



KWARA STATE ESTIMATES, 2021

First Quarter Budget Implementation Performance Report



27TH APRIL, 2021

Ministry of Finance and Planning



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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 first quarter (January-March) of the year 2021 stood at ~~N~~6.828billion (75%) as against the quarterly estimate of ~~N~~9.075 billion. The **Value Added Tax** stood at ~~N~~4.454billion (108%) as against projected estimate of ~~N~~4.121billion. **Other Sundry Revenue** from FAAC in the first quarter was ~~N~~0.145billion (12%) against estimate of ~~N~~1.198billion. The **Internally Generated Revenue** (IGR) in the first quarter 2021 was ~~N~~9.598billion (131%) against the benchmark of ~~N~~7.344billion. However, a sum of ~~N~~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 ~~N~~0.048 billion.

The Total Actual Recurrent Revenue Received in the first quarter of 2021 from various sources stood at ~~N~~21.074billion as against



~~₦~~26.537billion that was projected for the quarter of the year. This represents 79% performance. (See Annex 'A1')

Recurrent Expenditure

Actual Personnel Cost in the first quarter 2021 was ~~₦~~3.306billion (91%) against the quarterly estimate of ~~₦~~3.644 billion.

Actual Overhead Cost in the first quarter stood at ~~₦~~6.556billion (69%) against quarterly estimate of ~~₦~~9.520billion. Also, **Pension and Gratuities** figure for the first quarter was ~~₦~~2.375billion (101%) as against ~~₦~~2.340billion. The Statutory **Office Holders' salary** was ~~₦~~0.042billion (48%) as against ~~₦~~0.087 billion. **Other CRF (Consolidated Revenue Fund Charges)** which include LGA share of State IGR and Salary of Parastatal Board Members for the first quarter was ~~₦~~0.312billion (119%) against ~~₦~~0.262 billion. Meanwhile, total amount expended on Debt Servicing as at first quarter was ~~₦~~0.932billion (56%) as against quarter estimate of ~~₦~~1.678billion. **The total Actual Recurrent Expenditure** in the first quarter of 2021 for various activities stood at ~~₦~~13.523billion as against ~~₦~~17.533billion that was estimated for the first quarter of the year. **This represents 77% performance.** (See Annex 'A2')

Capital Expenditure

Actual Capital Expenditure in the first quarter was ~~₦~~4.450billion which represents 26% performance of the quarter estimate of ~~₦~~16.888billion for the first quarter of the year. **Out of ~~₦~~4.450billion expended on capital expenditure in the first quarter, ~~₦~~0.170billion (3.8%) was expended on Capital Projects of the General Public Services Sector while ~~₦~~0.019billion (0.43%) was expended on Public Order and Safety Sector in the first quarter.** The Economic Affairs Sector received a total sum of ~~₦~~1.786billion (40%) while Environmental Protection received a total sum of ~~₦~~0.042billion (0.94%). ~~₦~~0.337billion (7.6%) was expended on Housing and Community Amenities Sector while ~~₦~~1.345billion (30%) was spent on Health Sector. Recreation, Culture and Religion received a total sum of ~~₦~~0.048billion (1.1%) while Education Sector had ~~₦~~0.703billion (15.8%). Social Protection Sector had no actual expenditure in the first 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 first quarter 2021 stood at ~~₦~~17.974billion out of the total quarter estimate of ~~₦~~34.421billion. This represents 52% performance in financial terms for the first quarter 2021.




Notable factors that affected the first quarter 2021 Budget Implementation

The major factors that affected Budget Implementation are:

- 1 Shortfall in the expected level of Federal Revenue Allocation to the State government in the first quarter of 2021 compared to 2020 fourth quarter. The reduction was due to decline revenue from crude oil as a result of fluctuations in oil price and the quantities supplied to the world market.
- 2 The State Internally Generated Revenue (IGR) witnessed increase in revenue generation in the first quarter despite the existence of Covid-19 pandemic in the State.
- 3 Delay in processing briefs to His Excellency for approval of the release of funds for the implementation of programme /project activities for the first quarter by MDAs affected the performance.

