



# KWARA STATE ESTIMATES, 2021



## Second Quarter Budget Implementation Performance Report



**27TH JULY, 2021**

**Ministry of Finance and Planning**



## TABLE OF CONTENTS

Table of Contents.....page2

List of Tables.....page3

Executive Summary .....page4

1.0 Introduction..... page9

2.0 Financial Analysis of 2021  
2<sup>nd</sup> Quarter Recurrent  
Revenue  
Performance..... page11

3.0 Analysis of 2021  
2<sup>nd</sup>Quarter Recurrent  
Expenditure Performance  
.....page15

Recurrent (Non-Debt)  
Expenditure..... page15

Recurrent (Debt services)  
Expenditure.....page16

4.0 Analysis of 2021 2<sup>nd</sup>  
Quarter Capital Receipt  
Performance ..... page22

5.0 Analysis of 2021 2<sup>nd</sup>  
Quarter Sectoral Capital  
Expenditure  
Performance ..... page26

6.0 Financial Analysis of 2021  
2<sup>nd</sup>Quarter Budget  
Estimates (Recurrent and  
Capital Expenditure)  
Performance ..... page43

7.0 Notable factors that  
affected the 2021  
2<sup>nd</sup>Quarter Budget  
Implementation..... page 47

8.0 Observations..... page 47

9.0 Recommendations .page48

10.0 Conclusion .....page48

Annexure..... page 49



## LIST OF TABLES

1.0	Table 1:2021 Second Quarter Recurrent Revenue Performance.....	12
2.0	Table 2:2021 Second Quarter Recurrent Expenditure Performance .....	17
3.0	Table 3:2021 Second Quarter Capital Receipt Performance.....	23
4.0	Table 4:2021 Second Quarter Sectoral Capital Expenditure Performance .....	39
5.0	Table 5:2021 Second Quarter (Recurrent and Capital)Expenditure Performance .....	44



## KWARA STATE ESTIMATES 2021

### EXECUTIVE SUMMARY

The 2021 Budget themed “Budget of Reformation for Inclusive Growth” is a blueprint for accelerating the pace of economic recovery from Covid-19 pandemic which had slowed down the economic growth of the state. The 2021 budget is anchored on the following policy objectives:


- ✓ To reduce cost of governance through institutional reforms and ensure enhanced funding towards capital investment that stimulates economic growth;
- ✓ To significantly reduce youth unemployment through direct jobs, public works and entrepreneurship development;
- ✓ To provide a more conducive business friendly and secured environment for investors through provision of socio-economic infrastructure development for enhanced productivity in the state economy;
- ✓ To expand the productive base of the state economy through increased agricultural value chain and industrial development.

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

### **Recurrent Revenue**

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

**Statutory Allocation** in the second quarter (April-June) of the year 2021 stood at ~~₦~~6.767billion (75%) as against the quarterly estimate of ~~₦~~9.075 billion, while, the total actual Statutory Allocation year to date is ~~₦~~13.595billion. The **Value Added Tax** stood at ~~₦~~4.998billion (121%) as against projected estimate of ~~₦~~4.121billion, while, the total actual **Value Added Tax year to date is ₦9.453billion. Other Sundry Revenue** from FAAC in the second quarter was ~~₦~~1.180billion (99%) against estimate of ~~₦~~1.198billion, while the total actual **Other Sundry Revenue** year to date is ~~₦~~1.325billion. The **Internally Generated Revenue (IGR)** in the second quarter 2021 was ~~₦~~6.380billion (87%) against the benchmark of ~~₦~~7.344billion while, the total actual IGR year to date is ~~₦~~15.979billion. However, a sum of ~~₦~~0.048 billion was received from other internal sources (LGA Salary Bailout loan repayment) to



the State Government during the quarter under review out of the quarterly estimates of ₦0.048 billion while, the sum of ₦0.097billion was actual year to date for LGAs Salary Bailout.

**The Total Actual Recurrent Revenue Received** in the second quarter of 2021 from various sources stood at ₦19.374billion as against ₦26.537billion that was projected for the quarter of the year. This represents 73% performance while, the sum of ₦40.449billion was year to date spent on total actual recurrent revenue (See Annex 'A1')


### **Recurrent Expenditure**

**Actual Personnel Cost** in the second quarter 2021 was ₦3.430billion (94%) against the quarterly estimate of ₦3.644 billion while, the total year to date spent on personnel cost is ₦6.736billion.

**Actual Overhead Cost** in the second quarter stood at ₦7.758billion (81%) against quarterly estimate of ₦9.520billion. while the total sum of ₦14.314billion was actual overhead year to date. Also, **Pension and Gratuities** figure for the second quarter was ₦2.407billion (103%) as against ₦2.340billion, while the sum of ₦4.782billion was actual year to date. The Statutory **Office Holders' salary** was ₦0.090billion (103%) as against ₦0.087 billion, while the sum of ₦0.132billion was actual year to date. **Other CRF (Consolidated Revenue Fund Charges)** which include LGA share of State IGR and Salary of Parastatal Board Members for the second quarter was ₦0.327billion (125%) against ₦0.262 billion, while the sum of ₦0.640billion was actual year to date. Meanwhile, total amount expended on Debt Servicing as at second quarter was ₦0.932billion (56%) as against quarter estimate of ₦1.678billion, while, the total year to date spent on Debt Servicing is ₦1.864billion **The total Actual Recurrent Expenditure** in the second quarter of 2021 for various activities stood at ₦14.944billion as against ₦17.533billion that was estimated for the second quarter of the year. **This represents 85% performance**, while the sum of ₦28.468billion was year to date spent on total actual recurrent expenditure (See Annex 'A2').

### **Capital Expenditure**

**Actual Capital Expenditure** in the second quarter was ₦4.548billion which represents 27% performance of the quarter estimate of ₦16.888billion for the second quarter of the year. **Out of ₦4.548billion expended on capital expenditure in the second quarter, ₦1.269billion (27.9%) was expended on Capital Projects of the General Public Services Sector while ₦0.003billion (0.1%) was expended on Public Order and Safety Sector in the second quarter.** The Economic Affairs Sector received a total sum of



~~₦~~1.551billion (34.1%) while Environmental Protection received a total sum of ~~₦~~0.086billion (1.9%). ~~₦~~0.494billion (10.9%) was expended on Housing and Community Amenities Sector, while ~~₦~~0.372billion (8.2%) was spent on Health Sector. Recreation, Culture and Religion received a total sum of ~~₦~~0.059billion (1.3%) while Education Sector had ~~₦~~0.715billion (15.7%). Social Protection Sector had no actual expenditure in the second quarter of 2021 out of the quarterly estimate of ~~₦~~0.031billion. (see Annex'A3).

In all, the total expenditure for both recurrent and capital expenditures for the second quarter 2021 stood at ~~₦~~19.492billion out of the total quarter estimate of ~~₦~~34.421billion. This represents 57% performance in financial terms for the second quarter 2021, while the sum of ~~₦~~37.466billion was year to date spent on both recurrent and capital expenditure.

### **Notable factors that affected the second quarter 2021 Budget Implementation**

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

- 1 An increase in the expected level of Federal Revenue Allocation to the State government in the second quarter of 2021 compared to 2021 first quarter. The improvement was as a result of increase in the Value Added Tax and Other Sundry Revenue from FAAC.
- 2 The State Internally Generated Revenue (IGR) witnessed decrease in revenue generation in the second quarter due to the fact that substantial amount of money was generated in the first quarter which is one off.
- 3 There is improvement in the Budget Performance compared to first quarter of 2021 this was as a result of prompt processing of briefs to His Excellency for approval of the release of funds for the implementation of programme/project activities by MDAs.

### **Observations**

1. The aggregate actual revenue and actual expenditure for the second quarter of 2021 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 32.9% of the Total Recurrent Revenue in the second quarter despite the second wave of Covid-19 Pandemic in the State (i.e ~~N~~6.380billion to ~~N~~19.374billion actual). This is an indication that the State IGR reduced significantly in the second quarter of 2021 compared to the first quarter of 2021.
3. Recurrent expenditure is high when it is compared with capital expenditure in the second quarter.
4. It can be observed that the capital expenditure in the second quarter skewed towards economic affairs sector, general public sector and education sector. In this regard, it shows that good governance and socio-economic activities are being enhanced in order to improve the well-being of the citizens in the state as well as strengthening and increasing access to infrastructure facilities and quality education for the youth in the state.
5. The report shows that the financial budget implementation performance for the second quarter of 2021 was 57% for both recurrent and capital expenditures.
6. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
7. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

### **Recommendations**

- i) There should be synergy between the KWIRS and Revenue Generating MDAs in order to improve the level of revenue collection. New initiatives to generate more revenue should be encouraged so as to reduce the over dependence on Federal Allocation by the State government. Enhancement of automation processes of revenue collection at KWIRS in order to prevent/block revenue leakages.
- 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 2021 budget implementation for the second quarter of the year. The MDAs and KWIRS are encouraged to work harder to increase their level of Internally Generated Revenue in order to improve the revenue base of the State Government, so that more funds could be available to provide necessary infrastructure facilities for the development of the State.



**APPRAISAL OF 2021 SECOND QUARTER**  
**BUDGET IMPLEMENTATION PERFORMANCE REPORT**  
**APRIL – JUNE, 2021.**

**1.0 INTRODUCTION**

The State Budget is the instrument for achieving Government's strategic purposes and plans to ensure that the state economy is restored to the path of growth through the initiation of a system-wide programmes and projects that create employment opportunities and reduce poverty. Budget contains how resources are generated and allocated by the government to different sectors and agencies to provide public goods and services to the citizens. It is not all about expenditure allocation as it is often assumed but revenue is also an important aspect of the budget. Revenue generation has been a key challenge to budget implementation performance which need to be pursued vigorously for effective performance of Budget.

However, this report is designed to present information on the actual revenue and expenditure performance in the second quarter of 2021(April-June). The 2021 budget was designed and tagged with a theme- "Budget of Reformation for Inclusive Growth". The information being provided is to assist the executive and legislative arms of government as well as the citizens to track the management of public resources as planned in the budget for transparency, accountability and decision making.

The Budget was prepared using the zero-based budgeting system approach to ensure prudent utilization of our resources. The 2021 budget was signed into law on Tuesday, 26<sup>th</sup> January, 2021 by His Excellency, the Governor, Mallam AbdulRahman AbdulRazaq. The broad objective of 2021 Budget is to considerably improve the economic growth and development of the state.

The budget has the following specific policy objectives for accomplishment in the 2021 fiscal year: -



- i. To reduce cost of governance through institutional reforms and ensure enhanced funding towards capital investment that stimulates economic growth;
- ii. To significantly reduce youth unemployment through direct jobs, public works and entrepreneurship development;
- iii. To provide a more conducive business friendly and secured environment for investors through provision of socio-economic infrastructure development for enhanced productivity in the state economy;
- iv. To expand the productive base of the state economy through increased agricultural value chain and industrial development.

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

In the course of discharging its cabinet responsibility, and to track the 2021 budget performance; the Ministry of Finance & Planning examined the returns on Recurrent Revenue, Recurrent Expenditure, Capital Receipts and Capital Expenditure for the second quarter (1st April – 30<sup>th</sup> June) of the 2021 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 2021 was based on the actual available resources in terms of Internally Generated Revenue (IGR), Statutory Allocation, VAT and Other receipts, and the expenditure components in line with the International Public Sector Accounting Standards (IPSAS) cash basis budget.



## 2.0 FINANCIAL ANALYSIS OF THE SECOND QUARTER 2021 RECURRENT REVENUE BUDGET PERFORMANCE

The 2021 Budget has a gross collectible recurrent revenue estimate of ₦106,148,230,902 while the quarterly estimates for the year under review was ₦26,537,057,726. The total actual recurrent revenue received in the second quarter of 2021 was ₦19,374,285,303 representing 73% performance out of the approved quarterly estimate of ₦26,537,057,726. Out of the total recurrent revenue of ₦19,374,285,303 received in the state during the second quarter of 2021, a total sum of ₦6,767,378,781 was from Statutory Allocation representing 34.93% performance while ₦6,380,510,316 was from Internally Generated Revenue representing 32.93% performance of the total recurrent revenue realized for the state. A total sum of ₦48,330,662 (0.25%) was from other internal sources (loan repayment to the state from LGA). Other Sundry Revenue from FAAC recorded a sum of ₦1,180,095,644 (6.09%) in the second quarter while Value Added Tax received a sum of ₦4,997,969,900 representing 25.80% Performance out of total recurrent revenue of ₦19,374,285,303.

The level of performance of sources of recurrent revenue in the second quarter of 2021 from Federal Allocation was improved. The improvement was due to an increase in the Value Added Tax and Other Sundry Revenue from FAAC in the second quarter of 2021 despite the continued existence of Covid-19 pandemic which resulted in slowdown of economic activities in the Country.

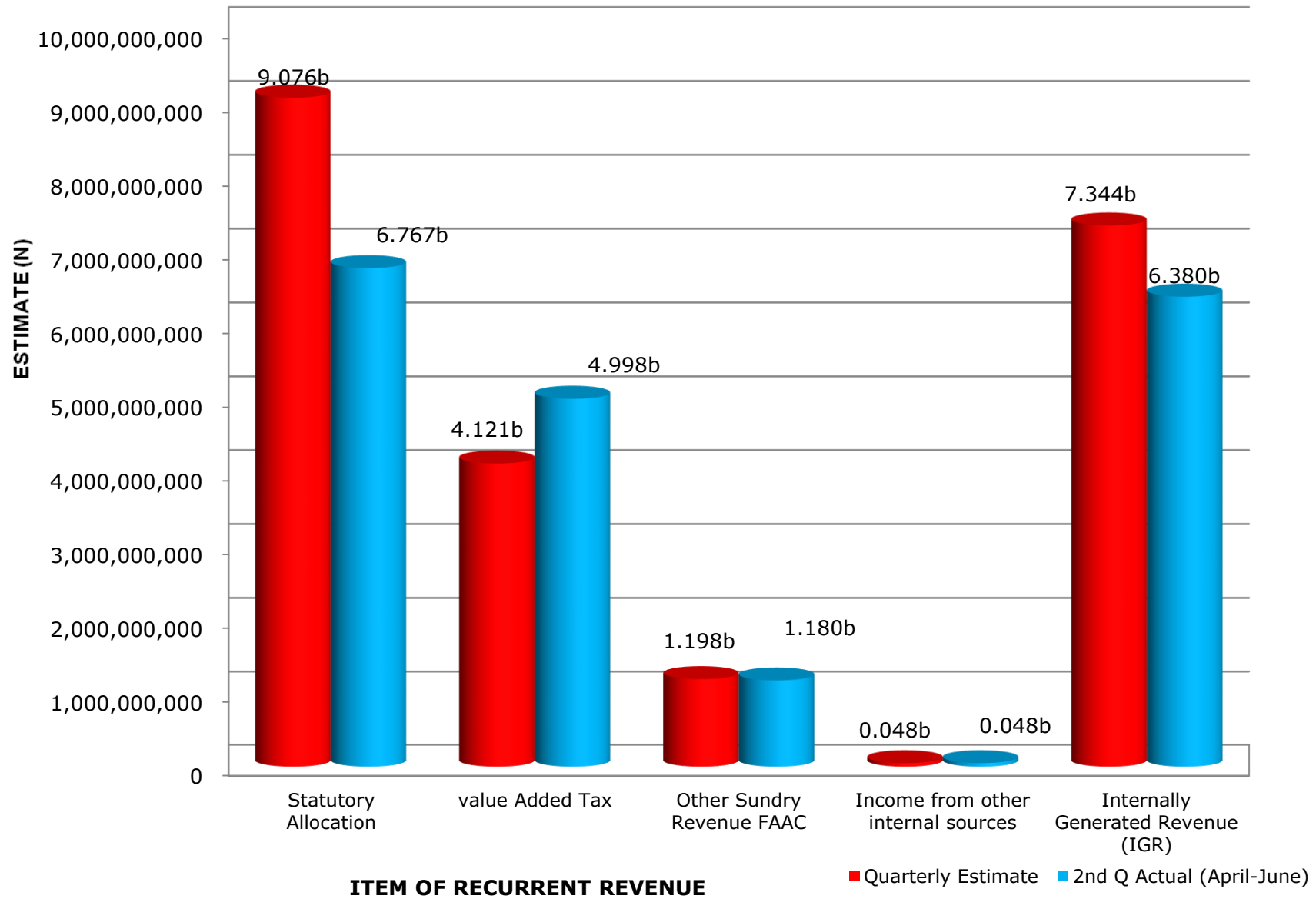
The analysis of the actual performance of the recurrent revenue receipt in the second quarter of 2021 is illustrated in Table 1 below and presented in charts in figures I and II.

TABLE 1: 2021 2<sup>ND</sup> QUARTER RECURRENT REVENUE

KWARA STATE ESTIMATES, 2021							
SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG)							
ADMIN/ ECONOMI C CODE	DETAILS OF RECEIPT	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
1	RECURRENT REVENUE						
11010001	Opening Balance	19,000,000,000					
11010101	Statutory Allocation	36,302,116,840	6,828,025,064	6,767,378,781	13,595,403,845	19%	22,706,712,995
11010201	Value Added Tax	16,483,962,591	4,454,702,412	4,997,969,900	9,452,672,312	30%	7,031,290,279
11010303	Other Sundry Revenue (FAAC)	4,792,119,551	145,390,704	1,180,095,644	1,325,486,348	25%	3,466,633,203
	<b>SUB-TOTAL (FAAC)</b>	<b>57,578,198,982</b>	<b>11,428,118,180</b>	<b>12,945,444,325</b>	<b>24,373,562,505</b>	22%	33,204,636,477
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	11,472,209,225	3,069,487,490	3,307,466,212	6,376,953,702	29%	5,095,255,523
12000002	MDAs Internally Generated Revenue (IGR)	4,922,776,921	633,838,839	1,183,514,455	1,817,353,294	24%	3,105,423,627
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	12,981,723,128	5,894,776,241	1,889,529,649	7,784,305,890	15%	5,197,417,238
	<b>SUB-TOTAL (IGR)</b>	<b>29,376,709,274</b>	<b>9,598,102,570</b>	<b>6,380,510,316</b>	<b>15,978,612,886</b>	22%	13,398,096,388
12021012	Income from other Internal Sources	193,322,646	48,330,662	48,330,662	96,661,324	25%	96,661,322
	<b>SUB-TOTAL (OTHER REVENUE)</b>	<b>193,322,646</b>	<b>48,330,662</b>	<b>48,330,662</b>	<b>96,661,324</b>	25%	96,661,322
12000000	<b>TOTAL (O/B + FAAC + IGR + OTHER REVENUE)</b>	<b>106,148,230,902</b>	<b>21,074,551,412</b>	<b>19,374,285,303</b>	<b>40,448,836,715</b>	<b>18%</b>	<b>65,699,394,187</b>

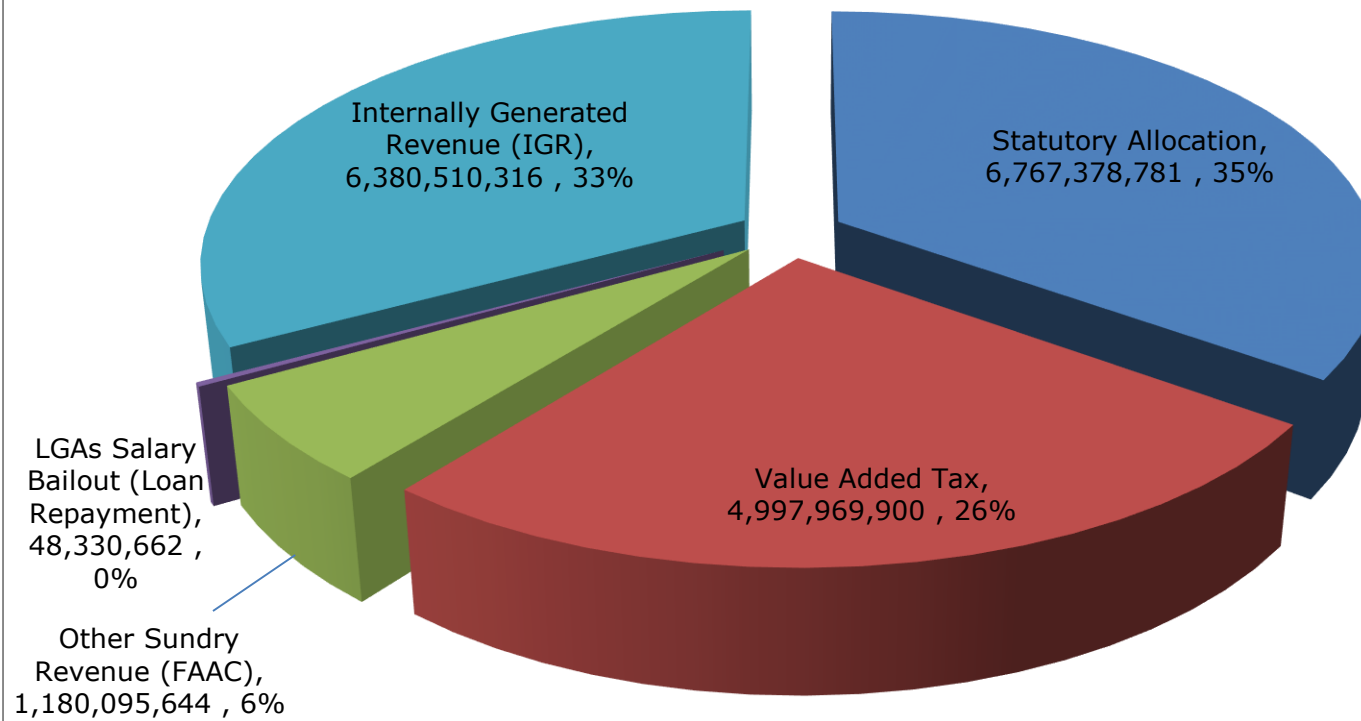


**FIG I: PERFORMANCE OF THE 2021 2ND QUARTER RECURRENT REVENUE**





**FIG II: PERCENTAGE PERFORMANCE OF 2021 2ND QUARTER RECURRENT REVENUE**





### **3.0. ANALYSIS OF 2021 SECOND QUARTER RECURRENT EXPENDITURE PERFORMANCE**

A total sum of ₦70,131,185,774 was appropriated for recurrent expenditure in 2021 Approved Estimates which is made up of recurrent (non-debt) expenditure and recurrent (debt service) expenditure. Out of this amount, ₦63,418,157,589 (90%) was earmarked for Recurrent(non-debt) expenditure while ₦6,713,028,185(10%) was for recurrent (debt service) expenditure in 2021 budget.

