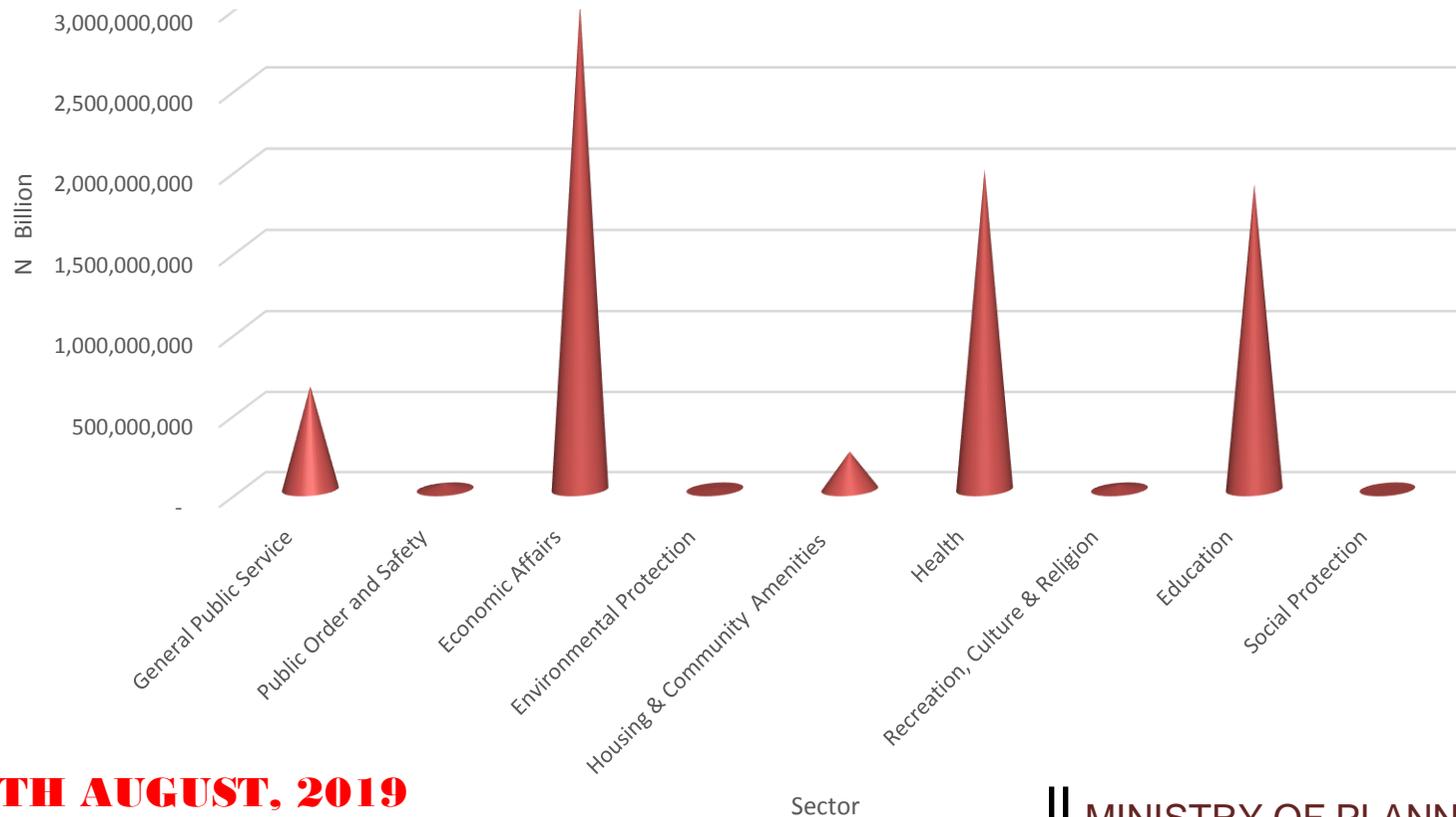




KWARA STATE ESTIMATES 2019

SECOND QUARTER & MID YEAR

BUDGET IMPLEMENTATION PERFORMANCE REPORT



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MINISTRY OF PLANNING & ECONOMIC
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KWARA STATE ESTIMATES 2019

EXECUTIVE SUMMARY

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

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

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

Recurrent Revenue

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 ₦6.010 billion; LGAs Salary Bailout (Loan Repayment from LGA to State government) stood at ₦0.159 billion representing 248.5% against quarterly estimate of ₦0.064 billion; Internally Generated Revenue (IGR) from April-June, 2019 was ₦9.808 billion which represents 28.7% performance for the annual estimate of ₦34.214 billion and 114.7% performance of the total quarterly estimate of ₦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 ₦29.119 billion as against ₦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 ₦11.272 billion representing 63.2% increase was recorded above the amount of ₦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 ₦7.125 from road refund by FGN to the State, LGAs Salary Bailout of ₦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 ₦16.970 billion representing 68% as against ₦24.970 billion that was benchmarked; Value Added Tax stood at ₦5.554 billion representing 97.5% as against a benchmark of ₦5.694 billion; Other Sundry Revenue from FAAC as at half year was ₦0.771 billion representing 76.8% against half year estimate of ₦1.004 billion; Internally Generated Revenue (IGR) from January-June, 2019 was ₦16.084 billion which represents 47% performance for the annual estimate of ₦34.214 billion and 94% performance for the half year estimate of ₦17.107 billion. The total actual recurrent revenue that was received in the half year of 2019 from various sources stood at ₦46.966 billion as against ₦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 ₦10.639 billion representing 29.3% increase against the total revenue of ₦36.327 billion received in the half year of 2018 while ₦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 ₦3.485 billion which represents 94.2% performance out of the quarterly estimate of ₦3.701 billion and 23.5% performance out of the annual estimate of ₦14.806 billion. A comparative analysis of the second quarter actual personnel cost (₦ 3.485 billion) with that of first quarter (₦ 3.441 billion) reveals an increase of ₦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 ₦8.862 billion which represent 75.6% performance against quarterly estimate of ₦11.718 billion. An increase of ₦0.294 billion representing 3.4% in overhead cost was recorded in the second quarter over that of first quarter of ₦ 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 ₦1.884 billion representing 84.2% was spent on Pension and Gratuities in the second quarter out of quarterly estimate of ₦2.000 billion while a total sum of ₦0.117 billion representing 91.3% was spent on statutory office holders salaries out of quarterly estimate of ₦0.141 billion. Other CRF charges for the second quarter were ₦0.245 billion representing 121.9% against quarterly estimate of ₦0.201 billion; the total amount expended on Debt service in the second quarter was ₦1.515 billion representing 85.8% as against quarterly estimate of ₦1.766 billion (See Table 3).

In the half year of 2019, a total sum of ₦6.926 billion was expended on personnel cost out of the half year estimate of ₦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 ₦0.301 billion representing 4.5% increase against the total personnel cost of ₦ 6.625 billion expended in the half year of 2018 while ₦ 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 ₦17.430 billion which

represent 74.4% performance was expended in the half year on overhead cost out of the half year estimate of ₦23.435billion. A total sum of ₦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 ₦4.000 billion while a total sum of ₦0.311 billion representing 110.6% was spent on statutory office holder's salaries out of half year estimate of ₦0.282 billion. The amount spent on Other CRF charges for the half year was ₦0.473 billion representing 117.4% against the half year estimate of ₦0.403 billion, the total amount expended on Debt service in the half year of 2019 was ₦3.629 billion representing 102.8% as against the half year estimate of ₦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 ₦4.774 billion representing 16% increase against the total recurrent expenditure of ₦ 29.795 billion expended in the half year of 2018 while ₦ 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 ₦5.075 billion representing 25.5% out of the quarterly estimate of ₦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 ₦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 ₦5.075 billion expended on capital projects in second quarter, ₦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 ₦0.040 billion representing 12.2%, Economic Affairs Sector received ₦2.000 billion (23.6%), Environmental Protection Sector received ₦0.010 billion (5.7%); ₦0.092 billion (13.5%) was expended on Housing and Community Amenities Sector; ₦0.557 billion representing (9.3%) was spent on Health Sector; Recreation, Culture and Religion Sector received ₦0.008 billion (2.3%) while Education Sector had ₦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.

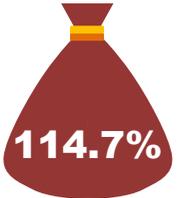
SECOND QUARTER SUMMARY

WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT
+ Other Sundry Revenue
(FAAC)



Internally Generated
Revenue (IGR)

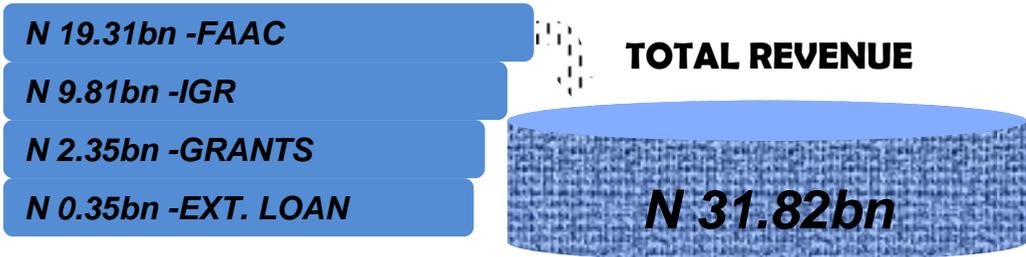


Aid and Grants



External loan





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

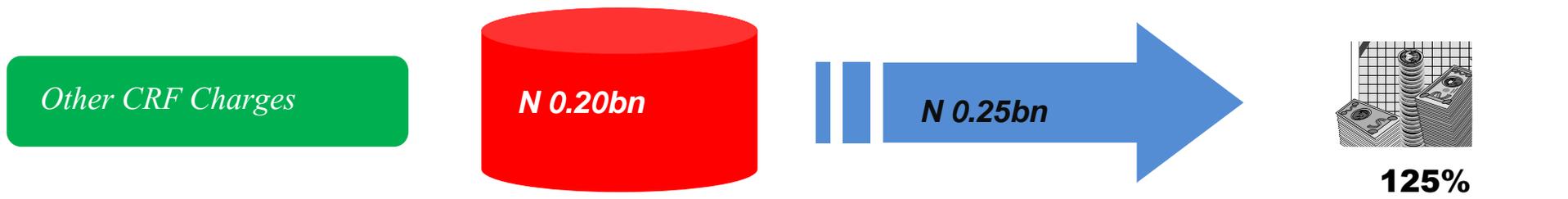
94%

Debt Servicing

N 1.76bn

N 1.51bn

119.7%



Capital Expenditure



TOTAL EXPENDITURE



KEY

- Expected
- Actual

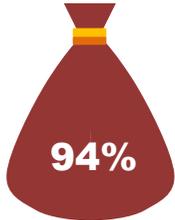
MID-YEAR SUMMARY

WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT
+ Other Sundry Revenue
(FAAC)



Internally Generated
Revenue (IGR)

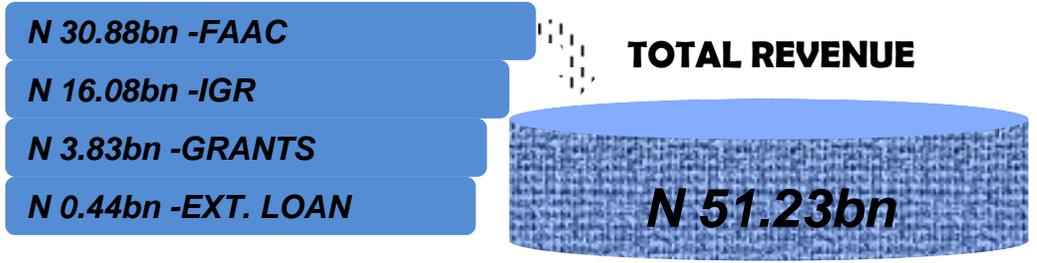


Aid and Grants



External loan





WHERE THE MONEY GOES TO

Recurrent Expenditure

Personnel Cost
(Including Salaries
of Public Officers)

N 7.68bn

N7.24bn

94.3%

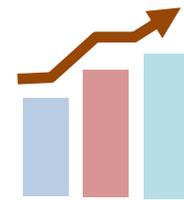


Overhead Cost

N 23.44bn

N17.43bn

74.4%



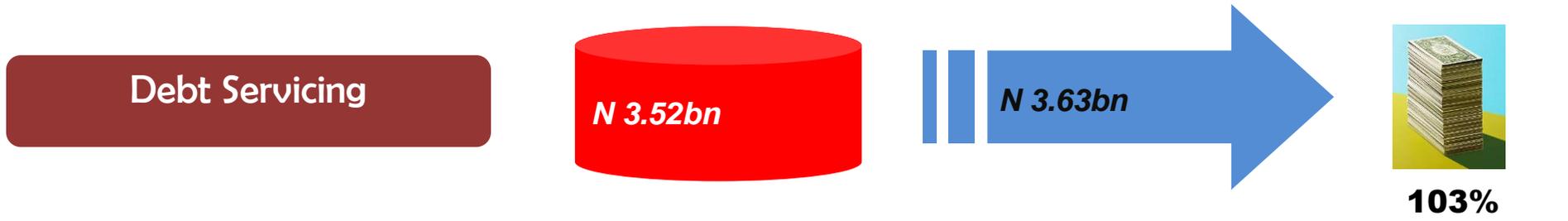
Pensions and Gratuities

N 4bn

N3.67bn

91.6%

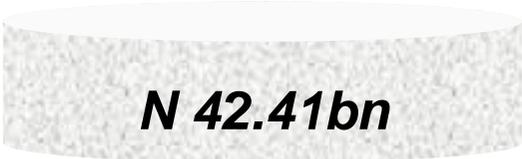




Capital Expenditure



TOTAL EXPENDITURE



KEY

- Expected
- Actual

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

The total actual recurrent revenue received in the second quarter of 2019 was ₦29,118,835,034 out of the quarterly estimate of ₦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 ₦19,318,588,005 was from Federal Allocation representing 66.3% performance with an Opening Balance of ₦301,656,739 while ₦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 ₦7,125,474,559 from road refund by FGN, LGAs Salary Bailout (Loan Repayment to Kwara State Government) of ₦158,566,609 and Internally Generated Revenue of ₦9,808,247,029 surpassed their quarterly estimates of ₦6,010,306,338, ₦63,805,983 and ₦8,553,524,130 respectively. Meanwhile, Statutory Allocation of ₦8,528,396,056 Value Added Tax (VAT) of ₦2,755,960,717 and Other Sundry Revenue from FAAC of ₦441,533,326 fell short of their respective quarterly estimate of ₦12,485,194,906, ₦2,846,777,650 and ₦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

₦12.01billion was received in the second quarter of 2018 while ₦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 ₦12.02 billion or 70.2% increase (₦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 ₦5.09 billion while ₦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.