Observations

1. The aggregate actual revenue and actual expenditure for the first 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 45.5% of the Total Recurrent Revenue in the first quarter despite the second wave of Covid-19 Pandemic in the State (i.e ~~₦9.598~~ billion to ~~₦21.074~~ billion actual). This is an indication that the State IGR improved significantly in the first quarter of 2021 compared to the fourth quarter of 2020.
3. Recurrent expenditure is high when it is compared with capital expenditure in the first quarter.
4. It can be observed that the capital expenditure in the first quarter skewed towards economic affairs sector, health sector and education sector. In this regard, it shows that good governance and socio-economic activities are being enhance in order to improve the well-being of the citizens in the state as well as strengthening and increasing access to health care facilities in the state.
5. The report shows that the financial budget implementation performance for the first quarter of 2021 was 52% for both recurrent and capital expenditures.
6. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.

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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 first 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 FIRST QUARTER BUDGET
IMPLEMENTATION PERFORMANCE REPORT
JANUARY – MARCH, 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 first quarter of 2021(January-March). 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, 26th 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: -



- ✓ 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.

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 first quarter (1st January – 31st March) 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 first 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 FIRST 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 first quarter of 2021 was ₦21,074,551,411 representing 79% performance out of the approved quarterly estimate of ₦26,537,057,726. Out of the total recurrent revenue of ₦21,074,551,412 received in the state during the first quarter of 2021, a total sum of ₦6,828,025,064 was from Statutory Allocation representing 32% performance while ₦9,598,102,570 was from Internally Generated Revenue representing 45.5% performance of the total recurrent revenue realized for the state. A total sum of ₦48,330,662 (0.2%) was from other inter sources (loan repayment to the state from LGA). Other Sundry Revenue from FAAC recorded a sum of ₦145,390,704(0.7%) in the first quarter while Value Added Tax received a sum of ₦4,454,702,412 representing 21% Performance out of total recurrent revenue of ₦21,074,504,822.

The level of performance of sources of recurrent revenue in the first quarter of 2021 from Federal Allocation was reduced due to decline in the price of crude oil in the world market while the level of performance in the first quarter from Internal Generated Revenue was improved despite the continued existence of Covid-19 pandemic which resulted in slowdown of economic activities the Country.

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

TABLE 1: 2021 1ST QUARTER RECURRENT REVENUE PERFORMANCE

S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUARTERLY ESTIMATES	1ST Q ACTUAL (JANUARY- MARCH)	% BUDGETED REVENUE COLLECTED IN 1ST QUARTER	BALANCE OF REVENUE TO COLLECT
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
	RECURRENT REVENUE					
A	Opening Balance	19,000,000,000	4,750,000,000	-		
B	Statutory Allocation	36,302,116,840	9,075,529,210	6,828,025,064	75%	29,474,091,776
C	Value Added Tax	16,483,962,591	4,120,990,648	4,454,702,412	108%	12,029,260,179
D	Other Sundry Revenue (FAAC)	4,792,119,551	1,198,029,888	145,390,704	12%	4,646,728,847
E	LGAs Salary Bailout (Loan Repayment)	193,322,646	48,330,662	48,330,662	100%	144,991,984
F	Internally Generated Revenue (IGR)	29,376,709,274	7,344,177,319	9,598,102,570	131%	19,778,606,704
	SUB-TOTAL	106,148,230,902	26,537,057,726	21,074,551,412	79%	85,073,679,490

