

KWARA STATE ESTIMATES 2020



**FIRST
QUARTER
BUDGET
IMPLEMENTATION
PERFORMANCE
REPORT**

Q1

MAY, 2020

MINISTRY OF FINANCE AND PLANNING
KWARA STATE

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KWARA STATE ESTIMATES 2020

EXECUTIVE SUMMARY

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

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

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

Recurrent Revenue

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

Statutory Allocation as at 31st of March, 2020 stood at ~~N~~8.687 billion (71%) as against ~~N~~12.235 billion that was earmarked for the first quarter. **Value Added Tax** stood at ~~N~~2.892 billion (70.4%) as against projected estimate of ~~N~~4.107 billion. **Other Sundry Revenue** from FAAC as at first quarter was ~~N~~0.205 billion (21.4%) against estimate of ~~N~~0.959 billion. **Internally Generated Revenue**(IGR) as at 31st March, 2020 was ~~N~~7.395 billion (73.6%) against ~~N~~10.052 billion quarter estimate for the first quarter.

However, a sum of 0.048 billion was received from LGA Salary Bailout loan repayment to the State Government during the quarter under review.

The Total Actual Recurrent Revenue Received in the first quarter of 2020 from various sources including the opening balance stood at ~~₦~~21,229,485,854 as against ~~₦~~29,154,055,421 that was projected for the first quarter of the year. This represents 72.8% performance. (See Annex 'A1')

Recurrent Expenditure

Actual Personnel Cost as at 31st of March, 2020 was ~~₦~~3.385 billion (91.5%) as against ~~₦~~3.701 billion quarter estimate for 2020 first quarter.

Actual Overhead Cost stood at ~~₦~~7.683 billion (74.5%) against quarterly estimate of ~~₦~~10.317 billion. Also, **Pension and Gratuities** figure for the first quarter was ~~₦~~2.213 billion (105.9%) as against ~~₦~~2.089 billion while **Statutory Office Holders' salaries** was ~~₦~~0.061 billion (49.1%) as against ~~₦~~0.125 billion. **Other CRF (Consolidated Revenue Fund Charges)** which include LGA share of State IGR and Salary of Parastatal Board Member for the first quarter was ~~₦~~0.242 billion (103.7%) against ~~₦~~0.234 billion. Meanwhile, total amount expended on Debt Servicing as at first quarter was ~~₦~~1.834 billion (102.7%) as against quarter estimate of ~~₦~~1.785 billion. The total Actual Recurrent Expenditure in the first quarter of 2020 for various activities stood at ~~₦~~15, 420,681,161 as against ~~₦~~18, 254,990,600 that was estimated for the first quarter of the year. This represents 84.5% performance. (see Annex 'A2').

Capital Expenditure

Actual Capital Expenditure as at 31st March, 2020 was ~~₦~~4.009 billion which represents 17.9% performance of the quarter estimate of ~~₦~~22.366 billion for the first quarter of the year. **Out of this amount, ₦0.981 billion (56.4%) was expended on Capital Projects of the General Public Service Sector while ₦0.029 billion (8.3%) was expended on Public Order and Safety Sector in the first quarter.** The Economic Affairs Sector received a total sum of ~~₦~~0.750 billion (8.3%) while Environmental Protection received nothing. Also, ~~₦~~0.113 billion (13.7%) was expended on Housing and Community Amenities Sector while ~~₦~~2.034 billion (34.2%) was spent on Health Sector. However, Recreation, Culture and Religion received nothing while Education Sector had ~~₦~~0.101 billion (2.9%) and Social Protection Sector had nothing for their capital project in the first quarter of 2020 (see Annex 'A3').

In all, the total expenditure for both recurrent and capital expenditures for the first quarter 2020 stood at ~~N~~19,430,620,424 out of the total quarter estimate of ~~N~~40,621,916,543. This represents 47.8 % performance in financial terms for the first quarter 2020.

Notable factors that affected the first quarter 2020 Budget Implementation

The major factors that affected Budget Implementation:

1. Shortfall in the expected level of Federal Revenue Allocation to the State due to decline revenue from oil as a result of fall in oil price.
2. The State Internally Generated Revenue (IGR) from MDAs witnessed decline due to some logistics challenge in some of the Revenue generating MDAs.

Observations

1. The aggregate actual revenue and actual expenditure for the first quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 34.8% of the Total Recurrent Revenue in the first quarter (i.e ~~N~~7.395 billion to ~~N~~21.229 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the first quarter. This implies high consumption rate and the need for increase in capital expenditure for economic development.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the first quarter tilted towards the health, general public service and economic sectors. In this regard, it will help in strengthening and increasing access to health care facilities as well as promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internal Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the first quarter of 2020.

6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the first quarter of 2020 as a result of dwindling revenue inflow from various sources to the state
7. The report shows that the financial budget implementation performance on the quarterly estimates for the first quarter of 2020 was 47.8% for both recurrent and capital expenditures (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

Recommendations

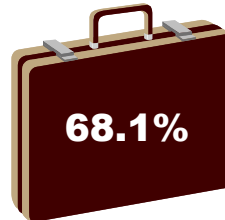
- i) KWIRS should continue to improve on their level of revenue collection mechanism for increased revenue so as to reduce the over dependence on Federal Allocation by the State government.
- ii) Enlightenment/Advocacy on the need to pay tax should continue for better results and effort to increase the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

Conclusion

This report has analyzed the performance of the finances of 2020 budget implementation for the first quarter of 2020. The MDAs are encouraged to strive hard to increase on their level of Internally Generated Revenue in the second quarter in order to improve the revenue base of the State Government, so that more funds could be available to provide enabling environment for economic growth and development of the State.

WHERE THE MONEY REALLY COMES FROM

Statutory Allocation + VAT
+ Other Sundry Revenue
(FAAC)

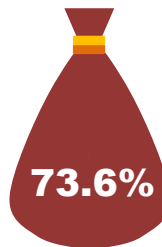


N 17.303bn

N 11.785bn

N10.052bn

N 7.395bn



**Internally Generated
Revenue (IGR)**

LGA's Salary Bailout
(Loan Repayment)



N 0.048bn

N 0.048bn

Aid and Grants



23.3%

N 8.403bn

N 1.932bn

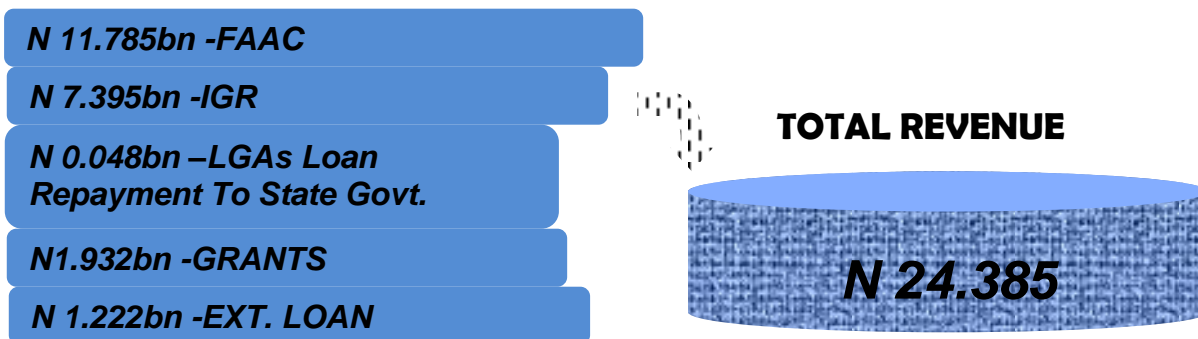
N3.064bn

N 1.222bn



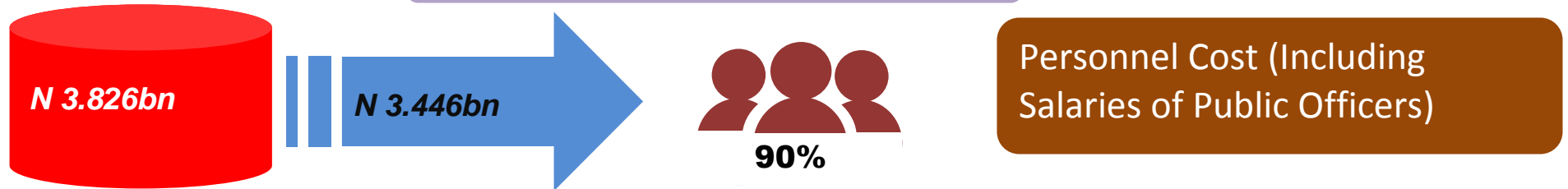
39.9%

External loan

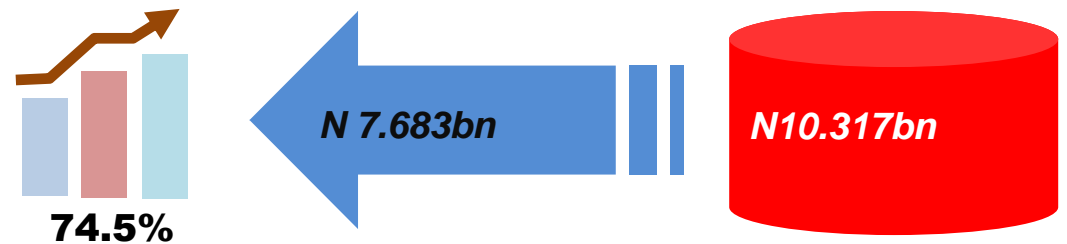


WHERE THE MONEY GOES TO

Recurrent Expenditure



Overhead Cost



N 2.089bn

N 2.213bn



105.9%

Pensions and Gratuities

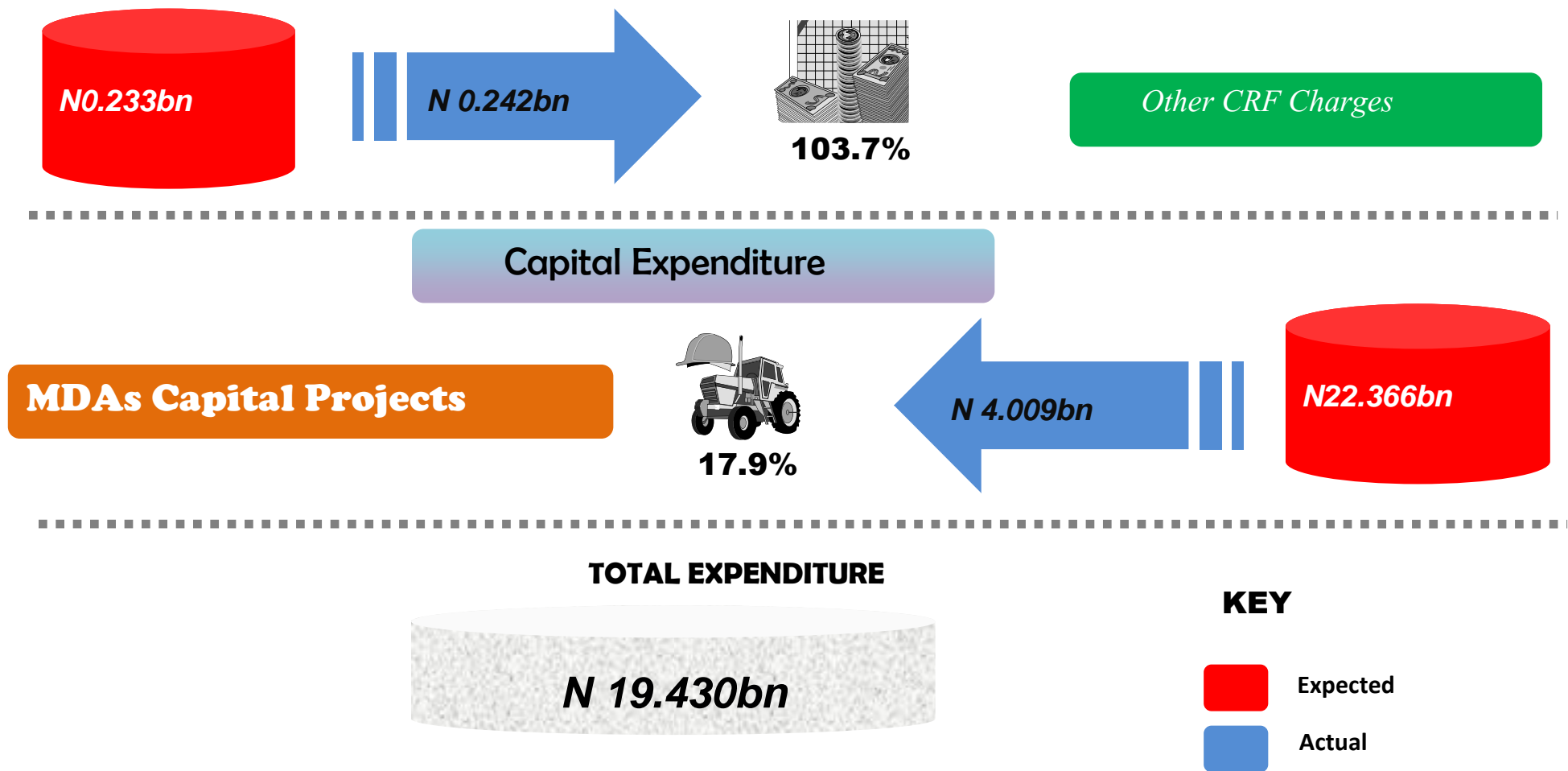
Debt Servicing



102.7%

N 1.834bn

N 1.785bn



APPRAISAL OF 2020 FIRST QUARTER BUDGET
IMPLEMENTATION PERFORMANCE REPORT
(JANUARY – MARCH, 2020)

1.0 INTRODUCTION

This report is designed to present detailed information that compares the actual revenue and expenditure with the quarterly estimates of revenue and expenditure on the implementation of the 2020 Budget in the first quarter. The information being provided is to enable the executive and legislative arms of government as well as the citizens to understand and be able to measure the management of public resources, as planned in the budget, for transparency and accountability. The 2020 Budget was designed and tagged with a theme – “***Budget of Reconstruction and Reformation***”

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

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

- ✓ Mobilization of resources for human capital development through education, health, water supply and sanitation, women and social development as well as social protection;

- ✓ Expansion of Revenue Generation capacity of the state through blockage of leakages for increased Revenue in order to reduce state dependence on the monthly Federal Allocation;
- ✓ Development of critical infrastructure facilities and rehabilitation of existing ones to provide a more conducive environment from private investors;
- ✓ Job and wealth creation to reduce poverty and level of unemployment among our youths.

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 the expanding of tax net, plugging all revenue loopholes for efficiency and good governance.

In the course of discharging its cabinet responsibility, and to track the 2020 budget performance; the Ministry of Finance & Planning examined the returns on Recurrent Revenue, Recurrent Expenditure, Capital Receipts and Capital Expenditure for the first quarter (1st January – 31st March, 2020) of the 2020 Approved Estimates as submitted by the Kwara State Internal Revenue Service (KWIRS), Accountant General's Office, Ministries, Departments and Agencies. The appraisal of the progress made in the implementation of the Budget of the State Government and the performance in financial terms for the first quarter of the year 2020 was based on the actual available resources in terms of Internally Generated Revenue (IGR), Statutory Allocation, VAT and Other receipts, and the expenditure components in line with the International Public Sector Accounting Standards (IPSAS) cash basis budget.

2.0 FINANCIAL ANALYSIS OF THE FIRST QUARTER 2020 RECURRENTREVENUE BUDGET PERFORMANCE

The 2020 Budget has a gross collectible recurrent revenue estimate of ~~N~~116, 616,221,683made up of ~~N~~48, 943,215,564(or 41.9%) Statutory Allocation, ~~N~~16,430,807,482 (or 14.1%) Value Added Tax, ~~N~~3,838,863,505 (or 3.3%) Other Sundry Revenue from FAAC, ~~N~~193, 322,646(or 0.2%)LGAs Salary Bailout (Repayment),~~N~~40,210,012,486 (or 34.5%) Internally Generated Revenue (IGR) and opening Balance of ~~N~~7, 000,000,000 (or 6%) from previous savings from year 2019.

The total actual recurrent revenue received in the first quarter of 2020 was ~~N~~21, 229,485,854out of the approved gross collectible recurrent revenue estimate of ~~N~~29, 154,055,421 for the first quarter of the year. This represents 72.8% performance of the recurrent revenue estimate for the first quarter of the year. Out of the total recurrent revenue received in the state during the first quarter of 2020, a total sum of ~~N~~11,785,440,348 was from Federal Allocation representing 55.5% performance while ~~N~~7,395,714,844 was from Internally Generated Revenue representing 34.8% performance of the total recurrent revenue realized for the state. A total sum of ~~N~~2000,000,000 (or 9.4%) was from the opening balance from previous savings in year 2019 while ~~N~~48, 330,662 (or 0.2%) was from loan repayment to the state from LGA.

Further analysis of the recurrent revenue receipt in the first quarter of 2020 shows that Statutory Allocation of ~~N~~8,687,274,531, Value Added Tax (VAT) of ~~N~~2,892,324,846, Other Sundry Revenue from FAAC of ~~N~~205,840,971 and Internally Generated Revenue (IGR)of ~~N~~7,395,714,844 fell short of their respective quarterly estimate of ~~N~~12,235,803,891, ~~N~~4,107,701,871, ~~N~~959,715,876 and ~~N~~10,052,503,122.