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

The determination of government to cut down the rising of recurrent expenditure continued to be pursued in the 2021 budget implementation. The measures include the rationalization of ministries from 19 to 16, reduction in the allocations to MDAs, blocking areas of leakages and wastage of government resources, continuous audit exercise, as well as the use of the Treasury Single Account (TSA). As a result, the growth in personnel and overhead costs are moderated during the period under review compared to previous quarter. In the second quarter of the year, a total sum of ₦14,012,204,562 was spent on recurrent (Non-Debt) expenditure. Out of the total recurrent (Non-Debt) expenditure of ₦14,012,204,562 spent in the second quarter, a sum of ₦3,429,956,001(94%) was spent on personnel cost out of the quarterly estimates of ₦3,644,568,795. The reason for the increase in personnel cost in the second quarter compared to first was as a result of recruitment in to teaching service commission (TESCOM) by the present administration. The sum of ₦7,758,256,287(81%) was expended on overhead cost in the second quarter out of the quarterly estimates of ₦9,519,984,949. The sum of ₦2,406,981,657(103%) was spent on Pensions and Gratuities out of the quarterly estimates of ₦2,340,000,000. The reason for surpassing the quarterly estimate was the increase in number of retirees coupled with the determination of the present administration to defray pensions and



gratuities arrears at a faster rate. The Consolidated Revenue Fund Charges expended a sum of ~~N~~327,277,102(125%) in the second quarter out of the quarterly estimate of ~~N~~262,485,653. The increase the Consolidated Revenue Fund Charges in the second quarter was due to increase in the Local Government share of State IGR. A total sum of ~~N~~89,733,515(103%) was spent on statutory office Holders salaries out of the quarterly estimate of ~~N~~87,500,000. The increase in the statutory office Holders salaries in the second quarter was due to increase in the number of political office holders.

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

The total approved recurrent (debt service) expenditure estimates was ~~N~~6,713,028,185. The total actual expenditure in the second quarter was ~~N~~931,969,959 which represent 56% performance against the quarterly estimates of ~~N~~1,678,257,046.

The level of performance in the debt service from the quarterly estimates in the second quarter increase despite the Federal Government response to the Covid-19 Pandemic whereby some deductions of Kwara State Debt Service from the Federation Account were suspended with effect from April 2020 to March 2021. However, there are unsuspended deductions which include FGN Bailout Bond repayment, CBN Small Medium Enterprise Development Fund and External Loan Repayment.

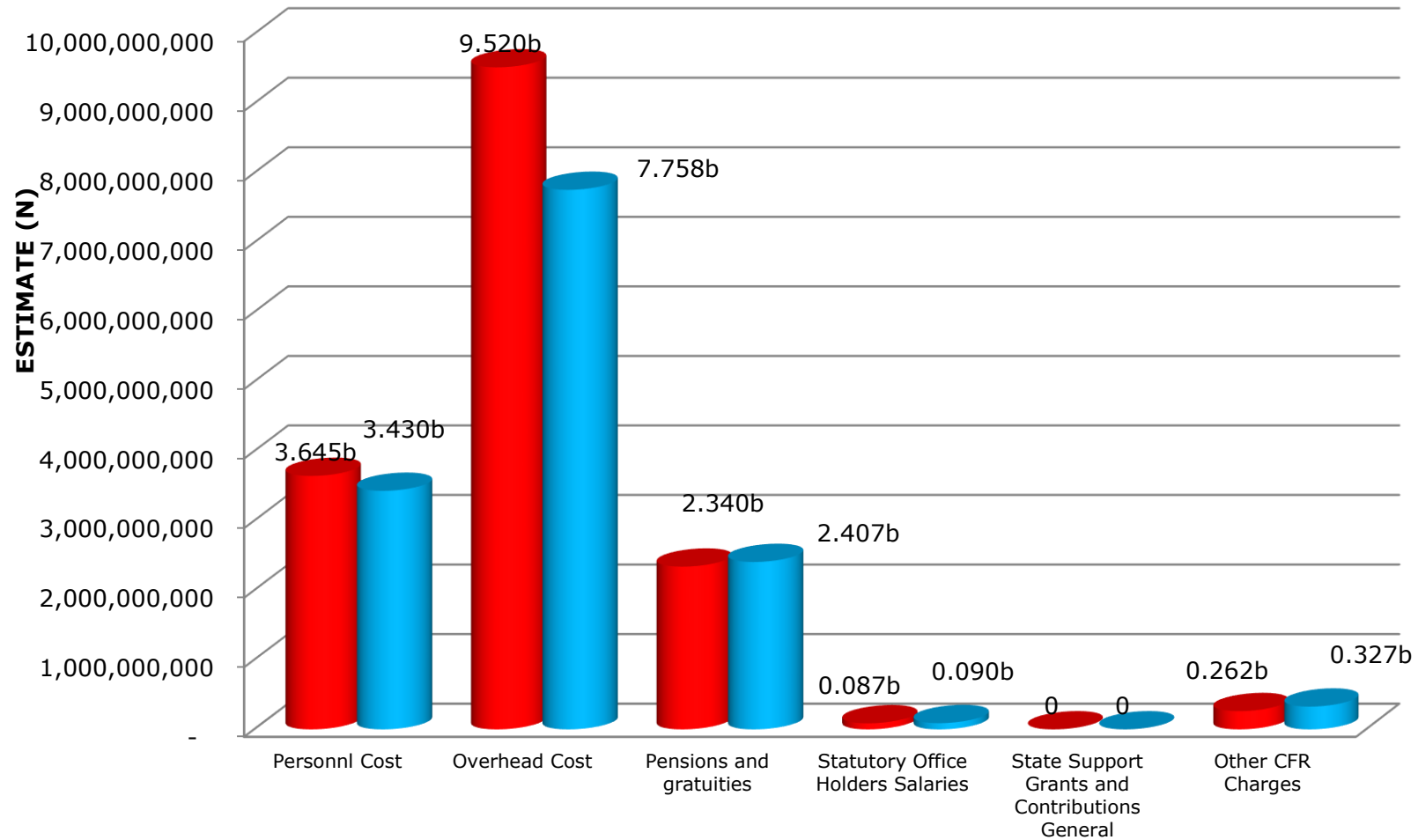
The analysis of the 2021 second quarter recurrent expenditure budget performance is presented in Table 2 below and the charts representation in figures III, IV, V and VI.

TABLE 2: 2021 2<sup>ND</sup> QUARTER RECURRENT EXPENDITURE

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
2	<b>EXPENDITURE</b>						
22060000	<b>Recurrent Debt: (Public Debt Charges)</b>						
22060011	Internal Loans Repayment	452,400,000	-	-	-	0%	452,400,000
22060012	Contractual Payment (Recurrent)	-	-	-	-		
22060014	FGN Bailout Bond Repayment (1)	349,890,378	-	-	-	0%	349,890,378
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,965	634,393,965	1,268,787,930	25%	1,268,787,932
22060016	CBN Excess Crude Account Loan (ECA)	809,753,361	-	-	-	0%	809,753,361
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,866	105,167,868	210,335,734	25%	210,335,733
22060020	External Loans Repayment (Donor)	769,632,503	192,408,126	192,408,126	384,816,252	25%	384,816,251
22060021	CBN Budget Support	1,373,104,614	-	-	-	0%	1,373,104,614
	<b>TOTAL DEBT SERVICING (LONG &amp; SHORT TERM)</b>	<b>6,713,028,185</b>	<b>931,969,957</b>	<b>931,969,959</b>	<b>1,863,939,916</b>	14%	4,849,088,269
	<u>Recurrent Non-Debt:</u>						
21000000	Personnel Cost (Ministries)	14,578,275,180	3,306,279,127	3,429,956,001	6,736,235,129	24%	7,842,040,051
21010103	Salaries and Allowance of Statutory Officer Holders	350,000,000	41,942,072	89,733,515	131,675,587	26%	218,324,413
22010100	Pensions and Gratuities	9,360,000,000	2,374,834,126	2,406,981,657	4,781,815,783	26%	4,578,184,217
21010101	Other CRF Charges	1,049,942,612	312,582,759	327,277,102	639,859,861	31%	410,082,751
21010104	Salaries and Allowance of Parastatals/Tertiary Institutions	8,610,712,992	1,876,022,565	2,012,815,413	3,888,837,978	23%	4,721,875,014
22020000	Overhead Cost (Ministries))	19,877,079,119	3,095,959,481	2,754,540,910	5,850,500,391	14%	14,026,578,728
22020001	Overhead Cost (Parastatals/Tertiary Institutions)	9,592,147,686	1,583,872,408	2,990,899,964	4,574,772,372	31%	5,017,375,314
	<b>SUB-TOTAL (OVERHEAD)</b>	<b>38,079,939,797</b>	<b>6,555,854,454</b>	<b>7,758,256,287</b>	<b>14,314,110,741</b>	20%	23,765,829,056
22040000	State Support Grants and Contributions-General	-	-	-	-		
22090001	LGAs Salary Bailout	-	-	-	-		
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>63,418,157,589</b>	<b>12,591,492,538</b>	<b>14,012,204,562</b>	<b>26,603,697,101</b>	22%	36,814,460,48
20000000	<b>TOTAL RECURRENT EXPENDITURE + LONG &amp; SHORT TERM DEBTS</b>	<b>70,131,185,774</b>	<b>13,523,462,495</b>	<b>14,944,174,521</b>	<b>28,467,637,016</b>	21%	41,663,548,758



FIG III: PERFORMANCE OF THE 2021 2ND QUARTER RECURRENT EXPENDITURE (NON-DEBT)



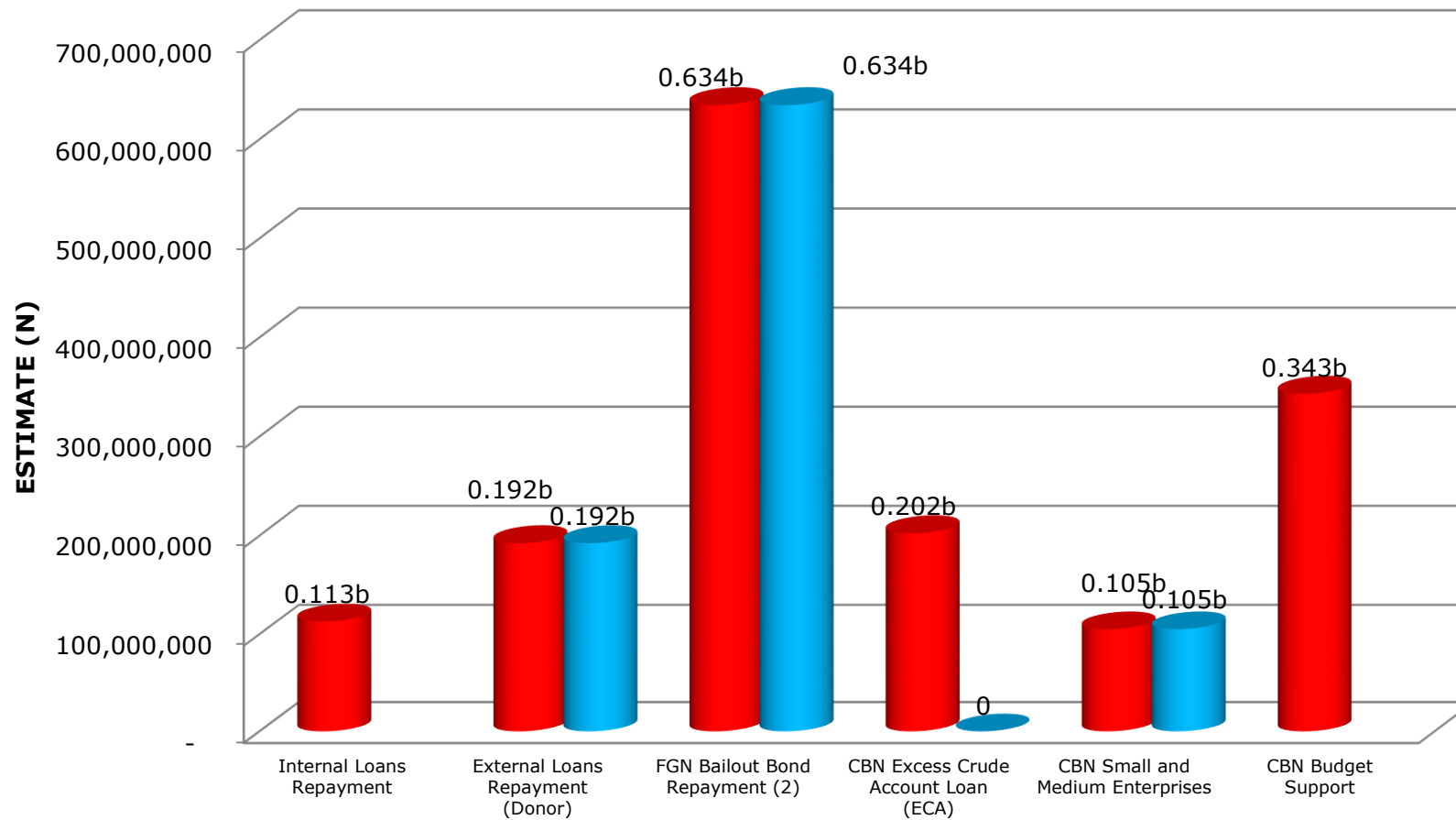
ITEM OF RECURRENT EXPENDITURE (NON-DEBT)

■ Quarterly Estimate (3 Months)

■ 2nd Q Actual 2021



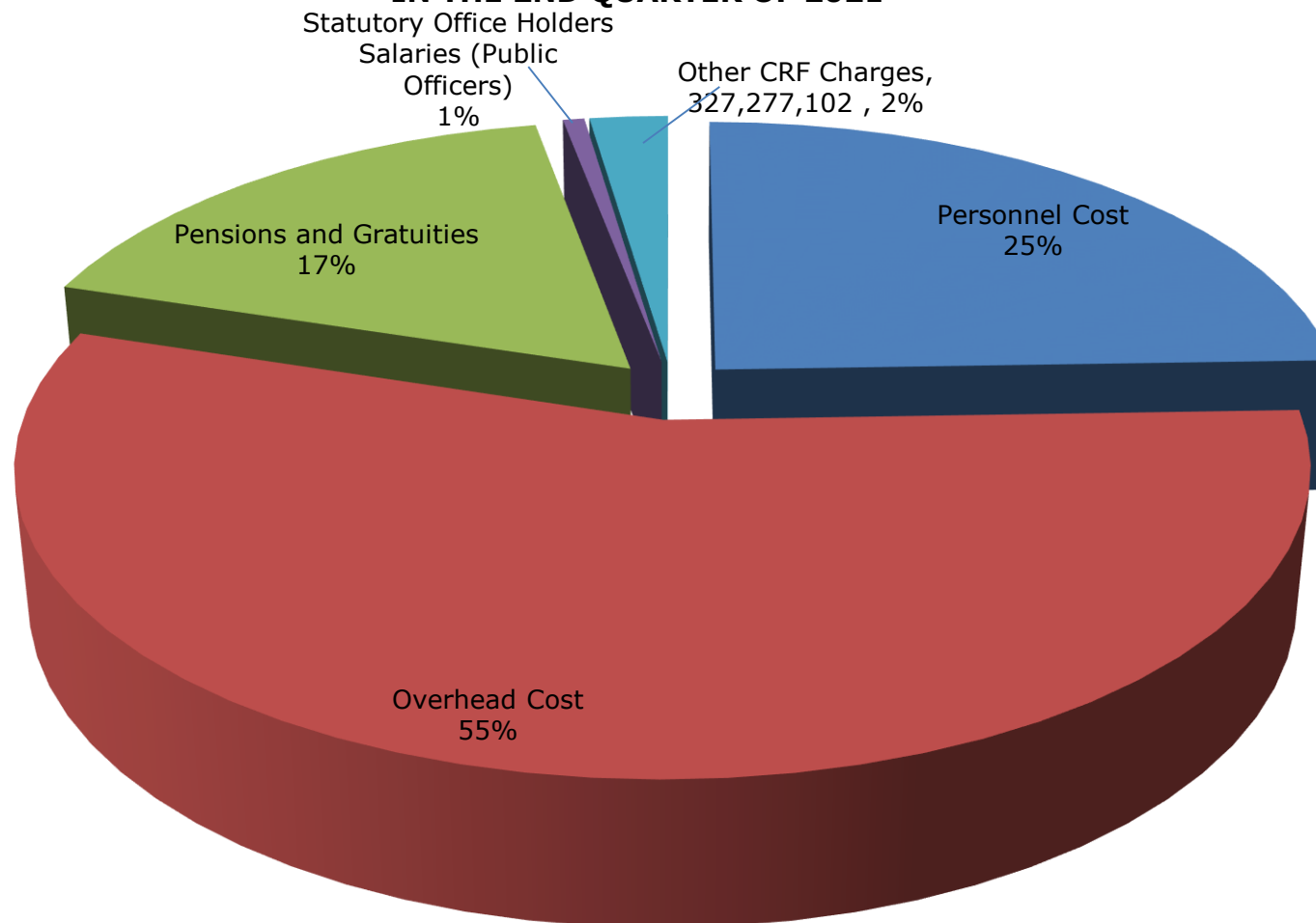
**FIG IV: PERFORMANCE OF THE 2021 2ND QUARTER RECURRENT EXPENDITURE (DEBT SERVICE)**



**ITEM OF RECURRENT EXPENDITURE (DEBT SERVICE)**

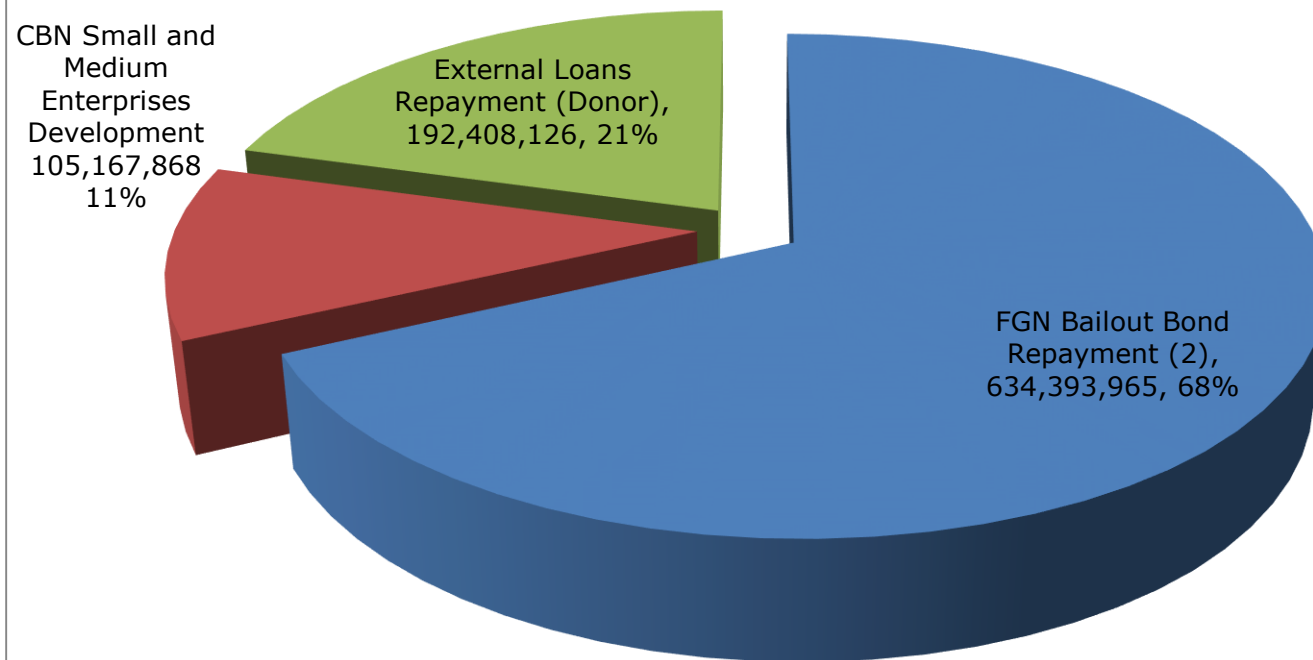
■ Quarterly Estimate (3 Months) ■ 2nd Q Actual (April-June) 2021

**FIG V: PERCENTAGE PERFORMANCE OF RECURRENT EXPENDITURE(NON-DEBT)  
IN THE 2ND QUARTER OF 2021**





**FIG VI: PERCENTAGE PERFORMANCE OF RECURRENT EXPENDITURE (DEBT SERVICE) FOR THE 2ND QUARTER OF 2021**





#### 4.0 ANALYSIS OF THE 2021 SECOND QUARTER CAPITAL RECEIPT PERFORMANCE

The sum of ~~N~~67,553,729,776 was appropriated as the total capital receipt from various sources to be expended on capital projects that are critical to economic and social sectors for the year. The various capital receipt sources include Foreign and Domestic loans, Foreign and Domestic Aid and Grants as well as Transfer from Recurrent Revenue Budget Surplus. In the second quarter of 2021, out of the quarterly estimate of ~~N~~16,888,432,444 as capital receipt from various sources which include transfer from recurrent revenue budget surplus, a total sum of ~~N~~4,510,412,,880 was the capital receipt for the second quarter of the year, representing 27% performance from the quarterly estimates of ~~N~~16,888,432,444. Out of this total amount of ~~N~~4,510,412,880 for the second quarter, a total sum of ~~N~~4,430,110,781 was transferred from recurrent revenue budget surplus, Kwara State University and Kwara State Polytechnic received a sum of ~~N~~56,021,414 from TET-Fund Programme while a total sum of ~~N~~24,280,685 was capital receipts in kind from domestic aid & grants from development partners by the Ministry of Health (see annexure H below for details).

The analysis of the 2021 second quarter capital receipt performance is presented in Table 3 below and the chart representation in figures VII and VIII.