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



FIG I: PERFORMANCE OF THE 2021 1ST QUARTER RECURRENT REVENUE

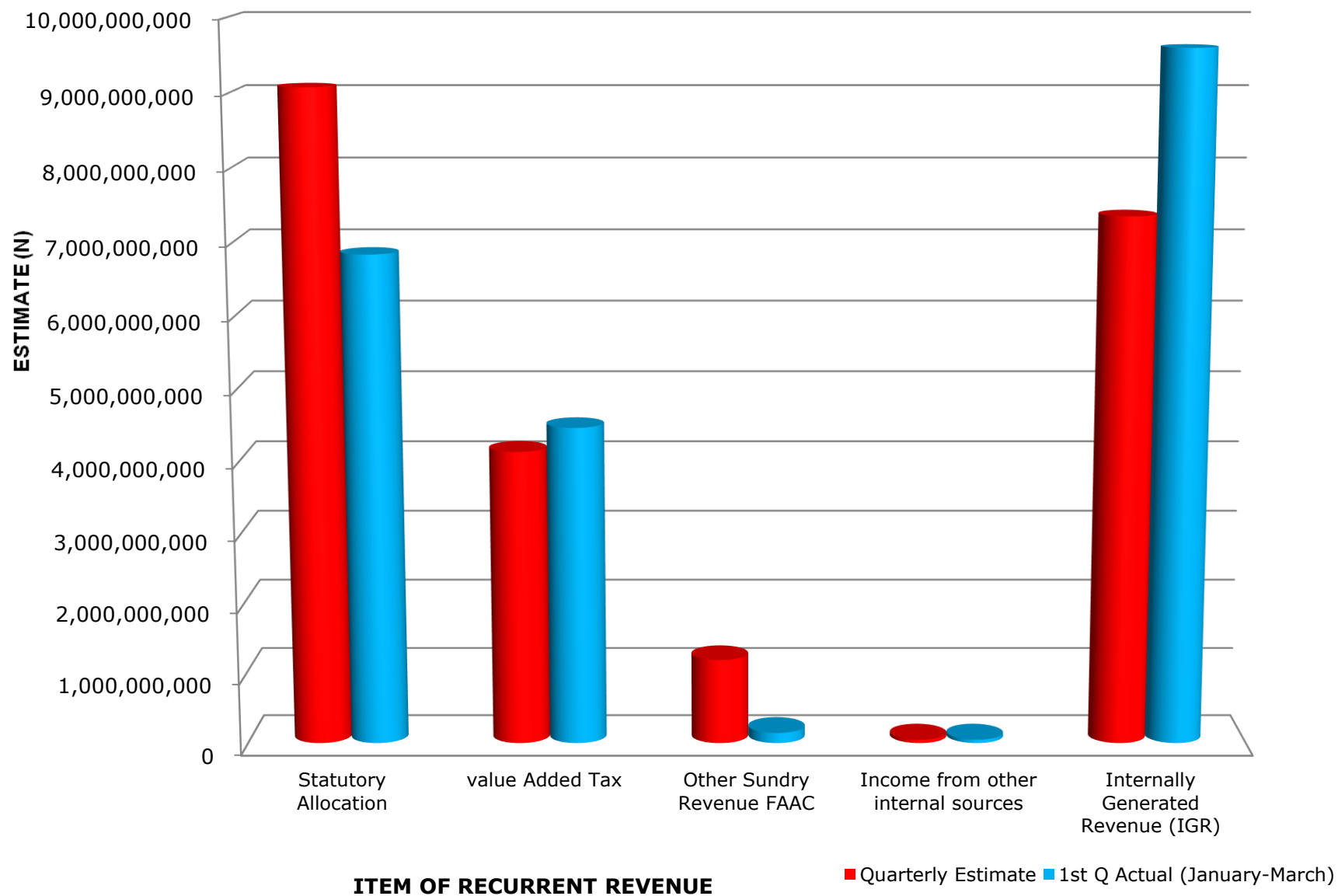
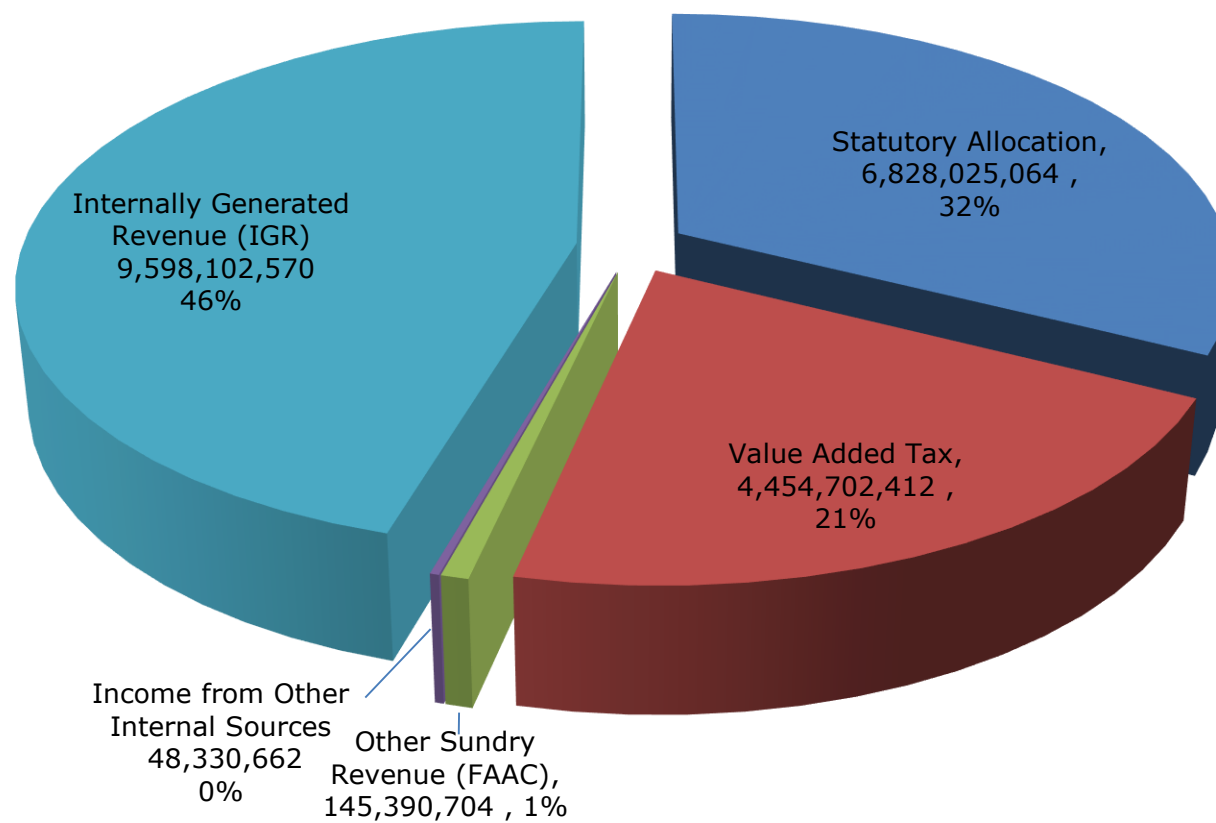