The level of performance of some sources of recurrent revenue in the first quarter of 2020 was encouraging but there is room for improvement as none of the recurrent revenue sources surpassed the quarterly estimate. It is being envisaged that the revenue

performance in subsequent quarters of the year may be worsened by the corona virus pandemic and continued fall in oil price. The revenue data obtained from KWIRS on Internally Generated Revenue (IGR) shows that majority of the revenue line items of MDAs fell short of their expected quarterly revenue estimate to be generated for the first quarter. This was due to some logistics challenge. Only few MDAs exceeded their quarterly estimate revenue line items during the first quarter. Meanwhile, strategies aimed at expanding the revenue base and improving the collections and remittances in the state by the Kwara Internal Revenue Service should be intensified in order to meet the set target for the year.

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.

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

TABLE 1: 2020 FIRST QUARTER RECURRENT REVENUE PERFORMANCE

S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUATERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
	<i>RECURRENT REVENUE</i>					
A	<i>Opening Balance</i>	7,000,000,000	1,750,000,000	2,000,000,000	250,000,000	114.3%
B	<i>Statutory Allocation</i>	48,943,215,564	12,485,194,906	8,687,274,531	(3,548,529,360)	71%
C	<i>Value Added Tax</i>	16,430,807,482	4,107,701,871	2,892,324,846	(1,215,377,025)	70.4%
D	<i>Other Sundry Revenue (FAAC)</i>	3,838,863,505	959,715,876	205,840,971	(753,874,905)	21.4%
E	<i>LGAs Salary Bailout (Loan Repayment)</i>	193,322,646	48,330,662	48,330,662	-	100%
F	<i>Internally Generated Revenue (IGR)</i>	40,210,012,486	10,052,503,122	7,395,714,844	(2,656,788,277)	73.6%
	<i>SUB-TOTAL</i>	116,616,221,683	29,154,055,421	21,229,485,854	(7,924,569,566)	72.8%

Source: AG's Office, KW-IRS and MDAs' returns. 2020

FIG I: PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT REVENUE

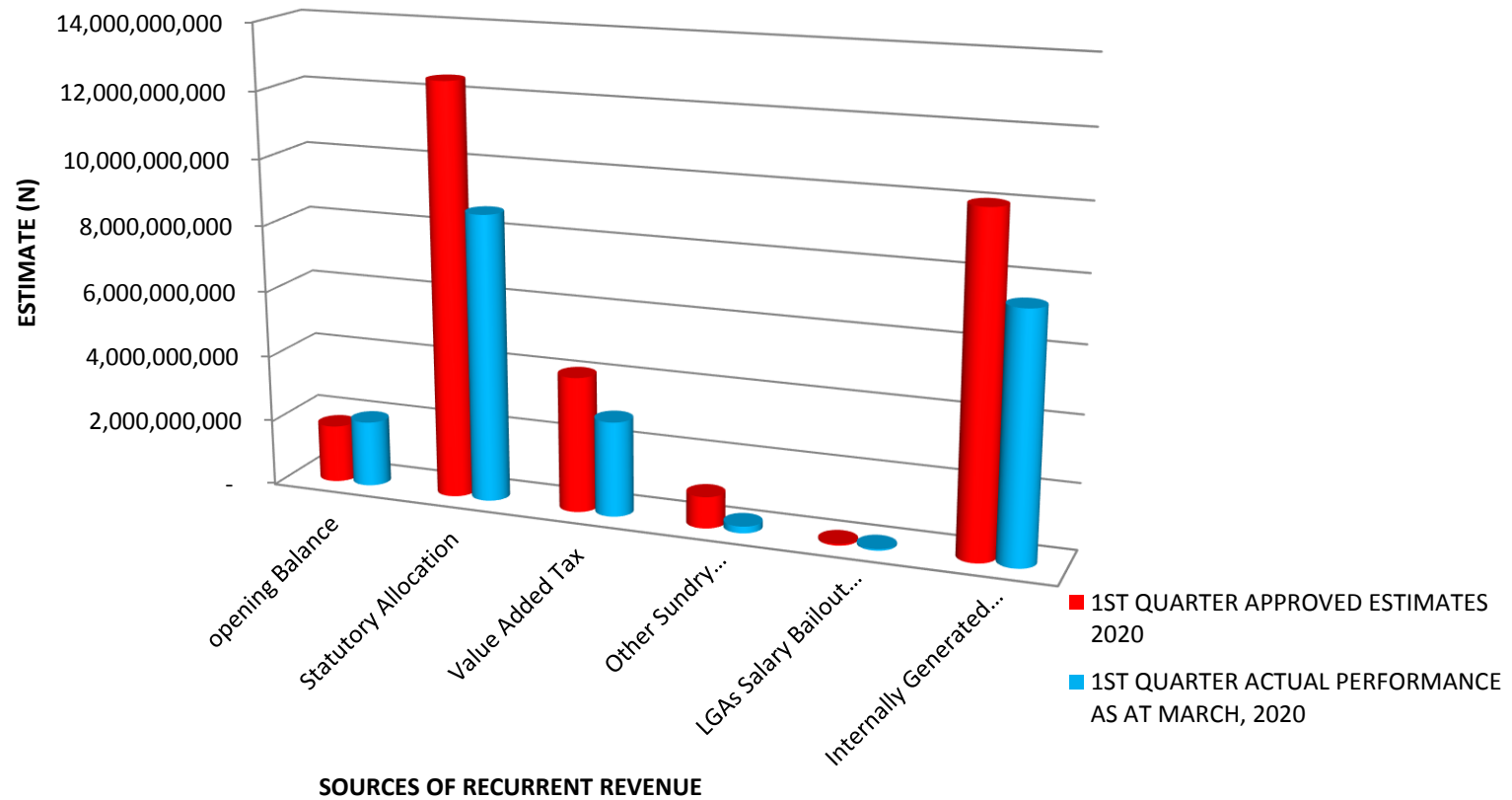
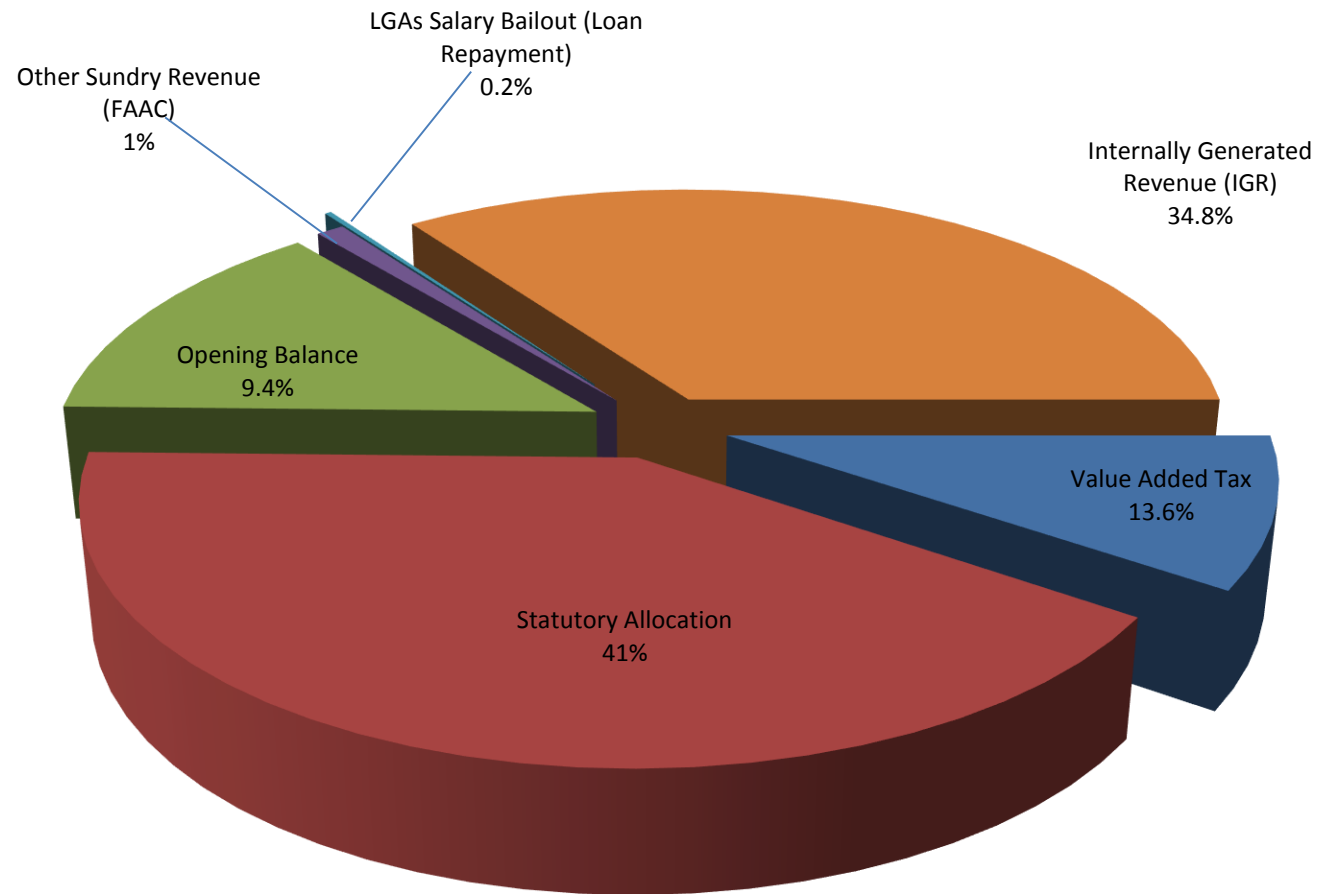


FIG II: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT REVENUE



3.0. ANALYSIS OF 2020 FIRST QUARTER RECURRENT EXPENDITURE PERFORMANCE

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

3.1 RECURRENT (NON-DEBT) EXPENDITURE

In designing the 2020 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 the number of ministries from 19 to 16, reduction in the allocations to MDAs and blocking 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 ₦13,585,890,997 (88.1%) was expended on recurrent (non-debt) expenditure in the first quarter of 2020. This amount represents a decrease of ₦2,883,395,834 (17.5%) from the quarterly estimate of ₦16,469,286,831 for recurrent (non-debt) expenditure. Out of this amount expended on recurrent (non-debt) expenditure, a total sum of ₦3,385,261,851 (24.9%) was expended on Personnel Cost while ₦7,683,711,014 (56.5%) was expended on Overhead Cost inclusive of Tertiary institution salaries, other salary related expenses and running cost. Some of the various activities that were carried out during the quarter include the following;

- Desilting of drainages in some locations within Ilorin metropolis, maintenance of dumpsite at Sokoto Aiyekale as well as road medians and roundabouts within Ilorin metropolis
- Maintenance of office building at Ilorin College of Nursing and Midwifery, Ilorin
- Capacity building of civil servants and public officers for improved service delivery.

Also, a sum of ~~N~~2,213,058,908 (16.3%) was expended on Pensions & Gratuities while ~~N~~61,373,571 (0.4%) and ~~N~~242,485,653 (1.8%) were expended on Statutory Office Holders salaries and other CRF charges respectively.

3.2 RECURRENT (DEBT SERVICE) EXPENDITURE

The actual total recurrent (debt service) expenditure in the first quarter of the year was ~~N~~1,834,790,164 out of the quarterly estimate of ~~N~~1,785,703,770 for 2020. A breakdown of the expenditure showed that ~~N~~116,630,126 (6.4%) was on FGN Bailout Bond Repayment (Salary), ~~N~~634,393,965 (34.6%) was to FGN Bailout Bond Repayment (Commercial Bank Loan Restructuring), ~~N~~269,917,787 (14.7%) was to CBN ECA Loan Facility repayment, ~~N~~137,054,228 (7.5%) was on Commercial Agriculture Scheme Loan repayment 1 and nothing on Commercial Agriculture Scheme Loan repayment 2 because repayment has been completed and 113,924,655 (6.2%) was on External Loan repayment (Donor).

A total sum of ~~N~~105,167,866 (5.7%) was on CBN Small and Medium Enterprise Development while ~~N~~457,701,537 (24.9%) was on CBN Budget Support Facilities. (see table 2).

However, Commercial Agricultural Scheme Loan repayment 1 and External Loan repayment exceeded their quarterly estimate expenditure. The observed increase recorded in the aggregate actual recurrent (debt) expenditure items, was as a result of upward review in the loans repayment to ensure early defray of the loan. (See table 2).

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

TABLE 2: 2020 FIRST QUARTER RECURRENT EXPENDITURE PERFORMANCE

S/N	EXPENDITURE ITEMS	APPROVED ESTIMATES	QUATERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTE RLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
A	<u>RECURRENT EXPENDITURE</u>					
I	<i>Personnel Cost</i>	14,804,010,591	3,701,002,648	3,385,,261,851	(315,740,797)	91.5%
II	<i>Overhead Cost</i>	41,271,470,358	10,317,867,590	7,683,711,014	(2,634,156,576)	74.5%
III	<i>Pensions and Gratuities</i>	8,356,020,765	2,089,005,191	2,213,058,908	124,053,717	105.9%
IV	<i>Statutory Office Holders Salaries (Public Officers)</i>	500,000,000	125,000,000	61,373,571	(63,626,429)	49.1%
V	<i>State Support Grants and Contributions –General</i>	10,000,000	2,500,000	-	(2,500,000)	0.0%
VI	<i>Other CRF Charges</i>	935,645,608	233,911,402	242,485,653	8,574,251	103.7%
VII	<i>LGAs Salary Bailout</i>	-	-	-	-	
	SUB-TOTAL	65,877,147,322	16,469,286,831	13,585,890,997	(2,883,395,834)	82.5%
B	<u>RECURRENT EXPENDITURE (Debt)</u>					
I	<i>CBN Budget Support Facility</i>	1,830,806,153	457,701,538	457,701,537	(1)	100.0%
II	<i>External Loan Repayment (Donor)</i>	445,691,880	111,422,970	113,924,655	2,501,685	102.2%
III	<i>FGN Bailout Bond Repayment (1)</i>	466,520,504	116,630,127	116,630,127	-	100.0%
IV	<i>FGN Bailout Bond Repayment (2)</i>	2,537,575,862	634,393,965	634,393,965	-	100.0%
V	<i>CBN Excess Crude Account Loan (ECA)</i>	1,079,671,147	269,917,787	269,917,787	-	100.0%
VI	<i>Commercial Agricultural Scheme Loan Repayment 1</i>	228,423,711	57,105,928	137,054,228	79,948,300	240.0%
VII	<i>Commercial Agricultural Scheme Loan Repayment 2</i>	70,736,391	17,684,098	-	(17,684,098)	0.0%
VIII	<i>Contractual Payment (Recurrent)</i>	62,717,963	15,679,491	-	(15,679,491)	0.0%
IX	<i>CBN Small and Medium Enterprise Dev.</i>	420,671,467	105,167,867	105,167,866	(1)	100.0%
	SUB TOTAL	7,142,815,078	1,785,703,770	1,834,790,164	49,086,395	102.7%

	TOTAL (A+B)	73,019,962,400	18,254,990,600	15,420,681,161	(2,834,309,439)	84.5%
	<i>RECURRENT SURPLUS (TRANSFER)</i>	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53,3%
	GRAND TOTAL	116,616,221,683	29,154,055,421	21,229,485,854	(7,924,569,566)	72.8%

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

FIG III: PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT EXPENDITURE (NON - DEBT)