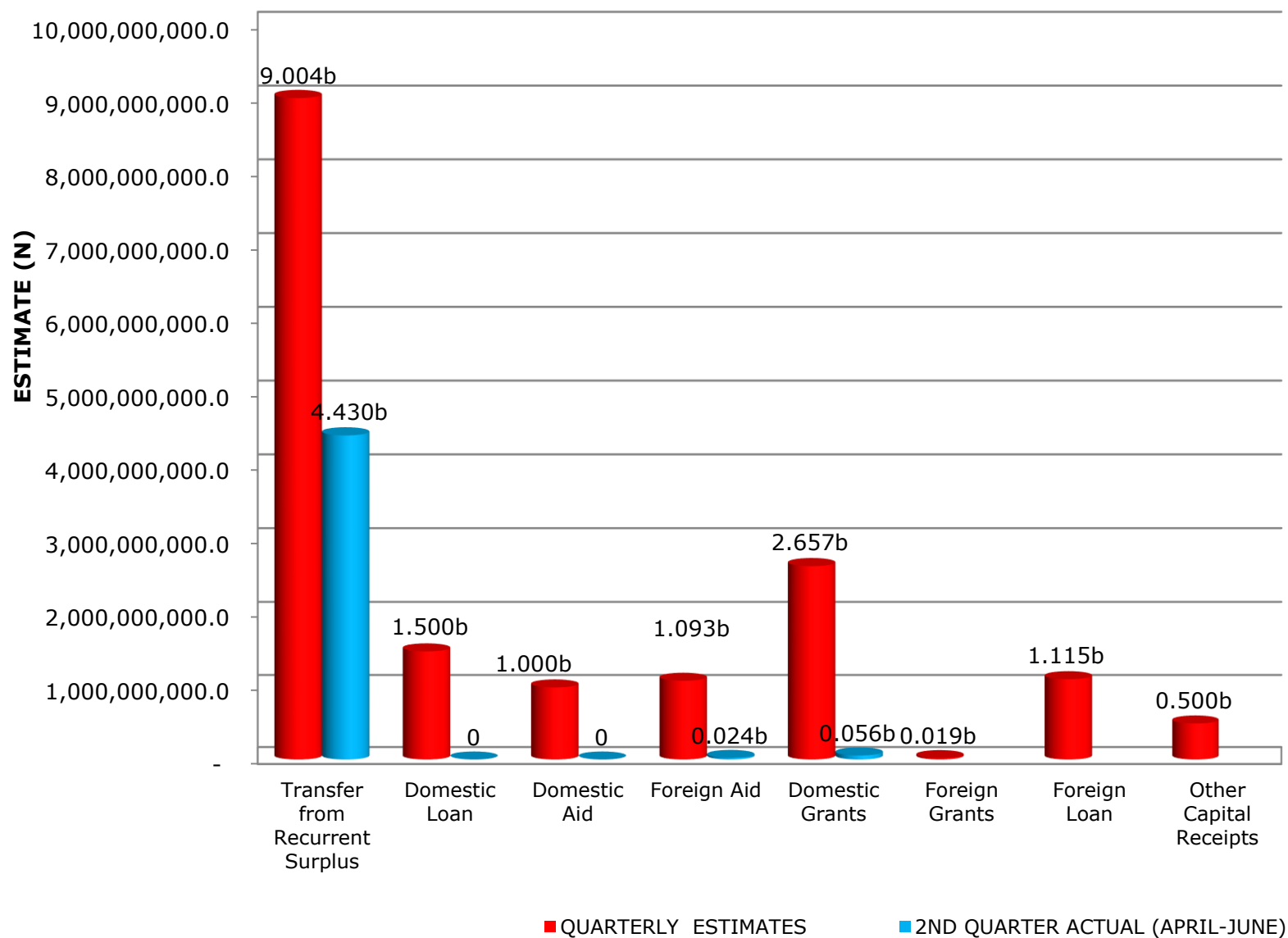
**TABLE 3 : 2021 2ND QUARTER CAPITAL RECEIPTS PERFORMANCE**

S/N	SOURCES OF CAPITAL RECEIPT	APPROVED ESTIMATES	QUARTERLY ESTIMATES	1ST Q RECEIPT (JAN-MARCH)	2ND Q RECEIPT (APRIL-JUNE)	ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	BALANCE TO COLLECT
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	₦	%	₦
A	<i>Transfer from Recurrent Surplus</i>	36,017,045,128	9,004,261,282	7,551,088,918	4,430,110,781	11,981,199,699	49%	24,035,845,429
B	<i>Domestic Loan</i>	6,000,000,000	1,500,000,000	0	0	0	0%	6,000,000,000
C	<i>Domestic Aid</i>	4,000,000,000	1,000,000,000	974,751,150	0	974,751,150	0%	3,025,248,850
D	<i>Foreign Aid</i>	4,370,740,000	1,092,685,000	57,403,210	24,280,685	81,683,895	2%	4,289,056,105
E	<i>Domestic Grants</i>	10,629,612,976	2,657,403,244	1,621,800,342	56,021,414	1,677,821,756	2%	8,951,791,220
F	<i>Foreign Grants</i>	78,299,232	19,574,808	0	0	0	0%	78,299,232
G	<i>Foreign Loan</i>	4,458,032,440	1,114,508,110	0	0	0	0%	4,458,032,440
H	<i>Other Capital Receipts</i>	2,000,000,000	500,000,000	0	0	0	0%	2,000,000,000
	<b>TOTAL</b>	<b>67,553,729,776</b>	<b>16,888,432,444</b>	<b>10,205,043,619</b>	<b>4,510,412,880</b>	<b>14,715,456,500</b>	<b>27%</b>	<b>52,838,273,276</b>

**Source:- AG's returns of FAAC and returns from MDAs 2021**

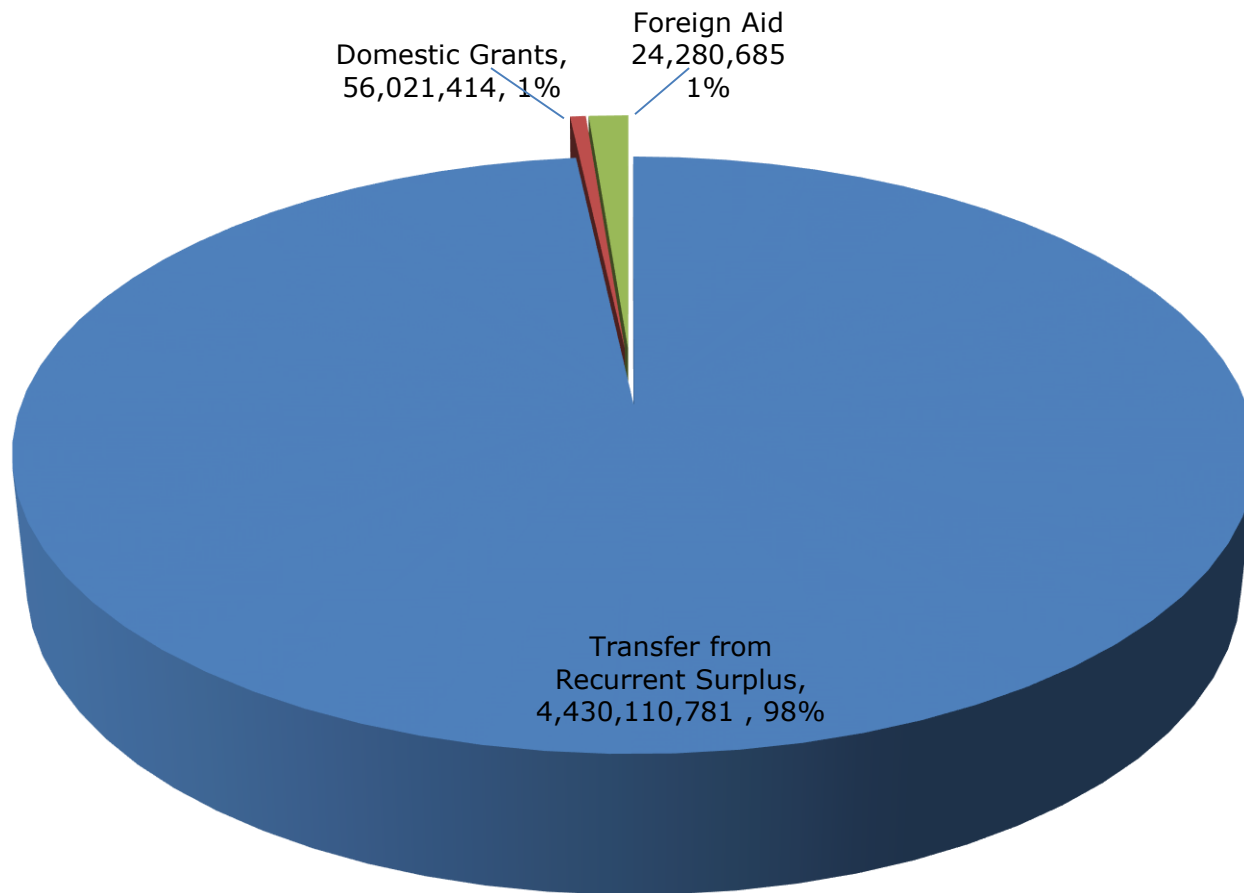


FIG VII: PERFORMANCE OF 2021 2ND QUARTER CAPITAL RECEIPT





**FIG VIII: PERCENTAGE PERFORMANCE OF 2021 2ND QUARTER ON CAPITAL RECEIPT**





## **5.0 ANALYSIS OF THE 2021 SECOND QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE**

Some of the critical capital projects scheduled for implementation in the 2021 budget includes 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 Centers with provision of modern medical Laboratory equipment.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of new secretariat and conference hall.
5. Construction of Kwara innovation hub for information technology(ICT)
6. Implementation of Kwara State Social Investment Programme.
7. Construction of public toilets in strategic locations in the state to eradicate open defecation.
8. Intervention in the state-owned media (Radio Kwara, Herald, Kwara TV)
9. Construction of a twins squash court.
10. Rehabilitation of public schools across the three Senatorial Districts.
11. Agricultural Mechanization (purchase of Implement and Tractors)
12. Visual Art Centre
13. Biometric Human Resource Management System
14. Rehabilitation and Expansion of Semi-Urban and Urban water scheme project and provision of water facilities through drilling of boreholes.



15. 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 Basket Ball, Volley ball courts, and Olympic size swimming pool, Stadium Complex, Ilorin.

The data obtained from the returns of MDAs and office of the Accountant General of the state shows that a total sum of ~~₦4,547,875,790~~(27%) was expended by the MDAs on various capital projects/programmes out of the quarterly estimate of ~~₦16,888,432,444~~ for the second quarter of 2021.

The capital expenditure performance on sectoral basis during the second quarter is as follows:

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

The capital estimate for the second quarter under this sector is ~~₦1,914,092,808~~. A total sum of ~~₦1,268,645,398~~ (66%) was accessed and spent on various project and activities as follows:

- Construction of boreholes across the 16 LGA in Kwara State by the Honorable House of Assembly Member.
- Financial support for the second phase of repairs of the service commandant Guest House by Governor's Office.
- Funds for repair of KWASEMA warehouse mojo Street Fate Road, Ilorin.
- Renovation of squash court building at the police office mess.
- Renovation of Operation Harmony operational based located at No.7 simeon Okedi Street.



- Renovation and furnishing of the office of permanent secretary and general service.
- The short fall in pay for the supply of 2Nos 4x4 Toyota Hilux pick up by Governor's Office.
- Comprehensive Motor Insurance and plate number for the newly purchase Armoured Toyota coaster bus.
- Conduct tendering process for the purchase of Ten (10) Nos police customized 4WD Toyota Hilux 2020 model.
- Purchase of one (1 No) Toyota Coaster Bus Armoured full option 2020 model by Governor's Office.
- Comprehensive Motor Insurance and official number for newly purchase Toyota Hilux pick up van by Governor's Office.
- Funds for the commissioning of the KWASSIP Command Centre.
- Funds for the roll out plan for the Kwara State Youth Empowerment Generation scheme by KWASSIP.
- Installation of bill Board across Kwara State by the media and communication Team of KWASSIP.
- Funds for the replacement of expired fire extinguisher and service/repair of 4nos Operational Vehicles at Abuja liadion office.
- Funds for the kick start kwara state live stock process at Gata Grazing reserve Patigi, LGA.
- Essential service render at the COVID-19 infectious disease centre, Sobi Alagbado, Ilorin.
- Payment for the supply and installation of E. government infrastructural solution by Governor's Office.
- Renovation of Governor's Office Government House, Ilorin.
- Salaries of the recently engaged KWASSIP staff.
- Implementation of KWAPRENUR empowerment and training of MSMEs in Kwara State.

- 
- Purchase of 10nos 4WD Toyota Hilux pick up (Police Edition) by Governors Office.

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

The quarterly estimate for this sector is ~~N~~391,486,692. However, a total sum of ~~N~~3,000,000(1%) was released and spent by High Court of Justice and Sharia Court of Appeal on the following projects and activities:

- Purchase of office furniture and fittings at High Court Headquarter.
- Purchase of motor vehicles, computer and photocopying machines at Sharia court of Appeal.

## **C. ECONOMIC AFFAIRS**

A total sum of ~~N~~6,035,061,873 is the quarterly estimate for the sector on various capital projects. In the second quarter, a total sum of ~~N~~1,551,442,094 (26%) was released and spent on the following:


- Construction of Interlock pavement at Idi-Igba-Sakele Road, Construction of pavement of Idi-Igba Linking Alfa-Yahaya Street Adeta Road Ilorin, Interlock pavement at Kootu-Koro Centre Igboro Area, Interlock Access Road at Giwa Apo-Ode-Sile Ilorin, Interlock Access Road at Kutach-Omoda Ilorin, Interlock Access Road at Ile-Kewu Darul-ulum-Isale Koto, Interlock Access Road at Koro Gurumoh and Esinrogujo, Interlock Access Road at Idiagba, Aladie lane and Channelization of Alaaya lane.
- Construction of Sobi Specialist Hospital Gaa-Osibi-Medinal Road Ilorin, Ipata Oloje Market Internal Road Ilorin,
- Rehabilitation of under-listed bridges, Amilegbe bridge Ilorin.





- General Cleaning/Packing of load to the new office complex.
- Demolishing of Shanty Structure Cleaning of Fate/Basin Roundabout.
- Renew internet subscription for the office of the accountant general for the year 2021,
- Take off of the IVA-Cares programmes in Kwara State,
- Construction of Kwara State information and technology centre (Innovation Hub)
- Essential services rendered at the COVID-19 Infectious disease centre Sobi Alagbado, Ilorin,
- Fund for additional work (variation) to substructure on Ilorin visual arts centre projects,
- Installation of 500KVA,33/0.415KV Transformer and Other Electricals opposite Central Mosque Area Gbugbu via Lafiagi in Edu LGA.
- Procurement and Installation of 56NOs low tension concrete poles and other electrical material at Dumangi in Edu LGA.
- Procurement and Installation of 30NOs concrete electrical poles at Ilusin, Ijara Isin in Isin LGA, Low tension net work at Eruda Community Baboko Area in Ilorin West LGA, 1NOs 500KVA/0.415KV transformer at Mandate Estate in Ilorin West LGA, 1NOs 500KVA,33/0.415KV Transformer and Other Electrical Materials at Odo Ijara Community.
- Replacement of the remaining oprizer of the Deputy Governor's Lodge back to national grid.
- Repair of fallen poles and scattered cables in the metropolis for immediate restoration of electricity supply in Ilorin metropolis.



- Operation and Maintenance (O&M) of the Hybrid Solar System at School of special needs, Ilorin.
- Essential Services to Kick Start Kwara Special Livestock processes at Lata Grazing reserve Patigi LGA.
- 50% mobilization fee for the supply of Agro Chemical and Herbicides.
- 50% mobilization fee for the supply of Assorted Fertilizers.
- 50% mobilization fee for the supply of Assorted Seed.
- Payment of the construction of Kwara State Information and Communication Technology Centre (Innovation Hub), Ilorin.
- Replacement of 12no tyres and 8no heavy duty batteries for operational vehicles of Kwara State Fire Services.
- Rehabilitation of Emmanuel Adeoye Street GRA Ilorin.
- Dewatering and Desitting or Dirty Deposited along Yidi Road Ilorin.
- Construction of Queen Elizabeth School Internal Road, Ilorin, Osi Township Road.
- 30% Mobilization for Construction of Ganmo Boyrstal Training Centre (AN Office)
- Production of Calendar and Diary for the year 2021.
- Renovation of blown off roof at Radio Kwara.
- Replacement of SDI cable and Converter at Kwara State Television.
- Purchase of Building Materials for the victim of rainstorm disaster in nine Local Government Areas of the State.

- 
- Consultancy fees (variation) in respect of the interior fit-out of the Ilorin Visual Arts Centre Projects.
  - Payment for the court order in respect of disemey of Nigeria Limited versus Kwara State Government, Attorney General of Kwara State and the Honourable Commissioner, Ministry of Agriculture and Rural Development at the supreme court.
  - Procurement of RAINGUN Irrigation Sprinklers and its accessories for six (6) Local Government Area in the State.
  - Fund for the State Agricultural Input Distribution Committee (KW-AIDC).
  - 20% additional fee for the procurement of 15nos of Tractors and its accessories at Ministry of Agriculture and Rural Development.
  - Fund for media expenses, honorarium for members, expenses on the invited firm representatives, light entertainment for MTB members for the establishment of Kwara Garment Production Village.
  - Payment for the construction of Shea Butter Factory Building and Procurement of Machines at Shea Butter Factory in Gwanara, Baruteen Local Government Area.
  - Sensitization of stakeholders (policy makers, State Executives, State Legislatures, Local Government Chairman, HOD Agriculture, Service Provider, All farmers group in the state level) on the programme of CARES in the state by Kwara State FADAMA Coordination Office.
  - Payment of contract/project staff at ~~N~~400,000/monthly by FADAMA.
  - Two (2No) project vehicles repaired for preparatory activities of CARES by FADAMA.

- 
- Procurement and installation of 1NOS 200KVA,33/0.415 Transformer and other electrical materials at Yeru via Illero and Kero Nigurumia Community in Baruteen LGA.
  - Procurement and installation of low tension materials at Eruda Community Baboko Lane Ilorin West LGA.
  - Procurement and installation of 30NOS concrete electrical poles at Ijara Isin in Isin LGA.
  - Rehabilitation of High tension network at Asa LGA.
  - Procurement and Reticulation/installation of 56 NOS low tension concrete poles and other electrical materials at Edu LGA.
  - Retention of 500KVA,33/0.415KV Transformer and other substation at Oke Imole Community Area Opp. Olosi Palace in Ekiti LGA.
  - Mobilization fee for the procurement and installation of 500KVA 33/0.415 Transformer and other electrical materials at Opp. Central Mosque Area Gbugbu Lafiagi in Edu LGA.
  - Payment for completion of the Auditorium complex at the Kwara State Polytechnic, Ilorin.
  - Connection of the electricity and replacement of black axle of the coaster bus by the State Art and Culture.
  - Hosting of team from Federal Ministry of Agriculture and Rural Development Abuja for 5-days need assessment inspection of Livestock intervention programme sites in Kwara State.
  - Hosting of Africa Development Bank (AFDB) team member on mission to Kwara State SLP2 take off.
  - 10 nos. Livestock officers to attend training courses on cattle, sheep and goat fattening enterprise at AMRTI in Ilorin.

- 
- Comprehensive insurance of the newly purchase fifteen (15) nos. tractors by the Ministry of Agriculture and Rural Development.


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

The quarterly estimate was ~~N~~280,724,284 for this sector in the second quarter of 2021. A total sum of ~~N~~85,637,926 (31%) was accessed and spent on the following projects.

- Construction of Culverts and Concrete drains at Eruda Street, Ilorin.
- Rehabilitation of 10 Nos roll-on-roll off Bins in Ilorin, 4Nos Compactors in Ilorin, 3 Nos Tippers in Ilorin, 2 Nos Trucks in Ilorin.
- Payment in respect of landscaping architectural and structural design of Flower Garden.
- Payment for the repair of Bulldozer of the Ministry of Environment.
- Desilting of some identified silted drainage within Ilorin Metropolis (Fate Area/Orioke Basin, Fate Tanke Road, Gaa-Akabi/Roemich, Isale Aluko-Adeta, Tanke-Gaa Akanbi Road, Omoda-Oloje, Taiwo-Road-General, New Yidi Road-Asa-Dam, Gaa-Akanbi-Olaolu, Omoda-Idi Ape).
- Three fiat double cabin 4 wheel drive pickup vehicles by KWIRS.
- Perfection of title iro and professional fee for KWIRS office at trillium.

#### **E. HOUSING AND COMMUNITYAMENITIES**

The Housing and Community Amenities sector expended a total sum of ~~N~~493,635,439(53%) out of the quarterly estimate of ~~N~~933,640,117 for the second quarter of 2021. The following projects were executed during the second quarter under the sector:

- 
- Procurement of Chemical for the month of March, May and June.
  - Provision of 2 NOs Motorized Boreholes with (30) Standing Points in Ndanaku, Patigi LGA.
  - Additional payment for the construction of Jebba Waterworks.
  - Payment for the Rehabilitation of Oro-Ago Waterworks.
  - Payment for the PEWASH Programme in the State.
  - Procurement of Brand New Truck mounted Rig/Rig Accessories.
  - Additional payment for the rehabilitation of Oyun water works.
  - Flag-off of youth volunteer program in hand wash and clean Nigeria..
  - Fund for the commencement of acquisition process of 500 hectares of land for the establishment of Kwara State Agric Campus at Badi Oke-Oyi, Ilorin East LGA, Kwara State.
  - Fund for the acquisition of 10,000 hectares of land for the Establishment of Kwara State Sugarcane Plantation at Babanla Ifelodun LGA Kwara State.

## **F. HEALTH**

A total sum of ~~N~~3,149,839,003 was quarterly estimate for the Health sector in the second quarter of 2021. A total sum of ~~N~~371,597,553(12%) was accessed. Out of this amount, a total sum of ~~N~~21,353,188 was capital receipt in kind from various sources (see annexure H below for more details) while a total sum of ~~N~~350,244,365 was spent on the following projects and activities:-

- 
- Payments for the flag-off of Basic Healthcare Provision fund (BHCPF) across the 16 LGA by Kwara State Health Insurance Agency.
  - .Payment for Printing and Provision of 20,000 enrollees Identity Card by Kwara State Health Insurance Agency.
  - Renovation of Tumbuyan Primary Health Care Baruteen LGA.
  - Procurement of Intensive Care Unit Equipment for ICU of General Hospital, Ilorin.
  - Installation of Medical Oxygen and Pipeline System at Intensive Care Unit of General Hospital, Ilorin.
  - Renovation of Magaji Are 1 Primary Health Care Centre Ilorin West LGA, Magaji Ngeri Primary Health Centre, Ilorin West LGA, Ilorin, Basic Health Centre Alanamu, Ilorin West LGA, Ilorin, Primary Health Care, Banni Ogidi Alore, Ilorin West LGA, Primary Health Centre, Baboko Ward, Alapata Area, Ilorin West LGA, Amayo Basic Health Centre, Ifelodun LGA, Kwara State, Primary Health Care Centre Dumagi, Edu LGA, Kwara State, Shao Basic Health Centre, Moro LGA, Kwara State, Primary Health Centre, Adewole, Ilorin West LGA, Kwara State.
  - Renovation and Remodeling of burnt General Hospital Lafiagi.
  - Construction of Primary Health Care Centres Shawo (central) Ward, Offa LGA.
  - Remodeling of dental centre, General Hospital, Ilorin, Intensive Care Unit (ICU) Ward and Clinic at General Hospital, Ilorin, Kwara State.
  - Modification of an existing ward as new Eye Clinic Complex at the General Hospital, Ilorin, Kwara State.