TABLE 1: 2019 SECOND QUARTER RECURRENT REVENUE PERFORMANCE									
S/N		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 I: PERFORMANCE OF THE 2019 SECOND QUARTER RECURRENT REVENUE

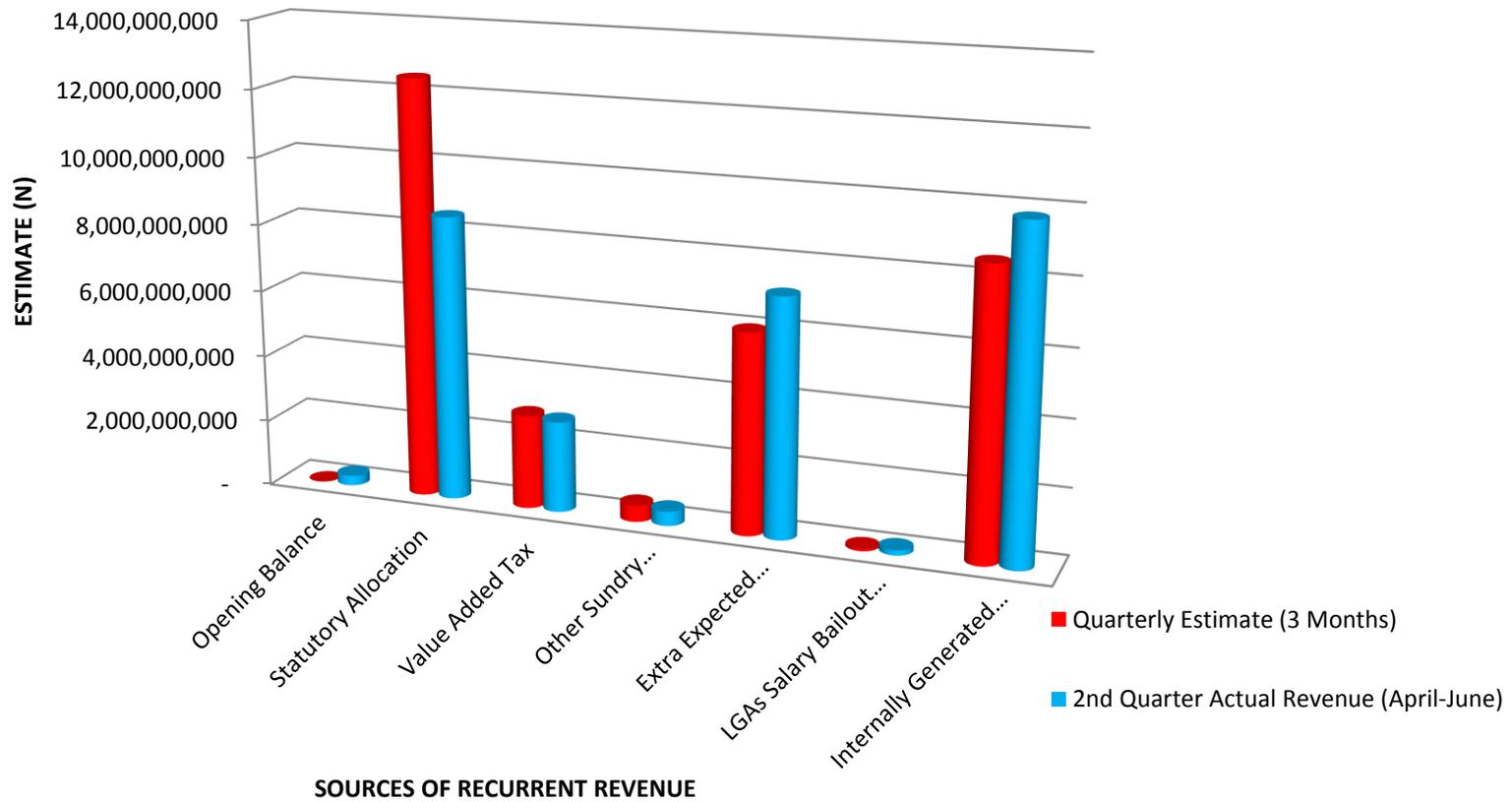
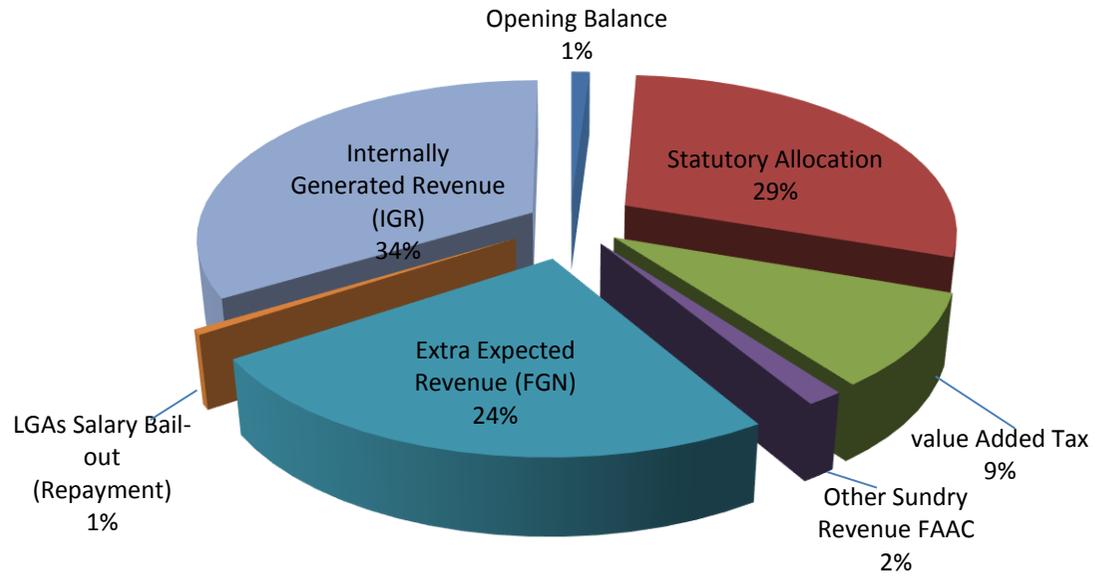


FIG II : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER RECURRENT REVENUE ON TOTAL ACTIAL



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 ~~N~~35,327,237,178 was realized as against ~~N~~46,965,676,269 in 2019. This shows an increase of ~~N~~11,638,439,091 (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/ N	Revenue Sources	Approved Estimate			Actual			Variance			%Performance			
		Annual Budget	Half Year Estimate (6 Months)	Quarterly Estimate (3 Months)	1st Quarter Actual Revenue (Jan- March)	2nd Quarter Actual Revenue (April-June)	Half Year Actual Revenue (Jan- June)	2nd Quarter Actual vs Quarterly Budget	2nd Quarter Actual vs 1st Quarter	Half year Actual vs Half Year Budget	2nd Quart er Actual vs Quart erly	2nd Quart er Actual vs Annu al	Half year Actual vs Half Year Budget	Half year Actua l vs Annu all Budg
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
		N	N	N	N	N	N	N	N	N	N	%	%	%
	Recurrent Revenue													
	Opening Balance		-	-		301,656,739	301,656,739	301,656,739	301,656,739	301,656,739				
A	Statutory 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 Added 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 Sundry Revenue 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 Expected Revenue (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 Salary Bail out (Repayme 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 Generated Revenue (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

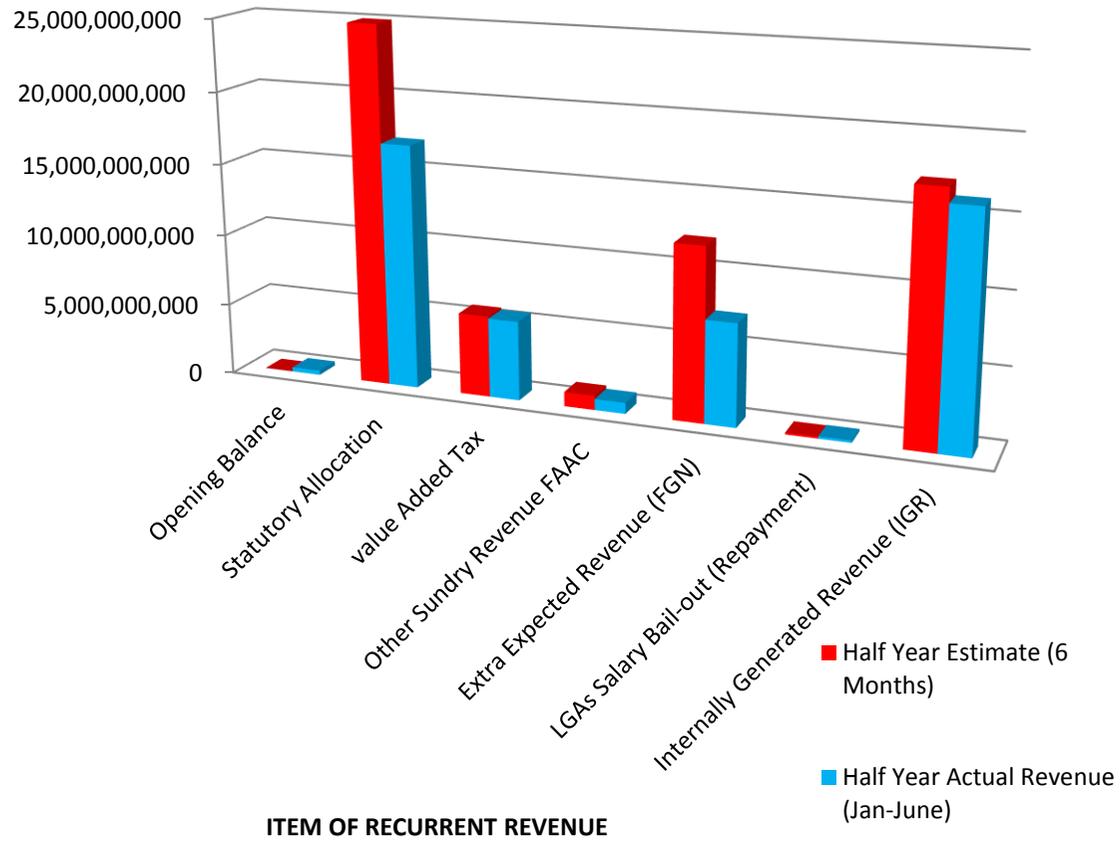
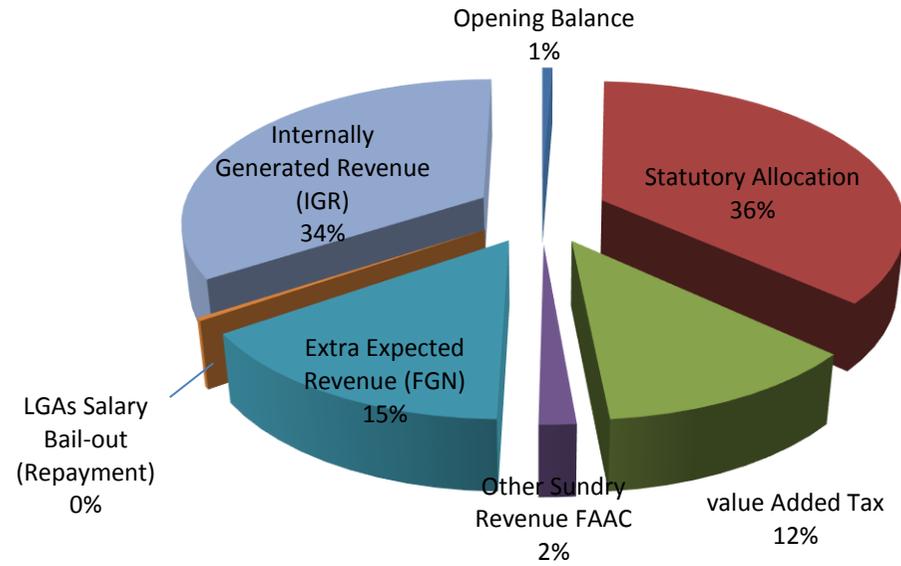