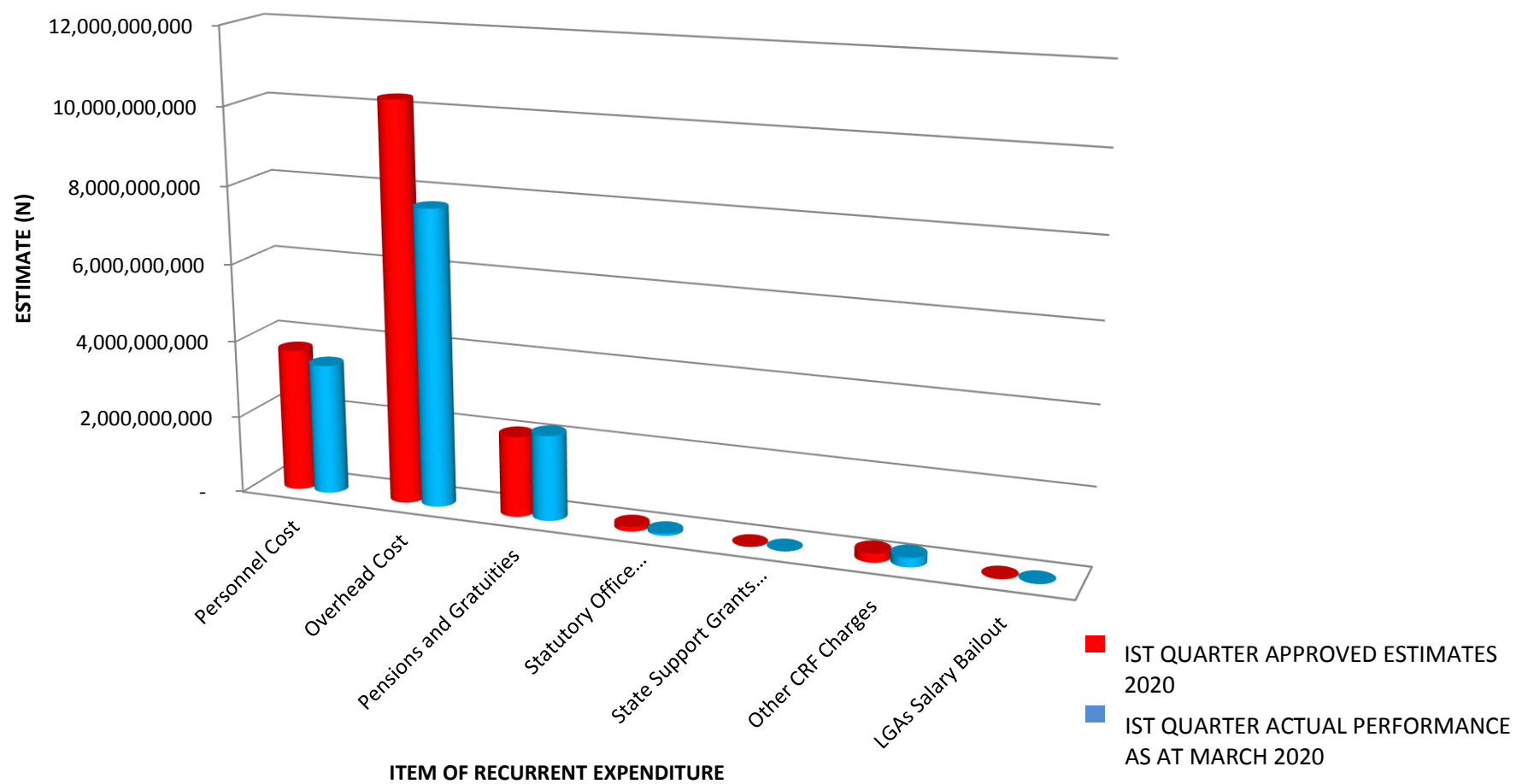


FIG IV: PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT EXPENDITURE (DEBT)

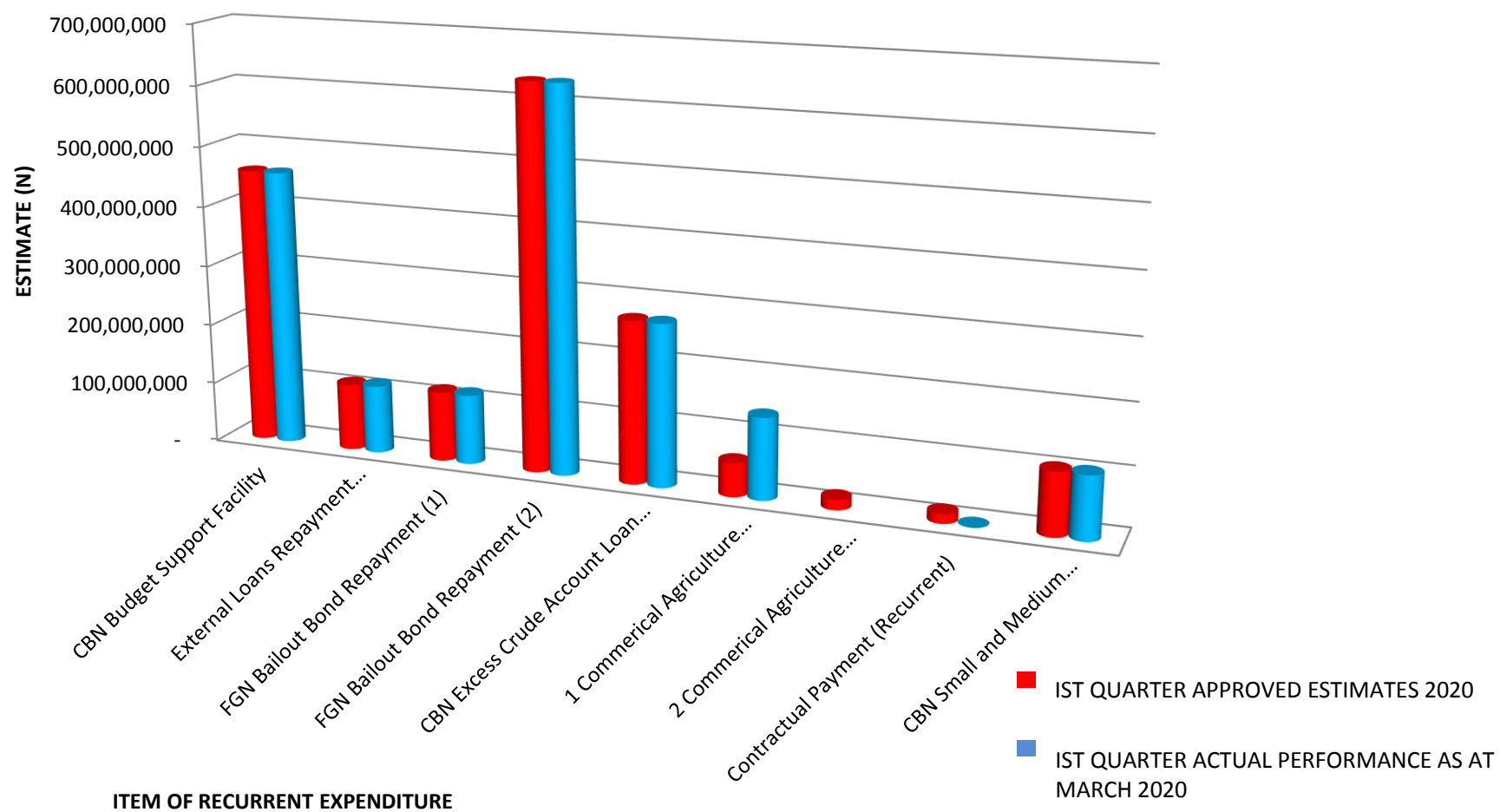


FIG V: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT EXPENDITURE (NON-DEBT)

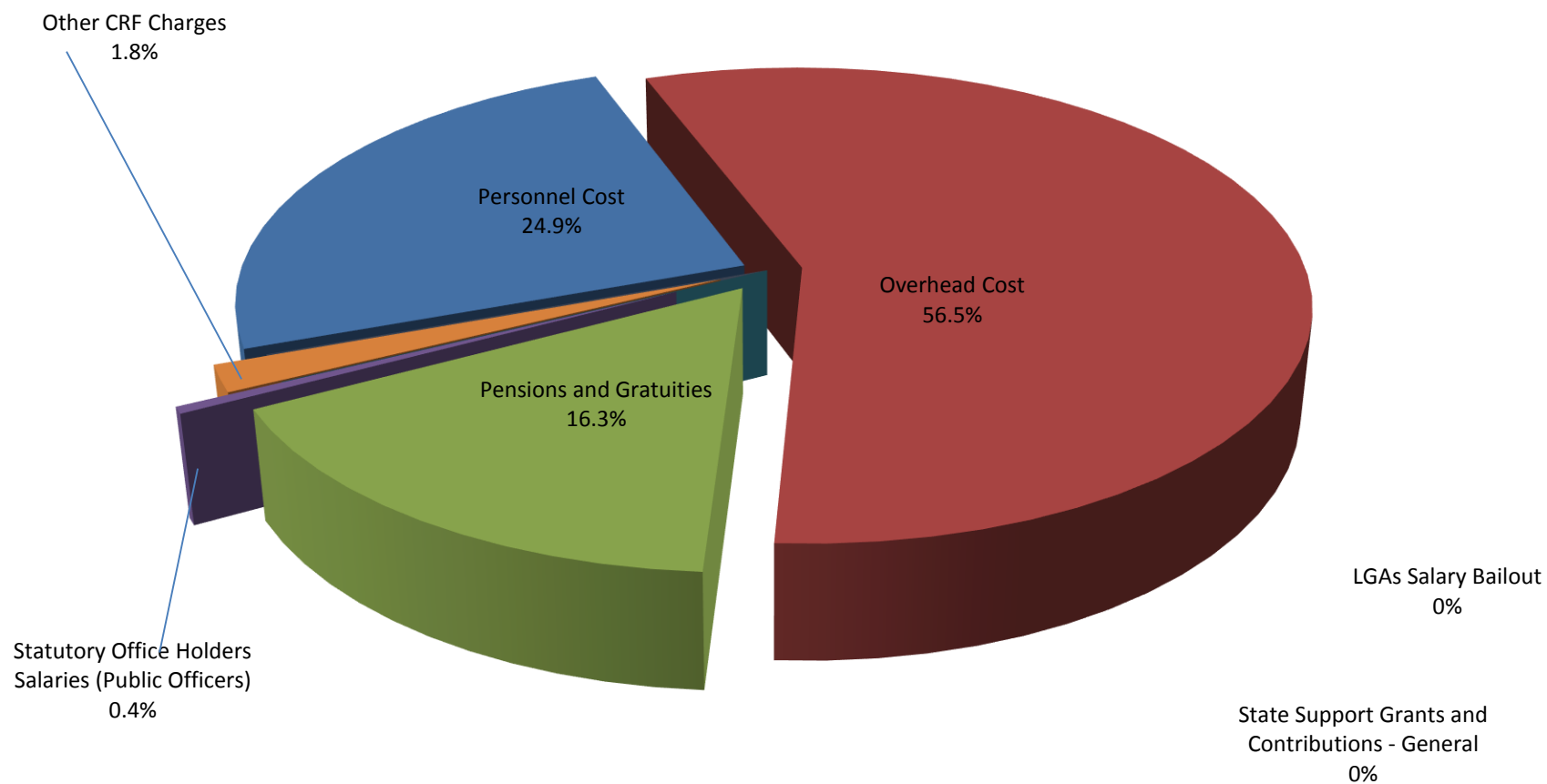
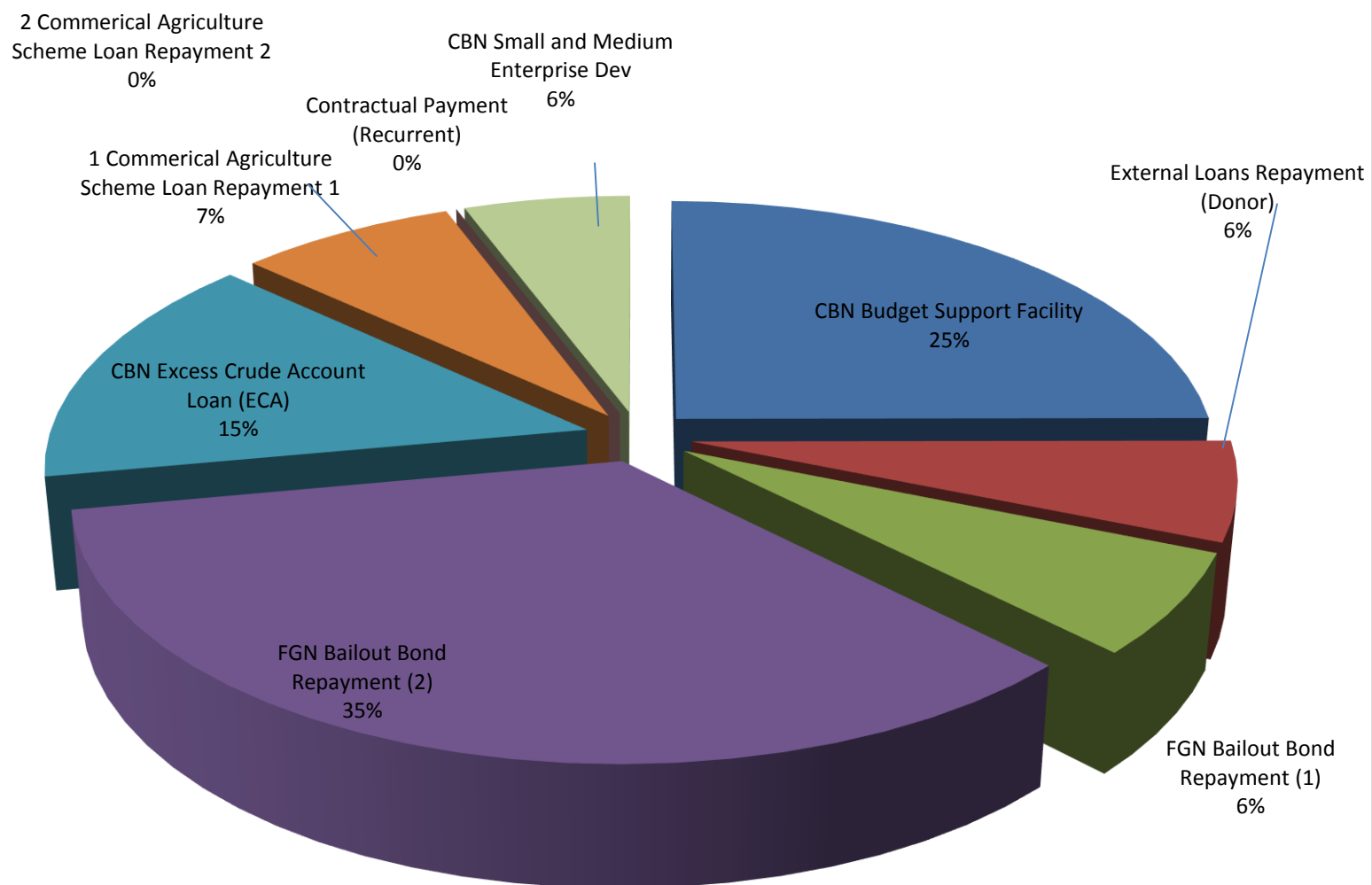


FIG VI: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER RECURRENT EXPENDITURE (DEBT)



4.0 ANALYSIS OF THE 2020 FIRST QUARTER CAPITAL RECEIPT PERFORMANCE

In formulating the 2020 Budget, the government appropriated a total sum of ~~N~~89,467,703,770 as its capital receipt from various sources to be expended in favour of capital projects on critical economic and social sectors for the year.

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

In the first quarter of 2020, out of the quarterly estimate of ~~N~~22,366,925,943 as capital receipt from various sources which include transfer from recurrent revenue budget surplus, foreign and domestic loans, domestic aid and grants, foreign aid and grants in cash and in kind, a total sum of ~~N~~8,964,337,237 was capital receipt both in cash and in kind. This trend has given a 40.1% performance for the first quarter of the year. Out of this total amount, ~~N~~5,808,804,693 (64.8%) was from 'transfer from recurrent revenue budget surplus' while ~~N~~3,155,532,544 (35.2%) was from domestic aid & grants, foreign loan and aid and other capital receipts in the first quarter of 2020.

Meanwhile, nothing was received from other sources of capital receipts such as foreign grants, and domestic loan. The State government is encouraged to continue to ensure prompt payment of counterpart fund as at when due to the development partners' programmes/activities in order for the state to attract more fund for capital development. It is hoped that the situation on capital receipt will improve in the subsequent quarters of the year as the state step up its effort in attracting more development partners to the state (see Table 3).