FIG II: PERCENTAGE PERFORMANCE OF 2021 1ST QUARTER ON RECURRENT EXPENDITURE





3.0. ANALYSIS OF 2021 FIRST QUARTER RECURRENT EXPENDITURE PERFORMANCE

A total sum of ~~N~~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, ~~N~~63,418,157,589 (90%) was earmarked for Recurrent (non-debt) expenditure while ~~N~~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 first quarter of the year, a total sum of ~~N~~12,591,492,538 was spent on recurrent (Non-Debt) expenditure. Out of the total recurrent (Non-Debt) expenditure of ~~N~~12,591,492,538 spent in the first quarter, a sum of ~~N~~3,306,279,127 was spent on personnel cost out of the quarterly estimates of ~~N~~3,644,568,795. The sum of ~~N~~6,555,854,454 was expended on overhead cost in the first quarter. The sum of ~~N~~2,374,834,126 was spent on Pensions and Gratuities out of the quarterly estimates of ~~N~~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~~312,582,759 in the first quarter out of the quarterly estimate of ~~N~~262,485,653. The increase the Consolidated Revenue Fund Charges in the first quarter was due to increase in the



Local Government share of State IGR. A total sum of ~~N~~41,942,072 was spent on statutory office Holders salaries out of the quarterly estimate of ~~N~~87,500,000.

RECURRENT (DEBT SERVICE) EXPENDITURE

The total approved recurrent (debt service) expenditure estimates was ~~N~~6,713,028,185. The total actual expenditure in the first quarter was ~~N~~931,969,957 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 first 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.