FIG IV :PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT REVENUE ON TOTAL ACTUAL



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:**

MDA	VARIANCE
• 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 & 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 ₦30,939,535,089 representing 87% out of the expected half year estimate of ₦35,572,606,678 and its shows 43.5% performance of the annual estimate. Out of this amount, a sum of ₦6,926,457,564 representing 22.4% was spent on Personnel Cost while ₦17,429,799,062 representing 56% was spent on Overhead Cost. A total sum of ₦3,670,582,752 representing 11.9% was spent on Pensions and Gratuities, ₦311,302,460 representing 1% was spent on Statutory Office Holder Salaries, ₦473,119,208 representing 1.5% was spent on Other CRF Charges and, ₦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:

MDA	VARIANCE
• 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 & 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:

MDA	VARIANCE
• 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 ~~₦~~4,843,836,621 (or 19%) and the amount was ~~₦~~30,939,535,089 in 2019 against ~~₦~~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 ~~₦~~1,514,660,274 out of the quarterly estimate of ~~₦~~1,765,693,299 for 2019. A breakdown of the expenditure showed that ~~₦~~25,226,358 (1.7%) was expended on Internal Loan repayment, ~~₦~~116,630,125 (7.7%) was on FGN Bailout Bond Repayment (Salary), ~~₦~~634,393,966 (41.9%) was to FGN Bailout Bond Repayment (Commercial Bank Loan Restructuring), ~~₦~~269,917,787 (17.8%) was to CBN ECA Loan Facility repayment, ~~₦~~137,054,228 (9%) was on Commercial Agriculture Scheme Loan repayment 1 and ~~₦~~212,209,172 (14%) was on Commercial Agriculture Scheme Loan repayment 2 and ~~₦~~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 ~~₦~~118,896,050 with a difference of ~~₦~~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 ~~N~~70,120,822 (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/ N	Expenditure	Approved Estimate		Actual		Variance		2nd Quart er Actua l vs Quart erly Budg	2nd Quart er Actua l vs Annu al Budg
		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 Actual		
		2019	2019	2019	2019	2019	2019		
1	2	3	4	5	6	7	8	9	10
		N	N	N	N	N	N	%	%
	Recurrent Expenditure : (Non-Debt)								
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		
	Sub-Total	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	23.5
B	Recurrent Expenditure : (Debt)					-	-		
i	Internal Loan Repayment	1,062,595,686	265,648,922	625,131,894	25,226,358	(240,422,564)	(599,905,536)	9	2.4
ii	External Loan Repayment	475,584,199	118,896,050	119,006,912	119,228,638	332,588	221,726	100	25.1
iii	FGN Bail out Bond Repayment (1)	466,520,504	116,630,126	116,630,127	116,630,125	(1)	(2)	100	25.0
iv	FGN Bail out Bond Repayment (2)	2,537,575,862	634,393,966	634,393,965	634,393,966	1	1	100	25.0
v	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	269,917,787	269,917,787	0	-	100	25.0
vii	Commercial Agriculture Scheme Loan Repayment 1	548,216,907	137,054,227	137,054,226	137,054,228	1	2	100	25.0
vii	Commercial Agriculture Scheme Loan Repayment 2	848,836,690	212,209,173	212,209,173	212,209,172	(1)	(1)	100	25.0
viii	Contractual Payment (Recurrent)	43,772,200	10,943,050			(10,943,050)	-	-	0.0
	Sub-Total	7,062,773,195	1,765,693,299	2,114,344,084	1,514,660,274	(251,033,025)	(599,683,810)	86	21.4
	TOTAL (A+B)	78,207,986,550	19,551,996,638	16,320,788,469	18,247,750,978	(1,304,245,660)	1,926,962,509	93	23.3
Source: AG's Office and MDAs' Returns, 2019									

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

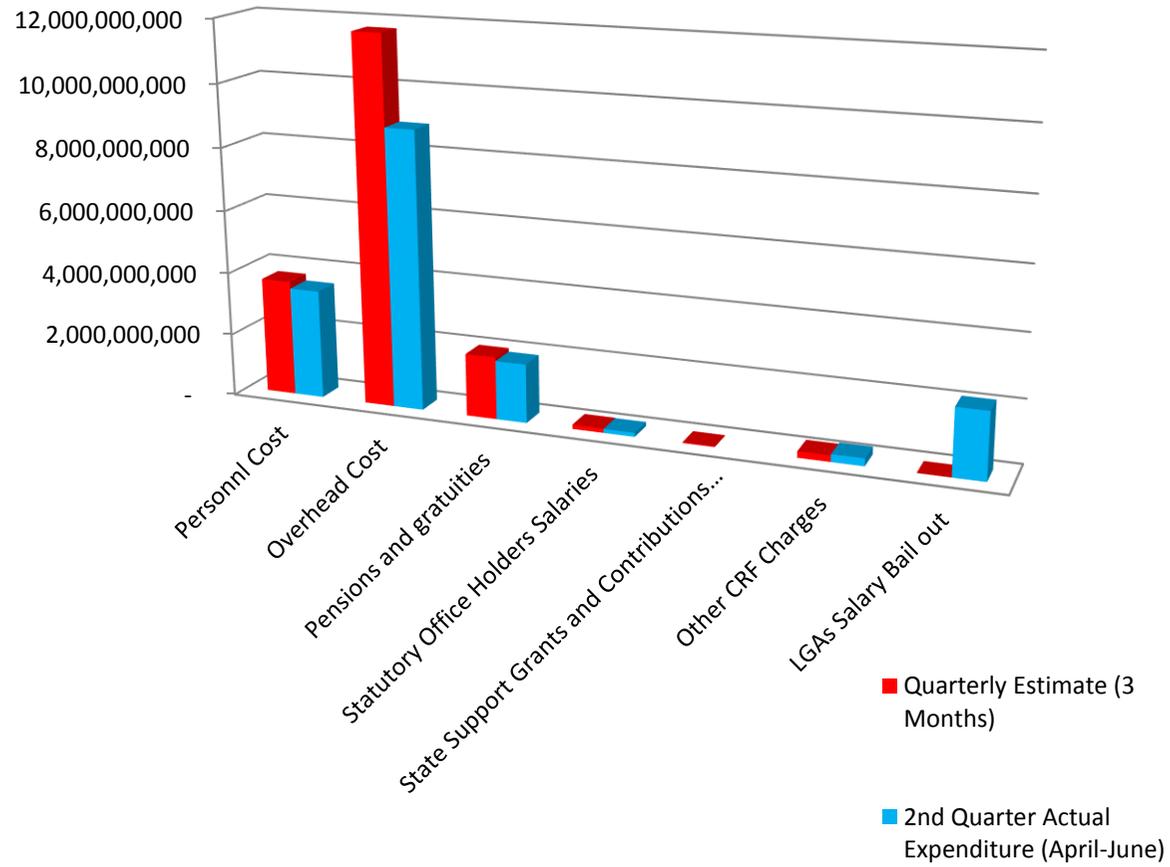
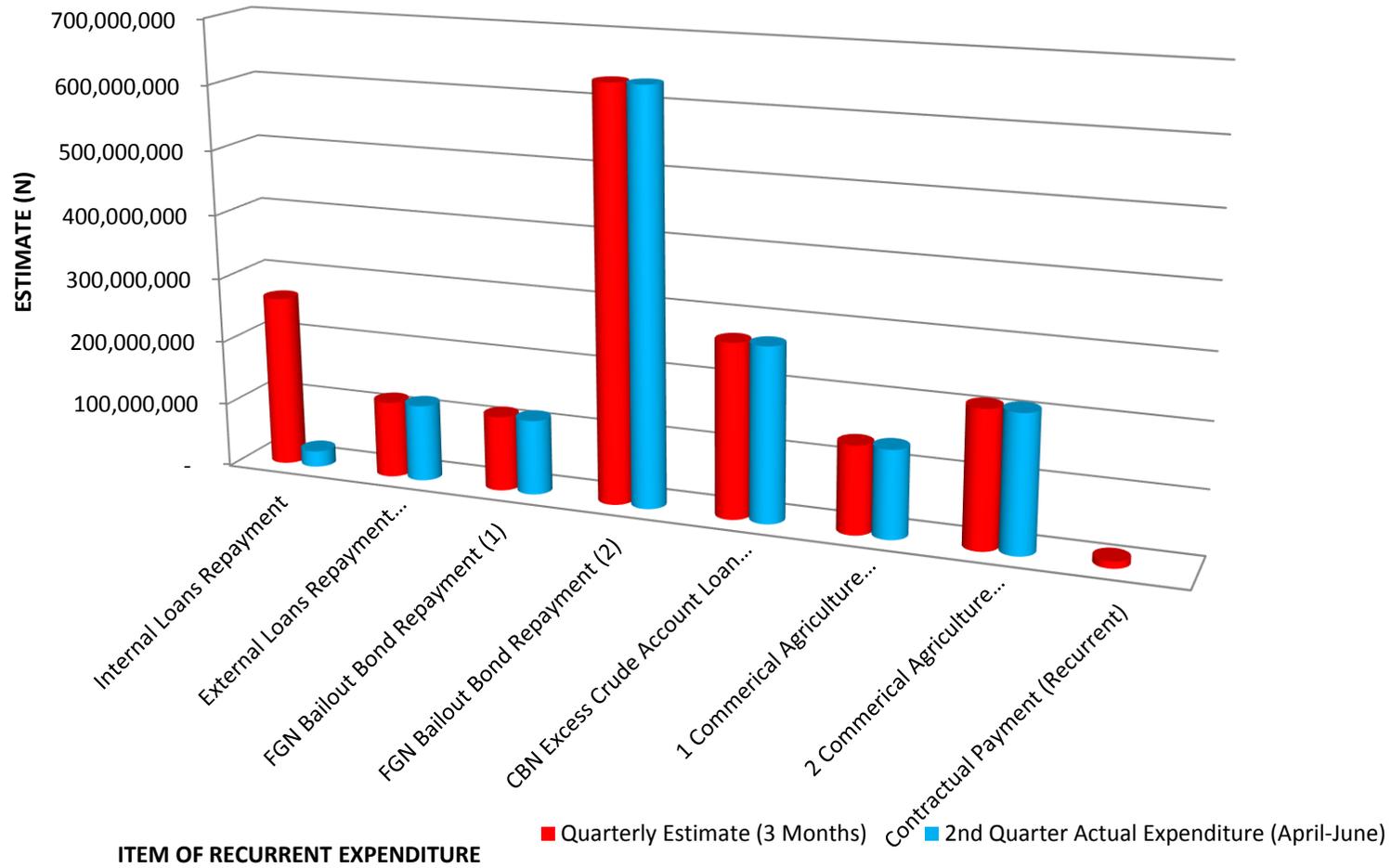


FIG VI: PERFORMANCE OF THE 2019 SECOND QUARTER RECURRENT EXPENDITURE (DEBT)