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

TABLE 3: 2020 FIRST QUARTER CAPITAL RECEIPT PERFORMANCE

S/N	SOURCES OF CAPITAL RECEIPT	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
A	<i>Transfer from Recurrent Surplus</i>	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53.3%
B	<i>Domestic Loan</i>					
C	<i>Domestic Aid</i>	13,535,000,000	3,383,750,000	1,778,674,438	(1,605,075,562)	52.6%
D	<i>Foreign Aid</i>	8,491,740,000	2,122,935,000	6,136,540	(2,116,798,460)	0.3%
E	<i>Domestic Grants</i>	7,586,977,892	1,896,744,473	147,953,046	(1,748,791,427)	7.8%
F	<i>Foreign Grants</i>	4,001,480,000	1,000,370,000	-	(1,000,370,000)	0.0%
G	<i>Foreign Loan</i>	8,170,000,000	2,042,500,000	967,380,720	(1,075,119,280)	47.4%
H	<i>Other Capital Receipts</i>	4,086,246,595	1,021,561,649	255,387,800	(766,173,849)	25.0
	TOTAL	89,467,703,770	22,366,925,943	8,964,337,237	(13,402,588,705)	40.1%

Source:- AG's returns of FAAC and returns from MDAs 2020

FIG VII: PERFORMANCE OF THE 2020 1ST QUARTER CAPITAL RECEIPTS

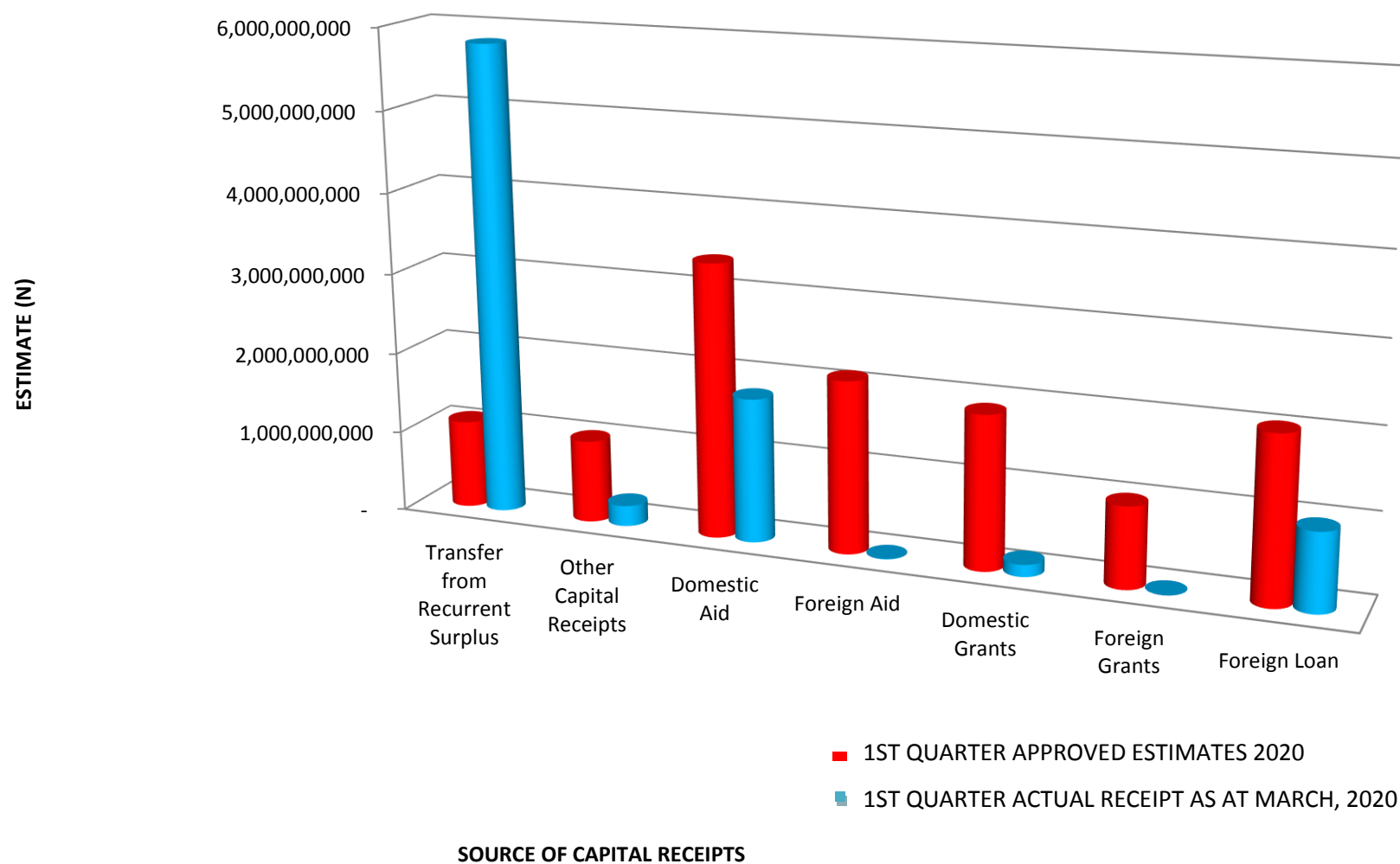
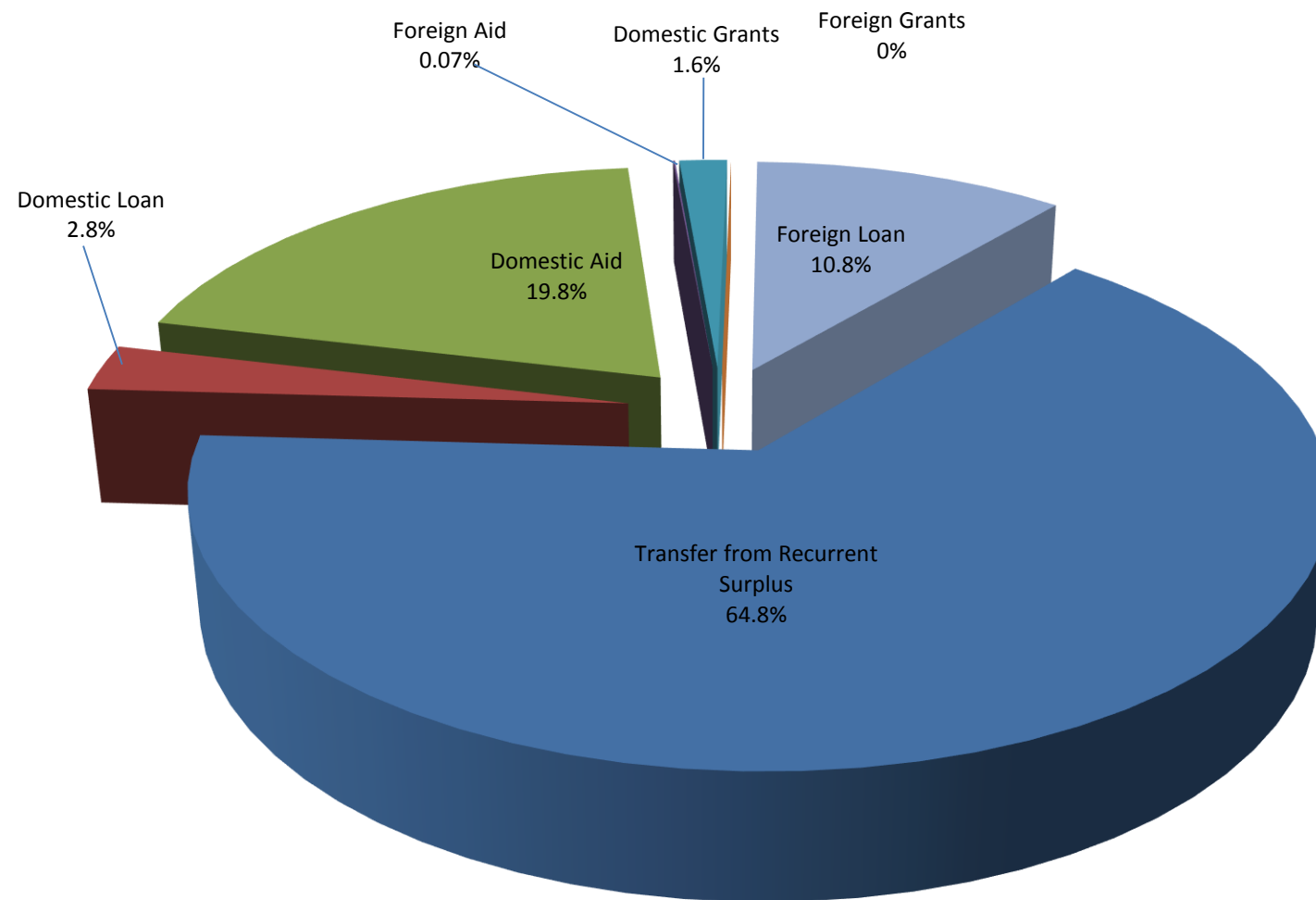


FIG VIII: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER CAPITAL RECEIPTS



5.0 ANALYSIS OF THE 2020 FIRST QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE

In 2020, 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 2020 budget in which some are on-going include the following: -

1. Construction of new urban and rural roads as well as Federal government intervention rural roads initiative (RAAMP).
2. Rehabilitation of Hospitals/Health Centres with provision of modern medical Laboratory equipment.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of new secretariat and conference hall.
5. Construction of Kwara innovation hub for information technology (ICT)
6. Implementation of Kwara State Social Investment Programme.
7. Construction of public toilets in strategic locations in the state to eradicate open defecation.
8. Intervention in the state-owned media
9. Construction of a twin squash court.
10. Rehabilitation of public schools across the three Senatorial Districts.
11. Procurement of farm machineries and implements for agricultural mechanization.
12. Construction of large scale garment production factories
13. Construction of Ilorin Civic Centre (Ilorin Visual Art Centre)
14. Rehabilitation and Expansion of Semi-Urban and Urban water scheme project and provision of water facilities through drilling of boreholes.

15. Construction/ Rehabilitation of Court Rooms (Magistrate, Area and High Courts) across the 16 Local Government Areas of the State.
16. Rehabilitation of Sporting Facilities and renovation of 1 Olympic size swimming pool, Stadium Complex, Ilorin.

The data obtained from MDAs and office of the Account General of the state shows that a total sum of ~~N~~4,009,939,263(17.9%) was expended by some MDAs on various capital projects/programmes out of the quarterly estimate of ~~N~~22,366,925,943 for the first quarter of 2020.

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

A. GENERAL PUBLIC SERVICE

The Capital estimate for the first quarter under this sector is ~~N~~1,741,644,753. A total sum of ~~N~~981,760,120 (56.4%) was accessed and spent on various project activities as follows:

- Youth Empowerment and Social Support Operation activities (YESSO Interventions)
- Purchase of office equipment for the use of officers in MDAs such as computers, photocopiers and printers
- Rehabilitation of office buildings at Ministry of Special Duties and renovation of Deputy Governor's lodge.

B. PUBLIC ORDER AND SAFETY

The quarterly estimate for capital project for this sector is ~~N~~ 352,366,400. However, a total sum of ~~N~~29,140,600 (8.3%) was released for the purchase of Motor Cycles, Bus and computers for the use of Sharia Court of Appeal.

C. ECONOMIC AFFAIRS

A total sum of ~~₦9,051,572,340~~ is the quarterly estimate for the sector on various capital projects for the first quarter of 2020. In the first quarter, a total sum of ~~₦750,286,002~~ (8.3%) was released and spent on the following:

- Commencement of Bio and field data capture of farmers/herdsmen for the development of grazing reserve under the Kwara State Livestock Transformation Plan at Magajiya and Lata communities.
- Purchase and Installation of transformers for communities in the State (Shiyangi, Koro, Oro Ayika, Kpada, Egbejila Specialist Hospital Sobi etc.)
- Rehabilitation of office buildings
- Purchase of office equipment and computer software acquisition
- Purchase of communications equipment for FM Radio booster transmitter at Okuta in Baruten LGA.
- Dedicated lines for General Hospital Ilorin as well as contractual obligation for ongoing projects with Ministry of Energy
- Purchase of Motor Cycles
- Construction and Rehabilitation of roads
- Counterpart Fund payment for Accelerating Nutrition Result in Nigeria (ANRIN) Project for 2019
- Counterpart Fund payment for the implementation of the first round of 2020 National Immunization

D. ENVIRONMENTAL PROTECTION

The quarterly estimate was ~~₦389,570,645~~ for this sector in the first quarter of 2020. However, nothing was released in the first quarter of the year for this sector because there was no execution of capital projects during the quarter.

E. HOUSING AND COMMUNITY AMENITIES

The Housing and Community Amenities sector expended a total sum of ~~N~~113,036,262 (13.7%) out of the quarterly estimate of ~~N~~822,639,310 for the first quarter of 2020. The following projects were executed during the first quarter under the sector:

- Rehabilitation and Expansion of semi-urban and urban water scheme
- Purchase of chemical for water treatment
- Land compensation activities and provision of Land Infrastructural Schemes.

F. HEALTH

A total sum of ~~N~~5,940,773,960 was earmarked for the Health sector in the first quarter of 2020. A total sum of ~~N~~2,034,622,738 (34.2%) was accessed by the sector. Out of this amount a total sum of ~~N~~156,422,210 was released by the state government for the following activities:

- Isolation Centre Activities
- Support for Healthcare outreach programme
- State Emergency Routine Immunization Coordination Centre
- Disease control and Health Emergency Response
- Viral Haemorrhagic Fever
- Rehabilitation of Health Centres
- Purchase of Health/Medical equipment for COVID-19 response
- Purchase of Ambulances for COVID-19 response

However, a total sum of ₦1,878,200,528 was a capital receipt in kind for the supply of drugs, vaccines and other medical commodities worth the Naira value of the above mentioned amount from Development partners such as; Global fund support on Malaria, UNICEF Support Child Survival Programmes, Neglected Tropical Diseases and National Programme on Immunization activities from Federal Ministry of Health

G. RECREATION, CULTURE AND RELIGION

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

H. EDUCATION

The education sector quarterly estimate for capital projects was ₦3,435,960,868. However, a total sum of ₦ 101,093,541 (2.9%) was released and spent on the following:

- Tertiary Education Trust Fund for research and training by Kwara State polytechnic
- Rehabilitation of public schools in the selected post primary institutions in the state
- Accreditation support fund for Kwara State College of Health Technology, Offa

I. SOCIAL PROTECTION

The Social Protection sector did not execute any capital projects during the first quarter 2020.

From the above analysis of the sectoral capital expenditure performance, it shows that the Health sector had the highest capital expenditure to the tune of ₦2,034,622,738 in both cash and kind, then followed by the General Public Service sector with a total

amount of ₦981,760,120. The Economic sector had the third highest amount of ₦750,286,002 while the Housing and community amenities sector came fourth with a total amount of ₦113,036,262. The details are contained in Table 4.

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

TABLE 4:- 2020 FIRST QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE

S/N	SECTOR	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
A	<u>GENERAL PUBLIC SERVICES</u>					
	GOVERNOR'S OFFICE	4,139,350,000	1,034,837,500	977,584,720	(57,252,780)	94.5%
	KWARA STATE HOUSE OF ASSEMBLY	1,176,000,000	294,000,000	-	(294,000,000)	0.0%
	OFFICE OF HEAD OF SERVICE	1,625,929,011	406,482,253	4,175,400	(402,306,853)	1.0%
	STATE AUDIT DEPARTMENT	22,500,000	5,625,000	-	(5,625,000)	0.0%
	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,800,000	700,000	-	(700,000)	0.0%
	SUB-TOTAL	6,966,579,011	1,741,644,753	981,760,120	(759,884,633)	56.4%
B	<u>PUBLIC ORDER AND SAFETY</u>					0.0%
	STATE JUDICIAL SERVICE COMMISSION	50,300,000	12,575,000	-	(12,575,000)	0.0%
	MINISTRY OF JUSTICE	424,500,000	106,125,000	-	(106,125,000)	0.0%
	JUDICIARY (HIGH COURT OF JUSTICE)	759,000,000	189,750,000	-	(189,750,000)	66.4%
	JUDICIARY (SHARIA COURT OF APPEAL	175,665,600	43,916,400	29,140,600	(14,775,800)	8.3%
	SUB-TOTAL	1,409,465,600	352,366,400	29,140,600	(323,225,800)	
C	<u>ECONOMIC AFFAIRS</u>					21.9%
	MINISTRY OF INFORMATION AND COMMUNICATION	384,267,458	96,066,865	21,000,000	(75,066,865)	
	KWARA STATE TELEVISION SERVICE	-	-	-	-	

	<i>LWARA STATE BROADCASTING CORPORATION</i>	-	-	-	-	
	<i>KWARA PRINTING AND PUBLISHING CORPORATION (HERALD)</i>	-	-	-	-	
	<i>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</i>	2,898,486,470	724,621,618	15,000,000	(709,621,618)	2.1%
	<i>MINISTRY OF FINANCE</i>	1,536,790,536	384,197,634	5,225,000	(378,972,634)	1.4%
	<i>KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)</i>	600,000,000	150,000,000	13,300,600	(136,699,400)	8.9%
	<i>MINISTRY OF COMMERCE AND COOPERATIVE</i>	2,886,446,000	721,611,500	-	(721,611,500)	0.0%
	<i>MINISTRY OF ENERGY</i>	1,682,183,416	420,545,854	35,276,667	(385,269,187)	8.4%
	<i>MINISTRY OF INDUSTRY AND SOLID MINERALS</i>	1,548,275,000	387,068,750	-	(387,068,750)	0.0%
	<i>MINISTRY OF WORKS AND TRANSPORT</i>	16,883,722,187	4,220,930,547	585,408,572	(3,635,521,975)	13.9%
	<i>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</i>	7,560,959,481	1,890,239,870	75,075,163	(1,815,164,707)	4.0%
	<i>BUREAU OF STATISTICS</i>	223,158,810	55,789,703	-	(55,789,703)	0.0%
	<i>FISCAL RESPONSIBILITY COMMISSION</i>	2,000,000	500,000	-	(500,000)	0.0%
	<i>SUB-TOTAL</i>	36,206,289,358	9,051,572,340	750,286,022	(8,301,286,338)	8.3%
D	<u>ENVIRONMENTAL PROTECTION</u>					
	<i>MINISTRY OF ENVIRONMENT AND FORESTRY</i>	1,558,282,579	-	-	(389,570,645)	0.0%
	<i>SUB-TOTAL</i>	1558,282,579	389,570,645	-	(389,570,645)	0.0%
E	<u>HOUSING AND COMMUNITY AMENITIES</u>					
	<i>MINISTRY OF WATER RESOURCES</i>	1,648,681,200	412,170,300	63,036,262	(349,134,038)	15.3%
	<i>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</i>	115,000,000	28,750,000	-	(28,750,000)	0.0%