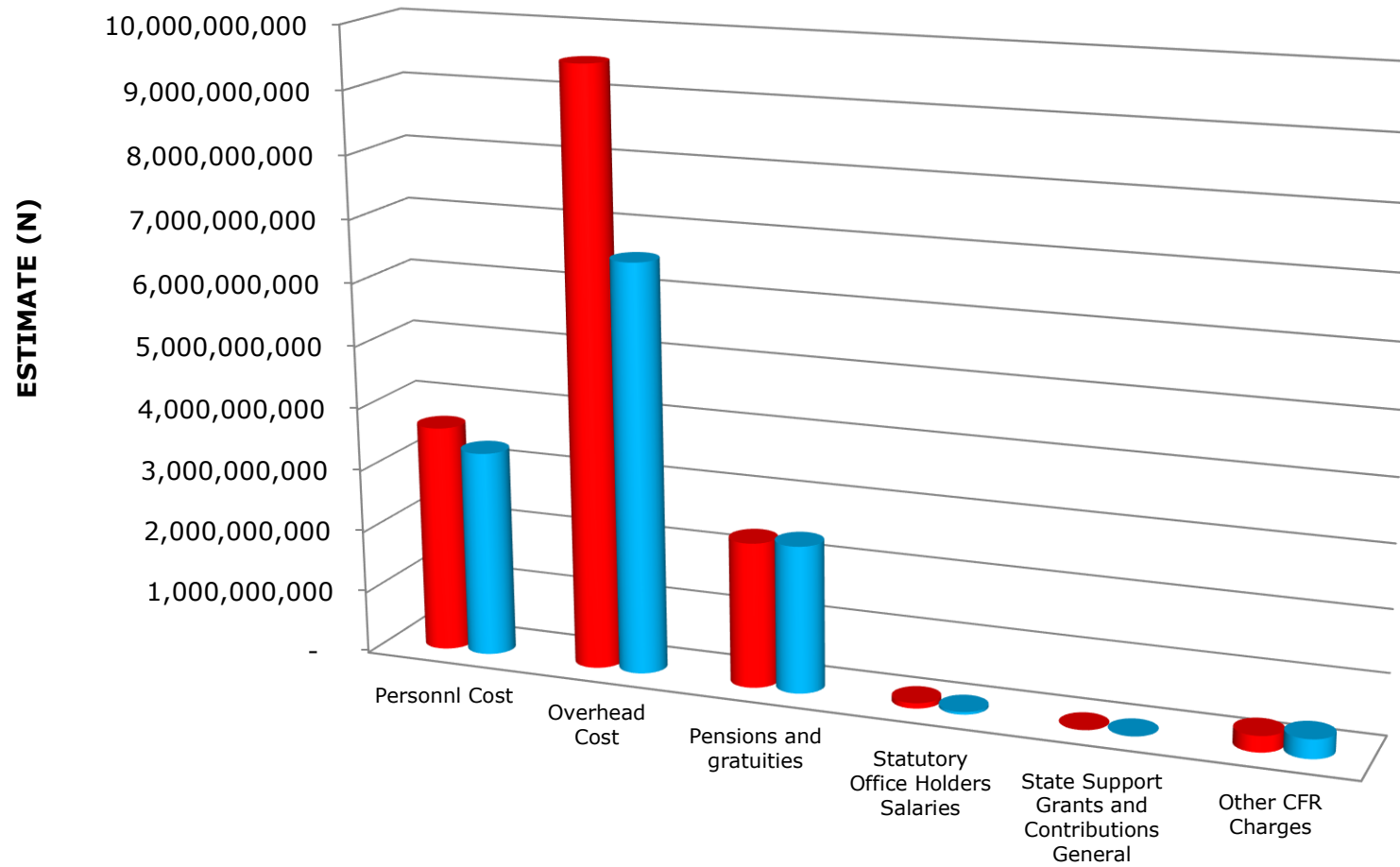
The analysis of the 2021 first quarter recurrent expenditure budget performance is presented in Table 2 below and the charts representation in figures III, IV, V and VI.

TABLE 2: 2021 1ST QUARTER RECURRENT EXPENDITURE PERFORMANCE

S/N	REVENUE SOURCES	APPROVED ESTIMATES	QUARTERLY ESTIMATES	1ST Q ACTUAL EXPENDITURE (JANUARY-MARCH)	% BUDGETED SPENT IN 1ST QUARTER	BALANCE OF EXPENDITURE TO SPEND FOR THE YEAR
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
A	RECURRENT EXPENDITURE (NON-DEBT)		-			-
I	Personnel Cost	14,578,275,180	3,644,568,795	3,306,279,127	91%	11,271,996,053
II	Overhead Cost	38,079,939,797	9,519,984,949	6,555,854,454	69%	31,524,085,343
III	Pensions and Gratuities	9,360,000,000	2,340,000,000	2,374,834,126	101%	6,985,165,874
IV	Statutory Office Holders Salaries (Public Officers)	350,000,000	87,500,000	41,942,072	48%	308,057,928
V	State Support Grants and Contributions-General		0	-		
V	Other CRF Charges	1,049,942,612	262,485,653	312,582,759	119%	737,359,853
VI	LGAs Salary Bailout	-		-		
	SUB-TOTAL	63,418,157,589	15,854,539,397	12,591,492,538	79%	50,826,665,051
B	RECURRENT EXPENDITURE (DEBT)					
	Recurrent Debt: (Public Debt Charges)					
I	Internal Loans Repayment	452,400,000	113,100,000		0%	
II	Contractual Payment (Recurrent)			-		
III	FGN Bailout Bond Repayment (1)	349,890,378	87,472,595	-		Loan Suspended
IV	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,965	100%	1,903,181,897
V	CBN Excess Crude Account Loan (ECA)	809,753,361	202,438,340	-		Loan Suspended
VIII	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,866	100%	315,503,601
IX	External Loans Repayment (Donor)	769,632,503	192,408,126	192,408,126	100%	94,434,656
X	CBN Budget Support	1,373,104,614	343,276,154	-		Loan Suspended
	SUB-TOTAL	6,713,028,185	1,678,257,046	931,969,957	56%	5,781,058,228
	TOTAL (A+B)	70,131,185,774	17,532,796,444	13,523,462,495	77%	56,607,723,279
	SOURCE :1ST QUARTER RETURNS FROM MDAs, 2021					