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

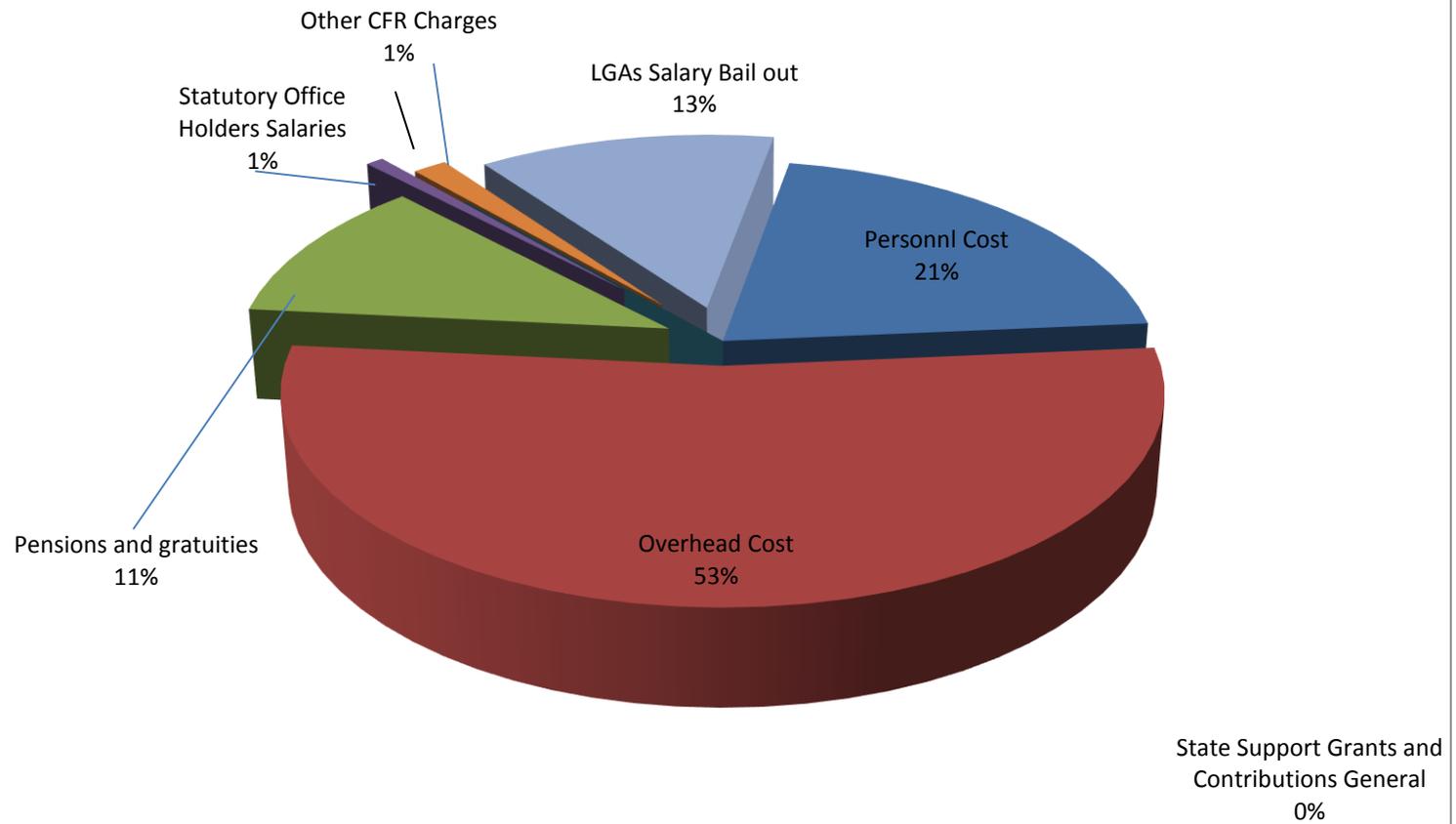


FIG VIII : PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER RECURRENT EXPENDITURE (DEBT) ON TOTAL ACTUAL

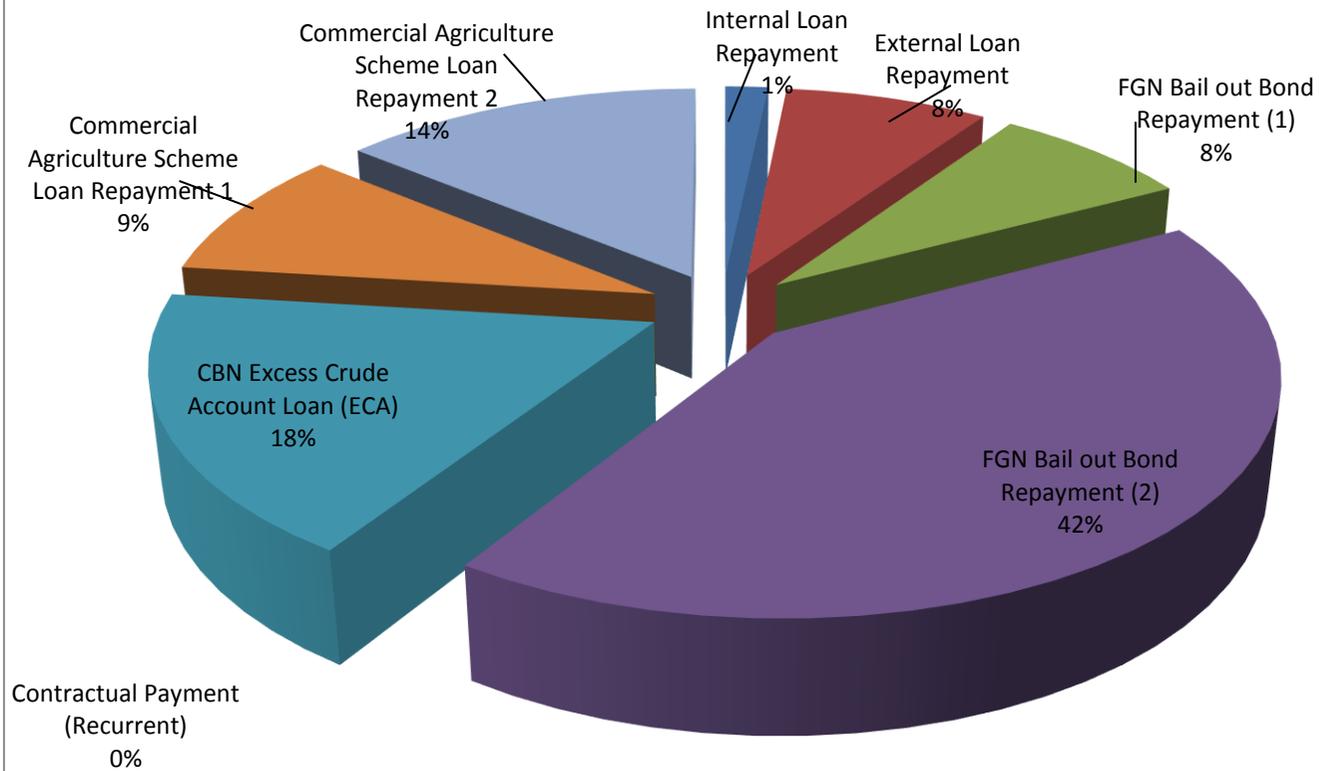


TABLE 4: SUMMARY OF RECURRENT EXPENDITURE PERFORMANCE AS AT JUNE 2019

S/ 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
A	Recurrent Expenditure : (Non-Debt)													
i	Personnl 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				
	Sub-Total	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	24	87	43
B	Reccurent Expenditure : (Debt)		-					-	-	-				
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
	Sub-Total	7,062,773,195	3,531,386,598	1,765,693,299	2,114,344,084	1,514,660,274	3,629,004,358	1,533,492,740	1,108,202,744	896,187,050	86	21	103	51
	TOTAL (A+B)	78,207,986,550	39,103,993,275	19,551,996,638	16,320,788,469	18,247,750,978	34,568,539,447	480,280,105	3,634,849,063	(3,736,884,539)	93	23	88	44
	Source: AG's Office and MDAs' Returns, 2019													

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

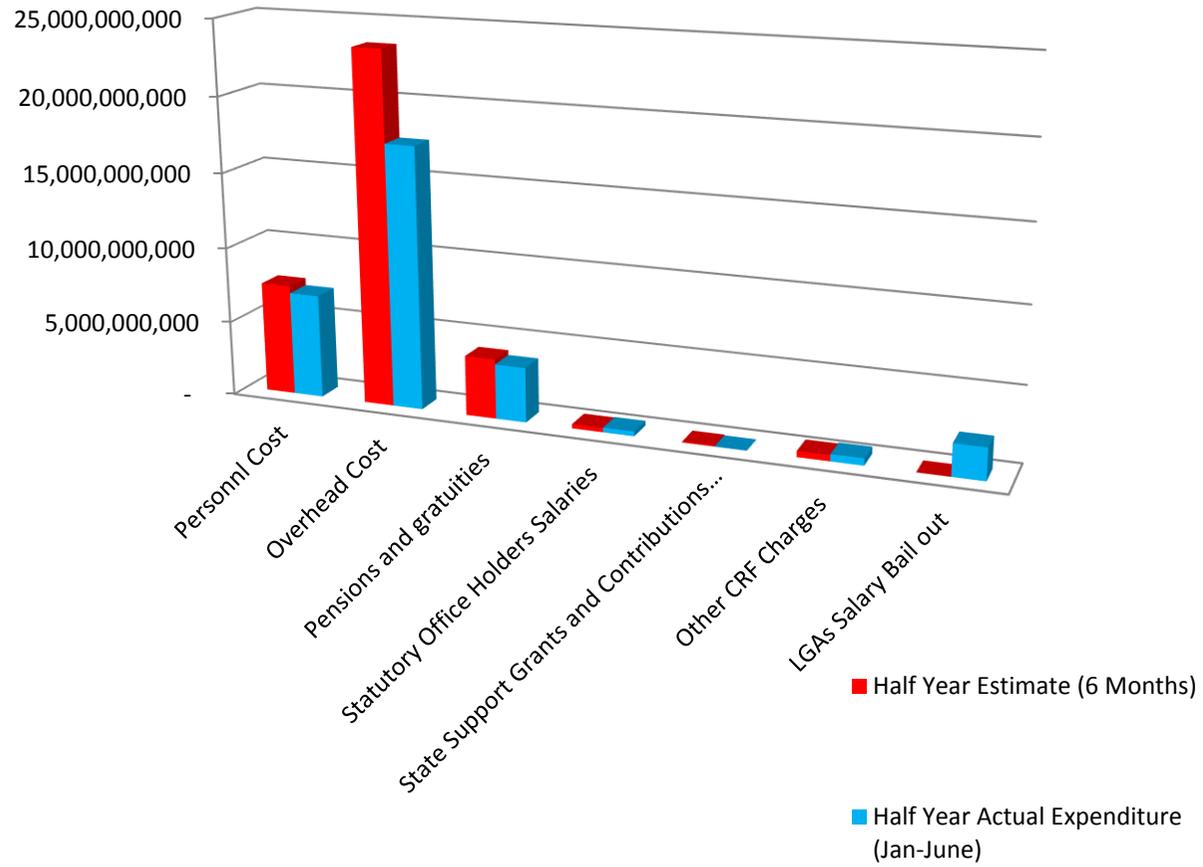
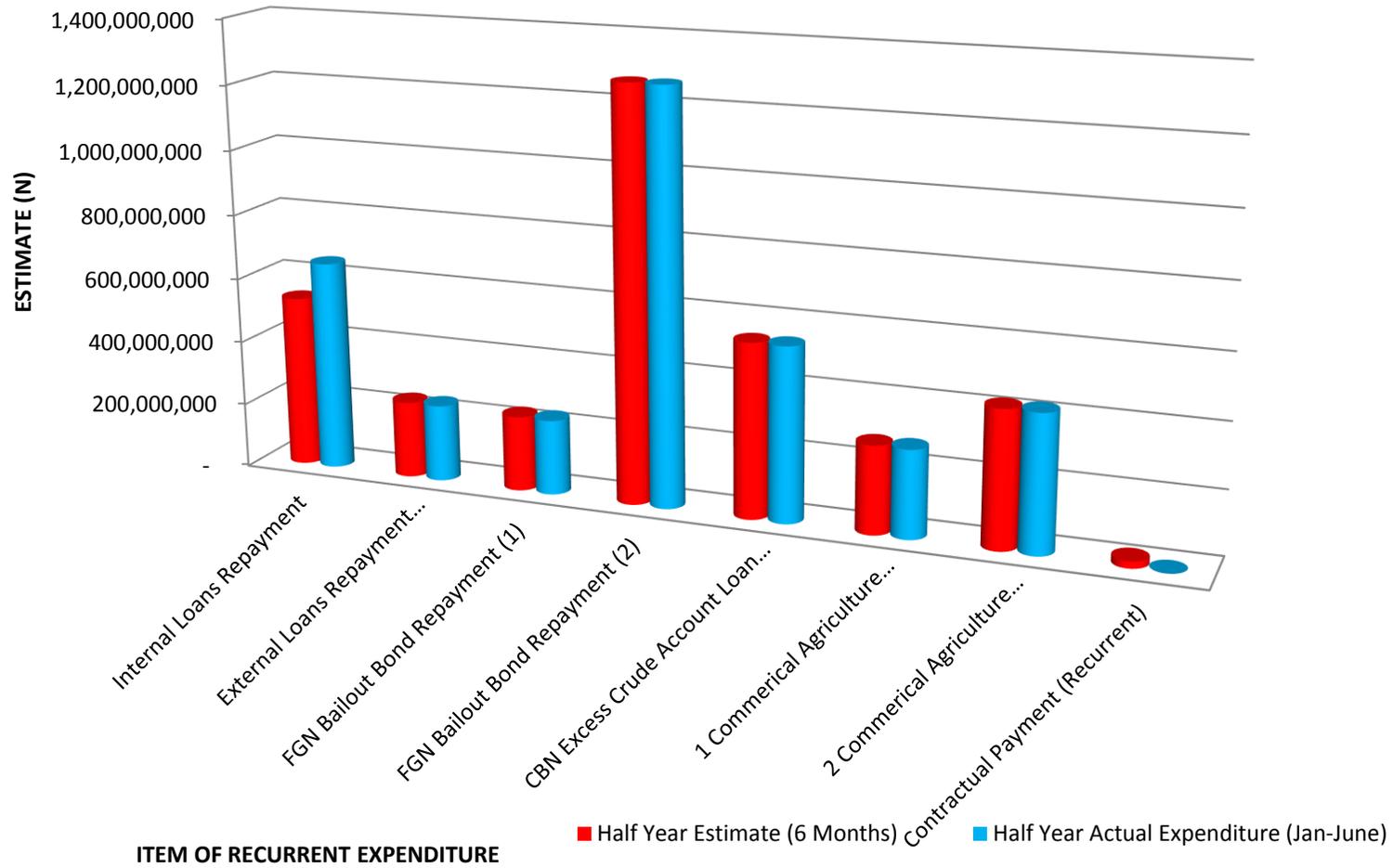