	KWARA STATE BUREAU OF LANDS	1,526,876,040	381,719,010	50,000,000	(331,719,010)	13.1%
	SUB-TOTAL	3,290,557,240	822,639,310	113,036,262	(709,603,048)	13.7%
F	<u>HEALTH</u>					
	MINISTRY OF HEALTH	22,868,164,071	5,717,041,018	2,034,622,738	(3,682,418,280)	35.6%
	KWARA STATE HEALTH INSURANCE AGENCY	894,931,767	223,732,942	-	(223,732,942)	0.0%
	SUB-TOTAL	23,763,095,838	5,940,773,960	2,034,622,738	(3,906,151,222)	34.2%
G	<u>RECREATION AND CULTURE</u>					
	MINISTRY OF CULTURE AND TORISM	854,796,711	213,699,178	-	(213,699,178)	0.0%
	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,184,493,960	296,123,490	-	(296,123,490)	0.0%
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY	373,000,000	93,250,000	-	(93,250,000)	0.0%
	SUB-TOTAL	2,412,290,671	603,072,668	-	(603,072,668)	0.0%
H	<u>EDUCATION</u>					
	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,006,016,383	2,001,504,096	45,757,959	(1,955,746,137)	2.3%
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,737,827,090	1,434,456,773	55,335,582	(1,379,121,191)	3.9%
	SUB-TOTAL	13,743,843,473	3,435,960,868	101,093,541	(3,334,867,327)	2.9%
I	<u>SOCIAL PROTECTION</u>					
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	117,300,000	29,325,000	-	(29,325,000)	0.0%
	SUB-TOTAL	117,300,000	29,325,000	-	(29,325,000)	0.0%
	TOTAL	89,467,703,770	22,366,925,943	4,009,939,263	(18,356,986,680)	17.9%

SOURCE: 1ST Quarter Returns From MDAs, 2020

FIG IX: PERFORMANCE OF THE 2020 1ST QUARTER CAPITAL EXPENDITURE FOR MDAs

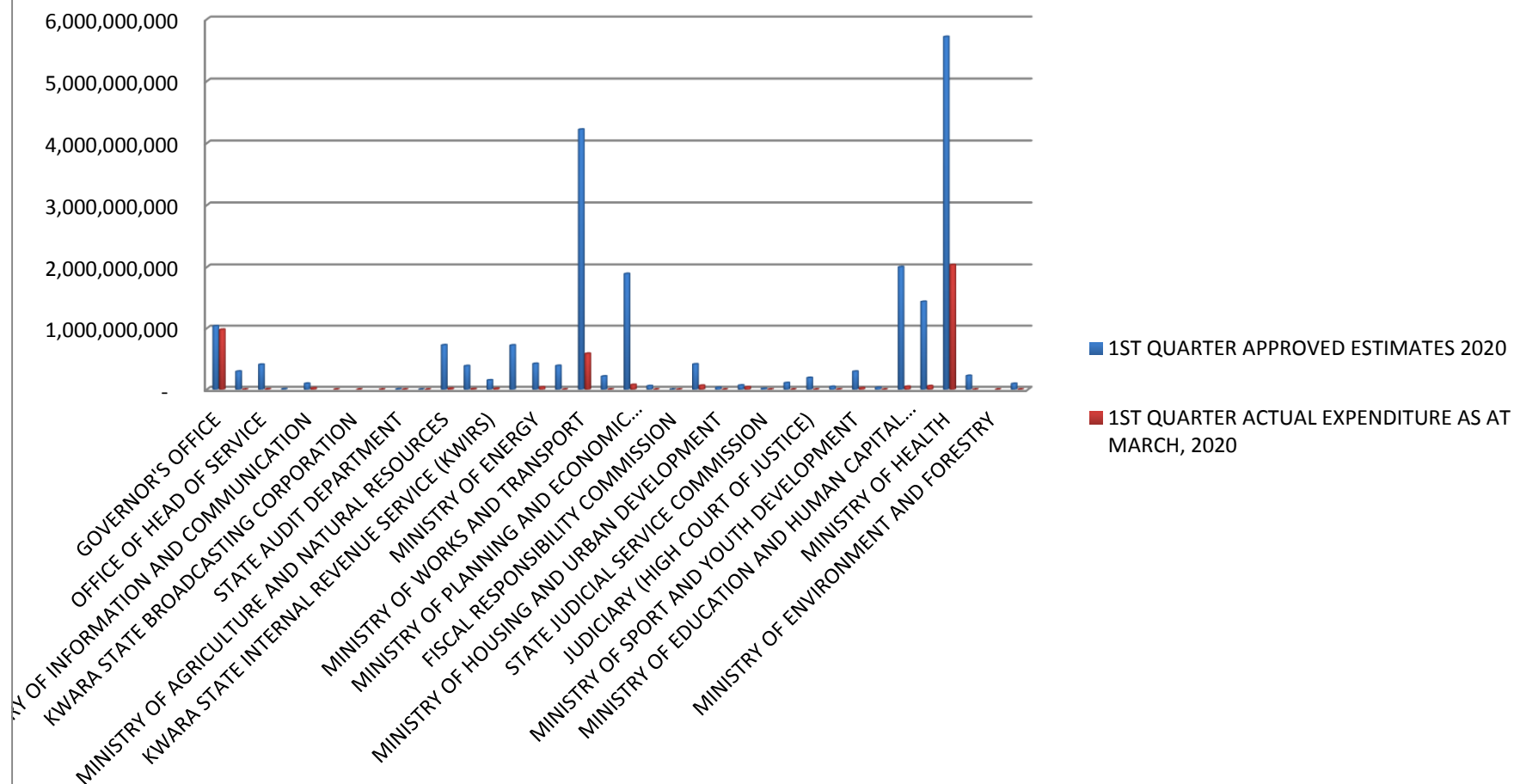
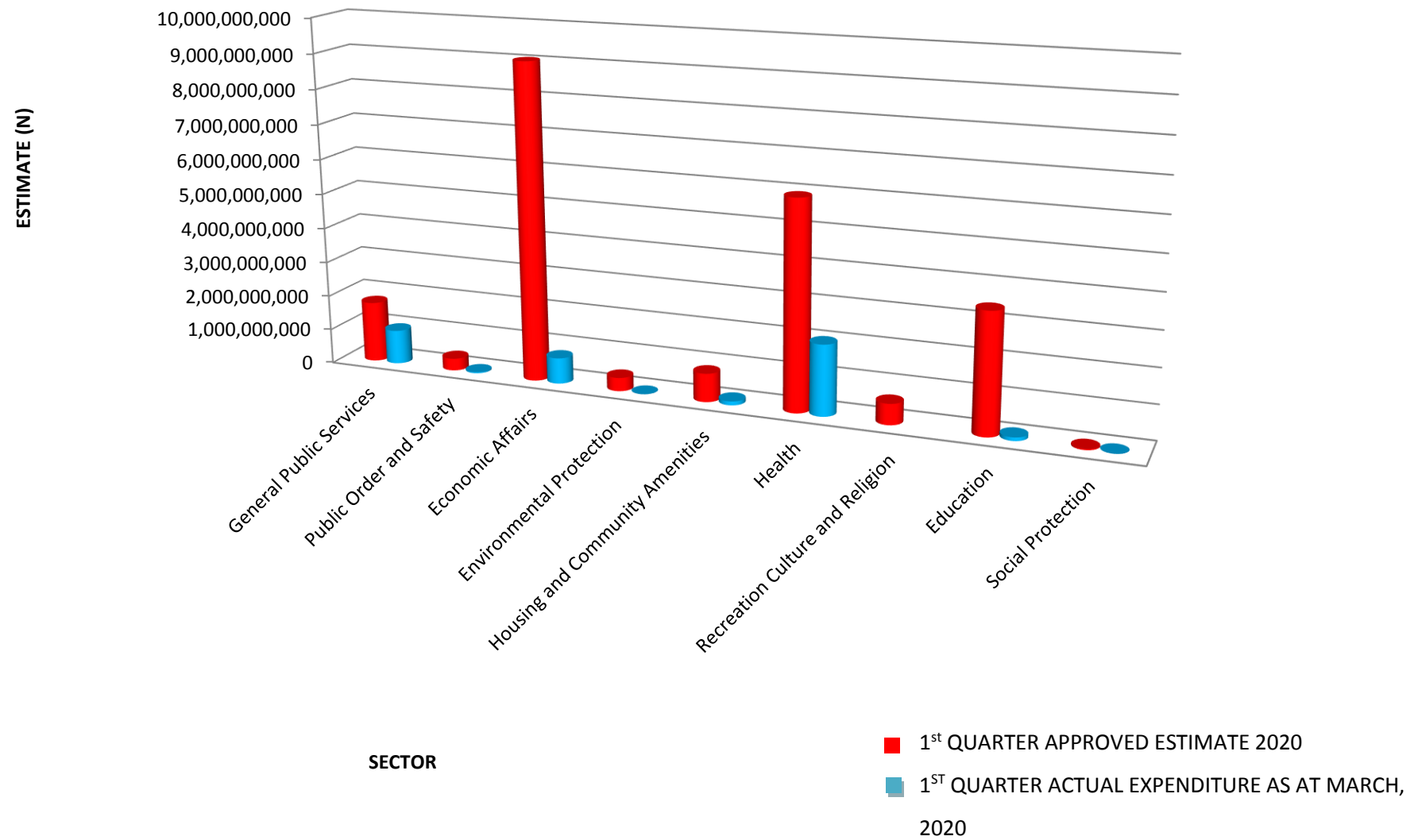
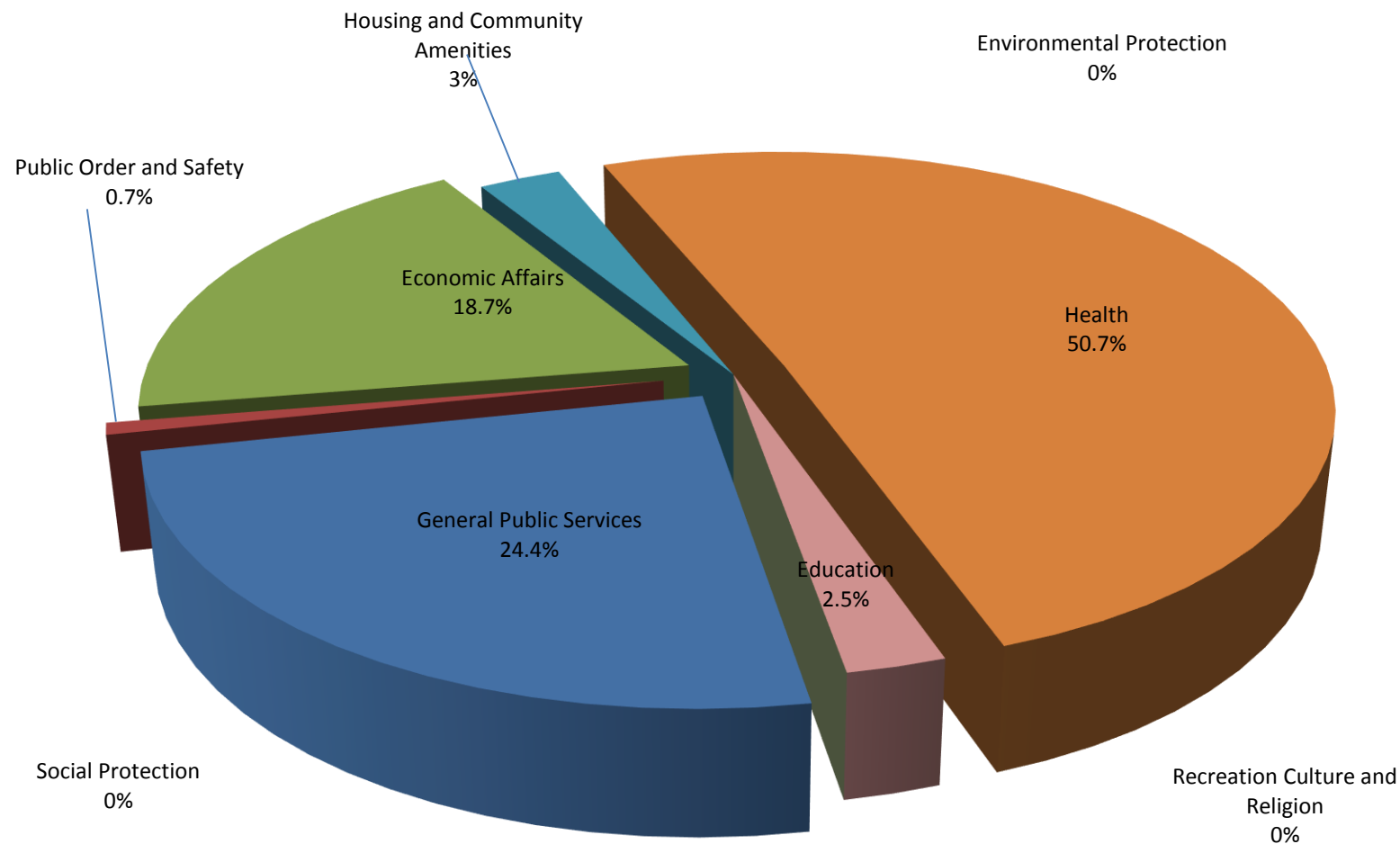


FIG X: PERFORMANCE OF THE 2020 1ST QUARTER CAPITAL EXPENDITURE



**FIG XI: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER SECTORAL CAPITAL EXPENDITURE
SECTORAL**



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

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

In the first quarter of 2020, a total sum of ₦40,621,916,543 was the quarterly estimate to be spent on both recurrent and capital expenditures. Out of this amount, a total sum of ₦18,254,990,600 (44.9%) was for recurrent expenditure (both non-debt & debt-service) while ₦22,366,925,943 (55.1%) was for capital expenditure. A total sum of ₦15,420,681,161 was expended on recurrent expenditure activities while ₦4,009,939,263 was expended on various capital projects in the State. However, as at the end of first quarter, a total sum of ₦19,430,620,424 was expended out of the quarterly estimate of ₦40,621,916,543 for the first quarter of 2020 by the state government on both recurrent expenditure activities and various people-oriented developmental projects. **This represent 47.8% performance in the first quarter of the year.**

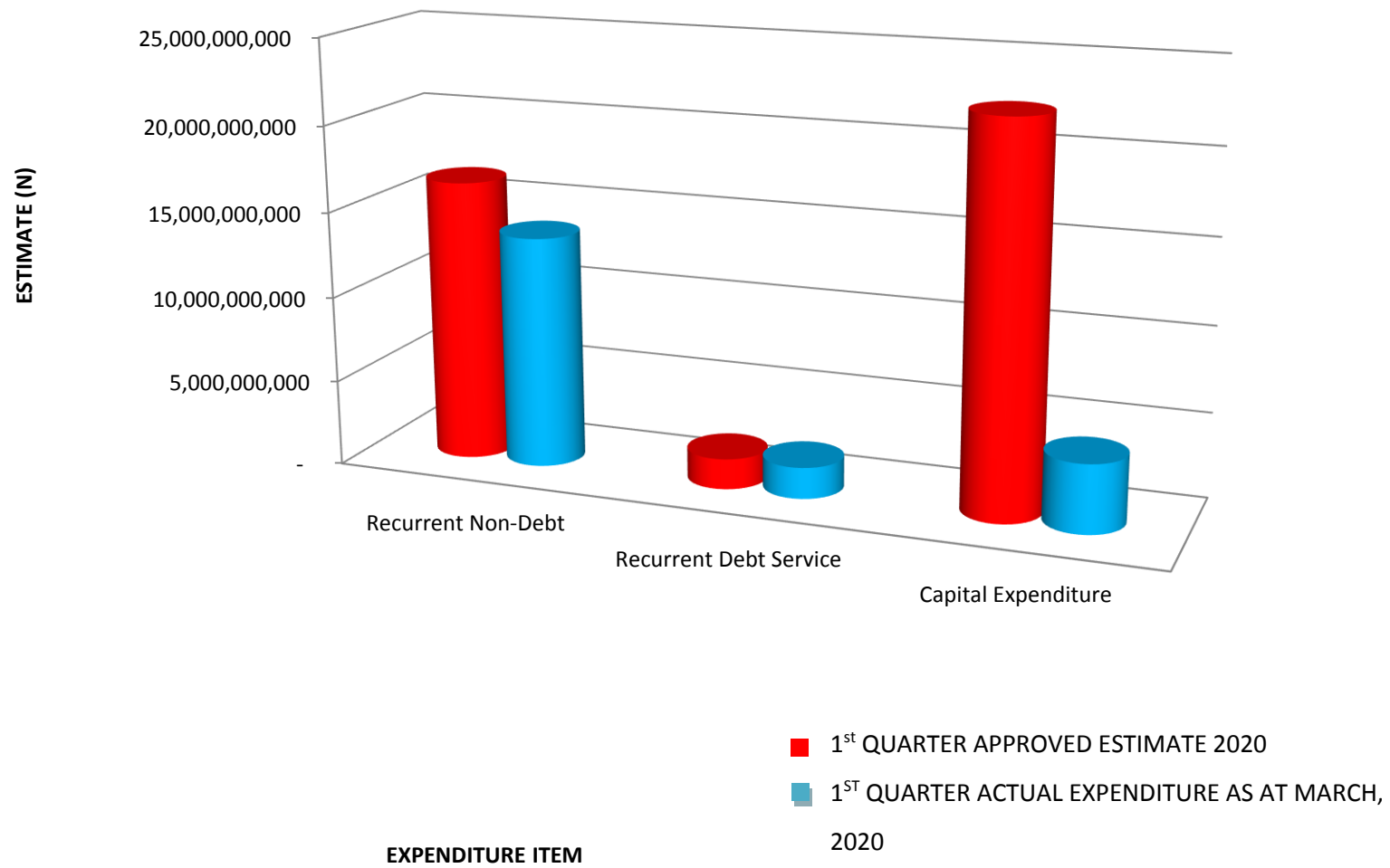
The analysis of the 2020 first quarter recurrent and capital expenditures performance is presented in Table 5 below and the chart representation in figure XII and XIII.