FIG III: PERFORMANCE OF THE 2021 1ST QUARTER RECURRENT EXPENDITURE (NON-DEBT)

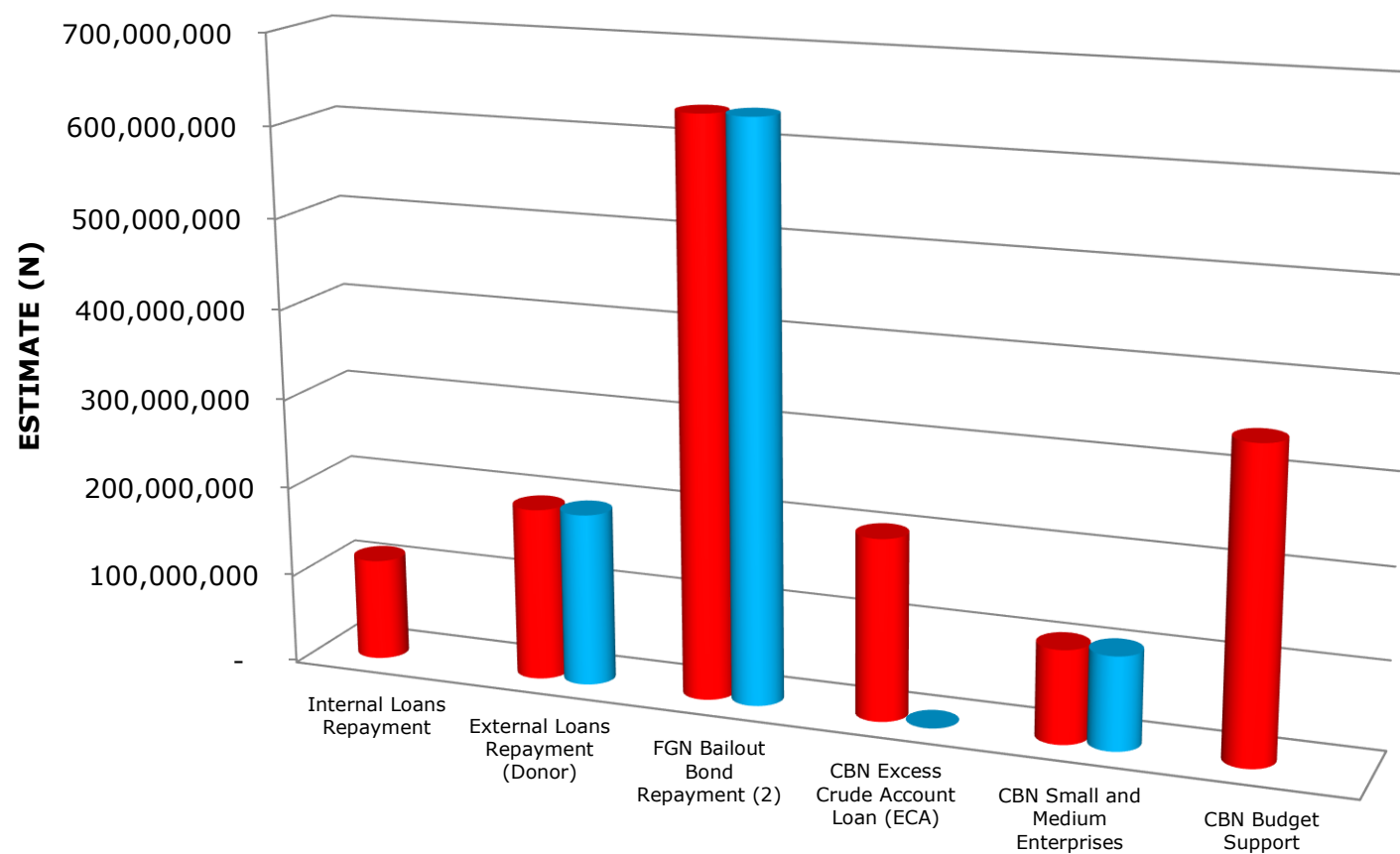


ITEM OF RECURRENT EXPENDITURE (NON-DEBT)

■ Quarterly Estimate (3 Months) ■ 1st Q Actual 2021



FIG IV: PERFORMANCE OF THE 2021 1ST QUARTER RECURRENT EXPENDITURE (DEBT SERVICE)