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


The sector was allocated the sum of ~~N~~628,916,030 to be spent on various capital projects during the second quarter of 2021. A total sum of ~~N~~58,694,245(9%) was accessed and spent on the following items:-

- Rehabilitation/Repairs of Basket ball court, Volley ball and Car park at the Kwara State Stadium Complex, Ilorin.
- Payment of the Kwara State Football Academy Hostel (BLOCKB) at the Kwara State Stadium Complex, Ilorin.
- Payment on the Construction of Handball changing room, public toilet, laying synthetic on the courts and rehabilitation of courts area and provision of Motorized borehole at the Kwara State Stadium Complex, Ilorin.
- Payment on the rehabilitation of facilities within the Kwara State Stadium Complex, Ilorin. (SWIMMING POOL)
- Tender processing for the construction of Table Tennis Complex at the Kwara State Stadium Complex, Ilorin.

## **H. EDUCATION**

The education sector quarterly estimate for capital projects was ~~N~~3,523,896,039. However, a total sum of ~~N~~715,223,135(20%) was released and spent in the second quarter of 2021. Out of this amount, a total sum of ~~N~~56,021,414 was expended on Capital projects in Kwara State Polytechnic, Ilorin and Kwara State University, Malete through TET-FUND programme for tertiary institutions. Also a total sum of ~~N~~384,723,733 was federal government training fund expended by Universal Basic Education in the second quarter of 2021, while a total sum of ~~N~~274,477,988 was expended on the following projects by Ministry of Education and Human Capital Development.

- Rehabilitation of blown off Block of 3 Classrooms at Government Day Secondary School, Tanke, Block of 3



Classrooms at AISS Laduba, 3 Block of 4 Classrooms at CSS Baboko, Ilorin, Block of 4 Classrooms with offices at CAIS Ilorin, Block of 4 Classrooms with principal's officers at OSS Okelele, Ilorin.

- Comprehensive Renovation of the Existing Structure/Facilities in GSS Lafiagi, Share, Patigi Secondary School, Patigi.
- Renovation of 9nos Hotel Block and Home Economics at Queen Elizabeth School, Ilorin.
- Renovation of Blown-off Building at Ita-Alamu and AISS, Ilorin.
- Construction of 3 Bedroom Flat Commandants and 4 Classrooms at Ballah.
- Part payment for renovation of OGS, Offa (LOT I and LOT II)
- Balance payment for renovation of SSS Alapa.
- Balance payment for renovation of GSS (Yashikira)

## **I. SOCIAL PROTECTION**

In the second quarter of 2021, no fund was accessed in this sector out of the quarterly estimate of ₦30,775,599.

From the above analysis of the sectoral capital expenditure performance, it shows that the Economic Affairs sector had the highest capital expenditure to the tune of ₦1,551,442,094 then followed by the General Public sector with a total amount of ₦1,268,645,398. The Education Sector is third with a total amount of ₦715,223,135. The details are contained in Table 4.

The analysis of the 2021 second quarter sectoral capital expenditure performance is presented in Table 4 below and the chart representation in figures IX-X.

**TABLE 4 : 2021 2ND QUARTER CAPITAL EXPENDITURE PERFORMANCE**

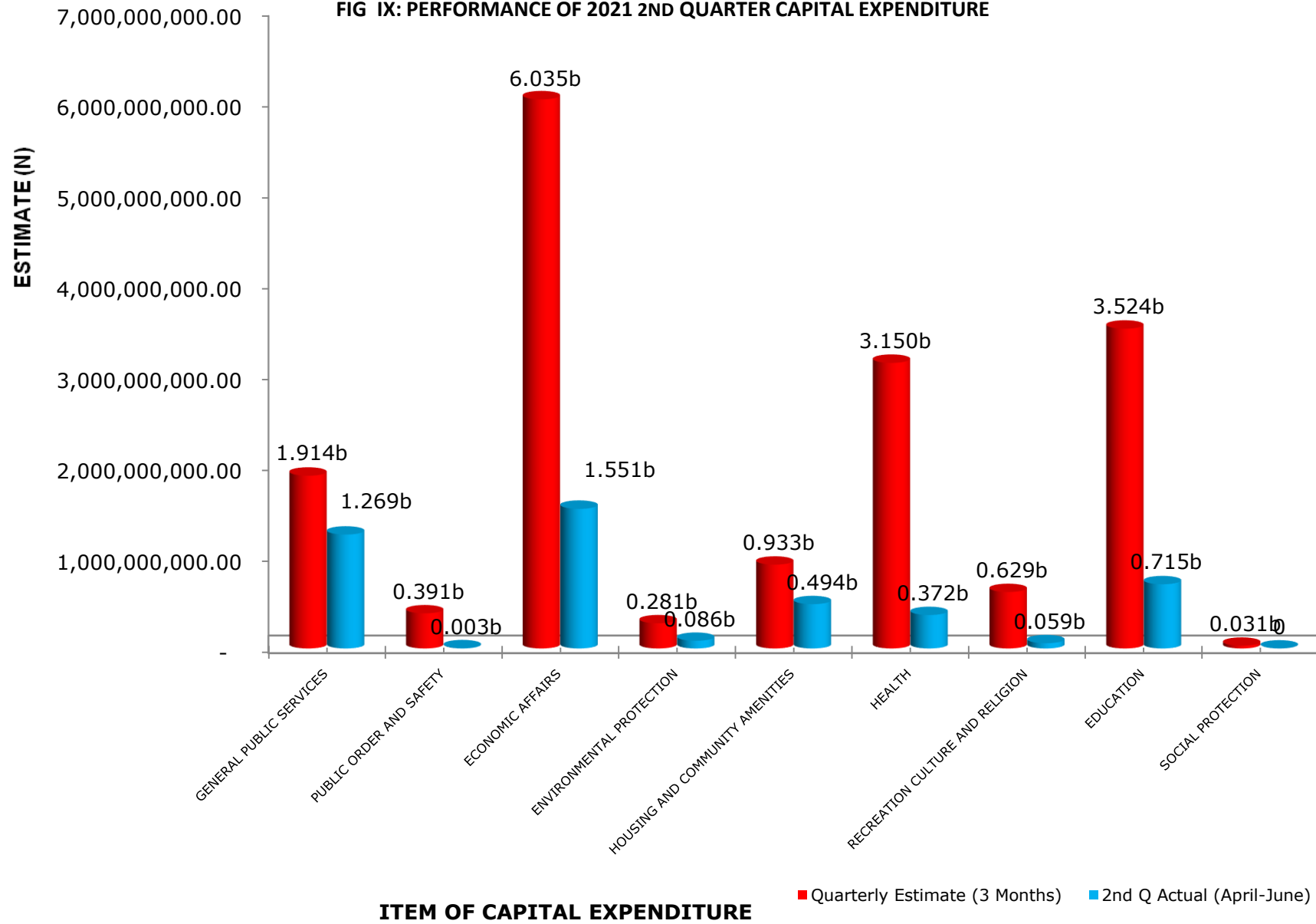
KWARA STATE ESTIMATES, 2021 CAPITAL EXPENDITURE - COFOG							
ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	1ST Q ACTUAL	2ND Q ACTUAL	ACTUAL TO DATE	%BUDGET EXECUTED 2ND QUARTER	BALANCE TO SPEND
1	2	3	8	12	13	9	10
		₦	₦	₦	₦	%	₦
	SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)						
<u>70100</u>	<u>GENERAL PUBLIC SERVICES</u>						
011101300100	GOVERNOR'S OFFICE	5,036,920,145	116,231,118	1,084,099,398	1,200,330,516	86%	3,836,589,629
011200300100	KWARA STATE HOUSE OF ASSEMBLY	943,050,000	-	183,000,000	183,000,000	78%	760,050,000
012300100100	OFFICE OF HEAD OF SERVICE	1,634,401,086	53,850,000	1,546,000	55,396,000	0%	1,579,005,086
012500100100	STATE AUDITOR GENERAL	39,000,000	-	-	-	0%	39,000,000
014000100100	LOCAL GOVERNMENT AUDITOR GENERAL	3,000,000	-	-	-	0%	3,000,000
014000100200	SUB-TOTAL	<b>7,656,371,231</b>	<b>170,081,118</b>	<b>1,268,645,398</b>	<b>1,438,726,516</b>	<b>66%</b>	<b>6,217,644,715</b>
<u>70300</u>	<u>PUBLIC ORDER AND SAFETY</u>			-	-		-
031801100100	STATE JUDICIAL SERVICE COMMISSION	45,600,000	-	-	-	0%	45,600,000
032600100100	MINISTRY OF JUSTICE	515,000,000	-	-	-	0%	515,000,000
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	709,142,650	4,192,650	-	4,192,650	0%	704,950,000
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	296,204,119	14,500,000	3,000,000	17,500,000	4%	278,704,119
	SUB-TOTAL	<b>1,565,946,769</b>	<b>18,692,650</b>	<b>3,000,000</b>	<b>21,692,650</b>	<b>1%</b>	<b>1,544,254,119</b>
<u>70400</u>	<u>ECONOMIC AFFAIRS</u>			-	-		-
012300100100	MINISTRY OF COMMUNICATIONS	940,377,801	100,980,000	16,530,000	117,510,000	7%	822,867,801
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,848,554,084	265,236,525	281,887,220	547,123,745	29%	3,301,430,339
022000100100	MINISTRY OF FINANCE AND PLANNING	5,080,083,244	342,557,207	374,015,740	716,572,947	29%	4,363,510,297
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	471,960,000	551,000	112,935,318	113,486,318	96%	358,473,682
022200100100	MINISTRY OF ENTERPRISE	3,632,540,000	3,570,000	141,500,000	145,070,000	16%	3,487,470,000
023100100100	MINISTRY OF ENERGY	1,532,000,000	50,973,749	227,441,707	278,415,456	59%	1,253,584,544
023400100100	MINISTRY OF WORKS AND TRANSPORT	8,407,178,371	1,022,384,514	394,010,521	1,416,395,035		6,990,783,336
023800400100	BUREAU OF STATISTICS	226,553,990	-	3,121,588	3,121,588	6%	223,432,402
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,000,000	-	-	-	0%	1,000,000
	SUB-TOTAL	<b>24,140,247,490</b>	<b>1,786,252,995</b>	<b>1,551,442,094</b>	<b>3,337,695,089</b>	<b>39%</b>	<b>20,802,552,401</b>



ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	1ST Q ACTUAL	2ND Q ACTUAL	ACTUAL TO DATE	%BUDGET EXECUTED 2ND QUARTER	BALANCE TO SPEND
<b>70500</b>	<b><u>ENVIRONMENTAL PROTECTION</u></b>			-	-		-
053500100100	MINISTRY OF ENVIRONMENT	1,122,897,134	42,282,904	85,637,926	127,920,830	31%	994,976,304
	<b>SUB-TOTAL</b>	<b>1,122,897,134</b>	<b>42,282,904</b>	<b>85,637,926</b>	<b>127,920,830</b>	<b>31%</b>	<b>994,976,304</b>
<b>70600</b>	<b><u>HOUSING AND COMMUNITY AMENITIES</u></b>			-	-		-
025200100100	MINISTRY OF WATER RESOURCES	1,280,188,686	104,316,243	475,635,439	579,951,682	149%	700,237,004
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,454,371,780	232,505,056	18,000,000	250,505,056	3%	2,203,866,724
	<b>SUB-TOTAL</b>	<b>3,734,560,466</b>	<b>336,821,299</b>	<b>493,635,439</b>	<b>830,456,738</b>	<b>53%</b>	<b>2,904,103,728</b>
	<b><u>HEALTH</u></b>			-	-		-
052100100100	MINISTRY OF HEALTH	12,222,649,496	1,345,089,231	360,966,378	1,706,055,609	12%	10,516,593,887
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	376,706,517	-	10,631,175	10,631,175	11%	366,075,342
	<b>SUB-TOTAL</b>	<b>12,599,356,013</b>	<b>1,345,089,231</b>	<b>371,597,553</b>	<b>1,716,686,784</b>	<b>12%</b>	<b>10,882,669,229</b>
<b>70800</b>	<b><u>RECREATION AND CULTURE</u></b>			-	-		-
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,593,637,874	48,283,386	58,694,245	106,977,631	15%	1,486,660,243
053900200100	KWARA STATE SPORTS COMMISSION	100,000,000	-	-	-	0%	100,000,000
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	822,026,245	-	-	-	0%	822,026,245
	<b>SUB-TOTAL</b>	<b>2,515,664,119</b>	<b>48,283,386</b>	<b>58,694,245</b>	<b>106,977,631</b>	<b>9%</b>	<b>2,408,686,488</b>
<b>70900</b>	<b><u>EDUCATION</u></b>			-	-		-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	10,500,119,206	93,883,832	659,201,721	753,085,553	25%	9,747,033,653
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,595,464,951	609,063,962	56,021,414	665,085,376	6%	2,930,379,575
	<b>SUB-TOTAL</b>	<b>14,095,584,157</b>	<b>702,947,794</b>	<b>715,223,135</b>	<b>1,418,170,929</b>	<b>20%</b>	<b>12,677,413,228</b>
<b>71000</b>	<b><u>SOCIAL PROTECTION</u></b>			-	-		-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	123,102,397	-	-	-	0%	123,102,397
	<b>SUB-TOTAL</b>	<b>123,102,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>123,102,397</b>
				-	-		-
	<b>TOTAL</b>	<b>67,553,729,776</b>	<b>4,450,451,377</b>	<b>4,547,875,790</b>	<b>8,998,327,167</b>	<b>31%</b>	<b>63,103,278,399</b>

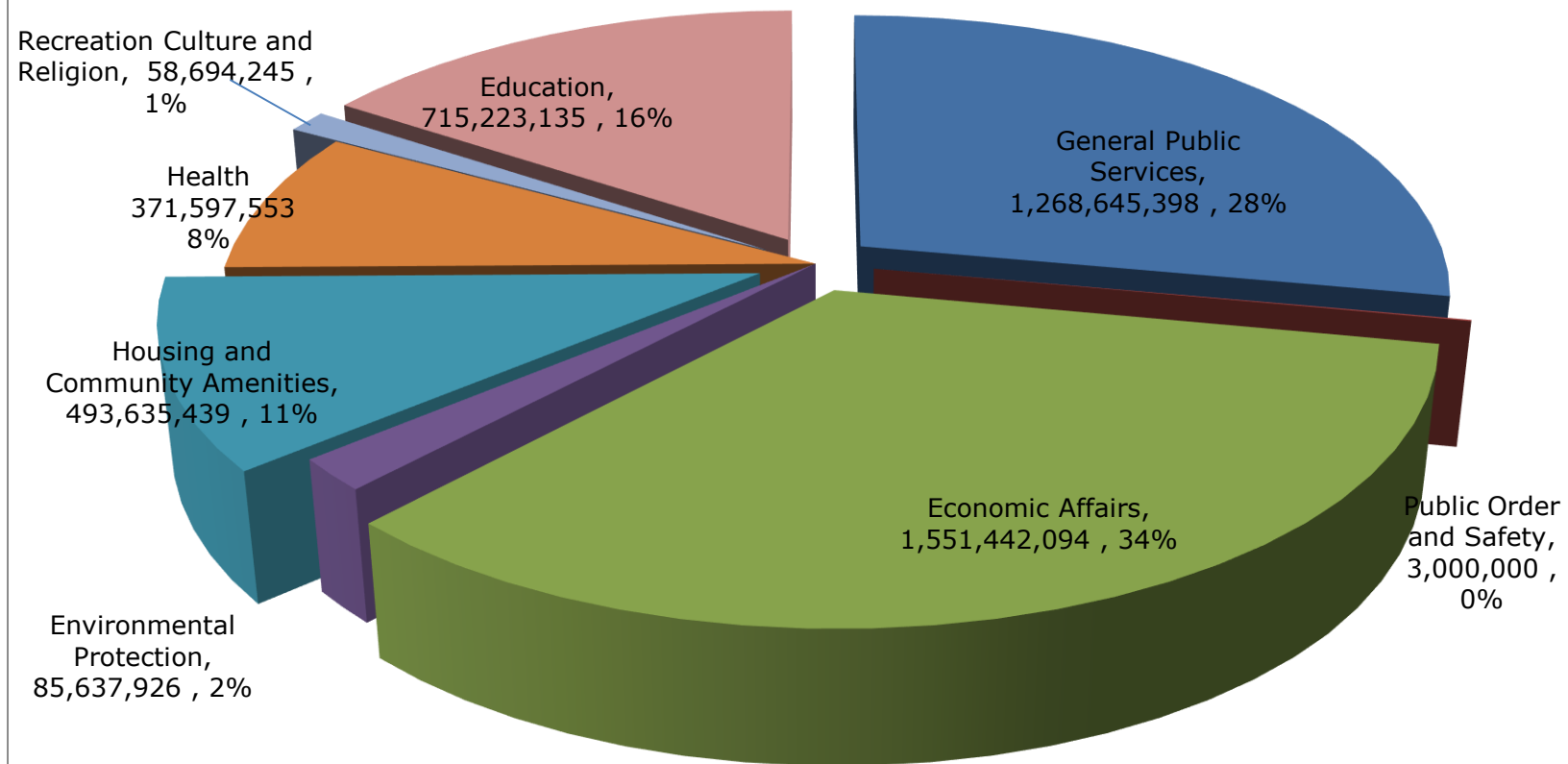


**FIG IX: PERFORMANCE OF 2021 2ND QUARTER CAPITAL EXPENDITURE**





**FIG X: PERCENTAGE PERFORMANCE OF CAPITAL EXPENDITURE IN THE 2ND QUARTER OF 2021**





## 6.0 FINANCIAL ANALYSIS OF THE 2021 SECOND QUARTER (RECURRENT AND CAPITAL) EXPENDITURE PERFORMANCE

A total sum of ₦137,684,915,550 was appropriated for expenditure in 2021 Budget. Out of this amount, ₦63,418,157,589(46.1%) was for recurrent (non-debt) expenditure while ₦6,713,028,185 (4.9%) was for recurrent (debt-service) expenditure and ₦67,553,729,776 (49%) for capital expenditure.

In the second quarter of 2021, a total sum of ₦34,421,228,888 was the quarterly estimate to be spent on both recurrent and capital expenditures. Out of this amount, a total sum of ₦17,532,796,444 (50.9%) was for recurrent expenditure (both non-debt & debt-service) while ₦16,888,432,444 (49.1%) was for capital expenditure. A total sum of ₦14,944,174,521 was expended on recurrent expenditure activities while ₦4,547,875,790 was expended on various capital projects in the state. However, as at the end of second quarter, a total sum of ₦19,492,050,311 was expended out of the quarterly estimate of ₦34,421,228,888 for the second quarter of 2021 by the state government on both recurrent expenditure activities and various people-oriented developmental projects. **This represent 57% performance in the second quarter of the year.**

The analysis of the 2021 second quarter recurrent and capital expenditures performance is presented in Table 5 below and the chart representation in figure XI and XII.