TABLE 5: 2020 FIRST QUARTER (RECURRENT AND CAPITAL) EXPENDITURE PERFORMANCE

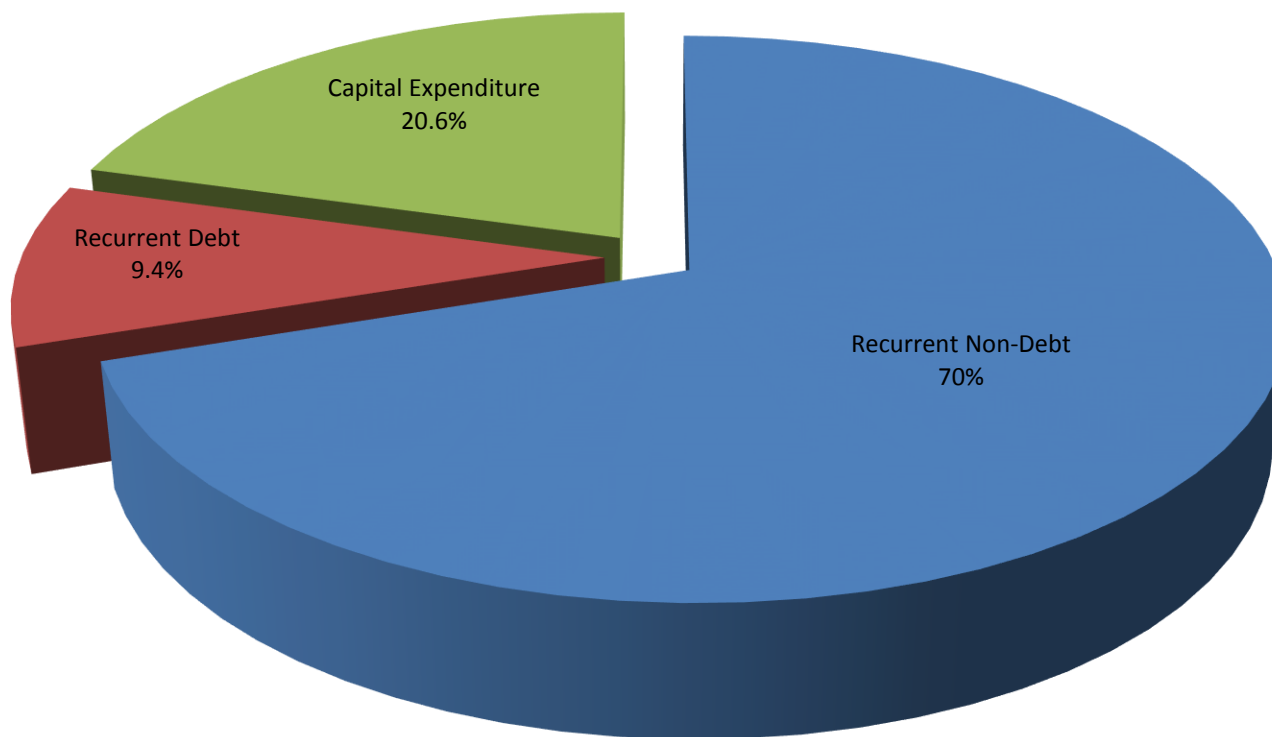
S/N	EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
A	<i>Recurrent Non-Debt</i>	65,877,147,322	16,469,286,831	13,585,890,997	(2,883,395,834)	82.5%
B	<i>Recurrent Debt-Service</i>	7,142,815,078	1,785,703,770	1,834,790,164	49,086,395	102.7%
	<i>Sub-Total</i>	73,019,962,400	18,254,990,600	15,420,681,161	(2,834,309,439)	84.5%
C	<i>Capital Expenditure</i>	89,467,703,770	22,366,925,943	4,009,939,263	(18,356,986,680)	17.9%
	<i>TOTAL BUDGET SIZE</i>	162,487,666,170	40,621,916,543	19,430,620,424	(21,191,296,119)	47.8%

1st Quarter Source>Returns from MDAs 2020

FIG XII: PERFORMANCE OF THE 2020 1ST QUARTER (RECURRENT AND CAPITAL) EXPENDITURE



**FIG XIII: PERCENTAGE PERFORMANCE OF THE 2020 1ST QUARTER (RECURRENT AND CAPITAL)
EXPENDITURE**



7.0 NOTABLE FACTORS THAT AFFECTED THE FIRST QUARTER 2020 BUDGET IMPLEMENTATION

The major factors that affected Budget Implementation:

3. Shortfall in the expected level of Federal Revenue Allocation to the State due to decline revenue from oil as a result of fall in oil price.
4. The State Internally Generated Revenue (IGR) from MDAs witnessed decline due to some logistics challenge in some of the Revenue generating MDAs.

8.0 OBSERVATIONS

1. The aggregate actual revenue and actual expenditure for the first quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 34.8% of the Total Recurrent Revenue in the first quarter (i.e ~~N~~7.395 billion to ~~N~~21.229 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the first quarter. This implies high consumption rate and the need for increase in capital expenditure for economic development.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the first quarter tilted towards the health, general public service and economic sectors. In this regard, it will help in strengthening and increasing access to health care facilities as well as promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internal Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the first quarter of 2020.

6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the first quarter of 2020 as a result of dwindling revenue inflow from various sources to the state
7. The report shows that the financial budget implementation performance on the quarterly estimates for the first quarter of 2020 was 47.8% for both recurrent and capital expenditures (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

9.0 RECOMMENDATIONS

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

10.0 CONCLUSION

This report has analyzed the performance of the finances of 2020 budget implementation for the first quarter of 2020. The MDAs are encouraged to strive hard to increase on their level of Internally Generated Revenue in the second quarter in order to improve the revenue base of the State Government, so that more funds could be available to provide enabling environment for economic growth and development of the State.

ANNEXURES

SUMMARY OF THE SUMMARIES

A I

	DETAILS OF RECEIPTS	APPROVED ESTIMATES	EXPECTED QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
1	RECURRENT REVENUE					
11010001	Opening Balance	7,000,000,000	1,750,000,000	2,000,000,000	250,000,000	114.3%
11010101	Statutory Allocation	48,943,215,564	12,235,803,891	8,687,274,531	(3,548,529,360)	71.0%
11010201	Value Added Tax	16,430,807,482	4,107,701,871	2,892,324,846	(1,215,377,025)	70.4%
11010303	Other Sundry Revenue (FAAC)	3,838,863,505	959,715,876	205,840,971	(753,874,905)	21.4%
	SUB-TOTAL (FAAC)	69,212,886,551	17,303,221,638	11,785,440,348	(5,517,781,290)	68.1%
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	18,233,003,130	4,558,250,783	2,752,692,191	(1,805,558,592)	60.4%
12000002	MDAs Internally Generated Revenue (IGR)	9,649,886,638	2,412,471,660	2,034,569,809	(377,901,851)	84.3%
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	12,327,122,718	3,081,780,680	2,608,452,844	(473,327,835)	84.6%
	SUB-TOTAL (IGR)	40,210,012,486	10,052,503,122	7,395,714,844	(2,656,788,277)	73.6%
12021012	Extra Expected Revenue	-	-	-	-	
12021013	LGA's Salary Bailout (Loan Repayment)	193,322,646	48,330,662	48,330,662	-	100.0%
	SUB-TOTAL (OTHER REVENUE)	193,322,646	48,330,662	48,330,662	-	100.0%
12000000	TOTAL (O/B + FAAC + IGR + OTHER REVENUE)	116,616,221,683	29,154,055,421	21,229,485,854	(7,924,569,566)	72.8%
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	73,019,962,400	18,254,990,600	15,420,681,161	(2,834,309,439)	84.5%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53.3%
	CAPITAL RECEIPTS				-	
13010000	Aid and Grants	33,615,197,892	8,403,799,473	1,932,764,024	(6,471,035,449)	23.0%
14010000	Capital Development Fund (Receipts)	12,256,246,595	3,064,061,649	1,222,768,520	(1,841,293,129)	39.9%
14030301	Domestic Loan (Financial Institutions)	-	-	-	-	
	SUB-TOTAL	45,871,444,487	11,467,861,122	3,155,532,544	(8,312,328,578)	27.5%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53.3%
	TOTAL CAPITAL RECEIPT	89,467,703,770	22,366,925,943	8,964,337,237	(13,402,588,705)	40.1%
10000000	TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)	162,487,666,170	40,621,916,543	24,385,018,398	(16,236,898,144)	60.0%

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
2	EXPENDITURE					
22060000	Recurrent Debt: (Public Debt Charges)					
22060011	Internal Loans Repayment	-	-	-	-	
22060012	Contractual Payment (Recurrent)	62,717,963	15,679,491	-	(15,679,491)	0.0%
22060014	FGN Bailout Bond Repayment (1)	466,520,504	116,630,126	116,630,126	-	100.0%
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,965	(1)	100.0%
22060016	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	269,917,787	-	100.0%
22060017	Commerical Agriculture Scheme Loan Repayment 1	228,423,711	57,105,928	137,054,228	79,948,300	240.0%
22060018	Commerical Agriculture Scheme Loan Repayment 2	70,736,391	17,684,098	-	(17,684,098)	0.0%
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,866	(1)	100.0%
22060020	External Loans Repayment (Donor)	445,691,880	111,422,970	113,924,655	2,501,685	102.2%
22060021	CBN Budget Support	1,830,806,153	457,701,538	457,701,537	(1)	100.0%
	TOTAL DEBT SERVICING (LONG & SHORT TERM)	7,142,815,078	1,785,703,770	1,834,790,164	49,086,395	102.7%
	Recurrent Non-Debt:					
21000000	Personnel Cost	14,804,010,591	3,701,002,648	3,385,261,851	(315,740,797)	91.5%
21010103	Statutory Office Holders Salaries (Public Officers)	500,000,000	125,000,000	61,373,571	(63,626,429)	49.1%
22010100	Pensions and Gratuities	8,356,020,765	2,089,005,191	2,213,058,908	124,053,717	105.9%
21010101	Other CRF Charges	935,645,608	233,911,402	242,485,653	8,574,251	103.7%
22020000	Overhead Cost (MDAs)	20,603,934,449	5,150,983,612	4,573,328,590	(577,655,022)	88.8%
22020001	Overhead Cost (Parastatals)	8,273,226,938	2,068,306,735	708,327,417	(1,359,979,318)	34.2%
22020002	Overhead Cost (Tertiary Institutions)	12,394,308,971	3,098,577,243	2,402,055,007	(696,522,236)	77.5%
	SUB-TOTAL (OVERHEAD)	41,271,470,358	10,317,867,590	7,683,711,014	(2,634,156,576)	74.5%
22040000	State Support Grants and Contributions-General	10,000,000	2,500,000	-	(2,500,000)	0.0%
22090001	LGA's Salary Bailout	-	-	-	-	
	TOTAL RECURRENT EXPENDITURE	65,877,147,322	16,469,286,831	13,585,890,997	(2,883,395,834)	82.5%
20000000	TOTAL RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	73,019,962,400	18,254,990,600	15,420,681,161	(2,834,309,439)	84.5%

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
	<u>Capital Expenditure Based on Functions</u>					
70100	General Public Services	6,966,579,011	1,741,644,753	981,760,120	(759,884,633)	56.4%
70300	Public Order and Safety	1,409,465,600	352,366,400	29,140,600	(323,225,800)	8.3%
70400	Economic Affairs	36,206,289,358	9,051,572,340	750,286,002	(8,301,286,338)	8.3%
70500	Environmental Protection	1,558,282,579	389,570,645	-	(389,570,645)	0.0%
70600	Housing and Community Amenities	3,290,557,240	822,639,310	113,036,262	(709,603,048)	13.7%
70700	Health	23,763,095,838	5,940,773,960	2,034,622,738	(3,906,151,222)	34.2%
70800	Recreation and Culture	2,412,290,671	603,072,668	-	(603,072,668)	0.0%
70900	Education	13,743,843,473	3,435,960,868	101,093,541	(3,334,867,327)	2.9%
71000	Social Protection	117,300,000	29,325,000	-	(29,325,000)	0.0%
23000000	TOTAL CAPITAL EXPENDITURE	89,467,703,770	22,366,925,943	4,009,939,263	(18,356,986,680)	17.9%
	TOTAL EXPENDITURE (BUDGET SIZE)	162,487,666,170	40,621,916,543	19,430,620,424	(21,191,296,119)	47.8%
	BUDGET SURPLUS / (DEFICIT)	-	-	4,954,397,974	4,954,397,974	
11010002	Closing Balance	-	-	4,954,397,974	4,954,397,974	

RECURRENT REVENUE

B I

	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTIONS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
1100000	SHARE OF FEDERATION ACCOUNT ALLOCATION	69,212,886,551	17,303,221,638	11,785,440,348	(5,517,781,290)	68.1%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	18,233,003,130	4,558,250,783	2,752,692,191	(1,805,558,592)	60.4%
0111003	GOVERNOR'S OFFICE	3,601,585,000	900,396,250	1,612,061,900	711,665,650	179.0%
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,018,000	254,500	-	(254,500)	0.0%
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	124,182,000	31,045,500	929,900	(30,115,600)	3.0%
0125001	OFFICE OF HEAD OF SERVICE	145,561,568	36,390,392	7,072,900	(29,317,492)	19.4%
0140001	STATE AUDIT DEPARTMENT	1,270,000	317,500	520,000	202,500	163.8%
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	159,000,000	39,750,000	-	(39,750,000)	0.0%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	241,596,750	60,399,188	8,701,882	(51,697,306)	14.4%
0220001	MINISTRY OF FINANCE	32,112,880	8,028,220	2,825,470	(5,202,750)	35.2%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	57,996,263	14,499,066	9,251,823	(5,247,243)	63.8%
0231001	MINISTRY OF ENERGY	48,025,000	12,006,250	1,459,200	(10,547,050)	12.2%
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	23,800,000	5,950,000	-	(5,950,000)	0.0%
0234001	MINISTRY OF WORKS AND TRANSPORT	350,210,000	87,552,500	44,344,997	(43,207,503)	50.6%
0236001	MINISTRY OF CULTURE AND TOURISM	19,295,000	4,823,750	597,000	(4,226,750)	12.4%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,500,000	875,000	-	(875,000)	0.0%
0238002	BUREAU OF STATISTICS	4,925,222	1,231,306	-	(1,231,306)	0.0%

	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTIONS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
0252001	MINISTRY OF WATER RESOURCES	10,230,000	2,557,500	-	(2,557,500)	0.0%
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	345,521,966	86,380,492	47,973,760	(38,406,732)	55.5%
0253002	OFFICE OF THE SURVEYOR GENERAL	30,874,250	7,718,563	1,730,675	(5,987,888)	22.4%
0260001	KWARA STATE BUREAU OF LANDS	3,859,742,466	964,935,617	104,905,514	(860,030,103)	10.9%
0326001	MINISTRY OF JUSTICE	37,350,000	9,337,500	50,329,273	40,991,773	539.0%
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	29,000,000	7,250,000	3,392,310	(3,857,690)	46.8%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	1,900,000	475,000	215,375	(259,625)	45.3%
0513011	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	13,295,401	3,323,850	63,000	(3,260,850)	1.9%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	26,800,000	6,700,000	4,610,000	(2,090,000)	68.8%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	242,620,000	60,655,000	99,113,100	38,458,100	163.4%
0517002	AGENCY FOR MASS EDUCATION	2,032,000	508,000	160,000	(348,000)	31.5%
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	99,421,622	24,855,406	240,000	(24,615,406)	1.0%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	21,046,250	5,261,563	1,038,750	(4,222,813)	19.7%
0521001	MINISTRY OF HEALTH	38,715,000	9,678,750	10,577,980	899,230	109.3%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	70,260,000	17,565,000	12,063,000	(5,502,000)	68.7%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	7,000,000	1,750,000	10,392,000	8,642,000	593.8%
	TOTAL:- MDAs	9,649,886,638	2,412,471,660	2,034,569,809	(377,901,851)	84.3%