ITEM OF RECURRENT EXPENDITURE (DEBT SERVICE)

■ Quarterly Estimate (3 Months) ■ 1st Q Actual (Jan-March) 2021

FIG V: PERCENTAGE PERFORMANCE OF RECURRENT EXPENDITURE IN THE 1ST QUARTER OF 2021 (NON-DEBT)

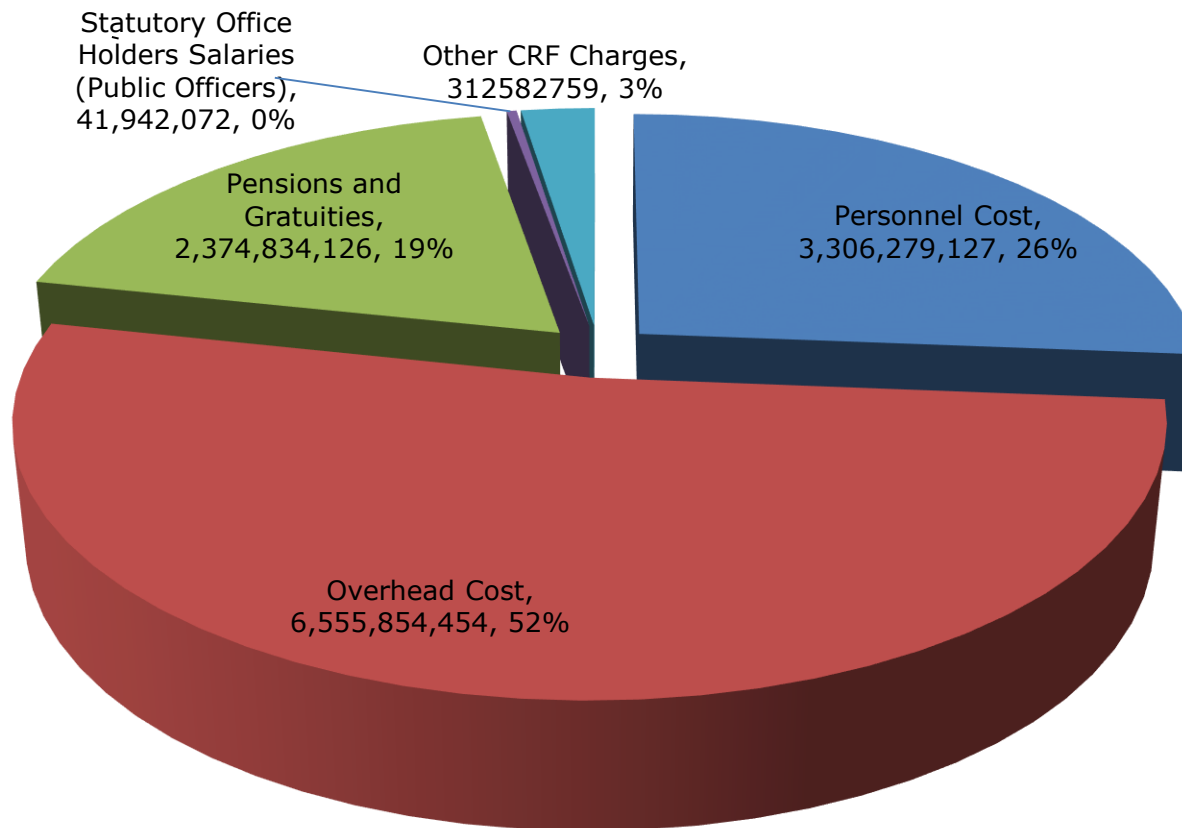
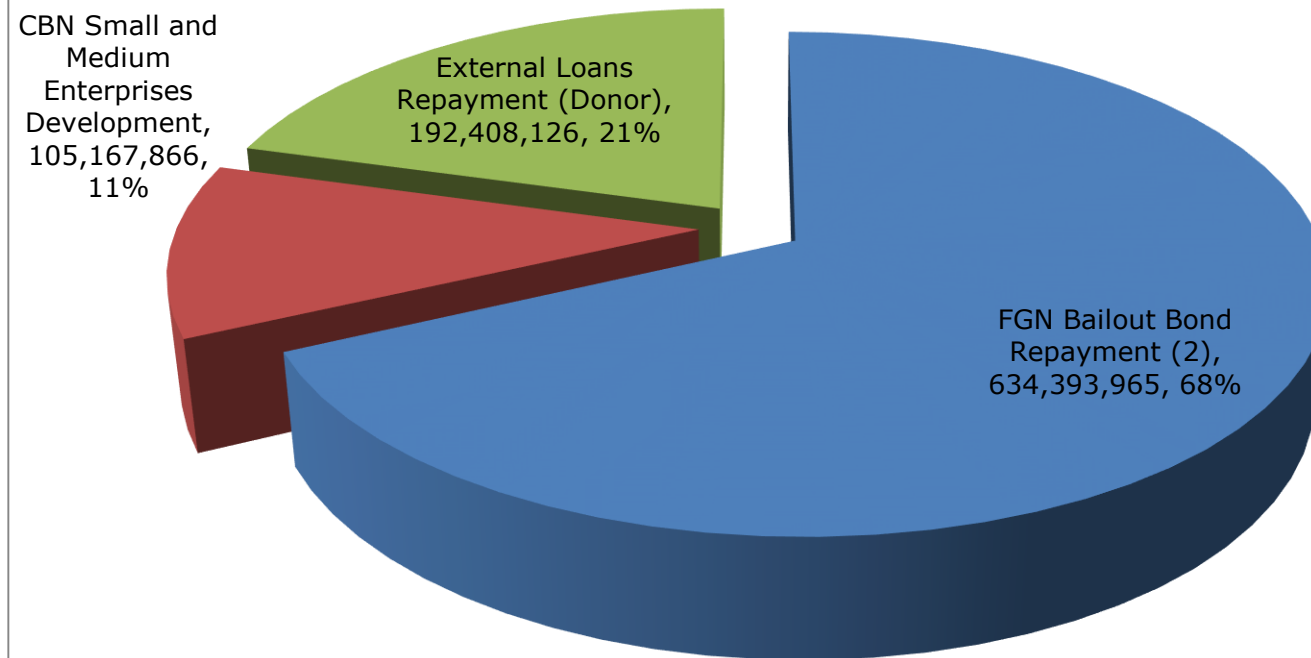




