---|-----------------------|--------------------------------|-----------------------|--|---|----------------------|--|---|--|--|---|--|---|
| CAPITAL EXPENDITURE - COFOG                   |   |                       |                                |                       |  |   |                      |  |   |  |  |   |  |   |
| ADMIN CODE                                    | DETAILS OF EXPENDITURE  | APPROVED BUDGET       |                                |                       | ACTUAL                                     |   |                      | VARIANCE   |   |  | % PERFORMANCE                                      |   |  |   |
|   |   | APPROVED BUDGET       | QUARTERLY ESTIMATES (3 MONTHS) | HALF YEAR (6 MONTHS)  | 1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH) | 2ND QUARTER ACTUAL EXPENDITURE (APRIL-JUNE) | HALF YEAR (JAN-JUNE) | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS FIRST QUARTER | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS QUARTERLY BUDGET | 2ND QUARTER ACTUAL EXPENDITURE VS ANNUAL BUDGET | HALF YEAR ACTUAL EXPENDITURE VS HALF YEAR BUDGET | HALF YEAR ACTUAL EXPENDITURE VS ANNUAL BUDGET |
|   |   | 2019                  | 2019                           | 2019                  | 2019                                       | 2019  | 2019                 | 2019   | 2019  | 2019   | 2019   | 2019  | 2019   | 2019  |
| 1   | 2   | 3                     | 4                              | 5                     | 6  | 7   | 8                    | 9  | 10  | 11   | 12   | 13  | 14   | 15  |
|   |   | ₦                     | ₦                              | ₦                     | ₦  | ₦   | ₦                    | ₦  | ₦   | ₦  | %  | %   | %  | %   |
| SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS) |   |                       |                                |                       |  |   |                      |  |   |  |  |   |  |   |
| 0318001                                       | STATE JUDICIAL SERVICE COMMISSION                                       | 46,871,250            | 11,717,813                     | 23,435,625            | -  | -   | -                    | (11,717,813)                                       | -   | (23,435,625)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0326001                                       | MINISTRY OF JUSTICE   | 522,000,000           | 130,500,000                    | 261,000,000           | -  | 19,975,000                                  | 19,975,000           | (110,525,000)                                      | 19,975,000                                      | (241,025,000)                                    | 15.3%  | 3.8%  | 7.7%   | 3.8%  |
| 0326002                                       | JUDICIARY (HIGH COURT OF JUSTICE)                                       | 663,312,105           | 165,828,026                    | 331,656,053           | -  | 20,000,000                                  | 20,000,000           | (145,828,026)                                      | 20,000,000                                      | (311,656,053)                                    | 12.1%  | 3.0%  | 6.0%   | 3.0%  |
| 0326003                                       | JUDICIARY (SHARIA COURT OF APPEAL)                                      | 78,925,000            | 19,731,250                     | 39,462,500            | -  | -   | -                    | (19,731,250)                                       | -   | (39,462,500)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0513001                                       | MINISTRY OF SPORT AND YOUTH DEVELOPMENT                                 | 1,172,594,630         | 293,148,658                    | 586,297,315           | 22,500,000                                 | 8,000,000                                   | 30,500,000           | (285,148,658)                                      | (14,500,000)                                    | (555,797,315)                                    | 2.7%   | 0.7%  | 5.2%   | 2.6%  |
| 0514001                                       | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT                        | 143,162,450           | 35,790,613                     | 71,581,225            | -  | -   | -                    | (35,790,613)                                       | -   | (71,581,225)                                     | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0517001                                       | MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT                     | 3,819,891,504         | 954,972,876                    | 1,909,945,752         | 30,400,600                                 | -   | 30,400,600           | (954,972,876)                                      | (30,400,600)                                    | (1,879,545,152)                                  | 0.0%   | 0.0%  | 1.6%   | 0.8%  |
| 0517010                                       | MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY                  | 5,621,774,732         | 1,405,443,683                  | 2,810,887,366         | 49,701,954                                 | 1,813,315,503                               | 1,863,017,457        | 407,871,820  | 1,763,613,549                                   | (947,869,909)                                    | 129.0%   | 32.3%   | 66.3%  | 33.1%   |
| 0521001                                       | MINISTRY OF HEALTH  | 22,748,083,417        | 5,687,020,854                  | 11,374,041,709        | 1,426,335,734                              | 556,689,094                                 | 1,983,024,828        | (5,130,331,760)                                    | (869,646,640)                                   | (9,391,016,881)                                  | 9.8%   | 2.4%  | 17.4%  | 8.7%  |
| 0521011                                       | KWARA STATE HEALTH INSURANCE AGENCY                                     | 1,092,338,380         | 273,084,595                    | 546,169,190           | -  | -   | -                    | (273,084,595)                                      | -   | (546,169,190)                                    | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
| 0535001                                       | MINISTRY OF ENVIRONMENT AND FORESTRY                                    | 677,447,421           | 169,361,855                    | 338,723,711           | -  | 9,614,390                                   | 9,614,390            | (159,747,465)                                      | 9,614,390                                       | (329,109,321)                                    | 5.7%   | 1.4%  | 2.8%   | 1.4%  |
| 0551001                                       | MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT | 201,500,000           | 50,375,000                     | 100,750,000           | -  | -   | -                    | (50,375,000)                                       | -   | (100,750,000)                                    | 0.0%   | 0.0%  | 0.0%   | 0.0%  |
|   | <b>TOTAL CAPITAL EXPENDITURE</b>  | <b>79,594,046,011</b> | <b>19,898,511,503</b>          | <b>39,797,023,006</b> | <b>2,768,530,010</b>                       | <b>5,075,388,593</b>                        | <b>7,843,918,603</b> | <b>(14,823,122,910)</b>                            | <b>2,306,858,583</b>                            | <b>(31,953,104,403)</b>                          | <b>25.5%</b>                                       | <b>6.4%</b>                                     | <b>19.7%</b>                                     | <b>9.9%</b>                                   |