	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTIONS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
SUMMARY - PARASTATALS/AGENCY						
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	12,925,000	3,231,250	10,840,500	7,609,250	335.5%
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	330,000	82,500	-	(82,500)	0.0%
0123011	KWARA STATE TELEVISION SERVICE	43,875,000	10,968,750	448,150	(10,520,600)	4.1%
0123012	KWARA STATE BROADCASTING CORPORATION	85,960,000	21,490,000	16,120,234	(5,369,766)	75.0%
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	36,483,023	9,120,756	4,801,427	(4,319,329)	52.6%
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	22,349,000	5,587,250	3,536,900	(2,050,350)	63.3%
0236011	KWARA STATE COUNCIL FOR ARTS AND CULTURE	3,920,000	980,000	772,400	(207,600)	78.8%
0252011	KWARA STATE WATER CORPORATION	192,904,008	48,226,002	32,512,631	(15,713,371)	67.4%
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,780,000	1,195,000	1,450,000	255,000	121.3%
0513011	KWARA STATE SPORTS COUNCIL	4,962,000	1,240,500	1,693,400	452,900	136.5%
0513012	KWARA UNITED FOOTBALL CLUB	18,500,000	4,625,000	769,080	(3,855,920)	16.6%
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	292,431,660	73,107,915	83,232,850	10,124,935	113.8%
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	523,435,100	130,858,775	274,411,751	143,552,976	209.7%
0517013	KWARA STATE POLYTECHNIC, ILORIN	3,175,127,609	793,781,902	1,273,447,554	479,665,652	160.4%
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	160,413,906	40,103,477	74,714,667	34,611,191	186.3%
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	60,677,055	15,169,264	33,219,095	18,049,831	219.0%
0517016	KWARA STATE UNIVERSITY, MALETE	6,228,747,620	1,557,186,905	370,352,080	(1,186,834,825)	23.8%

	DETAILS OF REVENUE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL COLLECTIONS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
SUMMARY - PARASTATALS/AGENCY						
0517017	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	440,636,402	110,159,101	175,947,700	65,788,600	159.7%
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	87,028,000	21,757,000	27,678,500	5,921,500	127.2%
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	76,605,821	19,151,455	12,799,000	(6,352,455)	66.8%
0517021	INTERNATIONAL AVIATION COLLEGE, ILORIN	342,669,750	85,667,438	75,579,659	(10,087,779)	88.2%
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	489,415,764	122,353,941	130,515,766	8,161,825	106.7%
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	22,946,000	5,736,500	3,609,500	(2,127,000)	62.9%
	TOTAL:- PARASTATALS	12,327,122,718	3,081,780,680	2,608,452,844	(473,327,835)	84.6%
	TOTAL:- MDAs	9,649,886,638	2,412,471,660	2,034,569,809	(377,901,851)	84.3%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	18,233,003,130	4,558,250,783	2,752,692,191	(1,805,558,592)	60.4%
12000000	INTERNALLY GENERATED REVENUE (IGR)	40,210,012,486	10,052,503,122	7,395,714,844	(2,656,788,277)	73.6%
11000000	FAAC	69,212,886,551	17,303,221,638	11,785,440,348	(5,517,781,290)	68.1%
12021012	EXTRA EXPECTED REVENUE	-	-	-	-	
12021013	LGAs SALARY BAILOUT (REFUND)	193,322,646	48,330,662	48,330,662	-	100.0%
11010001	OPENING BALANCE	7,000,000,000	1,750,000,000	2,000,000,000	250,000,000	114.3%
	GRAND TOTAL:- MDAs, PARASTALS, FAAC, EXTRA EXPECTED REVENUE & OPENING BALANCE	116,616,221,683	29,154,055,421	21,229,485,854	(7,924,569,566)	72.8%

CAPITAL RECEIPT

B V

ADMIN/ ECONOMIC CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
	OTHER REVENUE SOURES (CAPITAL RECEIPT)					
11010001	Opening Balance	7,000,000,000	1,750,000,000	2,000,000,000	250,000,000	114.3%
13010000	AID AND GRANTS	33,615,197,892	8,403,799,473	1,932,764,024	(6,471,035,449)	23.0%
14010000	CAPITAL DEVELOPMENT FUND RECEIPTS	12,256,246,595	3,064,061,649	1,222,768,520	(1,841,293,129)	39.9%
14030301	DOMESTIC LOAN FROM FINANCIAL INSTITUTION	-	-	-	-	
	SUB-TOTAL	45,871,444,487	11,467,861,122	3,155,532,544	(8,312,328,578)	27.5%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53.3%
	TOTAL CAPITAL RECEIPT	89,467,703,770	22,366,925,943	8,964,337,237	(13,402,588,705)	40.1%
	GRAND TOTAL:- MDAs, PARASTATALS, FAAC & CAPITAL RECEIPTS	162,487,666,170	40,621,916,543	24,385,018,398	(16,236,898,144)	60.0%

RECURRENT EXPENDITURE

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ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
01 - ADMINISTRATION SECTOR						
0111001	GOVERNMENT HOUSE	3,462,205,030	865,551,258	766,402,777	(99,148,481)	88.5%
21	PERSONNEL COST	1,855,030	463,758	436,135	(27,623)	94.0%
2202	OVERHEAD COST	3,460,350,000	865,087,500	765,966,642	(99,120,858)	88.5%
0111002	OFFICE OF THE DEPUTY GOVERNOR	255,580,000	63,895,000	33,382,135	(30,512,865)	52.2%
21	PERSONNEL COST					
2202	OVERHEAD COST	255,580,000	63,895,000	33,382,135	(30,512,865)	52.2%
0111003	GOVERNOR'S OFFICE	4,577,876,969	1,144,469,242	1,275,659,360	131,190,118	111.5%
21	PERSONNEL COST	19,090,556	4,772,639	3,622,338	(1,150,301)	75.9%
2202	OVERHEAD COST	4,558,786,413	1,139,696,603	1,272,037,022	132,340,419	111.6%
21010103	Salaries for Public Officers	500,000,000	125,000,000	61,373,571	(63,626,429)	49.1%
21010104	Salaries of Parastatal Board Members	100,000,000	25,000,000	-	(25,000,000)	0.0%
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	2,500,103	625,026	633,359	8,333	101.3%
22	OTHER RECURRENT COSTS	-	-	-	-	0.0%
2202	OVERHEAD COST	2,500,103	625,026	633,359	8,333	101.3%
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	2,162,388	540,597	529,141	(11,456)	97.9%
22	OTHER RECURRENT COSTS	-	-	-	-	0.0%
2202	OVERHEAD COST	2,162,388	540,597	529,141	(11,456)	97.9%
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,897,371,204	474,342,801	372,094,051	(102,248,750)	78.4%
21	PERSONNEL COST	95,671,154	23,917,789	24,912,335	994,547	104.2%
2202	OVERHEAD COST	1,801,700,050	450,425,013	347,181,716	(103,243,297)	77.1%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	137,702,056	34,425,514	31,037,979	(3,387,535)	90.2%
21	PERSONNEL COST	108,468,892	27,117,223	25,871,080	(1,246,143)	95.4%
2202	OVERHEAD COST	29,233,164	7,308,291	5,166,899	(2,141,392)	70.7%
0123011	KWARA STATE TELEVISION SERVICE	96,111,107	24,027,777	19,744,207	(4,283,570)	82.2%
22	OTHER RECURRENT COSTS	54,673,466	13,668,367	13,330,811	(337,556)	97.5%
2202	OVERHEAD COST	41,437,641	10,359,410	6,413,396	(3,946,014)	61.9%
0123012	KWARA STATE BROADCASTING CORPORATION	210,741,211	52,685,303	45,881,745	(6,803,558)	87.1%
22	OTHER RECURRENT COSTS	140,615,375	35,153,844	35,409,735	255,891	100.7%
2202	OVERHEAD COST	70,125,836	17,531,459	10,472,010	(7,059,449)	59.7%
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	72,086,600	18,021,650	15,241,783	(2,779,867)	84.6%
22	OTHER RECURRENT COSTS	43,142,639	10,785,660	10,149,176	(636,484)	94.1%
2202	OVERHEAD COST	28,943,961	7,235,990	5,092,607	(2,143,383)	70.4%
0125001	OFFICE OF HEAD OF SERVICE	1,468,434,794	367,108,699	297,541,156	(69,567,543)	81.0%
21	PERSONNEL COST	1,003,713,154	250,928,289	218,459,457	(32,468,832)	87.1%
2202	OVERHEAD COST	464,721,640	116,180,410	79,081,699	(37,098,711)	68.1%
2201	SOCIAL BENEFITS	8,356,020,765	2,089,005,191	2,213,058,908	124,053,717	105.9%
22010101	Gratuity	1,000,000,000	250,000,000	300,000,000	50,000,000	120.0%
22010102	Pension	7,356,020,765	1,839,005,191	1,913,058,908	74,053,717	104.0%
0140001	STATE AUDIT DEPARTMENT	168,466,606	42,116,652	26,364,514	(15,752,138)	62.6%
21	PERSONNEL COST	89,606,606	22,401,652	19,701,181	(2,700,471)	87.9%
2202	OVERHEAD COST	78,860,000	19,715,000	6,663,333	(13,051,667)	33.8%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	118,507,054	29,626,764	22,284,902	(7,341,862)	75.2%
21	PERSONNEL COST	83,402,404	20,850,601	20,404,047	(446,554)	97.9%
2202	OVERHEAD COST	35,104,650	8,776,163	1,880,855	(6,895,308)	21.4%
0147001	CIVIL SERVICE COMMISSION	34,262,165	8,565,541	4,482,461	(4,083,080)	52.3%
21	PERSONNEL COST	8,238,332	2,059,583	1,904,754	(154,829)	92.5%
2202	OVERHEAD COST	26,023,833	6,505,958	2,577,707	(3,928,251)	39.6%
0148001	LOCAL GOVERNMENT SERVICE COMMISSION	6,689,568	1,672,392	1,766,877	94,485	105.6%
21	PERSONNEL COST	-	-	-	-	0.0%
2202	OVERHEAD COST	6,689,568	1,672,392	1,766,877	94,485	105.6%
0147003	STATE INDEPENDENT ELECTORAL COMMISSION	15,333,371	3,833,343	2,525,058	(1,308,285)	65.9%
21	PERSONNEL COST	-	-	-	-	0.0%
2202	OVERHEAD COST	15,333,371	3,833,343	2,525,058	(1,308,285)	65.9%
	TOTAL FOR ADMINISTRATION SECTOR	21,482,050,991	5,370,512,748	5,190,003,984	(180,508,764)	96.6%
02 ECONOMIC SECTOR						
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	418,390,522	104,597,631	95,857,430	(8,740,201)	91.6%
21	PERSONNEL COST	386,649,122	96,662,281	89,615,038	(7,047,243)	92.7%
2202	OVERHEAD COST	31,741,400	7,935,350	6,242,392	(1,692,958)	78.7%
0215011	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	11,995,050	2,998,763	1,915,415	(1,083,348)	63.9%
22	OTHER RECURRENT COSTS	-	-	-	-	0.0%
2202	OVERHEAD COST	11,995,050	2,998,763	1,915,415	(1,083,348)	63.9%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0215012	KWARA STATE FADAMA DEVELOPMENT PROJECT	6,836,400	1,709,100	-	(1,709,100)	0.0%
22	OTHER RECURRENT COSTS	4,785,579	1,196,395	-	(1,196,395)	0.0%
2202	OVERHEAD COST	2,050,821	512,705	-	(512,705)	0.0%
0220001	MINISTRY OF FINANCE	5,961,275,796	1,490,318,949	1,447,942,018	(42,376,931)	97.2%
21	PERSONNEL COST	537,822,696	134,455,674	124,765,432	(9,690,242)	92.8%
2202	OVERHEAD COST	5,423,453,100	1,355,863,275	1,323,176,586	(32,686,689)	97.6%
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000	2,500,000	-	(2,500,000)	0.0%
220501	OTHER CHARGES (Public Debt Charges)	7,978,460,686	1,994,615,172	2,077,275,817	82,660,646	104.1%
22090001	LGAs SALARY BAILOUT (Public Non-Debt)	-	-	-	-	0.0%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	6,704,443,562	1,676,110,891	405,525,834	(1,270,585,057)	24.2%
22	OTHER RECURRENT COSTS	1,365,480,494	341,370,124	250,562,129	(90,807,995)	73.4%
2202	OVERHEAD COST	5,338,963,068	1,334,740,767	154,963,705	(1,179,777,062)	11.6%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	232,437,922	58,109,481	51,282,006	(6,827,475)	88.3%
21	PERSONNEL COST	212,725,588	53,181,397	50,329,430	(2,851,967)	94.6%
2202	OVERHEAD COST	19,712,334	4,928,084	952,576	(3,975,508)	19.3%
0231001	MINISTRY OF ENERGY	460,126,533	115,031,633	83,311,517	(31,720,116)	72.4%
21	PERSONNEL COST	84,855,236	21,213,809	20,082,312	(1,131,497)	94.7%
2202	OVERHEAD COST	375,271,297	93,817,824	63,229,205	(30,588,619)	67.4%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0231011	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	52,228,227	13,057,057	13,328,480	271,423	102.1%
22	OTHER RECURRENT COSTS	43,680,627	10,920,157	10,920,156	(1)	100.0%
2202	OVERHEAD COST	8,547,600	2,136,900	2,408,324	271,424	112.7%
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	49,001,636	12,250,409	9,651,952	(2,598,457)	78.8%
21	PERSONNEL COST	35,807,718	8,951,930	8,566,806	(385,124)	95.7%
2202	OVERHEAD COST	13,193,918	3,298,480	1,085,146	(2,213,334)	32.9%
0234001	MINISTRY OF WORKS AND TRANSPORT	243,392,383	60,848,096	52,040,807	(8,807,289)	85.5%
21	PERSONNEL COST	199,793,447	49,948,362	47,159,427	(2,788,935)	94.4%
2202	OVERHEAD COST	43,598,936	10,899,734	4,881,380	(6,018,354)	44.8%
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	100,659,494	25,164,874	25,151,265	(13,609)	99.9%
22	OTHER RECURRENT COSTS	89,544,494	22,386,124	22,105,392	(280,732)	98.7%
2202	OVERHEAD COST	11,115,000	2,778,750	3,045,873	267,123	109.6%
0236001	MINISTRY OF CULTURE AND TOURISM	72,594,824	18,148,706	11,252,125	(6,896,581)	62.0%
21	PERSONNEL COST	48,651,787	12,162,947	10,560,946	(1,602,001)	86.8%
2202	OVERHEAD COST	23,943,037	5,985,759	691,179	(5,294,580)	11.5%
0236011	KWARA STATE COUNCIL FOR ARTS AND CULTURE	72,926,560	18,231,640	9,770,499	(8,461,141)	53.6%
22	OTHER RECURRENT COSTS	38,322,205	9,580,551	8,704,494	(876,057)	90.9%
2202	OVERHEAD COST	34,604,355	8,651,089	1,066,005	(7,585,084)	12.3%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	224,405,846	56,101,462	68,314,724	12,213,263	121.8%
21	PERSONNEL COST	89,636,436	22,409,109	20,855,549	(1,553,560)	93.1%
2202	OVERHEAD COST	134,769,410	33,692,353	47,459,175	13,766,823	140.9%
0238002	BUREAU OF STATISTICS	161,160,104	40,290,026	34,916,923	(5,373,103)	86.7%
21	PERSONNEL COST	139,559,286	34,889,822	33,285,975	(1,603,847)	95.4%
2202	OVERHEAD COST	21,600,818	5,400,205	1,630,948	(3,769,257)	30.2%
0250001	FISCAL RESPONSIBILITY COMMISSION	8,134,551	2,033,638	1,846,804	(186,834)	90.8%
21	PERSONNEL COST	1,880,563	470,141	450,345	(19,796)	95.8%
2202	OVERHEAD COST	6,253,988	1,563,497	1,396,459	(167,038)	89.3%
0252001	MINISTRY OF WATER RESOURCES	93,899,611	23,474,903	17,812,409	(5,662,494)	75.9%
21	PERSONNEL COST	69,995,611	17,498,903	16,071,503	(1,427,400)	91.8%
2202	OVERHEAD COST	23,904,000	5,976,000	1,740,906	(4,235,094)	29.1%
0252011	KWARA STATE WATER CORPORATION	393,774,667	98,443,667	68,611,221	(29,832,446)	69.7%
22	OTHER RECURRENT COSTS	187,686,452	46,921,613	46,275,825	(645,788)	98.6%
2202	OVERHEAD COST	206,088,215	51,522,054	22,335,396	(29,186,658)	43.4%
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	8,720,800	2,180,200	808,000	(1,372,200)	37.1%
22	OTHER RECURRENT COSTS	-	-	-	-	0.0%
2202	OVERHEAD COST	8,720,800	2,180,200	808,000	(1,372,200)	37.1%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	238,311,964	59,577,991	55,410,178	(4,167,813)	93.0%
21	PERSONNEL COST	205,441,498	51,360,375	48,658,107	(2,702,268)	94.7%
2202	OVERHEAD COST	32,870,466	8,217,617	6,752,071	(1,465,546)	82.2%
0253011	KWARA STATE HOUSING CORPORATION	3,986,299	996,575	726,124	(270,451)	72.9%
22	OTHER RECURRENT COSTS	-	-	-	-	0.0%
2202	OVERHEAD COST	3,986,299	996,575	726,124	(270,451)	72.9%
0253002	OFFICE OF THE SURVEYOR GENERAL	48,674,208	12,168,552	7,411,985	(4,756,567)	60.9%
21	PERSONNEL COST	25,630,312	6,407,578	5,787,501	(620,077)	90.3%
2202	OVERHEAD COST	23,043,896	5,760,974	1,624,484	(4,136,490)	28.2%
0260001	KWARA STATE BUREAU OF LANDS	126,004,059	31,501,015	22,127,541	(9,373,474)	70.2%
21	PERSONNEL COST	90,876,462	22,719,116	20,290,776	(2,428,340)	89.3%
2202	OVERHEAD COST	35,127,597	8,781,899	1,836,765	(6,945,134)	20.9%
	TOTAL FOR ECONOMIC SECTOR	23,681,841,704	5,920,460,426	4,562,291,074	(1,358,169,352)	77.1%
03 LAW AND JUSTICE SECTOR						
0318001	STATE JUDICIAL SERVICE COMMISSION	60,834,384	15,208,596	9,050,706	(6,157,890)	59.5%
21	PERSONNEL COST	31,540,951	7,885,238	6,681,748	(1,203,490)	84.7%
2202	OVERHEAD COST	29,293,433	7,323,358	2,368,958	(4,954,400)	32.3%
0326001	MINISTRY OF JUSTICE	430,427,002	107,606,751	49,447,923	(58,158,828)	46.0%
21	PERSONNEL COST	145,107,186	36,276,797	33,955,283	(2,321,514)	93.6%
2202	OVERHEAD COST	285,319,816	71,329,954	15,492,640	(55,837,314)	21.7%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	1,033,076,065	258,269,016	219,409,384	(38,859,632)	85.0%
21	PERSONNEL COST	652,078,857	163,019,714	153,413,094	(9,606,620)	94.1%
2202	OVERHEAD COST	380,997,208	95,249,302	65,996,290	(29,253,012)	69.3%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	249,355,992	62,338,998	54,843,568	(7,495,430)	88.0%
21	PERSONNEL COST	148,783,513	37,195,878	37,142,075	(53,803)	99.9%
2202	OVERHEAD COST	100,572,479	25,143,120	17,701,493	(7,441,627)	70.4%
	TOTAL FOR LAW AND JUSTICE SECTOR	1,773,693,443	443,423,361	332,751,581	(110,671,780)	75.0%
05 SOCIAL SECTOR						
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	332,920,388	83,230,097	69,452,388	(13,777,709)	83.4%
21	PERSONNEL COST	49,680,789	12,420,197	11,754,280	(665,917)	94.6%
2202	OVERHEAD COST	283,239,599	70,809,900	57,698,108	(13,111,792)	81.5%
0513011	KWARA STATE SPORTS COUNCIL	49,685,292	12,421,323	9,221,824	(3,199,499)	74.2%
22	OTHER RECURRENT COSTS	37,047,292	9,261,823	8,636,824	(624,999)	93.3%
2202	OVERHEAD COST	12,638,000	3,159,500	585,000	(2,574,500)	18.5%
0513012	KWARA UNITED FOOTBALL CLUB	465,085,000	116,271,250	89,174,083	(27,097,167)	76.7%
22	OTHER RECURRENT COSTS	195,300,000	48,825,000	48,977,917	152,917	100.3%
2202	OVERHEAD COST	269,785,000	67,446,250	40,196,166	(27,250,084)	59.6%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	155,619,213	38,904,803	32,767,987	(6,136,816)	84.2%
21	PERSONNEL COST	105,415,715	26,353,929	25,671,552	(682,377)	97.4%
2202	OVERHEAD COST	50,203,498	12,550,875	7,096,435	(5,454,440)	56.5%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	911,499,851	227,874,963	160,232,963	(67,642,000)	70.3%
21	PERSONNEL COST	263,211,209	65,802,802	62,914,068	(2,888,734)	95.6%
2202	OVERHEAD COST	648,288,642	162,072,161	97,318,895	(64,753,266)	60.0%
0517002	AGENCY FOR MASS EDUCATION	35,804,372	8,951,093	5,045,933	(3,905,160)	56.4%
21	PERSONNEL COST	19,464,688	4,866,172	4,496,532	(369,640)	92.4%
2202	OVERHEAD COST	16,339,684	4,084,921	549,401	(3,535,520)	13.4%
0517003	TEACHING SERVICE COMMISSION	6,265,294,242	1,566,323,561	1,408,296,807	(158,026,754)	89.9%
21	PERSONNEL COST	6,238,728,405	1,559,682,101	1,406,995,939	(152,686,162)	90.2%
2202	OVERHEAD COST	26,565,837	6,641,459	1,300,868	(5,340,591)	19.6%
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	202,281,573	50,570,393	44,425,206	(6,145,187)	87.8%
22	OTHER RECURRENT COSTS	107,375,177	26,843,794	25,808,606	(1,035,188)	96.1%
2202	OVERHEAD COST	94,906,396	23,726,599	18,616,600	(5,109,999)	78.5%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	270,432,811	67,608,203	58,484,293	(9,123,910)	86.5%
21	PERSONNEL COST	159,733,531	39,933,383	37,630,362	(2,303,021)	94.2%
2202	OVERHEAD COST	110,699,280	27,674,820	20,853,931	(6,820,889)	75.4%
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	768,560,808	192,140,202	176,966,866	(15,173,336)	92.1%
22	OTHER RECURRENT COSTS	540,034,000	135,008,500	136,018,043	1,009,543	100.7%
2202	OVERHEAD COST	228,526,808	57,131,702	40,948,823	(16,182,879)	71.7%
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,125,935,100	281,483,775	176,211,324	(105,272,451)	62.6%
22	OTHER RECURRENT COSTS	821,505,652	205,376,413	134,068,182	(71,308,231)	65.3%
2202	OVERHEAD COST	304,429,448	76,107,362	42,143,142	(33,964,220)	55.4%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0517013	KWARA STATE POLYTECHNIC, ILORIN	2,455,326,000	613,831,500	597,437,527	(16,393,973)	97.3%
22	OTHER RECURRENT COSTS	1,999,976,000	499,994,000	428,422,714	(71,571,286)	85.7%
2202	OVERHEAD COST	455,350,000	113,837,500	169,014,813	55,177,313	148.5%
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	540,841,588	135,210,397	173,466,289	38,255,892	128.3%
22	OTHER RECURRENT COSTS	394,194,928	98,548,732	74,895,798	(23,652,934)	76.0%
2202	OVERHEAD COST	146,646,660	36,661,665	98,570,491	61,908,826	268.9%
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	272,286,101	68,071,525	87,118,379	19,046,854	128.0%
22	OTHER RECURRENT COSTS	215,597,136	53,899,284	66,690,960	12,791,676	123.7%
2202	OVERHEAD COST	56,688,965	14,172,241	20,427,419	6,255,178	144.1%
0517016	KWARA STATE UNIVERSITY, MALETE	6,038,637,300	1,509,659,325	873,861,908	(635,797,417)	57.9%
22	OTHER RECURRENT COSTS	2,480,747,808	620,186,952	516,818,884	(103,368,068)	83.3%
2202	OVERHEAD COST	3,557,889,492	889,472,373	357,043,024	(532,429,349)	40.1%
0517017	KWARA STATE COLLEGE OF HEALTH TECH, OFFA	433,580,700	108,395,175	175,424,911	67,029,736	161.8%
22	OTHER RECURRENT COSTS	21,335,199	5,333,800	3,555,866	(1,777,934)	66.7%
2202	OVERHEAD COST	412,245,501	103,061,375	171,869,045	68,807,670	166.8%
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	130,145,624	32,536,406	28,214,004	(4,322,402)	86.7%
22	OTHER RECURRENT COSTS	49,894,926	12,473,732	5,477,977	(6,995,755)	43.9%
2202	OVERHEAD COST	80,250,698	20,062,675	22,736,027	2,673,353	113.3%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	110,622,500	27,655,625	22,935,406	(4,720,219)	82.9%
22	OTHER RECURRENT COSTS	51,458,770	12,864,693	11,377,997	(1,486,696)	88.4%
2202	OVERHEAD COST	59,163,730	14,790,933	11,557,409	(3,233,524)	78.1%
0517020	SCHOLARSHIP BOARD	6,828,022	1,707,006	-	(1,707,006)	0.0%
21	PERSONNEL COST	-	-	-	-	0.0%
2202	OVERHEAD COST	6,828,022	1,707,006	-	(1,707,006)	0.0%
0517021	INTERNATIONAL AVIATION COLLEGE, ILORIN	518,373,250	129,593,313	90,418,393	(39,174,920)	69.8%
22	OTHER RECURRENT COSTS	184,135,772	46,033,943	37,467,832	(8,566,111)	81.4%
2202	OVERHEAD COST	334,237,478	83,559,370	52,950,561	(30,608,809)	63.4%
0521001	MINISTRY OF HEALTH	3,261,816,696	815,454,174	735,886,495	(79,567,679)	90.2%
21	PERSONNEL COST	3,185,842,379	796,460,595	731,983,915	(64,476,680)	91.9%
2202	OVERHEAD COST	75,974,317	18,993,579	3,902,580	(15,090,999)	20.5%
0521011	KWARA STATE HEALTH INSURANCE AGENCY	143,543,303	35,885,826	7,820,829	(28,064,997)	21.8%
22	OTHER RECURRENT COSTS	67,139,053	16,784,763	4,042,029	(12,742,734)	24.1%
2202	OVERHEAD COST	76,404,250	19,101,063	3,778,800	(15,322,263)	19.8%
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	572,687,992	143,171,998	139,055,298	(4,116,700)	97.1%
21	PERSONNEL COST	-	-	-	-	0.0%
2202	OVERHEAD COST	572,687,992	143,171,998	139,055,298	(4,116,700)	97.1%