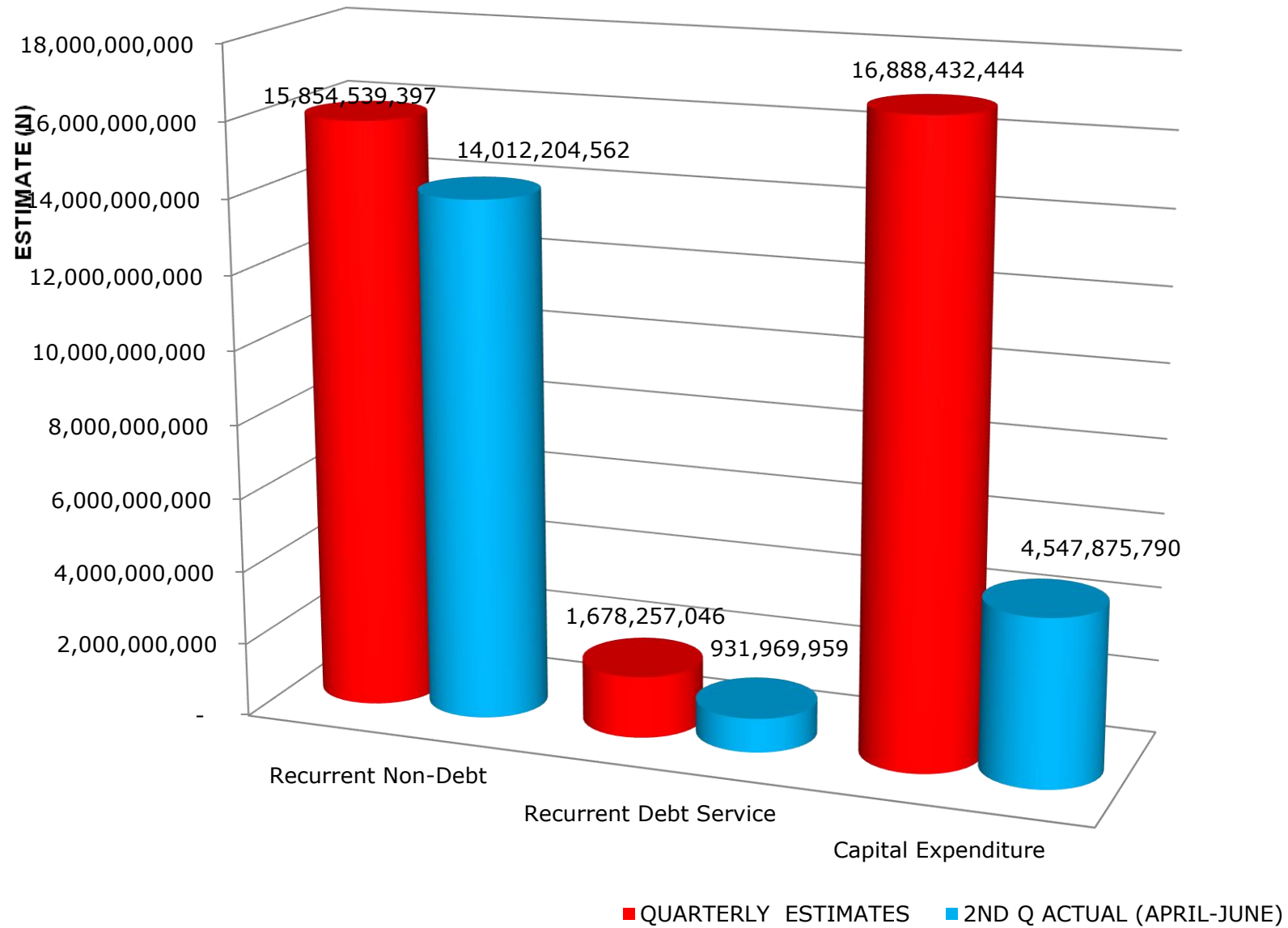
**TABLE 5: 2021 2ND QUARTER RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE**

<i>S/N</i>	<i>EXPENDITURE ITEMS</i>	<i>APPROVED ESTIMATES</i>	<i>QUARTERLY ESTIMATES</i>	<i>1ST Q ACTUAL (JAN-MARCH)</i>	<i>2ND Q ACTUAL (APRIL-JUNE)</i>	<i>ACTUAL TO DATE</i>	<i>% BUDGET EXECUTED QUARTERLY</i>	<i>BALANCE OF EXPENDITURE TO SPEND</i>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
1	2	3	4	5	6	7	8	9
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>	<b>₦</b>
A	<i>Recurrent Expenditure</i>	70,131,185,774	17,532,796,444	13,523,462,495	14,944,174,521	28,467,637,016	85%	41,663,548,758
B	<i>Capital Expenditure</i>	67,553,729,776	16,888,432,444	4,450,451,377	4,547,875,790	8,998,327,167	27%	58,555,402,609
	<b>TOTAL</b>	<b>137,684,915,550</b>	<b>34,421,228,888</b>	<b>17,973,913,872</b>	<b>19,492,050,311</b>	<b>37,465,964,183</b>	<b>57%</b>	<b>100,218,951,367</b>

*Source: AG's Office and MDAs' Returns, 2021*

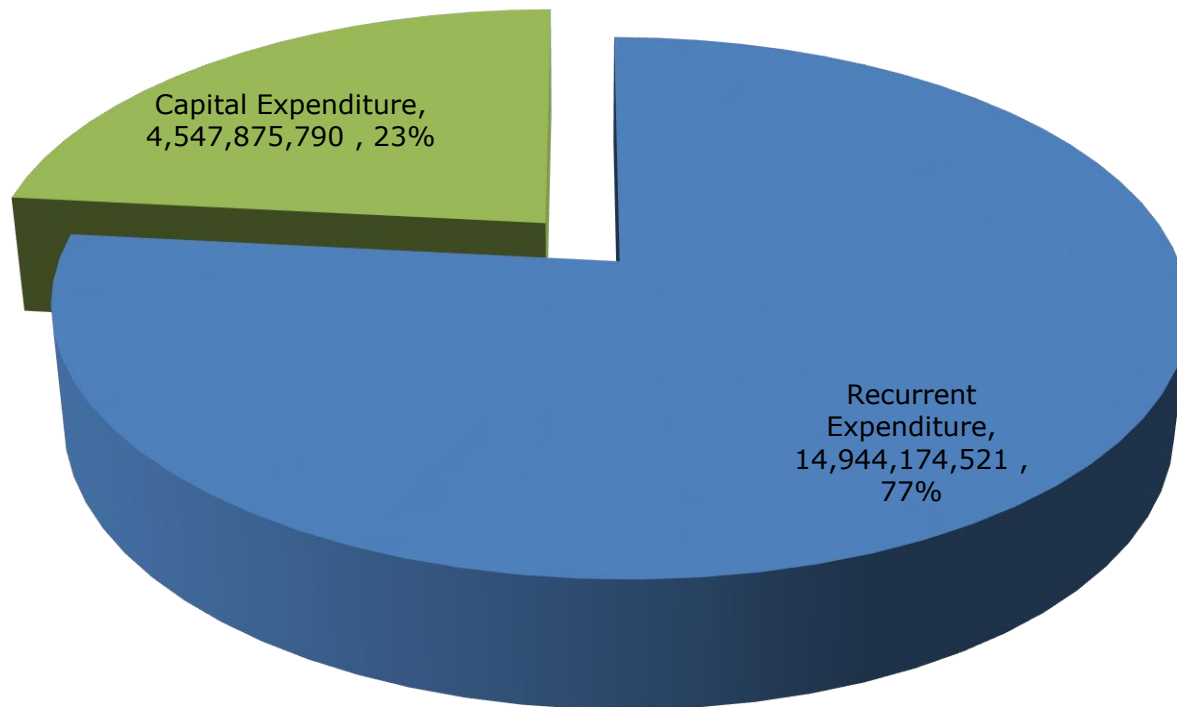


**FIG XI: PERFORMANCE OF 2021 2ND QUARTER (RECURRENT AND CAPITAL) EXPENDITURE**





**FIG XII: PERCENTAGE PERFORMANCE OF 2021 2ND QUARTER ON  
CAPITAL EXPENDITURE**






## **7.0 Notable factors that affected the 2<sup>nd</sup> quarter 2021 Budget Implementation**

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

- 1 An increase in the expected level of Federal Revenue Allocation to the State government in the second quarter of 2021 compared to 2021 first quarter. The improvement was as a result of increase in the Value Added Tax and Other Sundry Revenue from FAAC.
- 2 The State Internally Generated Revenue (IGR) witnessed decrease in revenue generation in the second quarter due to the fact that substantial amount of money was generated in the first quarter which is one off.
- 3 There is improvement in the Budget Performance compared to first quarter of 2021 this was as a result of prompt processing of briefs to His Excellency for approval of the release of funds for the implementation of programme/project activities by MDAs.

## **8.0 Observations**

- 1 The aggregate actual revenue and actual expenditure for the second quarter of 2021 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 32.9% of the Total Recurrent Revenue in the second quarter despite the second wave of Covid-19 Pandemic in the State (i.e ~~₦6.380~~ billion to ~~₦19.374~~ billion actual). This is an indication that the State IGR reduced significantly in the second quarter of 2021 compared to the first quarter of 2021.
- 3 Recurrent expenditure is high when it is compared with capital expenditure in the second quarter.
- 4 It can be observed that the capital expenditure in the second quarter skewed towards economic affairs sector, general public sector and education sector. In this regard, it shows that good governance and socio-economic activities are being enhanced in order to improve the well-being of the citizens in the state as well as strengthening and increasing access to infrastructure facilities and quality education for the youth in the state.
- 5 The report shows that the financial budget implementation performance for the second quarter of 2021 was 57% for both recurrent and capital expenditures.

- 
- 6 The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
  - 7 Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

## **9.0 Recommendations**

- a. There should be synergy between the KWIRS and Revenue Generating MDAs in order to improve the level of revenue collection. New initiatives to generate more revenue should be encouraged so as to reduce the over dependence on Federal Allocation by the State government. Enhancement of automation processes of revenue collection at KWIRS in order to prevent/block revenue leakages.
- b. 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.
- c. 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.
- d. 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 2021 budget implementation for the second quarter of the year. The MDAs and KWIRS are encouraged to work harder to increase their level of Internally Generated Revenue in order to improve the revenue base of the State Government, so that more funds could be available to provide necessary infrastructure facilities for the development of the State.



KWARA STATE ESTIMATES, 2021						AI	
SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG)							
ADMIN/ ECONOMIC CODE	DETAILS OF RECEIPT	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
1	RECURRENT REVENUE						
11010001	Opening Balance	19,000,000,000					
11010101	Statutory Allocation	36,302,116,840	6,828,025,064	6,767,378,781	13,595,403,845	19%	22,706,712,995
11010201	Value Added Tax	16,483,962,591	4,454,702,412	4,997,969,900	9,452,672,312	30%	7,031,290,279
11010303	Other Sundry Revenue (FAAC)	4,792,119,551	145,390,704	1,180,095,644	1,325,486,348	25%	3,466,633,203
	SUB-TOTAL (FAAC)	57,578,198,982	11,428,118,180	12,945,444,325	24,373,562,505	22%	33,204,636,477
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	11,472,209,225	3,069,487,490	3,307,466,212	6,376,953,702	29%	5,095,255,523
12000002	MDAs Internally Generated Revenue (IGR)	4,922,776,921	633,838,839	1,183,514,455	1,817,353,294	24%	3,105,423,627
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	12,981,723,128	5,894,776,241	1,889,529,649	7,784,305,890	15%	5,197,417,238
	SUB-TOTAL (IGR)	29,376,709,274	9,598,102,570	6,380,510,316	15,978,612,886	22%	13,398,096,388
12021012	Income from other Internal Sources	193,322,646	48,330,662	48,330,662	96,661,324	25%	96,661,322
	SUB-TOTAL (OTHER REVENUE)	193,322,646	48,330,662	48,330,662	96,661,324	25%	96,661,322
12000000	TOTAL (O/B + FAAC + IGR + OTHER REVENUE)	106,148,230,902	21,074,551,412	19,374,285,303	40,448,836,715	18%	65,699,394,187
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	70,131,185,774	13,523,462,495	14,944,174,521	28,467,637,017	21%	41,663,548,757
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	36,017,045,128	7,551,088,917	4,430,110,782	11,981,199,699	12%	24,035,845,429
	CAPITAL RECEIPTS						
13010000	Internal Aids and Grants	14,629,612,976	2,596,551,492	56,021,414	2,652,572,906	0%	11,977,040,070
13020000	External Aids and Grants	4,449,039,232	57,403,210	24,280,685	81,683,895	1%	4,367,355,337
	SUB-TOTAL	19,078,652,208	2,653,954,702	80,302,099	2,734,256,801	0%	16,344,395,407
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	36,017,045,128	7,551,088,917	4,430,110,782	11,981,199,699	12%	24,035,845,429
	TOTAL CAPITAL RECEIPT	55,095,697,336	10,205,043,619	4,510,412,881	14,715,456,500	8%	40,380,240,836
10000000	TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)	125,226,883,110	23,728,506,114	19,454,587,402	43,183,093,516	16%	82,043,789,594

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
2	<b>EXPENDITURE</b>						
22060000	<b>Recurrent Debt: (Public Debt Charges)</b>						
22060011	Internal Loans Repayment	452,400,000	-	-	-	0%	452,400,000
22060012	Contractual Payment (Recurrent)	-	-	-	-		
22060014	FGN Bailout Bond Repayment (1)	349,890,378	-	-	-	0%	349,890,378
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,965	634,393,965	1,268,787,930	25%	1,268,787,932
22060016	CBN Excess Crude Account Loan (ECA)	809,753,361	-	-	-	0%	809,753,361
22060017	Commerical Agriculture Scheme Loan Repayment 1	-	-	-	-		
22060018	Commerical Agriculture Scheme Loan Repayment 2	-	-	-	-		
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,866	105,167,868	210,335,734	25%	210,335,733
22060020	External Loans Repayment (Donor)	769,632,503	192,408,126	192,408,126	384,816,252	25%	384,816,251
22060021	CBN Budget Support	1,373,104,614	-	-	-	0%	1,373,104,614
	<b>TOTAL DEBT SERVICING (LONG &amp; SHORT TERM)</b>	<b>6,713,028,185</b>	<b>931,969,957</b>	<b>931,969,959</b>	<b>1,863,939,916</b>	<b>14%</b>	<b>4,849,088,269</b>
	<u>Recurrent Non-Debt:</u>						
21000000	Personnel Cost (Ministries)	14,578,275,180	3,306,279,127	3,429,956,001	6,736,235,129	24%	7,842,040,051
21010103	Salaries and Allowance of Statutory Officer Holders	350,000,000	41,942,072	89,733,515	131,675,587	26%	218,324,413
22010100	Pensions and Gratuities	9,360,000,000	2,374,834,126	2,406,981,657	4,781,815,783	26%	4,578,184,217
21010101	Other CRF Charges	1,049,942,612	312,582,759	327,277,102	639,859,861	31%	410,082,751
21010104	Salaries and Allowance of Parastatals/Tertiary Institutions	8,610,712,992	1,876,022,565	2,012,815,413	3,888,837,978	23%	4,721,875,014
22020000	Overhead Cost (Ministries))	19,877,079,119	3,095,959,481	2,754,540,910	5,850,500,391	14%	14,026,578,728
22020001	Overhead Cost (Parastatals/Tertiary Institutions)	9,592,147,686	1,583,872,408	2,990,899,964	4,574,772,372	31%	5,017,375,314
	<b>SUB-TOTAL (OVERHEAD)</b>	<b>38,079,939,797</b>	<b>6,555,854,454</b>	<b>7,758,256,287</b>	<b>14,314,110,741</b>	<b>20%</b>	<b>23,765,829,056</b>
22040000	State Support Grants and Contributions-General	-	-	-	-		
22090001	LGAs Salary Bailout	-	-	-	-		
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>63,418,157,589</b>	<b>12,591,492,538</b>	<b>14,012,204,562</b>	<b>26,603,697,101</b>	<b>22%</b>	<b>36,814,460,488</b>
20000000	<b>TOTAL RECURRENT EXPENDITURE + LONG &amp; SHORT TERM DEBTS</b>	<b>70,131,185,774</b>	<b>13,523,462,495</b>	<b>14,944,174,521</b>	<b>28,467,637,017</b>	<b>21%</b>	<b>41,663,548,757</b>

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
2	<b>EXPENDITURE</b>						
	<u>Capital Expenditure Based on Functions</u>						
70100	General Public Services	7,656,371,231	170,081,118	1,268,645,398	1,438,726,516	17%	6,217,644,715
70300	Public Order and Safety	1,565,946,769	18,692,650	3,000,000	21,692,650	0%	1,544,254,119
70400	Economic Affairs	24,140,247,490	1,786,252,995	1,551,442,094	3,337,695,089	6%	20,802,552,401
70500	Environmental Protection	1,122,897,134	42,282,904	85,637,926	127,920,830	8%	994,976,304
70600	Housing and Community Amenities	3,734,560,466	336,821,299	493,635,439	830,456,738	13%	2,904,103,728
70700	Health	12,599,356,013	1,345,089,231	371,597,553	1,716,686,784	3%	10,882,669,229
70800	Recreation and Culture	2,515,664,119	48,283,386	58,694,245	106,977,631	2%	2,408,686,488
70900	Education	14,095,584,157	702,947,794	715,223,135	1,418,170,929	5%	12,677,413,228
71000	Social Protection	123,102,397	-	-	-	0%	123,102,397
23000000	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>67,553,729,776</b>	<b>4,450,451,377</b>	<b>4,547,875,790</b>	<b>8,998,327,167</b>	<b>7%</b>	<b>58,555,402,609</b>
	<b>TOTAL EXPENDITURE (BUDGET SIZE)</b>	<b>137,684,915,550</b>	<b>17,973,913,872</b>	<b>19,492,050,311</b>	<b>37,465,964,184</b>	<b>14%</b>	<b>100,218,951,366</b>
	<b>BUDGET SURPLUS / (DEFICIT)</b>	<b>(12,458,032,440)</b>	<b>5,754,592,242</b>	<b>(37,462,909)</b>	<b>5,717,129,333</b>	<b>0%</b>	<b>(18,175,161,773)</b>
	<b>FINANCING</b>	<b>12,458,032,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>12,458,032,440</b>
14010000	Domestic Bonds	-	-	-	-		
14020000	Other Financing (Miscellaneous Receipt and Refund)	2,000,000,000	-	-	-	0%	2,000,000,000
14030301	Domestic Loan (Financial Institutions)	6,000,000,000	-	-	-	0%	6,000,000,000
14030302	Capital Development Fund (External Loan Receipts)	4,458,032,440	-	-	-	0%	4,458,032,440

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
<b>11000000</b>	<b>SHARE OF FEDERATION ACCOUNT ALLOCATION</b>	57,578,198,982	11,428,118,180	12,945,444,325	24,373,562,505	22%	33,204,636,477
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	11,472,209,225	3,069,487,490	3,307,466,212	6,376,953,702	115%	5,095,255,523
011101300100	GOVERNOR'S OFFICE	1,800,625,000	128,024,920	536,146,543	664,171,463	30%	1,136,453,538
011200300100	KWARA STATE HOUSE OF ASSEMBLY	1,018,000	0	-	-	0%	1,018,000
012300100100	MINISTRY OF COMMUNICATIONS	105,300,777	4,930,700	13,823,954	18,754,654	13%	86,546,123
012500100100	OFFICE OF HEAD OF SERVICE	116,528,000	66,376,998	19,976,599	86,353,597	17%	30,174,403
014000100100	STATE AUDITOR GENERAL	1,270,000	290,000	314,400	604,400	25%	665,600
014000100200	LOCAL GOVERNMENT AUDIT DEPARTMENT	84,333,333	21,166,665	4,000,000	25,166,665	5%	59,166,668
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	311,896,500	12,893,817	150,961,531	163,855,348	48%	148,041,152
022000100100	MINISTRY OF FINANCE AND PLANNING	9,800,000	727,923	180,295	908,218	2%	8,891,782
022200100100	MINISTRY OF ENTERPRISE	108,231,263	13,880,095	13,705,380	27,585,475	13%	80,645,788
023100100100	MINISTRY OF ENERGY	350,000	250,000	100,000	350,000	29%	-
023400100100	MINISTRY OF WORKS AND TRANSPORT	550,979,966	83,987,242	86,663,510	170,650,752	16%	380,329,214
023400200100	OFFICE OF THE SURVEYOR GENERAL	23,466,406	4,249,675	5,969,625	10,219,300	25%	13,247,106
023800400100	BUREAU OF STATISTICS	2,925,222	-	-	-	0%	2,925,222
025200100100	MINISTRY OF WATER RESOURCES	-	-	-	-	-	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,237,466,204	141,111,429	197,799,868	338,911,297	16%	898,554,907

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
032600100100	MINISTRY OF JUSTICE	133,050,000	39,647,695	28,817,868	68,465,563	22%	64,584,437
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	31,800,000	9,021,390	2,590,900	11,612,290	8%	20,187,710
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	1,900,000	438,650	48,450	487,100	3%	1,412,900
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	25,892,000	5,815,000	6,010,500	11,825,500	23%	14,066,500
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	254,680,000	72,336,290	91,775,250	164,111,540	36%	90,568,460
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	1,000,000	94,000	-	94,000	0%	906,000
051701000100	AGENCY FOR MASS EDUCATION	5,602,000	164,000	198,000	362,000	4%	5,240,000
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,006,250	3,478,750	1,876,250	5,355,000	27%	1,651,250
052100100100	MINISTRY OF HEALTH	25,470,000	10,462,600	7,399,933	17,862,533	29%	7,607,467
053500100100	MINISTRY OF ENVIRONMENT	64,315,000	14,225,000	14,937,000	29,162,000	23%	35,153,000
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	471,000	72,000	40,600	112,600	9%	358,400
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	17,400,000	194,000	178,000	372,000	1%	17,028,000
	<b>TOTAL:- MDAs</b>	<b>4,922,776,921</b>	<b>633,838,839</b>	<b>1,183,514,455</b>	<b>1,817,353,294</b>	<b>24%</b>	<b>3,105,423,627</b>



B

## BIII

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	509,149,505	155,347,500	52,166,136	207,513,636	10%	301,635,869
011103700100	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	8,250,000	37,928	490,140	528,068	6%	7,721,932
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	550,000	-	-	-	0%	550,000
012300300100	KWARA STATE TELEVISION SERVICE	33,208,000	4,462,680	1,422,580	5,885,260	4%	27,322,740
012300400100	KWARA STATE BROADCASTING CORPORATION	170,000,000	22,986,303	33,972,426	56,958,729	20%	113,041,271
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	128,741,250	5,605,510	5,364,635	10,970,145	4%	117,771,105
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	26,632,800	3,380,600	5,300,200	8,680,800	20%	17,952,000
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	9,726,000	208,000	418,000	626,000	4%	9,100,000
025210200100	KWARA STATE WATER CORPORATION	180,565,008	41,890,926	36,973,448	78,864,374	20%	101,700,634
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,730,000	890,000	758,700	1,648,700	16%	3,081,300
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	347,928,075	188,982,100	66,145,200	255,127,300	19%	92,800,775
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,859,247,000	1,876,642,550	660,599,709	2,537,242,259	23%	322,004,741
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	274,566,660	91,354,950	59,684,950	151,039,900	22%	123,526,760
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	450,874,600	150,901,950	215,562,130	366,464,080	48%	84,410,520
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	162,881,750	64,607,908	55,475,762	120,083,670	34%	42,798,080
051702100100	KWARA STATE UNIVERSITY, MALETE	6,414,328,549	3,025,721,250	439,399,250	3,465,120,500	7%	2,949,208,049

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO COLLECT
032600600100	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	73,021,000	7,025,380	11,727,300	18,752,680	16%	54,268,320
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	654,415,764	141,113,970	181,325,371	322,439,341	28%	331,976,423
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	86,908,000	25,176,500	15,137,000	40,313,500	17%	46,594,500
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	58,892,000	12,183,900	2,936,000	15,119,900	5%	43,772,100
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	34,870,000	3,740,500	4,442,900	8,183,400	13%	26,686,600
053905100100	KWARA STATE SPORTS COMMISSION	4,962,000	314,900	381,600	696,500	8%	4,265,500
053905200100	KWARA UNITED FOOTBALL CLUB	12,280,000	-	573,212	573,212	5%	11,706,788
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	58,332,667	246,323	118,500	364,823	0%	57,967,844
	<b>TOTAL:- PARASTATALS</b>	<b>12,981,723,128</b>	<b>5,894,776,241</b>	<b>1,889,529,649</b>	<b>7,784,305,890</b>	<b>15%</b>	<b>5,197,417,238</b>
	<b>TOTAL:- MDAs</b>	<b>4,922,776,921</b>	<b>633,838,839</b>	<b>1,183,514,455</b>	<b>1,817,353,294</b>	<b>24%</b>	<b>3,105,423,627</b>
<b>0220002</b>	<b>KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)</b>	<b>11,472,209,225</b>	<b>3,069,487,490</b>	<b>3,307,466,212</b>	<b>6,376,953,702</b>	<b>29%</b>	<b>5,095,255,523</b>
<b>12000000</b>	<b>INTERNALLY GENERATED REVENUE (IGR)</b>	<b>29,376,709,274</b>	<b>9,598,102,570</b>	<b>6,380,510,316</b>	<b>15,978,612,886</b>	<b>22%</b>	<b>13,398,096,388</b>
<b>11000000</b>	<b>FAAC</b>	<b>57,578,198,982</b>	<b>11,428,118,180</b>	<b>12,945,444,325</b>	<b>24,373,562,505</b>	<b>22%</b>	<b>33,204,636,477</b>
<b>12021013</b>	<b>LGAs SALARY BAILOUT (REFUND)</b>	<b>193,322,646</b>	<b>48,330,662</b>	<b>48,330,662</b>	<b>96,661,324</b>	<b>25%</b>	<b>96,661,322</b>
<b>11010001</b>	<b>OPENING BALANCE</b>	<b>19,000,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>19,000,000,000</b>
	<b>GRAND TOTAL:- MDAs, PARASTALS, FAAC &amp; OPENING BALANCE</b>	<b>106,148,230,902</b>	<b>21,074,551,412</b>	<b>19,374,285,303</b>	<b>40,448,836,715</b>	<b>18%</b>	<b>65,699,394,187</b>