FIG X: PERFORMANCE OF THE 2019 HALF YEAR RECURRENT EXPENDITURE (DEBT)



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

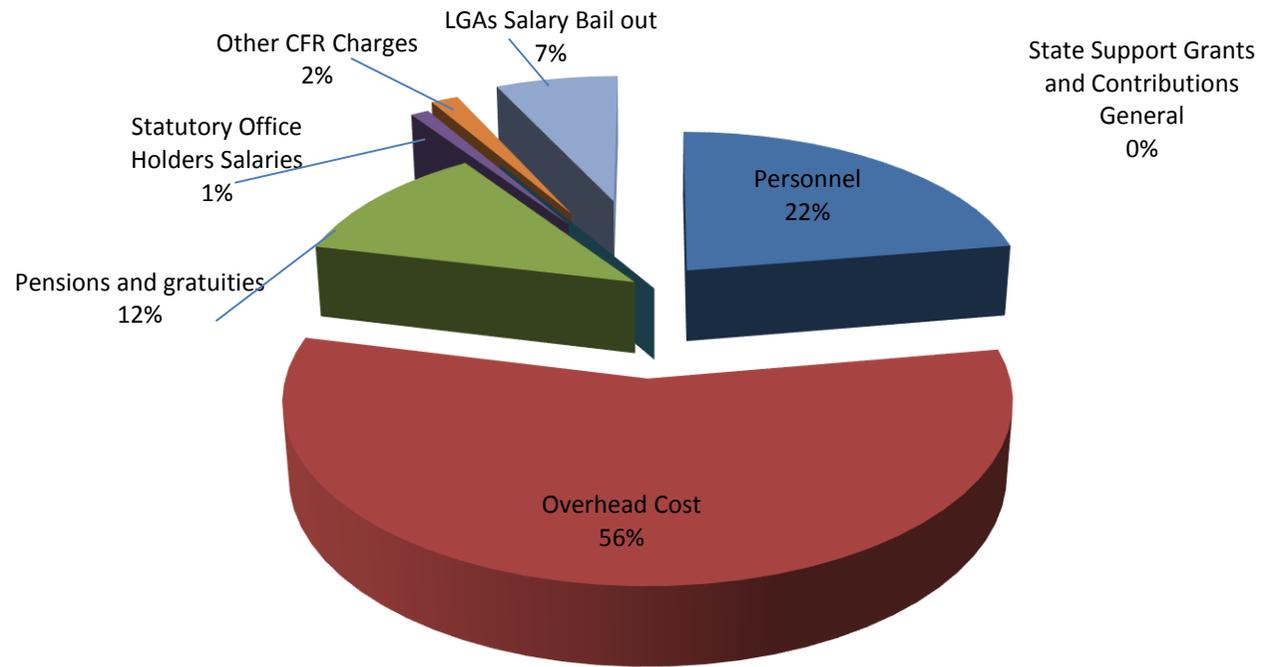
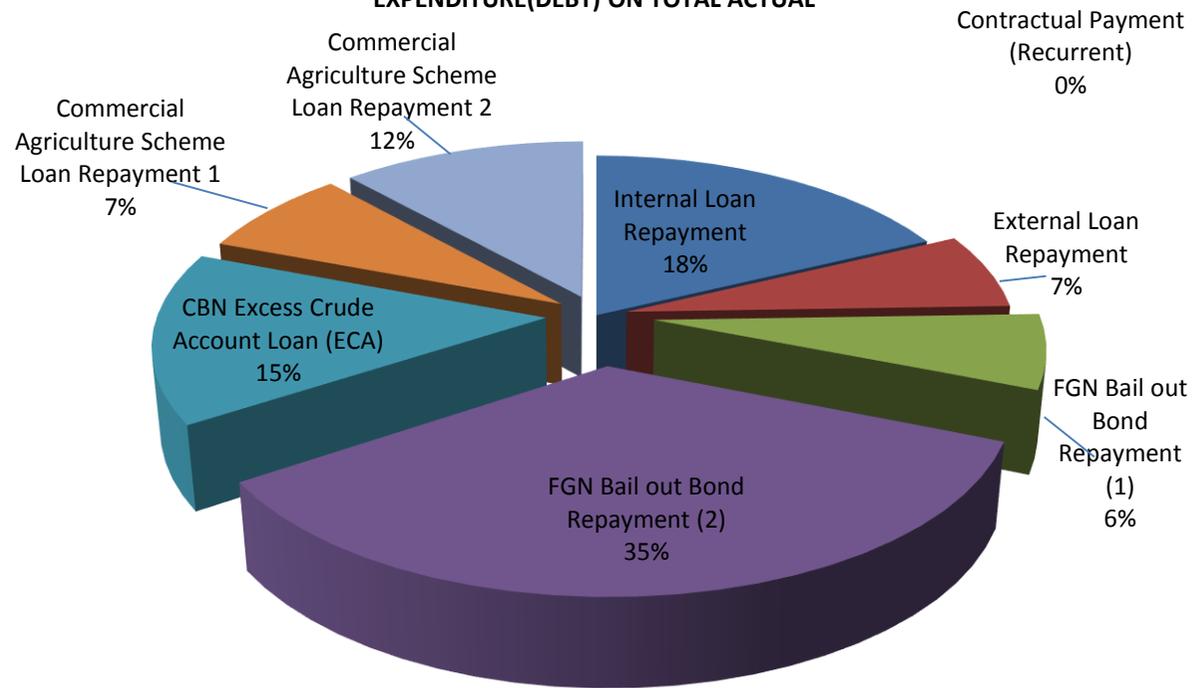


FIG XII : PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT EXPENDITURE(DEBT) ON TOTAL ACTUAL



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		-	-		-	-		
	TOTAL	79,594,046,011	19,898,511,503	3,095,954,386	13,567,001,230	(6,331,510,273)	10,471,046,844	68	17.0

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

FIG XIII: PERFORMANCE OF THE 2019 SECOND QUARTER CAPITAL RECEIPTS

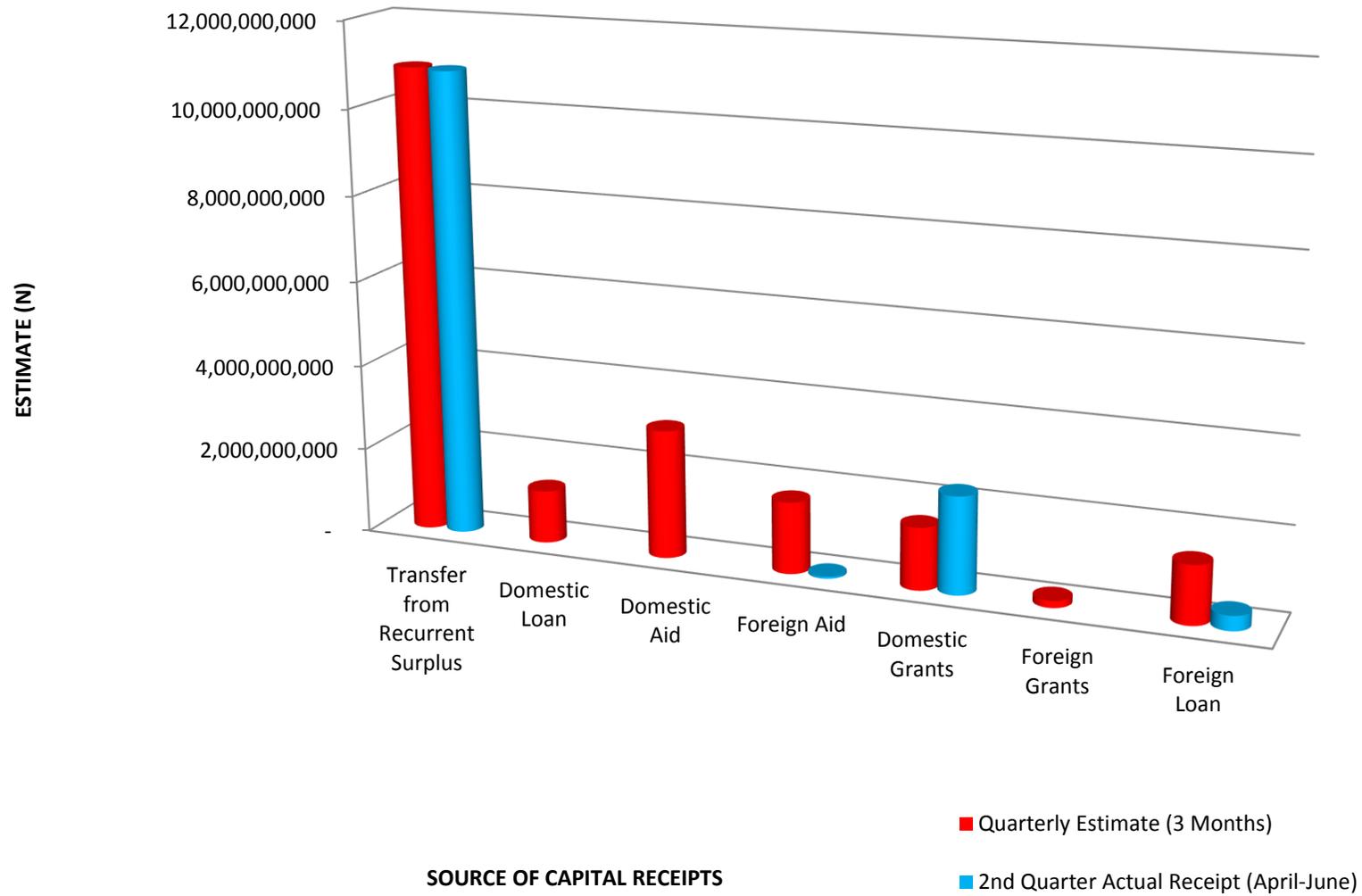
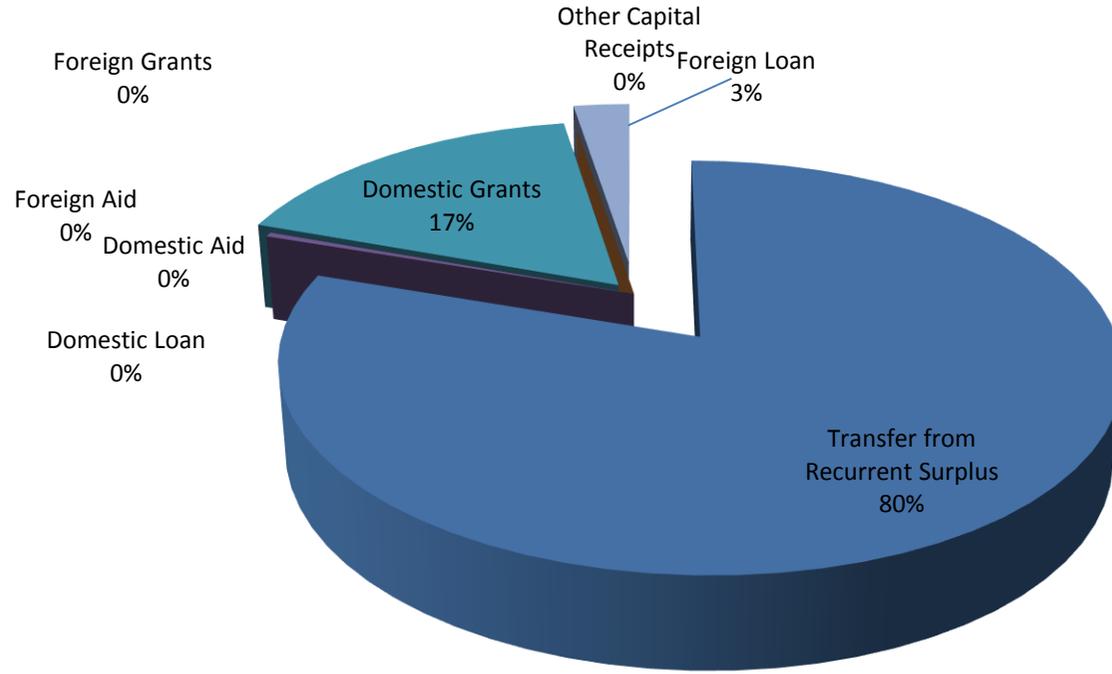


FIG XIV: PERCENTAGE PERFORMANCE OF 2019 SECOND QUARTER CAPITAL RECEIPT ON TOTAL ACTUAL



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/ 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
		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	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	79,594,046,011	39,797,023,006	19,898,511,503	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