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
20,000,000	RECURRENT EXPENDITURE					
SUMMARY						
0521003	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	46,020,020	11,505,005	3,904,671	(7,600,334)	33.9%
21	PERSONNEL COST	-	-	-	-	0.0%
2202	OVERHEAD COST	46,020,020	11,505,005	3,904,671	(7,600,334)	33.9%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	560,573,709	140,143,427	121,622,990	(18,520,437)	86.8%
21	PERSONNEL COST	180,134,559	45,033,640	40,968,228	(4,065,412)	91.0%
2202	OVERHEAD COST	380,439,150	95,109,788	80,654,762	(14,455,026)	84.8%
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	23,946,669	5,986,667	3,226,937	(2,759,730)	53.9%
22	OTHER RECURRENT COSTS	6,418,130	1,604,533	1,502,677	(101,856)	93.7%
2202	OVERHEAD COST	17,528,539	4,382,135	1,724,260	(2,657,875)	39.3%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	384,028,138	96,007,035	44,960,811	(51,046,224)	46.8%
21	PERSONNEL COST	84,916,919	21,229,230	19,864,301	(1,364,929)	93.6%
2202	OVERHEAD COST	299,111,219	74,777,805	25,096,510	(49,681,295)	33.6%
	TOTAL FOR SOCIAL SECTOR	26,082,376,262	6,520,594,066	5,335,634,522	(1,184,959,544)	81.8%
	TOTAL FOR ALL SECTORS	73,019,962,400	18,254,990,600	15,420,681,161	(2,834,309,439)	84.5%

CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS						
SUMMARY						
REVENUE CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL RECEIPTS (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
0111003	GOVERNOR'S OFFICE	2,000,000,000	500,000,000	967,380,720	467,380,720	193.5%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	865,000,000	216,250,000	-	(216,250,000)	0.0%
0220001	MINISTRY OF FINANCE	8,500,000,000	2,125,000,000	255,387,800	(1,869,612,200)	12.0%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	500,000,000	125,000,000	-	(125,000,000)	0.0%
0234001	MINISTRY OF WORKS AND TRANSPORT	4,906,246,595	1,226,561,649	-	(1,226,561,649)	0.0%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,823,000,000	955,750,000	-	(955,750,000)	0.0%
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	50,000,000	12,500,000	-	(12,500,000)	0.0%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,809,561,081	952,390,270	39,227,914	(913,162,356)	4.1%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,374,368,762	593,592,191	15,335,582	(578,256,609)	2.6%
0521001	MINISTRY OF HEALTH	18,043,268,049	4,510,817,012	1,878,200,528	(2,632,616,484)	41.6%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	1,000,000,000	250,000,000	-	(250,000,000)	0.0%
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	43,596,259,283	10,899,064,821	5,808,804,693	(5,090,260,127)	53.3%
	TOTAL CAPITAL RECEIPTS	89,467,703,770	22,366,925,943	8,964,337,237	(13,402,588,705)	40.1%

CAPITAL EXPENDITURE - COFOG						
ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)						
0111003	GOVERNOR'S OFFICE	4,139,350,000	1,034,837,500	977,584,720	(57,252,780)	94.5%
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,176,000,000	294,000,000	-	(294,000,000)	0.0%
0123001	MINISTRY OF INFORMATION AND COMMUNICATION	384,267,458	96,066,865	21,000,000	(75,066,865)	21.9%
0123011	KWARA STATE TELEVISION SERVICE	-	-	-	-	
0123012	KWARA STATE BROADCASTING CORPORATION	-	-	-	-	
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	-	-	-	-	
0125001	OFFICE OF HEAD OF SERVICE	1,625,929,011	406,482,253	4,175,400	(402,306,853)	1.0%
0140001	STATE AUDIT DEPARTMENT	22,500,000	5,625,000	-	(5,625,000)	0.0%
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,800,000	700,000	-	(700,000)	0.0%
0215001	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,898,486,470	724,621,618	15,000,000	(709,621,618)	2.1%
0220001	MINISTRY OF FINANCE	1,536,790,536	384,197,634	5,225,000	(378,972,634)	1.4%
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	600,000,000	150,000,000	13,300,600	(136,699,400)	8.9%
0222001	MINISTRY OF COMMERCE AND COOPERATIVE	2,886,446,000	721,611,500	-	(721,611,500)	0.0%
0231001	MINISTRY OF ENERGY	1,682,183,416	420,545,854	35,276,667	(385,269,187)	8.4%
0233001	MINISTRY OF INDUSTRY AND SOLID MINERALS	1,548,275,000	387,068,750	-	(387,068,750)	0.0%
0234001	MINISTRY OF WORKS AND TRANSPORT	16,883,722,187	4,220,930,547	585,408,572	(3,635,521,975)	13.9%
0236001	MINISTRY OF CULTURE AND TOURISM	854,796,711	213,699,178	-	(213,699,178)	0.0%
0238001	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	7,560,959,481	1,890,239,870	75,075,163	(1,815,164,707)	4.0%

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED QUARTERLY ESTIMATES (3 MONTHS)	1ST QUARTER ACTUAL EXPENDITURE (JAN-MARCH)	VARIANCE	% PERF. QUARTERLY
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	₦	
SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)						
0238002	BUREAU OF STATISTICS	223,158,810	55,789,703	-	(55,789,703)	0.0%
0250001	FISCAL RESPONSIBILITY COMMISSION	2,000,000	500,000	-	(500,000)	0.0%
0252001	MINISTRY OF WATER RESOURCES	1,648,681,200	412,170,300	63,036,262	(349,134,038)	15.3%
0253001	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,000,000	28,750,000	-	(28,750,000)	0.0%
0260001	KWARA STATE BUREAU OF LANDS	1,526,876,040	381,719,010	50,000,000	(331,719,010)	13.1%
0318001	STATE JUDICIAL SERVICE COMMISSION	50,300,000	12,575,000	-	(12,575,000)	0.0%
0326001	MINISTRY OF JUSTICE	424,500,000	106,125,000	-	(106,125,000)	0.0%
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	759,000,000	189,750,000	-	(189,750,000)	0.0%
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	175,665,600	43,916,400	29,140,600	(14,775,800)	66.4%
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,184,493,960	296,123,490	-	(296,123,490)	0.0%
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	117,300,000	29,325,000	-	(29,325,000)	0.0%
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,006,016,383	2,001,504,096	45,757,959	(1,955,746,137)	2.3%
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,737,827,090	1,434,456,773	55,335,582	(1,379,121,191)	3.9%
0521001	MINISTRY OF HEALTH	22,868,164,071	5,717,041,018	2,034,622,738	(3,682,418,280)	35.6%
0521011	KWARA STATE HEALTH INSURANCE AGENCY	894,931,767	223,732,942	-	(223,732,942)	0.0%
0535001	MINISTRY OF ENVIRONMENT AND FORESTRY	1,558,282,579	389,570,645	-	(389,570,645)	0.0%
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	373,000,000	93,250,000	-	(93,250,000)	0.0%
	TOTAL CAPITAL EXPENDITURE	45,665,197,500	11,416,299,375	2,277,893,141	(9,138,406,234)	20.0%