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
<b>01 - ADMINISTRATION SECTOR</b>			-	-	-		
<b>011100100100</b>	<b>GOVERNMENT HOUSE</b>	<b>3,310,510,688</b>	<b>813,976,545</b>	<b>930,693,469</b>	<b>1,744,670,014</b>	<b>112%</b>	<b>1,565,840,674</b>
21	PERSONNEL COST	529,944	330,181	313,548	643,729	59%	(113,785)
2202	OVERHEAD COST	3,309,980,744	813,646,364	930,379,921	1,744,026,285	28%	1,565,954,459
<b>011100100200</b>	<b>OFFICE OF THE DEPUTY GOVERNOR</b>	<b>176,035,660</b>	<b>29,395,293</b>	<b>27,572,846</b>	<b>56,968,139</b>	<b>16%</b>	<b>119,067,521</b>
21	PERSONNEL COST						
2202	OVERHEAD COST	176,035,660	29,395,293	27,572,846	56,968,139	16%	119,067,521
<b>011101000100</b>	<b>KWARA STATE PUBLIC PROCUREMENT AGENCY</b>	<b>13,315,000</b>	<b>-</b>	<b>975,000</b>	<b>975,000</b>	<b>7%</b>	<b>12,340,000</b>
21	PERSONNEL COST			-	-		
2202	OVERHEAD COST	13,315,000	-	975,000	975,000	7%	12,340,000
<b>011101300100</b>	<b>GOVERNOR'S OFFICE</b>	<b>2,601,384,393</b>	<b>330,352,007</b>	<b>134,226,458</b>	<b>464,578,465</b>	<b>5%</b>	<b>2,136,805,928</b>
21	PERSONNEL COST	20,273,909	2,008,926	<b>3,180,714</b>	5,189,640	16%	15,084,269
2202	OVERHEAD COST	2,581,110,484	328,343,081	<b>131,045,744</b>	459,388,825	5%	2,121,721,659
21010103	Salaries and Allowance of Statutory Officer Holders	350,000,000	41,942,072	<b>89,733,515</b>	131,675,587	26%	218,324,413
21010105	Salaries and Allowance for Parastatals Board Members	80,000,000	5,570,000	<b>10,080,000</b>	15,650,000	13%	64,350,000
<b>011101900100</b>	<b>MINISTRY OF SPECIAL DUTIES</b>	<b>20,100,000</b>	<b>1,500,000</b>	<b>3,000,000</b>	<b>4,500,000</b>	<b>15%</b>	<b>15,600,000</b>
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	20,100,000	1,500,000	<b>3,000,000</b>	4,500,000	15%	15,600,000
<b>011103700100</b>	<b>KWARA STATE MUSLIM PILGRIM WELFARE BOARD</b>	<b>2,450,103</b>	<b>600,027</b>	<b>600,027</b>	<b>1,200,054</b>	<b>24%</b>	<b>1,250,049</b>
21	SALARIES AND WAGES	-	-	-	-		
2202	OVERHEAD COST	2,450,103	600,027	<b>600,027</b>	1,200,054	24%	1,250,049
<b>011103800100</b>	<b>KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD</b>	<b>2,162,388</b>	<b>540,597</b>	<b>540,597</b>	<b>1,081,194</b>	<b>25%</b>	<b>1,081,194</b>
21	SALARIES AND WAGES	-	-	-	-		
2202	OVERHEAD COST	2,162,388	540,597	<b>540,597</b>	1,081,194	25%	1,081,194
<b>011200300100</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>140,600,000</b>	<b>25,893,645</b>	<b>17,325,626</b>	<b>43,219,271</b>	<b>12%</b>	<b>97,380,729</b>
21	PERSONNEL COST	104,000,000	25,893,645	<b>17,325,626</b>	43,219,271	17%	60,780,729
2202	OVERHEAD COST	36,600,000	-	-	-	0%	36,600,000

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>011200100100</b>	<b>KWARA STATE ASSEMBLY MANAGEMENT</b>	<b>1,958,273,394</b>	<b>347,094,055</b>	<b>201,179,145</b>	<b>548,273,200</b>	10%	1,410,000,194
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	1,958,273,394	347,094,055	<b>201,179,145</b>	548,273,200	10%	1,410,000,194
				-	-		
<b>011200400100</b>	<b>KWARA STATE HOUSE OF ASSEMBLY COMMISSION</b>	<b>106,588,280</b>	<b>16,809,862</b>	<b>9,608,827</b>	<b>26,418,689</b>	9%	80,169,591
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	106,588,280	16,809,862	<b>9,608,827</b>	26,418,689	9%	80,169,591
				-	-		
<b>012300100100</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>187,074,420</b>	<b>29,838,018</b>	<b>43,608,511</b>	<b>73,446,529</b>	23%	113,627,891
21	PERSONNEL COST	155,396,664	24,930,748	<b>38,401,569</b>	63,332,317	25%	92,064,347
2202	OVERHEAD COST	31,677,756	4,907,270	<b>5,206,942</b>	10,114,212	16%	21,563,544
				-	-		
<b>012300300100</b>	<b>KWARA STATE TELEVISION SERVICE</b>	<b>101,324,991</b>	<b>19,336,986</b>	<b>26,067,876</b>	<b>45,404,862</b>	26%	55,920,129
21	SALARIES AND WAGES	66,713,901	13,541,777	<b>14,566,698</b>	28,108,475	22%	38,605,426
2202	OVERHEAD COST	34,611,090	5,795,209	<b>11,501,178</b>	17,296,387	33%	17,314,703
<b>012300400100</b>	<b>KWARA STATE BROADCASTING CORPORATION</b>	<b>216,182,187</b>	<b>49,010,133</b>	<b>51,276,453</b>	<b>100,286,586</b>	24%	115,895,601
21	SALARIES AND WAGES	145,162,362	35,215,608	38,415,257	73,630,865	26%	71,531,497
2202	OVERHEAD COST	71,019,825	13,794,525	12,861,196	26,655,721	18%	44,364,104
				-	-		
<b>012301300100</b>	<b>KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)</b>	<b>83,261,975</b>	<b>16,258,210</b>	<b>17,347,635</b>	<b>33,605,845</b>	21%	49,656,130
21	SALARIES AND WAGES	48,922,419	9,874,692	<b>10,387,746</b>	20,262,438	21%	28,659,981
2202	OVERHEAD COST	34,339,556	6,383,518	6,959,889	13,343,407	20%	20,996,149
			-	-	-		
<b>023600400100</b>	<b>KWARA STATE COUNCIL FOR ARTS AND CULTURE</b>	<b>52,727,716</b>	<b>10,530,782</b>	<b>7,415,374</b>	<b>17,946,156</b>	14%	34,781,560
21	SALARIES AND WAGES	39,250,499	9,534,717	6,541,750	16,076,467	17%	23,174,032
2202	OVERHEAD COST	13,477,217	996,065	873,624	1,869,689	6%	11,607,528
			-	-	-		
<b>012500100100</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>1,346,463,774</b>	<b>236,536,067</b>	<b>316,126,925</b>	<b>552,662,992</b>	23%	793,800,782
21	PERSONNEL COST	953,713,154	154,811,754	234,402,612	389,214,366	25%	564,498,788
2202	OVERHEAD COST	392,750,620	81,724,313	81,724,313	163,448,626	21%	229,301,994
<b>2201</b>	<b>SOCIAL BENEFITS</b>	<b>9,360,000,000</b>	<b>2,374,834,126</b>	<b>2,406,981,657</b>	<b>4,781,815,783</b>	26%	4,578,184,217
22010101	Gratuity	1,200,000,000	300,000,000	300,000,000	600,000,000	25%	600,000,000
22010102	Pension	8,160,000,000	2,074,834,126	2,106,981,657	4,181,815,783	26%	3,978,184,217

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>014000100100</b>	<b>STATE AUDITOR GENERAL</b>	<b>180,973,443</b>	<b>21,704,682</b>	<b>45,950,699</b>	<b>67,655,381</b>	25%	113,318,062
21	PERSONNEL COST	88,537,443	13,138,349	19,784,049	32,922,398	22%	55,615,045
2202	OVERHEAD COST	92,436,000	8,566,333	26,166,650	34,732,983	28%	57,703,017
			-	-	-		
<b>014000100200</b>	<b>LOCAL GOVERNMENT AUDITOR GENERAL</b>	<b>106,883,577</b>	<b>17,519,680</b>	<b>21,392,000</b>	<b>38,911,680</b>	20%	67,971,897
21	PERSONNEL COST	89,751,585	13,651,316	20,471,965	34,123,281	23%	55,628,304
2202	OVERHEAD COST	17,131,992	3,868,364	920,035	4,788,399	5%	12,343,593
			-	-	-		
<b>014700100100</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>80,907,606</b>	<b>14,876,034</b>	<b>10,697,112</b>	<b>25,573,146</b>	13%	55,334,460
21	PERSONNEL COST	10,127,757	1,383,892	2,407,112	3,791,004	24%	6,336,753
2202	OVERHEAD COST	70,779,849	13,492,142	8,290,000	21,782,142	12%	48,997,707
			-	-	-		
<b>014700100200</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>7,254,814</b>	<b>1,738,703</b>	<b>1,776,204</b>	<b>3,514,907</b>	24%	3,739,907
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	7,254,814	1,738,703	1,776,204	3,514,907	24%	3,739,907
			-	-	-		
<b>014800100100</b>	<b>STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>13,208,364</b>	<b>2,044,393</b>	<b>2,074,924</b>	<b>4,119,317</b>	16%	9,089,047
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	13,208,364	2,044,393	2,074,924	4,119,317	16%	9,089,047
			-	-	-		
	<b>TOTAL FOR ADMINISTRATION SECTOR</b>	<b>20,497,682,773</b>	<b>4,407,901,918</b>	<b>4,376,250,880</b>	<b>8,784,152,798</b>	21%	11,713,529,975
<b>02 ECONOMIC SECTOR</b>			-	-	-		
<b>021500100100</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>393,559,563</b>	<b>63,732,768</b>	<b>93,598,696</b>	<b>157,331,464</b>	24%	236,228,099
21	PERSONNEL COST	366,085,589	59,346,737	88,908,665	148,255,402	24%	217,830,187
2202	OVERHEAD COST	27,473,974	4,386,031	4,690,031	9,076,062	17%	18,397,912
			-	-	-		
<b>021510200100</b>	<b>KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT</b>	<b>16,351,120</b>	<b>2,340,959</b>	<b>2,572,889</b>	<b>4,913,848</b>	16%	11,437,272
21	SALARIES AND WAGES	-	-	-	-		
2202	OVERHEAD COST	16,351,120	2,340,959	2,572,889	4,913,848	16%	11,437,272
<b>021510600100</b>	<b>KWARA STATE FADAMA DEVELOPMENT PROJECT</b>	<b>2,400,000</b>	<b>600,000</b>	<b>600,000</b>	<b>1,200,000</b>	25%	1,200,000
21	SALARIES AND WAGES	1,792,789	559,000	271,662	830,662	15%	962,127
2202	OVERHEAD COST	607,211	41,000	328,338	369,338	54%	237,873

## CIV

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>022000100100</b>	<b>MINISTRY OF FINANCE AND PLANNING</b>	<b>8,224,748,105</b>	<b>789,488,390</b>	<b>747,415,842</b>	<b>1,536,904,232</b>	9%	6,687,843,873
21	PERSONNEL COST	629,837,111	97,765,814	145,990,629	243,756,443	23%	386,080,668
2202	OVERHEAD COST	7,594,910,994	691,722,576	601,425,213	1,293,147,789	8%	6,301,763,205
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	-	-	-	-		
<b>220501</b>	<b>OTHER CHARGES (Public Debt Charges)</b>	<b>7,682,970,797</b>	<b>1,238,982,716</b>	<b>1,249,167,061</b>	<b>2,488,149,777</b>	16%	5,194,821,020
22090001	LGAs SALARY BAILOUT (Public Non-Debt)	-	-	-	-		
			-	-	-		
<b>022000800100</b>	<b>KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)</b>	<b>5,954,830,990</b>	<b>690,188,278</b>	<b>1,305,902,795</b>	<b>1,996,091,073</b>	22%	3,958,739,917
21	SALARIES AND WAGES	1,376,490,291	261,404,147	267,090,345	528,494,492	19%	847,995,799
2202	OVERHEAD COST	4,578,340,699	428,784,131	1,038,812,450	1,467,596,581	23%	3,110,744,118
			-	-	-		
<b>022200100100</b>	<b>MINISTRY OF ENTERPRISE</b>	<b>307,293,119</b>	<b>42,018,499</b>	<b>64,033,817</b>	<b>106,052,316</b>	21%	201,240,803
21	PERSONNEL COST	258,477,555	40,063,958	61,554,276	101,618,234	24%	156,859,321
2202	OVERHEAD COST	48,815,564	1,954,541	2,479,541	4,434,082	5%	44,381,482
			-	-	-		
<b>023100100100</b>	<b>MINISTRY OF ENERGY</b>	<b>315,648,477</b>	<b>103,785,464</b>	<b>63,235,484</b>	<b>167,020,948</b>	20%	148,627,529
21	PERSONNEL COST	88,696,393	13,959,247	21,481,100	35,440,347	24%	53,256,046
2202	OVERHEAD COST	226,952,084	89,826,217	41,754,384	131,580,601	18%	95,371,483
			-	-	-		
<b>023100300100</b>	<b>KWARA STATE RURAL ELECTRIFICATION BOARD (REB)</b>	<b>55,173,322</b>	<b>13,427,906</b>	<b>13,613,334</b>	<b>27,041,240</b>	25%	28,132,082
21	SALARIES AND WAGES	46,544,960	11,397,546	11,636,241	23,033,787	25%	23,511,173
2202	OVERHEAD COST	8,628,362	2,030,360	1,977,093	4,007,453	23%	4,620,909
			-	-	-		
<b>023400100100</b>	<b>MINISTRY OF WORKS AND TRANSPORT</b>	<b>451,009,301</b>	<b>78,645,465</b>	<b>112,257,761</b>	<b>190,903,226</b>	25%	260,106,075
21	PERSONNEL COST	390,015,353	64,959,714	98,021,141	162,980,855	25%	227,034,498
2202	OVERHEAD COST	60,993,948	13,685,751	14,236,620	27,922,371	23%	33,071,577
			-	-	-		
<b>023401100100</b>	<b>KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY</b>	<b>114,458,337</b>	<b>31,021,384</b>	<b>33,956,445</b>	<b>64,977,829</b>	30%	49,480,508
21	SALARIES AND WAGES	103,396,727	28,255,984	31,191,045	59,447,029	30%	43,949,698
2202	OVERHEAD COST	11,061,610	2,765,400	2,765,400	5,530,800	25%	5,530,810
			-	-	-		
<b>025301000100</b>	<b>KWARA STATE HOUSING CORPORATION</b>	<b>5,442,676</b>	<b>730,044</b>	<b>730,044</b>	<b>1,460,088</b>	13%	3,982,588
21	SALARIES AND WAGES	-	-	-	-		
2202	OVERHEAD COST	5,442,676	730,044	730,044	1,460,088	13%	3,982,588
			-	-	-		

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>023400200100</b>	<b>OFFICE OF THE SURVEYOR GENERAL</b>	<b>39,818,988</b>	<b>5,540,111</b>	<b>6,164,694</b>	<b>11,704,805</b>	15%	28,114,183
21	PERSONNEL COST	26,023,512	4,006,242	6,164,694	10,170,936	24%	15,852,576
2202	OVERHEAD COST	13,795,476	1,533,869	-	1,533,869	0%	12,261,607
			-	-	-		
<b>023800400100</b>	<b>BUREAU OF STATISTICS</b>	<b>170,383,156</b>	<b>25,577,361</b>	<b>36,052,852</b>	<b>61,630,213</b>	21%	108,752,943
21	PERSONNEL COST	155,774,736	22,259,186	34,100,746	56,359,932	22%	99,414,804
2202	OVERHEAD COST	14,608,420	3,318,175	1,952,106	5,270,281	13%	9,338,139
				-	-		
<b>025000100100</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>8,233,899</b>	<b>1,525,057</b>	<b>1,662,339</b>	<b>3,187,396</b>	20%	5,046,503
21	PERSONNEL COST	2,083,927	304,230	462,345	766,575	22%	1,317,352
2202	OVERHEAD COST	6,149,972	1,220,827	1,199,994	2,420,821	20%	3,729,151
			-	-	-		
<b>025200100100</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>80,177,035</b>	<b>12,037,014</b>	<b>19,096,067</b>	<b>31,133,081</b>	24%	49,043,954
21	PERSONNEL COST	68,828,087	10,612,277	16,128,830	26,741,107	23%	42,086,980
2202	OVERHEAD COST	11,348,948	1,424,737	2,967,237	4,391,974	26%	6,956,974
			-	-	-		
<b>025210200100</b>	<b>KWARA STATE WATER CORPORATION</b>	<b>447,788,876</b>	<b>86,310,432</b>	<b>142,465,983</b>	<b>228,776,415</b>	32%	219,012,461
21	SALARIES AND WAGES	193,604,624	45,591,978	48,137,364	93,729,342	25%	99,875,282
2202	OVERHEAD COST	254,184,252	40,718,454	94,328,619	135,047,073	37%	119,137,179
			-	-	-		
<b>025210300100</b>	<b>KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY</b>	<b>7,174,734</b>	<b>633,683</b>	<b>913,683</b>	<b>1,547,366</b>	13%	5,627,368
21	SALARIES AND WAGES	-	-	-	-		
2202	OVERHEAD COST	7,174,734	633,683	913,683	1,547,366	13%	5,627,368
			-	-	-		
<b>026000100100</b>	<b>KWARA GEOGRAPHICAL INFORMATION SERVICE</b>	<b>114,527,379</b>	<b>22,469,597</b>	<b>23,073,092</b>	<b>45,542,689</b>	20%	68,984,690
21	PERSONNEL COST	93,184,147	13,759,358	20,812,284	34,571,642	22%	58,612,505
2202	OVERHEAD COST	21,343,232	8,710,239	2,260,808	10,971,047	11%	10,372,185
			-	-	-		
	<b>TOTAL FOR ECONOMIC SECTOR</b>	<b>24,391,989,874</b>	<b>3,209,055,127</b>	<b>3,916,512,878</b>	<b>7,125,568,005</b>	16%	17,266,421,869

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>03 LAW AND JUSTICE SECTOR</b>			-	-	-		
<b>031801100100</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>47,827,551</b>	<b>10,233,056</b>	<b>10,076,763</b>	<b>20,309,819</b>	21%	27,517,732
21	PERSONNEL COST	31,540,951	6,809,237	5,999,388	12,808,625	19%	18,732,326
2202	OVERHEAD COST	16,286,600	3,423,819	4,077,375	7,501,194	25%	8,785,406
<b>032600100100</b>	<b>MINISTRY OF JUSTICE</b>	<b>393,218,950</b>	<b>87,709,020</b>	<b>51,868,143</b>	<b>139,577,163</b>	13%	253,641,787
21	PERSONNEL COST	142,107,186	21,505,913	32,130,203	53,636,116	23%	88,471,070
2202	OVERHEAD COST	251,111,764	66,203,107	19,737,940	85,941,047	8%	165,170,717
<b>032605100100</b>	<b>JUDICIARY (HIGH COURT OF JUSTICE)</b>	<b>907,778,756</b>	<b>196,154,733</b>	<b>232,913,028</b>	<b>429,067,761</b>	26%	478,710,995
21	PERSONNEL COST	652,078,857	165,476,671	167,102,728	332,579,399	26%	319,499,458
2202	OVERHEAD COST	255,699,899	30,678,062	65,810,300	96,488,362	26%	159,211,537
<b>032605300100</b>	<b>JUDICIARY (SHARIA COURT OF APPEAL)</b>	<b>354,334,723</b>	<b>60,000,805</b>	<b>59,635,578</b>	<b>119,636,383</b>	17%	234,698,340
21	PERSONNEL COST	155,000,000	39,421,502	39,928,498	79,350,000	26%	75,650,000
2202	OVERHEAD COST	199,334,723	20,579,303	19,707,080	40,286,383	10%	159,048,340
	<b>TOTAL FOR LAW AND JUSTICE SECTOR</b>	<b>1,703,159,980</b>	<b>354,097,614</b>	<b>354,493,512</b>	<b>708,591,126</b>	21%	994,568,854
<b>05 SOCIAL SECTOR</b>			-	-	-		
<b>053900100100</b>	<b>MINISTRY OF SPORTS AND YOUTH DEVELOPMENT</b>	<b>254,856,452</b>	<b>44,616,663</b>	<b>34,976,058</b>	<b>79,592,721</b>	14%	175,263,731
21	PERSONNEL COST	50,014,872	7,933,060	12,270,389	20,203,449	25%	29,811,423
2202	OVERHEAD COST	204,841,580	36,683,603	22,705,669	59,389,272	11%	145,452,308
<b>053905100100</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>41,227,292</b>	<b>9,221,823</b>	<b>9,221,823</b>	<b>18,443,646</b>	22%	22,783,646
21	SALARIES AND WAGES	37,047,292	8,651,823	8,651,823	17,303,646	23%	19,743,646
2202	OVERHEAD COST	4,180,000	570,000	570,000	1,140,000	14%	3,040,000
<b>053905200100</b>	<b>KWARA UNITED FOOTBALL CLUB</b>	<b>565,504,832</b>	<b>109,390,543</b>	<b>131,850,117</b>	<b>241,240,660</b>	23%	324,264,172
21	SALARIES AND WAGES	240,420,000	59,621,500	59,877,300	119,498,800	25%	120,921,200
2202	OVERHEAD COST	325,084,832	49,769,043	71,972,817	121,741,860	22%	203,342,972
<b>051400100100</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>145,314,773</b>	<b>21,989,810</b>	<b>32,773,872</b>	<b>54,763,682</b>	23%	90,551,091
21	PERSONNEL COST	106,910,125	16,921,273	26,085,335	43,006,608	24%	63,903,517
2202	OVERHEAD COST	38,404,648	5,068,537	6,688,537	11,757,074	17%	26,647,574