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

FIG XV: PERFORMANCE OF THE 2019 HALF YEAR CAPITAL RECEIPTS

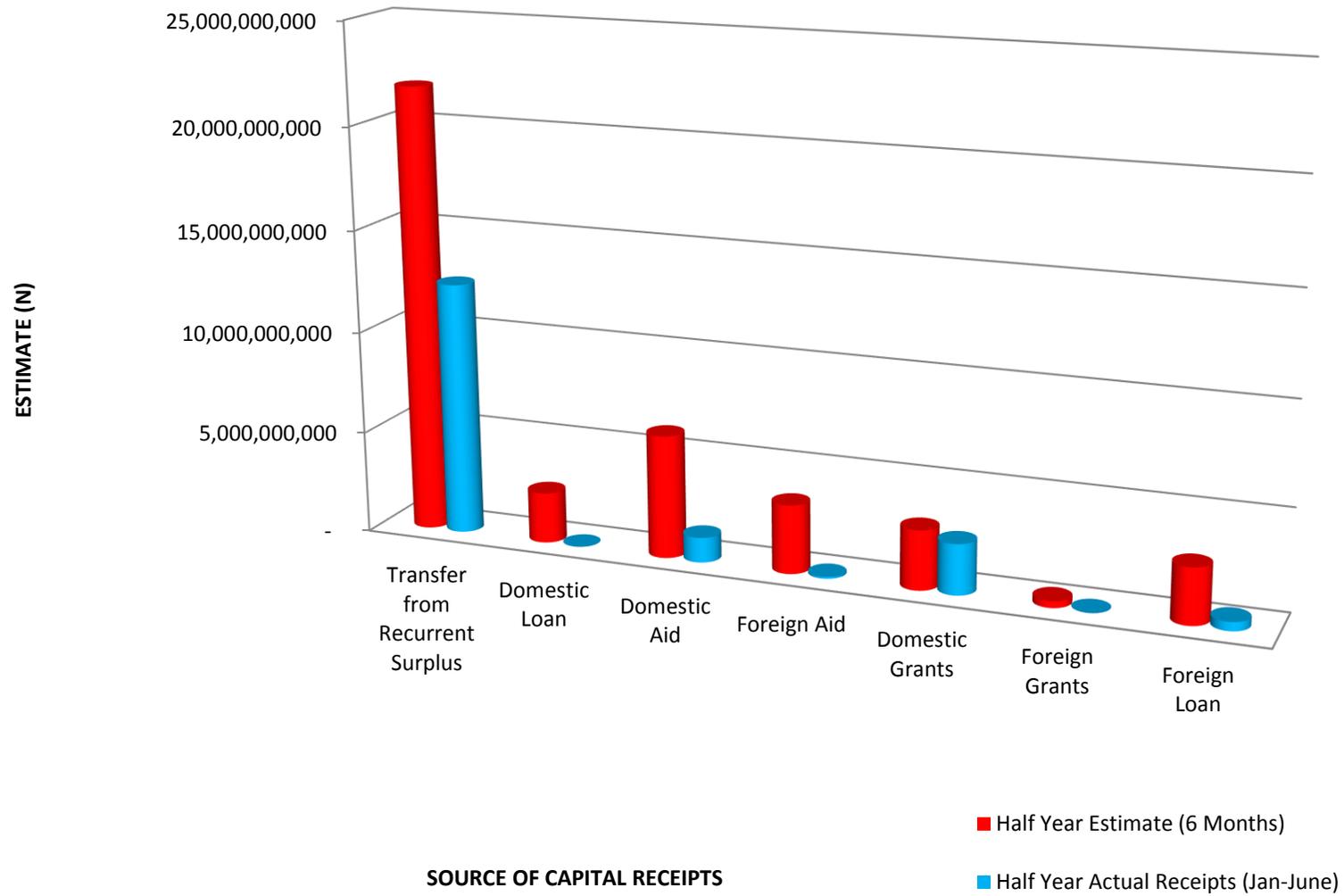
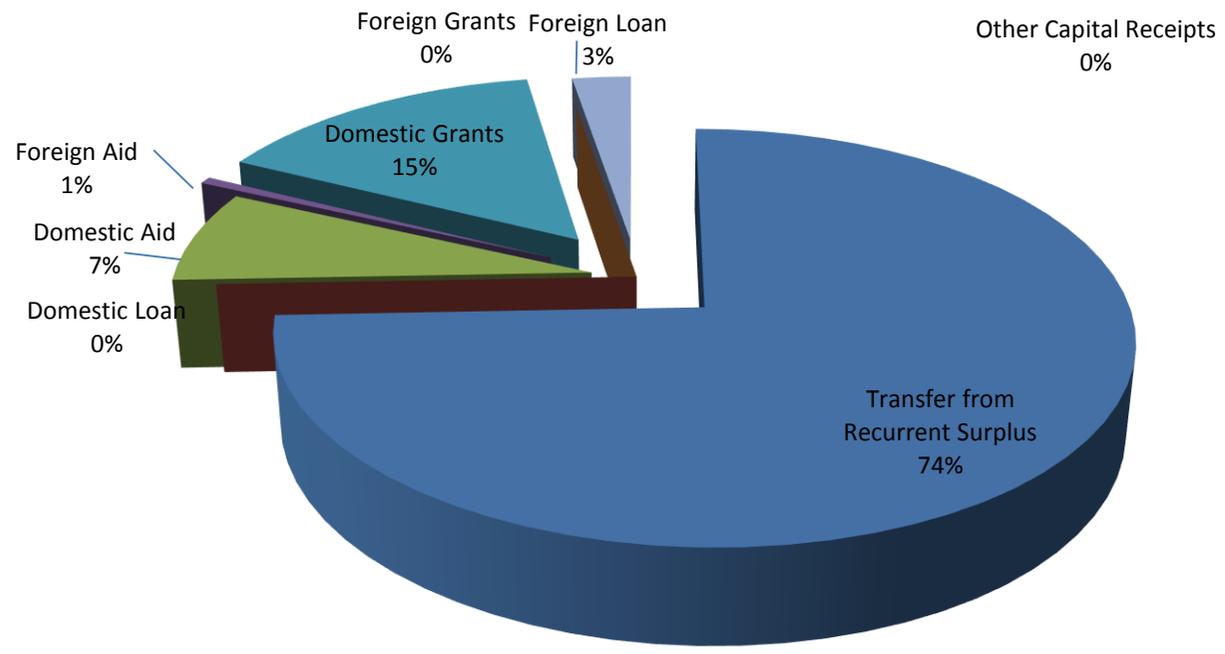


FIG XVI PERCENTAGE PERFORMANCE OF 2019 HALF YEAR CAPITAL RECEIPT ON TOTAL ACTUAL



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

The data obtained from MDAs and office of the Account General of the state showed that a total sum of ₦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 ₦1,544,113,081 under this sector for the second quarter of 2019, a total sum of ₦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 ₦39,975,000 (12.2%) was accessed and spent on various capital project out of the quarterly estimate of ₦327,777,089

C. ECONOMIC AFFAIRS

A total sum of ₦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 ₦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 ₦9,614,390 (5.7%) out of the quarterly estimate of ₦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 ₦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 ₦5,960,105,449 was earmarked for the Health sector in the second quarter of 2019. Out of this amount, a total sum of ₦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~~55,625,667.

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 ₦2,306,858,583 which representing 83.3% increase, compared to the amount of ₦2,768,530,010 expended in the first quarter of 2019 while the sum of ₦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.

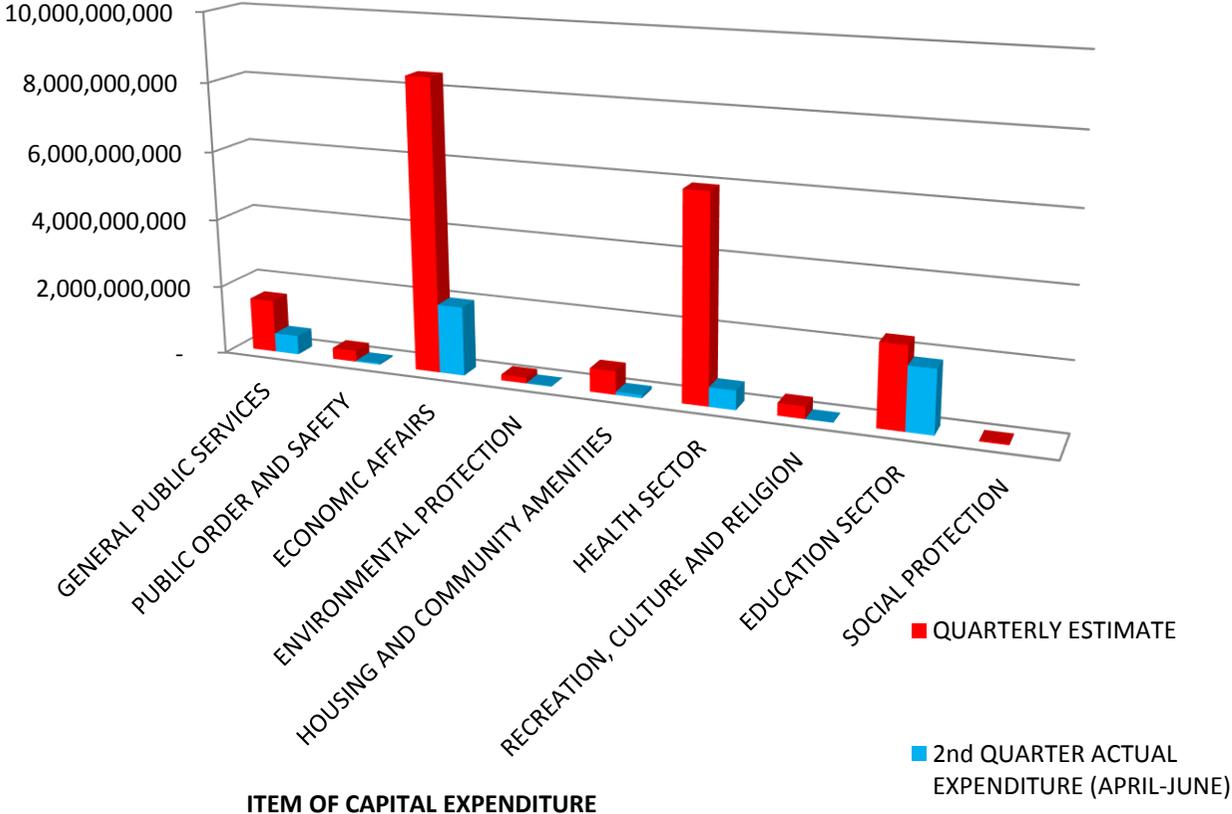
TABLE 7 :- 2019 SECOND QUARTER CAPITAL EXPENDITURE (SECTORAL PERFORMANCE)

S/ N	SECTORAL	APPROVED ESTIMATE	QUARTERLY ESTIMATE	2nd QUARTER ACTUAL EXPENDITURE (APRIL-JUNE)	VARIANCE	% PERF QUAR TERLY	% PERF ANNUA 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
	Sub-total	6,176,452,322	1,544,113,081	555,625,667	(988,487,414)	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
	Sub-total	1,311,108,355	327,777,089	39,975,000	(287,802,089)	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

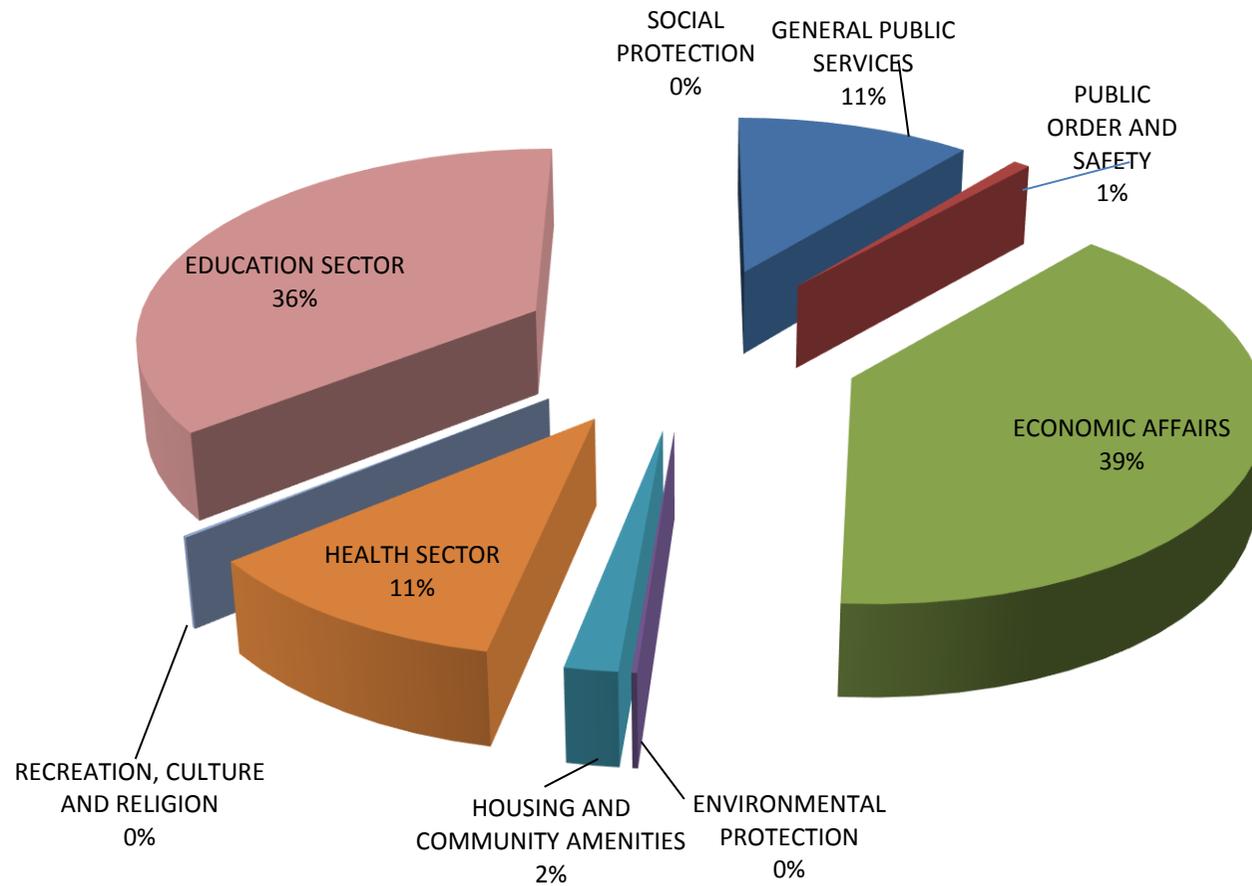
X	Ministry of Industry and Solid Minerals	53,535,500	13,383,875	0	(13,383,875)	0.0	0.0
xi	Ministry of Works and Transport	16,747,954,658	4,186,988,665	793,765,492	(3,393,223,173)	19.0	4.7
xii	Ministry of Planning and Eco Devt.	5,703,837,144	1,425,959,286	436,556,704	(989,402,582)	30.6	7.7
xiii	Bureau 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
	Sub-T total	33,869,580,213	8,467,395,053	2,000,414,203	(6,466,980,850)	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
	Sub-T total	677,447,421	169,361,855	9,614,390	(159,747,465)	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
	Sub -Total	2,715,902,129	678,975,532	91,754,736	-587,220,796	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
	Sub-Total	23,840,421,797	5,960,105,449	556,689,096	-5,403,416,353	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
	Sub-total	1,418,305,088	354,576,272	8,000,000	-346,576,272	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
	Sub-total	9,441,666,236	2,360,416,559	1,813,315,503	-547,101,056	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
	Sub-total	143,162,450	35,790,613	0	-35,790,613	0.0	0.0
	GRAND TOTAL	79,594,046,011	19,898,511,503	5,075,388,595	-14,823,122,908	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 SERVICES

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 ₦405,764,723, a sum of ₦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 ₦1,357,951,065 for the sector, a total sum of ₦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/ 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	2019	2019	2019	2019
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		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	-	-
	Sub-total	6,176,452,322	3,088,226,161	1,544,113,081	89,824,332	555,625,667	645,449,999	(988,487,414)	465,801,335	(2,442,776,162)	36.0	9.0	21	10
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	-	-
	Sub-total	1,311,108,355	655,554,178	327,777,089	0	39,975,000	39,975,000	(287,802,089)	39,975,000	(615,579,178)	12.2	3.0	6	3
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		0	-	(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	-	-
	Sub-T total	33,869,580,213	16,934,790,107	8,467,395,053	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	18	9
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
	Sub-T total	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
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
	Sub -Total	2,715,902,129	1,357,951,065	678,975,532	144,946,661	91,754,736	236,701,397	(587,220,796)	(53,191,925)	(1,121,249,668)	13.5	3.4	17	9
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)				
	Sub-Total	23,840,421,797	11,920,210,899	5,960,105,449	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	17	8
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	-	-
	Sub-total	1,418,305,088	709,152,544	354,576,272	22,500,000	8,000,000	30,500,000	(346,576,272)	(14,500,000)	(678,652,544)	2.3	0.6	4	2
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
	Sub-total	9,441,666,236	4,720,833,118	2,360,416,559	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	20
I	SOCIAL PROTECTION		0	0			-	0	0	-				
I	Ministry of Women Affairs and Social Development	143,162,450	71,581,225	35,790,613	0	0	-	(35,790,613)	0	(71,581,225)	0.0	0.0	-	-
	Sub-total	143,162,450	71,581,225	35,790,613	0	0	0	(35,790,613)	0	(71,581,225)	0.0	0.0	-	-
	GRAND TOTAL	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	20	10

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

FIG XIX: PERFORMANCE OF THE 2019 HALF YEAR CAPITAL EXPENDITURE

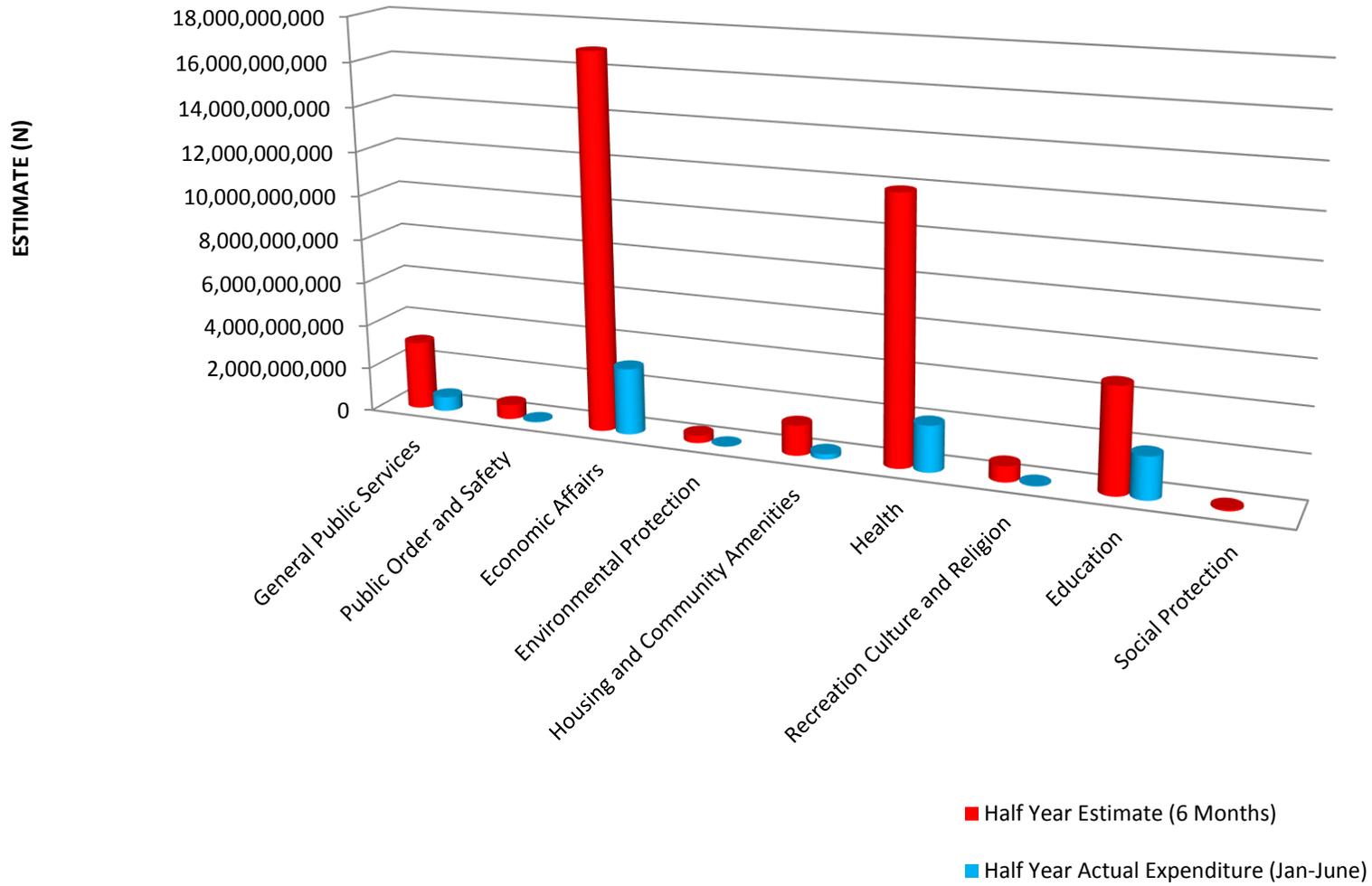
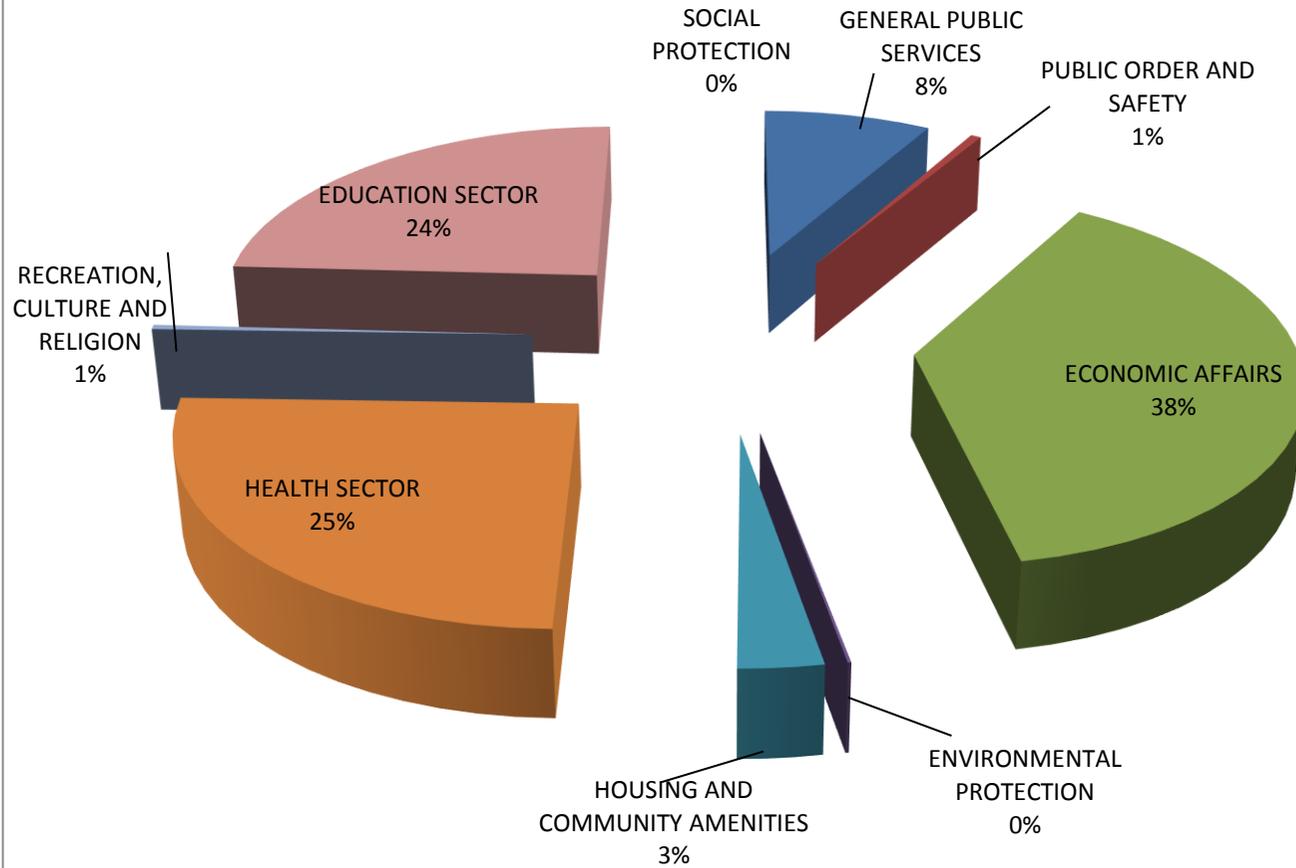