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>051700100100</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>801,203,680</b>	<b>151,518,496</b>	<b>193,056,560</b>	<b>344,575,056</b>	24%	456,628,624
21	PERSONNEL COST	259,529,928	39,836,567	59,607,459	99,444,026	23%	160,085,902
2202	OVERHEAD COST	541,673,752	111,681,929	133,449,101	245,131,030	25%	296,542,722
			-	-	-		
<b>051701000100</b>	<b>AGENCY FOR MASS EDUCATION</b>	<b>50,787,772</b>	<b>3,198,861</b>	<b>4,527,906</b>	<b>7,726,767</b>	9%	43,061,005
21	PERSONNEL COST	19,464,688	2,658,090	3,987,135	6,645,225	20%	12,819,463
2202	OVERHEAD COST	31,323,084	540,771	540,771	1,081,542	2%	30,241,542
			-	-	-		
<b>051705400100</b>	<b>TEACHING SERVICE COMMISSION</b>	<b>6,161,628,686</b>	<b>1,318,608,035</b>	<b>1,439,465,700</b>	<b>2,758,073,735</b>	23%	3,403,554,951
21	PERSONNEL COST	6,136,077,750	1,317,553,476	1,435,490,466	2,753,043,942	23%	3,383,033,808
2202	OVERHEAD COST	25,550,936	1,054,559	3,975,234	5,029,793	16%	20,521,143
			-	-	-		
<b>051700300100</b>	<b>KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)</b>	<b>193,142,015</b>	<b>31,827,582</b>	<b>42,065,729</b>	<b>73,893,311</b>	22%	119,248,704
21	SALARIES AND WAGES	107,663,028	21,048,707	21,231,711	42,280,418	20%	65,382,610
2202	OVERHEAD COST	85,478,987	10,778,875	20,834,018	31,612,893	24%	53,866,094
			-	-	-		
<b>051700200100</b>	<b>MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY</b>	<b>194,253,925</b>	<b>29,847,833</b>	<b>43,278,443</b>	<b>73,126,276</b>	22%	121,127,649
21	PERSONNEL COST	161,951,925	25,480,167	37,393,944	62,874,111	23%	99,077,814
2202	OVERHEAD COST	32,302,000	4,367,666	5,884,499	10,252,165	18%	22,049,835
			-	-	-		
<b>051701900100</b>	<b>KWARA STATE COLLEGE OF EDUCATION, ORO</b>	<b>653,498,474</b>	<b>191,112,470</b>	<b>146,801,756</b>	<b>337,914,226</b>	22%	315,584,248
21	SALARIES AND WAGES	546,301,673	143,156,744	133,110,296	276,267,040	24%	270,034,633
2202	OVERHEAD COST	107,196,801	47,955,726	13,691,460	61,647,186	13%	45,549,615
			-	-	-		
<b>051701900200</b>	<b>KWARA STATE COLLEGE OF EDUCATION, ILORIN</b>	<b>773,444,568</b>	<b>169,788,245</b>	<b>277,564,091</b>	<b>447,352,336</b>	36%	326,092,232
21	SALARIES AND WAGES	624,935,120	137,592,182	203,965,161	341,557,343	33%	283,377,777
2202	OVERHEAD COST	148,509,448	32,196,063	73,598,930	105,794,993	50%	42,714,455
			-	-	-		
<b>051701800100</b>	<b>KWARA STATE POLYTECHNIC, ILORIN</b>	<b>2,261,725,406</b>	<b>480,545,389</b>	<b>518,445,869</b>	<b>998,991,258</b>	23%	1,262,734,148
21	SALARIES AND WAGES	1,759,497,000	374,730,468	381,976,963	756,707,431	22%	1,002,789,569
2202	OVERHEAD COST	502,228,406	105,814,921	136,468,906	242,283,827	27%	259,944,579

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>051701900300</b>	<b>KWARA STATE COLLEGE OF EDUCATION, LAFIAGI</b>	<b>451,532,491</b>	<b>84,293,675</b>	<b>137,497,716</b>	<b>221,791,391</b>	30%	229,741,100
21	SALARIES AND WAGES	349,000,000	51,941,172	103,084,503	155,025,675	30%	193,974,325
2202	OVERHEAD COST	102,532,491	32,352,503	34,413,213	66,765,716	34%	35,766,775
			-	-	-		
<b>032600600100</b>	<b>KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES</b>	<b>274,951,559</b>	<b>61,432,477</b>	<b>61,611,391</b>	<b>123,043,868</b>	22%	151,907,691
21	SALARIES AND WAGES	228,678,405	56,913,282	57,098,483	114,011,765	25%	114,666,640
2202	OVERHEAD COST	46,273,154	4,519,195	4,512,908	9,032,103	10%	37,241,051
			-	-	-		
<b>051702100100</b>	<b>KWARA STATE UNIVERSITY, MALETE</b>	<b>4,700,264,840</b>	<b>1,055,943,153</b>	<b>1,809,053,614</b>	<b>2,864,996,767</b>	38%	1,835,268,073
21	SALARIES AND WAGES	2,268,000,000	527,869,563	531,403,568	1,059,273,131	23%	1,208,726,869
2202	OVERHEAD COST	2,432,264,840	528,073,590	1,277,650,046	1,805,723,636	53%	626,541,204
			-	-	-		
<b>051701700100</b>	<b>KWARA STATE COLLEGE OF HEALTH TECH, OFFA</b>	<b>297,878,075</b>	<b>182,544,133</b>	<b>57,350,231</b>	<b>239,894,364</b>	19%	57,983,711
21	SALARIES AND WAGES	21,335,199	5,333,799	5,333,799	10,667,598	25%	10,667,601
2202	OVERHEAD COST	276,542,876	177,210,334	52,016,432	229,226,766	19%	47,316,110
<b>052110400100</b>	<b>KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN</b>	<b>94,109,528</b>	<b>22,848,589</b>	<b>34,660,932</b>	<b>57,509,521</b>	37%	36,600,007
21	SALARIES AND WAGES	39,894,926	7,485,442	7,560,248	15,045,690	19%	24,849,236
2202	OVERHEAD COST	54,214,602	15,363,147	27,100,684	42,463,831	50%	11,750,771
<b>052110400200</b>	<b>KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE</b>	<b>85,324,521</b>	<b>17,421,850</b>	<b>20,387,730</b>	<b>37,809,580</b>	24%	47,514,941
21	SALARIES AND WAGES	39,972,075	6,197,467	7,603,575	13,801,042	19%	26,171,033
2202	OVERHEAD COST	45,352,446	11,224,383	12,784,155	24,008,538	28%	21,343,908
<b>051705600100</b>	<b>SCHORLARSHIP BOARD</b>	<b>3,768,019</b>	<b>307,634</b>	<b>312,744</b>	<b>620,378</b>	8%	3,147,641
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	3,768,019	307,634	312,744	620,378	8%	3,147,641
			-	-	-		
<b>051702200100</b>	<b>INTERNATIONAL AVIATION COLLEGE, ILORIN</b>	<b>357,957,480</b>	<b>92,939,306</b>	<b>120,461,258</b>	<b>213,400,564</b>	34%	144,556,916
21	SALARIES AND WAGES	144,135,772	40,105,987	41,771,772	81,877,759	29%	62,258,013
2202	OVERHEAD COST	213,821,708	52,833,319	78,689,486	131,522,805	37%	82,298,903
<b>051705500100</b>	<b>INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)</b>	<b>292,784,988</b>	<b>19,310,089</b>	<b>22,429,434</b>	<b>41,739,523</b>	8%	251,045,465
21	SALARIES AND WAGES	151,577,688	14,352,419	16,261,542	30,613,961	11%	120,963,727
2202	OVERHEAD COST	141,207,300	4,957,670	6,167,892	11,125,562	4%	130,081,738

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>052100100100</b>	<b>MINISTRY OF HEALTH</b>	<b>3,349,624,415</b>	<b>1,152,299,890</b>	<b>798,139,771</b>	<b>1,950,439,661</b>	24%	1,399,184,754
21	PERSONNEL COST	3,095,365,252	1,060,608,960	719,934,483	1,780,543,443	23%	1,314,821,809
2202	OVERHEAD COST	254,259,163	91,690,930	78,205,288	169,896,218	31%	84,362,945
			-	-	-		
<b>052100200100</b>	<b>KWARA STATE HEALTH INSURANCE AGENCY</b>	<b>80,387,126</b>	<b>7,264,014</b>	<b>8,323,340</b>	<b>15,587,354</b>	10%	64,799,772
21	SALARIES AND WAGES	23,146,907	4,042,029	4,042,029	8,084,058	17%	15,062,849
2202	OVERHEAD COST	57,240,219	3,221,985	4,281,311	7,503,296	7%	49,736,923
			-	-	-		
<b>052110200100</b>	<b>KWARA STATE HOSPITAL MANAGEMENT BUREAU</b>	<b>571,190,600</b>	<b>145,993,297</b>	<b>164,892,884</b>	<b>310,886,181</b>	29%	260,304,419
21	PERSONNEL COST	-	-	-	-		
2202	OVERHEAD COST	571,190,600	145,993,297	164,892,884	310,886,181	29%	260,304,419
			-	-	-		
<b>052100300100</b>	<b>KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY</b>	<b>128,146,831</b>	<b>4,170,769</b>	<b>19,703,551</b>	<b>23,874,320</b>	15%	104,272,511
21	PERSONNEL COST		-	-	-		
2202	OVERHEAD COST	128,146,831	4,170,769	19,703,551	23,874,320	15%	104,272,511
			-	-	-		
<b>053500100100</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>493,144,199</b>	<b>99,680,041</b>	<b>117,769,623</b>	<b>217,449,664</b>	24%	275,694,535
21	PERSONNEL COST	179,959,588	25,528,903	39,753,225	65,282,128	22%	114,677,460
2202	OVERHEAD COST	313,184,611	74,151,138	78,016,398	152,167,536	25%	161,017,075
			-	-	-		
<b>053501600100</b>	<b>KWARA ENVIRONMENTAL PROTECTION AGENCY</b>	<b>22,010,559</b>	<b>3,622,838</b>	<b>3,127,835</b>	<b>6,750,673</b>	14%	15,259,886
21	SALARIES AND WAGES	7,229,335	1,604,532	1,604,532	3,209,064	22%	4,020,271
2202	OVERHEAD COST	14,781,224	2,018,306	1,523,303	3,541,609	10%	11,239,615
			-	-	-		
<b>055100100100</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT</b>	<b>238,690,041</b>	<b>40,670,330</b>	<b>47,167,274</b>	<b>87,837,604</b>	20%	150,852,437
21	PERSONNEL COST	86,937,192	13,359,733	20,360,844	33,720,577	23%	53,216,615
2202	OVERHEAD COST	151,752,849	27,310,597	26,806,430	54,117,027	18%	97,635,822
			-	-	-		
	<b>TOTAL FOR SOCIAL SECTOR</b>	<b>23,538,353,147</b>	<b>5,552,407,836</b>	<b>6,296,917,252</b>	<b>11,849,325,088</b>	<b>27%</b>	<b>11,689,028,059</b>
	<b>TOTAL FOR ALL SECTORS</b>	<b>70,131,185,774</b>	<b>13,523,462,495</b>	<b>14,944,174,521</b>	<b>28,467,637,017</b>	<b>21%</b>	<b>41,663,548,757</b>



## KWARA STATE ESTIMATES, 2021

DI

## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION OF 2021 ESTIMATES

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7	8
		₦	₦	₦	₦	%	₦
<b>70100</b>	<b><u>GENERAL PUBLIC SERVICES</u></b>	<b>35,196,453,512</b>	<b>5,691,991,623</b>	<b>6,748,347,490</b>	<b>12,440,339,113</b>	<b>19%</b>	<b>22,756,114,399</b>
011100100100	Government House	3,310,510,688	813,976,545	930,693,469	1,744,670,014	28%	1,565,840,674
011100100200	Office of the Deputy Governor	176,035,660	29,395,293	27,572,846	56,968,139	16%	119,067,521
011101000100	Kwara State Public Procurement Agency	13,315,000	-	975,000	975,000	7%	12,340,000
011101300100	Governor's Office	7,638,304,538	446,583,125	1,218,325,856	1,664,908,981	16%	5,973,395,557
011103700100	Kwara State Muslim Pilgrim Welfare Board	2,450,103	600,027	600,027	1,200,054	24%	1,250,049
011103800100	Kwara State Christian Pilgrim Welfare Board	2,162,388	540,597	540,597	1,081,194	25%	1,081,194
011200300100	Kwara State House of Assembly	1,083,650,000	25,893,645	200,325,626	226,219,271	18%	857,430,729
011200100100	Kwara State Assembly Management	1,958,273,394	347,094,055	201,179,145	548,273,200	10%	1,410,000,194
011200400100	Kwara State House of Assembly Commission	106,588,280	16,809,862	9,608,827	26,418,689	9%	80,169,591
011101900100	Ministry of Special Duties	20,100,000	1,500,000	3,000,000	4,500,000	15%	15,600,000
012500100100	Office of the Head of Service	2,980,864,860	290,386,067	317,672,925	608,058,992	11%	2,372,805,868
014000100100	State Auditor General	219,973,443	21,704,682	45,950,699	67,655,381	21%	152,318,062
014000100200	Local Government Audit Department	109,883,577	17,519,680	21,392,000	38,911,680	19%	70,971,897
014700100100	Civil Service Commission	80,907,606	14,876,034	10,697,112	25,573,146	13%	55,334,460
014700100200	Local Government Service Commission	7,254,814	1,738,703	1,776,204	3,514,907	24%	3,739,907
014800100100	State Independent Electoral Commission	13,208,364	2,044,393	2,074,924	4,119,317	16%	9,089,047

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
21010103	Statutory Office Holders Salaries (Public Officers)	350,000,000	41,942,072	89,733,515	131,675,587	26%	218,324,413
22060010	Salary of Board Members	80,000,000	5,570,000	10,080,000	15,650,000	13%	64,350,000
220501	OTHER CHARGES (Public Debt Charges)	7,682,970,797	1,238,982,716	1,249,167,061	2,488,149,777	16%	5,194,821,020
22010101	Pensions and Gratuities	9,360,000,000	2,374,834,126	2,406,981,657	4,781,815,783	26%	4,578,184,217
		45,600,000	-	-	-	0%	45,600,000
		515,000,000	-	-	-	0%	515,000,000
		709,142,650	4,192,650	-	4,192,650	0%	704,950,000
		296,204,119	14,500,000	3,000,000	17,500,000	1%	278,704,119
032605300100	Judiciary (Sharia Court of Appeal)	650,538,842	74,500,805	62,635,578	137,136,383	10%	513,402,459
		940,377,801	100,980,000	16,530,000	117,510,000	2%	822,867,801
012300100100	Ministry of Communications	1,127,452,221	130,818,018	60,138,511	190,956,529	5%	936,495,692
012300300100	Kwara State Television Service	101,324,991	19,336,986	26,067,876	45,404,862	26%	55,920,129
012300400100	Kwara State Broadcasting Corporation	216,182,187	49,010,133	51,276,453	100,286,586	24%	115,895,601
012301300100	Kwara State Printing and Publishing Corporation (Herald)	83,261,975	16,258,210	17,347,635	33,605,845	21%	49,656,130
		3,848,554,084	265,236,525	281,887,220	547,123,745	7%	3,301,430,339
021500100100	Ministry of Agriculture and Rural Development	4,242,113,647	328,969,293	375,485,916	704,455,209	9%	3,537,658,438
021510200100	Kwara State Agricultural Development Project	16,351,120	2,340,959	2,572,889	4,913,848	16%	11,437,272
		5,080,083,244	342,557,207	374,015,740	716,572,947	7%	4,363,510,297
		471,960,000	551,000	112,935,318	113,486,318	24%	358,473,682
		3,632,540,000	3,570,000	141,500,000	145,070,000	4%	3,487,470,000
		1,532,000,000	50,973,749	227,441,707	278,415,456	15%	1,253,584,544

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
023400100100	Ministry of Works and Transport	451,009,301	78,645,465	112,257,761	190,903,226	25%	260,106,075
		8,407,178,371	1,022,384,514	394,010,521	1,416,395,035	5%	6,990,783,336
023400100100	Ministry of Works and Transport	8,858,187,672	1,101,029,979	506,268,282	1,607,298,261	6%	7,250,889,411
023401100100	Kwara State Road Traffic Management Authority	114,458,337	31,021,384	33,956,445	64,977,829	30%	49,480,508
023800400100	Bureau of Statistics	170,383,156	25,577,361	36,052,852	61,630,213	21%	108,752,943
025000100100	Fiscal Responsibility Commission	8,233,899	1,525,057	1,662,339	3,187,396	20%	5,046,503
		1,000,000	-	-	-	0%	1,000,000
053500100100	Ministry of Environment	493,144,199	99,680,041	117,769,623	217,449,664	24%	275,694,535
		1,122,897,134	42,282,904	85,637,926	127,920,830	8%	994,976,304
053500100100	Ministry of Environment	1,616,041,333	141,962,945	203,407,549	345,370,494	13%	1,270,670,839
025200100100	Ministry of Water Resources	80,177,035	12,037,014	19,096,067	31,133,081	24%	49,043,954
		1,280,188,686	104,316,243	475,635,439	579,951,682	37%	700,237,004
025200100100	Ministry of Water Resources	1,360,365,721	116,353,257	494,731,506	611,084,763	36%	749,280,958
026000100100	Kwara Geographical Information Service	114,527,379	22,469,597	23,073,092	45,542,689	20%	68,984,690
		2,454,371,780	232,505,056	18,000,000	250,505,056	1%	2,203,866,724
052100100100	Ministry of Health	3,349,624,415	1,152,299,890	798,139,771	1,950,439,661	24%	1,399,184,754
		12,222,649,496	1,345,089,231	360,966,378	1,706,055,609	3%	10,516,593,887
052100100100	Ministry of Health	15,572,273,911	2,497,389,121	1,159,106,149	3,656,495,270	7%	11,915,778,641
052100200100	Kwara State Health Insurance Agency	80,387,126	7,264,014	8,323,340	15,587,354	10%	64,799,772
		376,706,517	-	10,631,175	10,631,175	3%	366,075,342
053900100100	Ministry of Sports and Youth Development	254,856,452	44,616,663	34,976,058	79,592,721	14%	175,263,731

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
053905100100	Kwara State Sport Commission	41,227,292	9,221,823	9,221,823	18,443,646	22%	22,783,646
053905200100	Kwara United Football Club	565,504,832	109,390,543	131,850,117	241,240,660	23%	324,264,172
055100100100	Ministry of Local Govt. & Chieftaincy Affairs and Community Development	238,690,041	40,670,330	47,167,274	87,837,604	20%	150,852,437
<b>70900</b>	<b>EDUCATION</b>	<b>31,743,840,184</b>	<b>4,616,435,611</b>	<b>5,644,194,239</b>	<b>10,260,629,850</b>	<b>18%</b>	<b>21,483,210,334</b>
051700100100	Ministry of Education and Human Capital Development	801,203,680	151,518,496	193,056,560	344,575,056	24%	456,628,624
		10,500,119,206	93,883,832	659,201,721	753,085,553	6%	9,747,033,653
051700100100	Ministry of Education and Human Capital Development	11,301,322,886	245,402,328	852,258,281	1,097,660,609	8%	10,203,662,277
051700300100	Kwara State Universal Basic Education	193,142,015	31,827,582	42,065,729	73,893,311	22%	119,248,704
051700200100	Ministry of Tertiary Education, Science and Technology	194,253,925	29,847,833	43,278,443	73,126,276	22%	121,127,649
		3,595,464,951	609,063,962	56,021,414	665,085,376	2%	2,930,379,575
051700200100	Ministry of Tertiary Education, Science and Technology	3,789,718,876	638,911,795	99,299,857	738,211,652	3%	3,051,507,224
051701900100	Kwara State College of Education, Oro.	653,498,474	191,112,470	146,801,756	337,914,226	22%	315,584,248
051701900200	Kwara State College of Education, Ilorin.	773,444,568	169,788,245	277,564,091	447,352,336	36%	326,092,232
051701800100	Kwara State Polytechnic, Ilorin.	2,261,725,406	480,545,389	518,445,869	998,991,258	23%	1,262,734,148
051701900300	Kwara State College of Education (T) Lafiagi	451,532,491	84,293,675	137,497,716	221,791,391	30%	229,741,100
032600600100	Kwara State College of Arabic & Islamic Studies	274,951,559	61,432,477	61,611,391	123,043,868	22%	151,907,691
051702100100	Kwara State University, Malete	4,700,264,840	1,055,943,153	1,809,053,614	2,864,996,767	38%	1,835,268,073
051701700100	Kwara State College of Health Technology, Offa.	297,878,075	182,544,133	57,350,231	239,894,364	19%	57,983,711
052110400100	Kwara State College of Nursing & Midwifery, Ilorin.	94,109,528	22,848,589	34,660,932	57,509,521	37%	36,600,007
052110400200	Kwara State College of Nursing, Oke-Ode	85,324,521	17,421,850	20,387,730	37,809,580	24%	47,514,941
051705600100	Scholarship Board	3,768,019	307,634	312,744	620,378	8%	3,147,641
<b>71000</b>	<b>SOCIAL PROTECTION</b>	<b>268,417,170</b>	<b>21,989,810</b>	<b>32,773,872</b>	<b>54,763,682</b>	<b>12%</b>	<b>213,653,488</b>
051400100100	Ministry of Women Affairs and Social Development	145,314,773	21,989,810	32,773,872	54,763,682	23%	90,551,091
		123,102,397	-	-	-	0%	123,102,397
051400100100	Ministry of Women Affairs and Social Development	268,417,170	21,989,810	32,773,872	54,763,682	12%	213,653,488
	<b>TOTAL EXPENDITURE (BUDGET SIZE)</b>	<b>137,684,915,550</b>	<b>17,973,913,872</b>	<b>19,492,050,311</b>	<b>37,465,964,184</b>	<b>14%</b>	<b>100,218,951,366</b>