FIG XX : PERCENTAGE PERFORMANCE OF 2019 HALF YEAR CAPITAL EXPENDITURE PERFORMANCE ON TOTAL ACTUAL



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

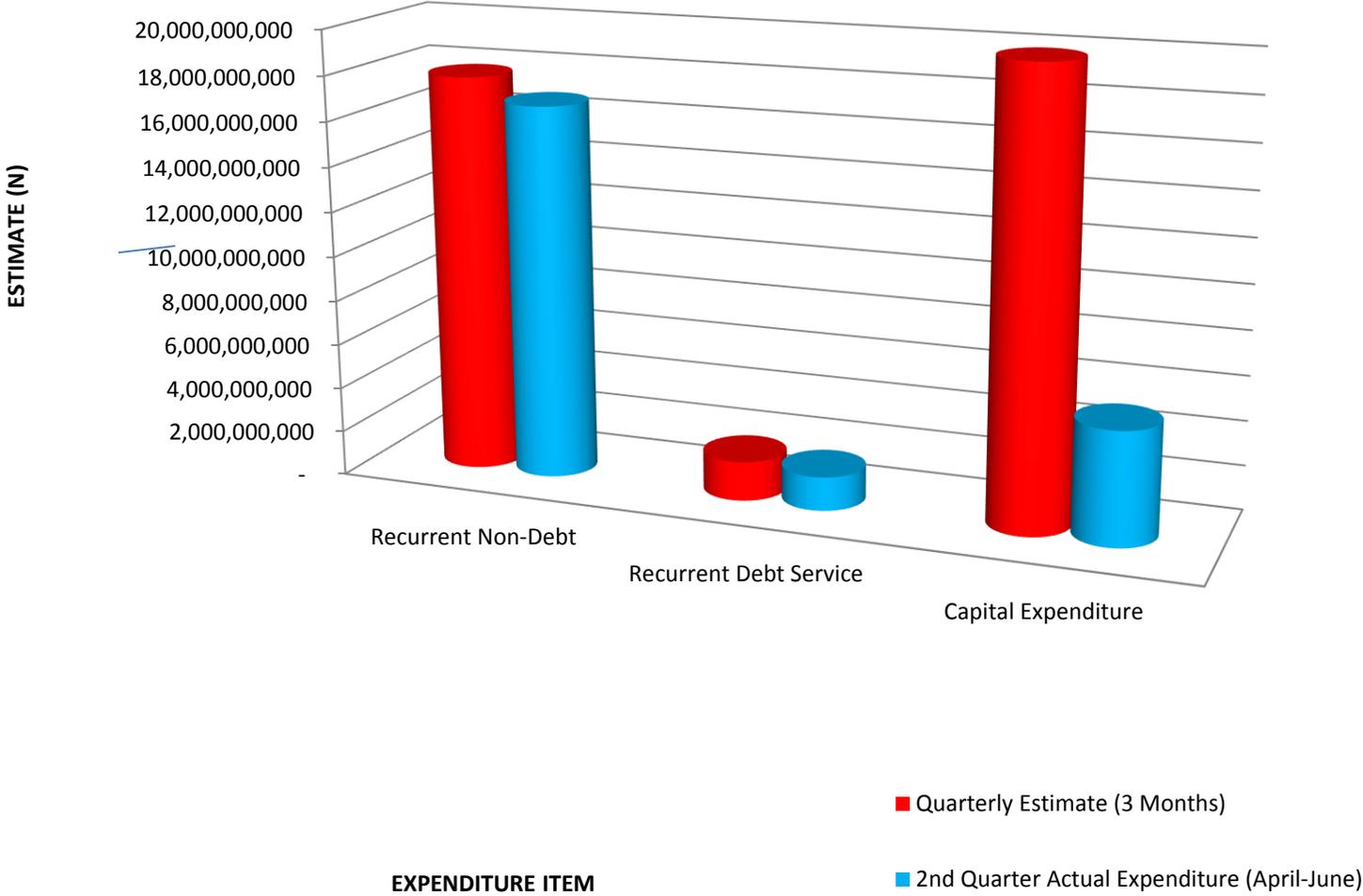
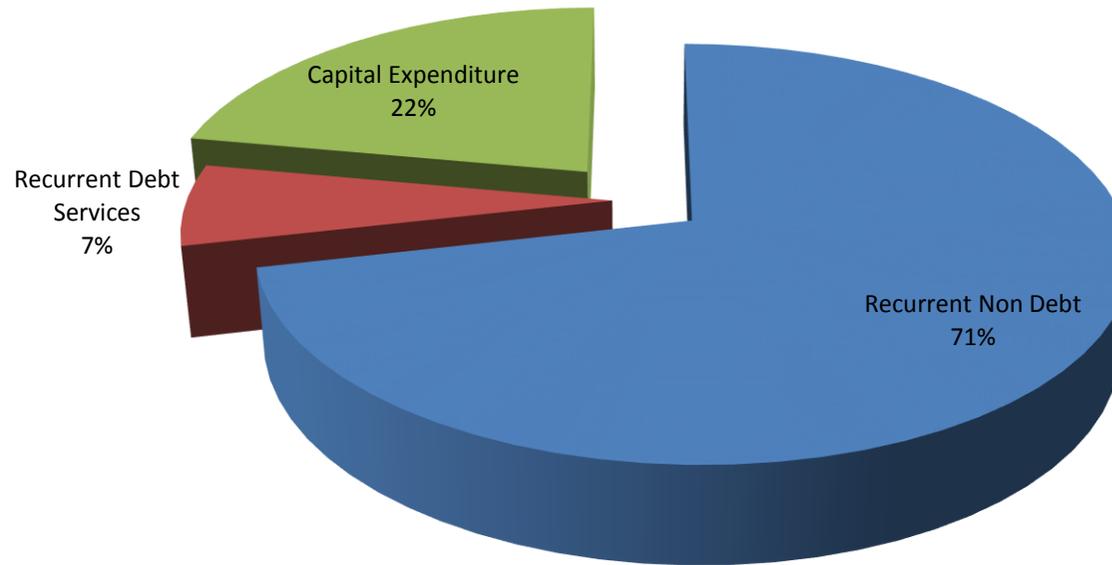


FIG XXII: PERCENTAGE PERFORMANCE OF 2019 RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE ON TOTAL ACTUAL



6.1 HALF YEAR RECURRENT AND CAPITAL EXPENDITURE

A half year performance on both recurrent and capital expenditure shows that a total sum of ~~₦42,412,458,050~~ was spent out of the half year estimate of ~~₦78,901,016,281~~ which represent 53.8% performance and 26.9% performance for the annual estimate of ~~₦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 **₦51,231,495,063** to that of half year total expenditure (recurrent and capital) of **₦42,412,458,050** reveals that there was a revenue surplus of **₦8,819,037,013** 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

		TABLE 10: SUMMARY OF RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE AS AT JUNE 2019												
		Approved Estimate			Actual			Variance			%Performance			
S/ N	Expenditure	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

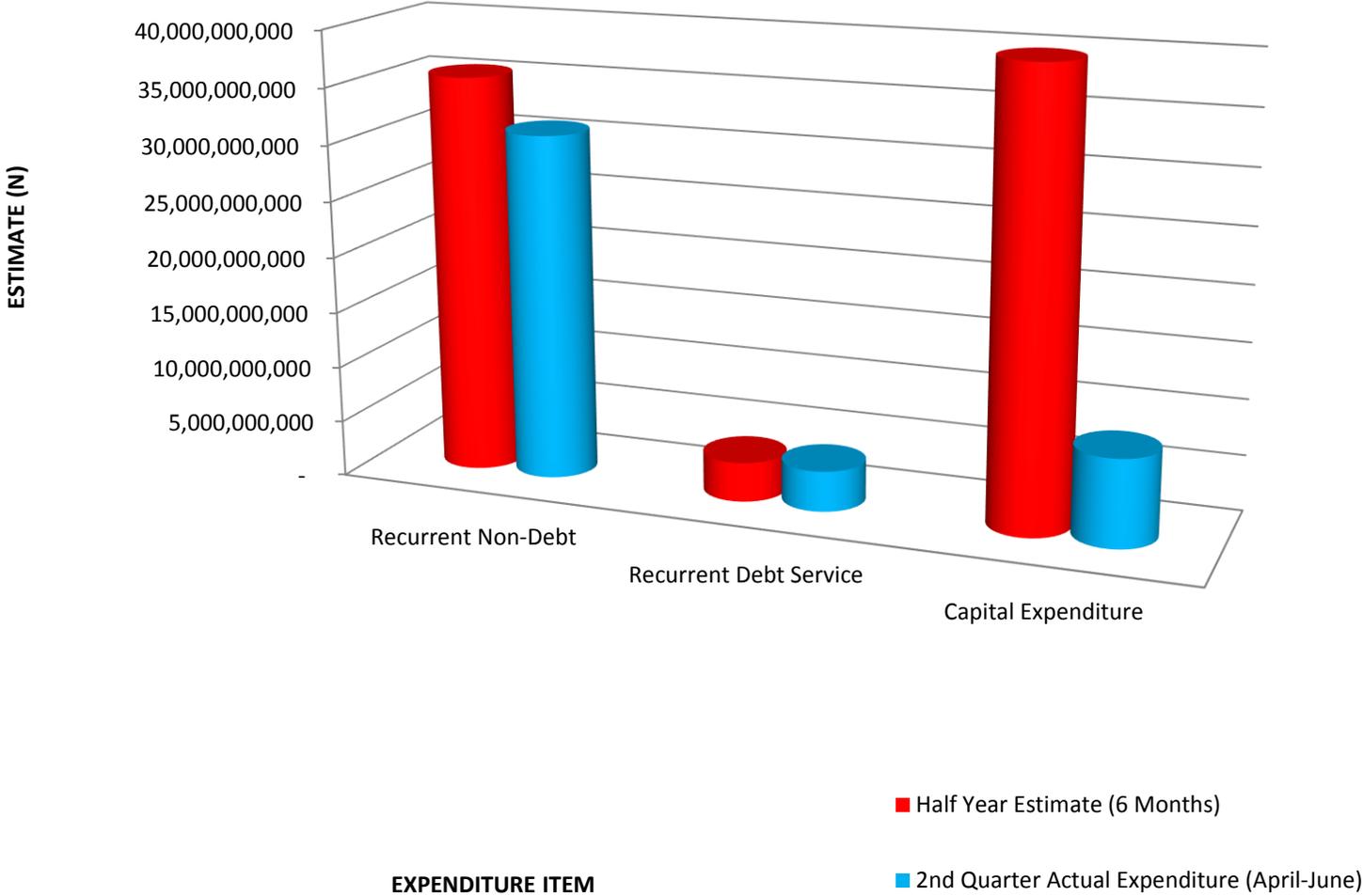
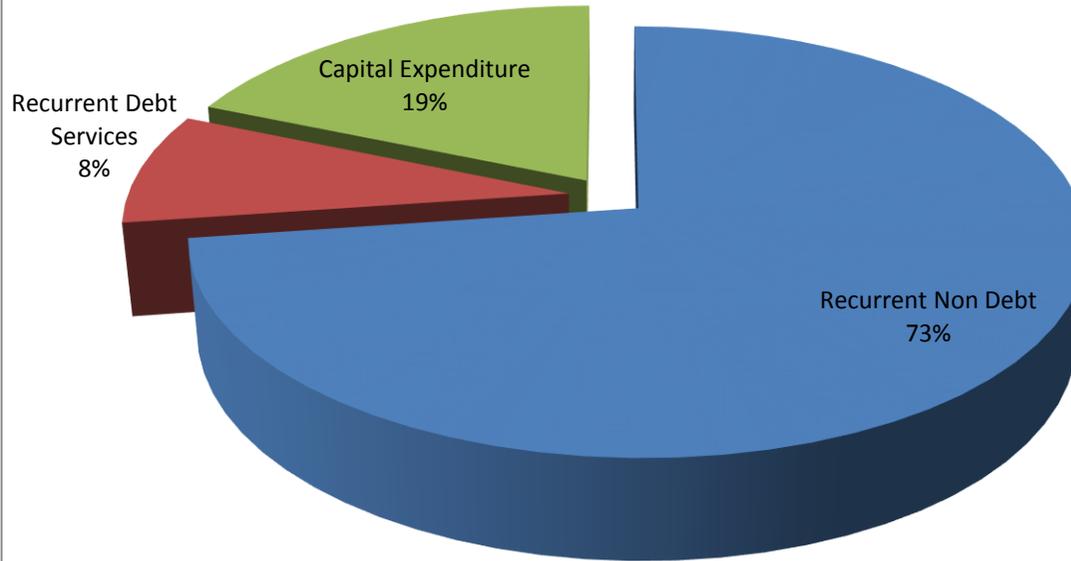


FIG XXIV PERCENTAGE PERFORMANCE OF 2019 HALF YEAR RECURRENT AND CAPITAL PERFORMANCE ON TOTAL ACTUAL



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. ₦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.

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
1	2	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
		N	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	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
		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)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED BUDGET		HALF YEAR (6 MONTHS)	ACTUAL			VARIANCE	% PERFORMANCE						
		APPROVED BUDGET	QUARTERLY ESTIMATES (3 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
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	(11,460,790)	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)	(2,869,629)	(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/ ECONOMIC 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	LGAs 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/ ECONOMIC 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														
01 - ADMINISTRATION SECTOR														
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	(10,125,232)	(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%	23.6%	91.8%	45.9%
22010101	Gratuity	1,000,000,000	250,000,000	500,000,000	300,000,000	300,000,000	96,146,007	(153,853,993)	66,146,007	(373,853,993)	38.5%	9.6%	12.6%	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%

ADMIN/ ECONOMIC 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	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	N	%	%	%	%
SUMMARY															
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%	
02 ECONOMIC SECTOR															
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%	16.5%	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	50,405,363	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/ ECONOMIC 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	
		N	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	908,585	(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	2,375,550	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	17,158,898	735,925	2,961,530	3,697,355	(5,617,914)	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	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%	

ADMIN/ ECONOMIC 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															
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	(6,635,746)	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)	(2,042)	(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	(16,089,907)	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	2,388,450	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/ ECONOMIC 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%	23.8%	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	16,886,208	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	(1,191,421)	118.5%	29.6%	89.6%	44.8%	
2202	OVERHEAD COST	116,302,948	29,075,737	58,151,474	27,310,474	10,152,895	37,463,364	(18,922,847)	(17,157,584)	(20,698,110)	34.9%	8.7%	64.4%	32.2%	

ADMIN/ ECONOMIC 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	2019
		N	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	SCHOLARSHIP 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	72,101,010	-	72,101,010	(32,472,960)	(72,101,010)	(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

REVENUE 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 VS QUARTERLY BUDGET	2ND QUARTER ACTUAL VS FIRST QUARTER	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
		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
		₦	₦	₦	₦	₦	₦	₦	₦	₦	%	%	%	%
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%
	TOTAL CAPITAL EXPENDITURE	79,594,046,011	19,898,511,503	39,797,023,006	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%