**KWARA STATE ESTIMATES, 2021  
CAPITAL EXPENDITURE - COFOG**

EI

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	1ST Q ACTUAL	2ND Q ACTUAL	ACTUAL TO DATE	%BUDGET EXECUTED 2ND QUARTER	BALANCE TO SPEND
		2021	2021	2021	2021	2021	2021
1	2	3	8	12	13	9	10
		₦	₦	₦	₦	%	₦
	SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)						
<u>70100</u>	<u>GENERAL PUBLIC SERVICES</u>						
011101300100	GOVERNOR'S OFFICE	5,036,920,145	116,231,118	1,084,099,398	1,200,330,516	86%	3,836,589,629
011200300100	KWARA STATE HOUSE OF ASSEMBLY	943,050,000	-	183,000,000	183,000,000	78%	760,050,000
012300100100	OFFICE OF HEAD OF SERVICE	1,634,401,086	53,850,000	1,546,000	55,396,000	0%	1,579,005,086
012500100100	STATE AUDITOR GENERAL	39,000,000	-	-	-	0%	39,000,000
014000100100	LOCAL GOVERNMENT AUDITOR GENERAL	3,000,000	-	-	-	0%	3,000,000
014000100200	SUB-TOTAL	<b>7,656,371,231</b>	<b>170,081,118</b>	<b>1,268,645,398</b>	<b>1,438,726,516</b>	<b>66%</b>	<b>6,217,644,715</b>
<u>70300</u>	<u>PUBLIC ORDER AND SAFETY</u>			-	-		-
031801100100	STATE JUDICIAL SERVICE COMMISSION	45,600,000	-	-	-	0%	45,600,000
032600100100	MINISTRY OF JUSTICE	515,000,000	-	-	-	0%	515,000,000
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	709,142,650	4,192,650	-	4,192,650	0%	704,950,000
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	296,204,119	14,500,000	3,000,000	17,500,000	4%	278,704,119
	SUB-TOTAL	<b>1,565,946,769</b>	<b>18,692,650</b>	<b>3,000,000</b>	<b>21,692,650</b>	<b>1%</b>	<b>1,544,254,119</b>
<u>70400</u>	<u>ECONOMIC AFFAIRS</u>			-	-		-
012300100100	MINISTRY OF COMMUNICATIONS	940,377,801	100,980,000	16,530,000	117,510,000	7%	822,867,801
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,848,554,084	265,236,525	281,887,220	547,123,745	29%	3,301,430,339
022000100100	MINISTRY OF FINANCE AND PLANNING	5,080,083,244	342,557,207	374,015,740	716,572,947	29%	4,363,510,297
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	471,960,000	551,000	112,935,318	113,486,318	96%	358,473,682
022200100100	MINISTRY OF ENTERPRISE	3,632,540,000	3,570,000	141,500,000	145,070,000	16%	3,487,470,000
023100100100	MINISTRY OF ENERGY	1,532,000,000	50,973,749	227,441,707	278,415,456	59%	1,253,584,544
023400100100	MINISTRY OF WORKS AND TRANSPORT	8,407,178,371	1,022,384,514	394,010,521	1,416,395,035		6,990,783,336
023800400100	BUREAU OF STATISTICS	226,553,990	-	3,121,588	3,121,588	6%	223,432,402
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,000,000	-	-	-	0%	1,000,000
	SUB-TOTAL	<b>24,140,247,490</b>	<b>1,786,252,995</b>	<b>1,551,442,094</b>	<b>3,337,695,089</b>	<b>39%</b>	<b>20,802,552,401</b>

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	1ST Q ACTUAL	2ND Q ACTUAL	ACTUAL TO DATE	%BUDGET EXECUTED 2ND QUARTER	BALANCE TO SPEND
<b>70500</b>	<b><u>ENVIRONMENTAL PROTECTION</u></b>			-	-		-
053500100100	MINISTRY OF ENVIRONMENT	1,122,897,134	42,282,904	85,637,926	127,920,830	31%	994,976,304
	<b>SUB-TOTAL</b>	<b>1,122,897,134</b>	<b>42,282,904</b>	<b>85,637,926</b>	<b>127,920,830</b>	<b>31%</b>	<b>994,976,304</b>
<b>70600</b>	<b><u>HOUSING AND COMMUNITY AMENITIES</u></b>			-	-		-
025200100100	MINISTRY OF WATER RESOURCES	1,280,188,686	104,316,243	475,635,439	579,951,682	149%	700,237,004
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,454,371,780	232,505,056	18,000,000	250,505,056	3%	2,203,866,724
	<b>SUB-TOTAL</b>	<b>3,734,560,466</b>	<b>336,821,299</b>	<b>493,635,439</b>	<b>830,456,738</b>	<b>53%</b>	<b>2,904,103,728</b>
-	<b><u>HEALTH</u></b>			-	-		-
052100100100	MINISTRY OF HEALTH	12,222,649,496	1,345,089,231	360,966,378	1,706,055,609	12%	10,516,593,887
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	376,706,517	-	10,631,175	10,631,175	11%	366,075,342
	<b>SUB-TOTAL</b>	<b>12,599,356,013</b>	<b>1,345,089,231</b>	<b>371,597,553</b>	<b>1,716,686,784</b>	<b>12%</b>	<b>10,882,669,229</b>
<b>70800</b>	<b><u>RECREATION AND CULTURE</u></b>			-	-		-
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,593,637,874	48,283,386	58,694,245	106,977,631	15%	1,486,660,243
053900200100	KWARA STATE SPORTS COMMISSION	100,000,000	-	-	-	0%	100,000,000
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	822,026,245	-	-	-	0%	822,026,245
	<b>SUB-TOTAL</b>	<b>2,515,664,119</b>	<b>48,283,386</b>	<b>58,694,245</b>	<b>106,977,631</b>	<b>9%</b>	<b>2,408,686,488</b>
<b>70900</b>	<b><u>EDUCATION</u></b>			-	-		-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	10,500,119,206	93,883,832	659,201,721	753,085,553	25%	9,747,033,653
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,595,464,951	609,063,962	56,021,414	665,085,376	6%	2,930,379,575
	<b>SUB-TOTAL</b>	<b>14,095,584,157</b>	<b>702,947,794</b>	<b>715,223,135</b>	<b>1,418,170,929</b>	<b>20%</b>	<b>12,677,413,228</b>
<b>71000</b>	<b><u>SOCIAL PROTECTION</u></b>			-	-		-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	123,102,397	-	-	-	0%	123,102,397
	<b>SUB-TOTAL</b>	<b>123,102,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>123,102,397</b>
	<b>TOTAL</b>	<b>67,553,729,776</b>	<b>4,450,451,377</b>	<b>4,547,875,790</b>	<b>8,998,327,167</b>	<b>31%</b>	<b>63,103,278,399</b>

**KWARA STATE ESTIMATES, 2021**  
**TOTAL EXPENDITURE BY FUNCTIONS**

**FI**

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
-	<b>Total Expenditure</b>	<b>137,684,915,550</b>	<b>17,973,913,872</b>	<b>19,492,050,311</b>	<b>37,465,964,184</b>	14%	100,218,951,366
<b>701</b>	<b>General Public Service</b>	<b>35,196,453,512</b>	<b>5,691,991,623</b>	<b>6,748,347,490</b>	<b>12,440,339,113</b>	19%	22,756,114,399
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>14,703,362,560</b>	<b>1,727,264,597</b>	<b>2,687,519,284</b>	<b>4,414,783,881</b>	18%	10,288,578,679
70111	Executive Organ and Legislative Organs	14,703,362,560	1,727,264,597	2,687,519,284	4,414,783,881	18%	10,288,578,679
70112	Financial and Fiscal Affairs	-	-	-	-		
<b>7012</b>	<b>Foreign and Economic Aid</b>	-	-	-	-		
70121	Economic Aid to Developing Countries and Countries in Transition	-	-	-	-		
70122	Economic Aid routed through International Organisations	-	-	-	-		
<b>7013</b>	<b>General Services</b>	<b>12,441,872,466</b>	<b>2,681,596,228</b>	<b>2,738,351,694</b>	<b>5,419,947,921</b>	22%	7,021,924,545
70131	General Personnel Services	12,421,772,466	2,680,096,228	2,735,351,694	5,415,447,921	22%	7,006,324,545
70132	Overall Planning and Statistical Services	-	-	-	-		
70133	Other General Services	20,100,000	1,500,000	3,000,000	4,500,000	15%	15,600,000
<b>7014</b>	<b>Basic Research</b>	-	-	-	-		
70140	Basic Research	-	-	-	-		
<b>7015</b>	<b>R&amp;D General Public Services</b>	-	-	-	-		
70150	R&D General Public Services	-	-	-	-		
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>368,247,689</b>	<b>44,148,082</b>	<b>73,309,451</b>	<b>117,457,533</b>	20%	250,790,156
70160	General Public Services N.E.C	368,247,689	44,148,082	73,309,451	117,457,533	20%	250,790,156
<b>7017</b>	<b>Public Debt Transactions</b>	<b>7,682,970,797</b>	<b>1,238,982,716</b>	<b>1,249,167,061</b>	<b>2,488,149,777</b>	16%	5,194,821,020
70170	Public Debt Transactions	7,682,970,797	1,238,982,716	1,249,167,061	2,488,149,777	16%	5,194,821,020
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	-	-	-	-		
70180	Transfer of a General Character between Different Levels of Government	-	-	-	-		
<b>703</b>	<b>Public Order and Safety</b>	<b>3,269,106,749</b>	<b>372,790,264</b>	<b>357,493,512</b>	<b>730,283,776</b>	11%	2,538,822,973
<b>7031</b>	<b>Police Services</b>	-	-	-	-		
70310	State Expenditure to Support Police Services	-	-	-	-		

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>7032</b>	<b>Fire Protection Services</b>	-	-	-	-		
70320	Fire Protection Services	-	-	-	-		
<b>7033</b>	<b>Justice &amp; Law Courts</b>	3,269,106,749	372,790,264	357,493,512	730,283,776	11%	2,538,822,973
70330	Justice & Law Courts	3,269,106,749	372,790,264	357,493,512	730,283,776	11%	2,538,822,973
70336	Public Order and Safety N.E.C	-	-	-	-		
<b>704</b>	<b>Economic Affairs</b>	40,341,411,299	3,658,442,543	4,069,952,859	7,728,395,402	10%	32,613,015,897
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	24,077,626,503	1,895,475,791	2,786,640,291	4,682,116,082	12%	19,395,510,421
70411	General Economic and Commercial Affairs	24,077,626,503	1,895,475,791	2,786,640,291	4,682,116,082	12%	19,395,510,421
70412	General Labour Affairs	-	-	-	-		
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	4,260,864,767	331,910,252	378,658,805	710,569,057	9%	3,550,295,710
70421	Agriculture	4,260,864,767	331,910,252	378,658,805	710,569,057	9%	3,550,295,710
70422	Forestry	-	-	-	-		
70423	Fishing and Hunting	-	-	-	-		
<b>7043</b>	<b>Fuel and Energy</b>	1,902,821,799	168,187,119	304,290,525	472,477,644	16%	1,430,344,155
70431	Coal and Solid Mineral Fuel	-	-	-	-		
70435	Electricity	1,902,821,799	168,187,119	304,290,525	472,477,644	16%	1,430,344,155
70436	Non Electricity Energy	-	-	-	-		
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	8,858,187,672	1,101,029,979	506,268,282	1,607,298,261	6%	7,250,889,411
70441	State Support to Mining Resources other than mineral fuels	-	-	-	-		
70442	Manufacturing	-	-	-	-		
70443	Construction	8,858,187,672	1,101,029,979	506,268,282	1,607,298,261	6%	7,250,889,411
<b>7045</b>	<b>Transport</b>	114,458,337	31,021,384	33,956,445	64,977,829	30%	49,480,508
70451	Road Transport	114,458,337	31,021,384	33,956,445	64,977,829	30%	49,480,508
70452	Water Transport	-	-	-	-		
70453	Railway Transport	-	-	-	-		
70454	Air Transport	-	-	-	-		
<b>7046</b>	<b>Communication</b>	1,127,452,221	130,818,018	60,138,511	190,956,529	5%	936,495,692
70460	Communication	1,127,452,221	130,818,018	60,138,511	190,956,529	5%	936,495,692
<b>7047</b>	<b>Other Industries</b>	-	-	-	-		
70471	Distributive Trade, Storage and Warehousing	-	-	-	-		

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
70472	Hotel and Restaurants	-	-	-	-		
70473	Tourism	-	-	-	-		
70474	Multipurpose Development Projects	-	-	-	-		
<b>7048</b>	<b>R&amp;D Economic Affairs</b>	-	-	-	-		
70481	R&D General Economic, Commercial and Labour Affairs	-	-	-	-		
70482	R&D Agriculture, Forestry, Fishing and Hunting	-	-	-	-		
70483	R&D Fuel and Energy	-	-	-	-		
70484	R&D Mining, Manufacturing and Construction	-	-	-	-		
70485	R&D Transport	-	-	-	-		
70486	R&D Communication	-	-	-	-		
70487	R&D Other Industries	-	-	-	-		
<b>7049</b>	<b>Economic Affairs N. E. C</b>	-	-	-	-		
70490	Economic Affairs N. E. C	-	-	-	-		
<b>705</b>	<b>Environmental Protection</b>	1,638,051,892	145,585,783	206,535,384	352,121,167	13%	1,285,930,725
<b>7051</b>	<b>Waste Management</b>	-	-	-	-		
70510	Waste Management	-	-	-	-		
<b>7052</b>	<b>Waste Water Management</b>	-	-	-	-		
70520	Waste Water Management	-	-	-	-		
<b>7053</b>	<b>Pollution Abatement</b>	-	-	-	-		
70530	Pollution Abatement	-	-	-	-		
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	-	-	-	-		
70540	Protection of Biodiversity and Landscape	-	-	-	-		
<b>7055</b>	<b>R&amp;D Environmental Protection</b>	-	-	-	-		
70550	R&D Environmental Protection	-	-	-	-		
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	1,638,051,892	145,585,783	206,535,384	352,121,167	13%	1,285,930,725
70560	Environmental Protection N.E.C.	1,638,051,892	145,585,783	206,535,384	352,121,167	13%	1,285,930,725
<b>706</b>	<b>Housing and Community Amenities</b>	4,429,490,154	464,542,180	686,079,002	1,150,621,182	15%	3,278,868,972
<b>7061</b>	<b>Housing Development</b>	2,614,160,823	261,244,808	47,967,830	309,212,638	2%	2,304,948,185
70610	Housing Development	2,614,160,823	261,244,808	47,967,830	309,212,638	2%	2,304,948,185

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>7062</b>	<b>Community Development</b>	-	-	-	-		
70620	Community Development	-	-	-	-		
<b>7063</b>	<b>Water Supply</b>	1,815,329,331	203,297,372	638,111,172	841,408,544	35%	973,920,787
70630	Water Supply	1,815,329,331	203,297,372	638,111,172	841,408,544	35%	973,920,787
<b>7064</b>	<b>Street Lighting</b>	-	-	-	-		
70640	Street lighting	-	-	-	-		
<b>7065</b>	<b>R&amp;D Housing and Community Amenities</b>	-	-	-	-		
70650	R&D Housing and Community Amenities	-	-	-	-		
<b>7066</b>	<b>Housing and Community Amenities N. E. C</b>	-	-	-	-		
70660	Housing and Community Amenities N. E. C	-	-	-	-		
<b>707</b>	<b>Health</b>	16,728,704,985	2,654,817,201	1,362,657,099	4,017,474,300	8%	12,711,230,685
<b>7071</b>	<b>Medical Products, Appliances and Equipment</b>	-	-	-	-		
70711	Pharmaceutical Products	-	-	-	-		
70712	Other Medical Products	-	-	-	-		
70713	Therapeutic Appliances and Equipment	-	-	-	-		
<b>7072</b>	<b>Outpatient Services</b>	-	-	-	-		
70721	General Medical Services	-	-	-	-		
70722	Specialized Medical Services	-	-	-	-		
70723	Dental Services	-	-	-	-		
70724	Paramedical Services	-	-	-	-		
<b>7073</b>	<b>Hospital Services</b>	571,190,600	145,993,297	164,892,884	310,886,181	29%	260,304,419
70731	General Hospital Services	571,190,600	145,993,297	164,892,884	310,886,181	29%	260,304,419
70732	Specialized Hospital Services	-	-	-	-		
70733	Medical and Maternity Services	-	-	-	-		
70734	Nursing and Convalescent Services	-	-	-	-		
<b>7074</b>	<b>Public Health Services</b>	585,240,474	11,434,783	38,658,066	50,092,849	7%	535,147,625
70740	Public Health Services	585,240,474	11,434,783	38,658,066	50,092,849	7%	535,147,625



E

FV

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>7075</b>	<b>R&amp;D Health</b>	-	-	-	-		
70750	R&D Health	-	-	-	-		
<b>7076</b>	<b>Health N. E. C</b>	15,572,273,911	2,497,389,121	1,159,106,149	3,656,495,270	7%	11,915,778,641
70760	Health N. E. C	15,572,273,911	2,497,389,121	1,159,106,149	3,656,495,270	7%	11,915,778,641
<b>708</b>	<b>Recreation, Culture and Religion</b>	4,069,439,605	347,318,856	384,016,855	731,335,711	9%	3,338,103,894
<b>7081</b>	<b>Recreational and Sporting Services</b>	2,555,226,450	211,512,415	234,742,243	446,254,658	9%	2,108,971,792
70810	Recreational and Sporting Services	2,555,226,450	211,512,415	234,742,243	446,254,658	9%	2,108,971,792
<b>7082</b>	<b>Cultural Services</b>	52,727,716	10,530,782	7,415,374	17,946,156	14%	34,781,560
70820	Cultural Services	52,727,716	10,530,782	7,415,374	17,946,156	14%	34,781,560
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	400,769,153	84,605,329	94,691,964	179,297,293	24%	221,471,860
70830	Broadcasting and Publishing Services	400,769,153	84,605,329	94,691,964	179,297,293	24%	221,471,860
<b>7084</b>	<b>Religious and Other Community Services</b>	-	-	-	-		
70840	Religious and Other Community Services	-	-	-	-		
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	-	-	-	-		
70850	R&D Recreation, Culture and Religion	-	-	-	-		
<b>7086</b>	<b>Recreation, Culture and Religion N. E. C</b>	1,060,716,286	40,670,330	47,167,274	87,837,604	4%	972,878,682
70860	Recreation, Culture and Religion N. E. C	1,060,716,286	40,670,330	47,167,274	87,837,604	4%	972,878,682
<b>709</b>	<b>Education</b>	31,743,840,184	4,616,435,611	5,644,194,239	10,260,629,850	18%	21,483,210,334
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	-	-	-	-		
70911	Pre-Primary Education	-	-	-	-		
70912	Primary Education	-	-	-	-		
<b>7092</b>	<b>Secondary Education</b>	-	-	-	-		
70921	Junior Secondary	-	-	-	-		
70922	Senior Secondary	-	-	-	-		
<b>7093</b>	<b>Post-Secondary and Non Tertiary Education</b>	-	-	-	-		
70930	Post-Secondary and Non Tertiary Education	-	-	-	-		
<b>7094</b>	<b>Tertiary Education</b>	10,243,471,930	2,378,179,376	3,206,264,022	5,584,443,398	31%	4,659,028,532
70941	First Stage of Tertiary Education	-	-	-	-		
70942	Second Stage of Tertiary Education	10,243,471,930	2,378,179,376	3,206,264,022	5,584,443,398	31%	4,659,028,532



FVI E

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED BUDGET	Q1 ACTUAL	Q2 ACTUAL	ACTUAL TO DATE	% BUDGET EXECUTED Q2	BALANCE TO SPEND
<b>7095</b>	<b>Education Not Definable by Level</b>	50,787,772	3,198,861	4,527,906	7,726,767	9%	43,061,005
70950	Education Not Definable by Level	50,787,772	3,198,861	4,527,906	7,726,767	9%	43,061,005
<b>7096</b>	<b>Subsidiary Services to Education</b>	-	-	-	-		
70960	Subsidiary Services to Education	-	-	-	-		
<b>7097</b>	<b>R&amp;D Education</b>	-	-	-	-		
70970	R&D Education	-	-	-	-		
<b>7098</b>	<b>Education N. E. C</b>	21,449,580,482	2,235,057,374	2,433,402,311	4,668,459,685	11%	16,781,120,797
70980	Education N. E. C	21,449,580,482	2,235,057,374	2,433,402,311	4,668,459,685	11%	16,781,120,797
<b>710</b>	<b>Social Protection</b>	268,417,170	21,989,810	32,773,872	54,763,682	12%	213,653,488
<b>7101</b>	<b>Sickness and Disability</b>	-	-	-	-		
71011	Sickness	-	-	-	-		
71012	Disability	-	-	-	-		
<b>7102</b>	<b>Old Age</b>	-	-	-	-		
71020	Old Age	-	-	-	-		
<b>7103</b>	<b>Survivors</b>	-	-	-	-		
71030	Survivors	-	-	-	-		
<b>7104</b>	<b>Family and Children</b>	-	-	-	-		
71040	Family and Children	-	-	-	-		
<b>7105</b>	<b>Unemployment</b>	-	-	-	-		
71050	Unemployment	-	-	-	-		
<b>7106</b>	<b>Housing</b>	-	-	-	-		
71060	Housing	-	-	-	-		
<b>7107</b>	<b>Social Exclusion N. E. C</b>	-	-	-	-		
71070	Social Exclusion N. E. C	-	-	-	-		
<b>7108</b>	<b>R&amp;D Social Protection</b>	-	-	-	-		
71080	R&D Social Protection	-	-	-	-		
<b>7109</b>	<b>Social Protection N. E. C</b>	268,417,170	21,989,810	32,773,872	54,763,682	12%	213,653,488
71090	Social Protection N. E. C	268,417,170	21,989,810	32,773,872	54,763,682	12%	213,653,488

**ANNEX H****NEGLECTED TROPICAL DISEASE AND UNICEF SUPPORTED SURVIVAL CHILD PROGRAMME FOR 2ND QUARTER YEAR 2021**

	<b>DETAIL OF EXPENDITURE</b>	<b>ACTUAL EXPENDITURE FOR THE MONTH OF APRIL</b>	<b>ACTUAL EXPENDITURE FOR THE MONTH OF MAY</b>	<b>ACTUAL EXPENDITURE FOR THE MONTH OF JUNE</b>	<b>ACTUAL YEAR TO DATE</b>
23050317	Training of Health Workers, Teachers, SNTDs, LNTDs, LGEA Secretaries, CDDs.	12,477,460			12,477,460
	Monitoring and Supervision	4,663,387			4,663,387
23050317	Treatment coverage survey for Ocho-LF		2,162,041		2,162,041
	Treatment of Hydrocelectomy patient with side effect.		99,800		99,800
	Data Entry for 2020 treatment		80,500		80,500
-	COVID19 Second dose Social Mobilization Drive (1) Phone Calls for Vaccination Teams (2) Bulk SMS for Vaccination Teams (3) Stipend for Teams Recorder			1,870,000	1,870,000
<b>TOTAL</b>		<b>17,140,847</b>	<b>2,342,341</b>	<b>1,870,000</b>	<b>21,353,188</b>