FIG VI: PERCENTAGE PERFORMANCE OF RECURRENT EXPENDITURE (DEBT SERVICE) FOR THE 1ST QUARTER OF 2021





4.0 ANALYSIS OF THE 2021 FIRST 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 first 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~~10,205,043,618 was the capital receipt for the first quarter of the year, representing 60% performance from the quarterly estimates of ~~N~~16,888,432,444. Out of this total amount of ~~N~~10,205,043,618 for the first quarter, a total sum of ~~N~~7,551,088,916 was transferred from recurrent revenue budget surplus, a sum of ~~N~~994,700,000 was capital receipt from State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme for Results, Kwara State University and Kwara State Polytechnic received a sum of ~~N~~609,063,962 from TET-Fund Programme while a total sum of ~~N~~1,050,190,740 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 first quarter capital receipt performance is presented in Table 3 below and the chart representation in figures VII and VIII.



TABLE 3 : 2021 1ST QUARTER CAPITAL RECEIPTS PERFORMANCE

S/N	SOURCES OF CAPITAL RECEIPT	APPROVED ESTIMATES	QUARTERLY ESTIMATES	1ST Q RECEIPT (JANUARY-MARCH)	% BUDGET EXECUTED QUARTERLY	BALANCE TO COLLECT
		2020	2020	2020	2020	2020
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
A	<i>Transfer from Recurrent Surplus</i>	36,017,045,128	9,004,261,282	7,551,088,916	84%	28,465,956,212
B	<i>Domestic Loan</i>	6,000,000,000	1,500,000,000		0%	6,000,000,000
C	<i>Domestic Aid</i>	4,000,000,000	1,000,000,000	974,751,150	97%	3,025,248,850
D	<i>Foreign Aid</i>	4,370,740,000	1,092,685,000	57,403,210	5%	4,313,336,790
E	<i>Domestic Grants</i>	10,629,612,976	2,657,403,244	1,621,800,342	61%	9,007,812,634
F	<i>Foreign Grants</i>	78,299,232	19,574,808		0%	78,299,232
G	<i>Foreign Loan</i>	4,458,032,440	1,114,508,110		0%	4,458,032,440
H	<i>Other Capital Receipts</i>	2,000,000,000	500,000,000		0%	2,000,000,000
	TOTAL	67,553,729,776	16,888,432,444	10,205,043,618	60%	57,348,686,158

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



FIG VII: PERFORMANCE OF 2020 4TH QUARTER CAPITAL RECEIPT

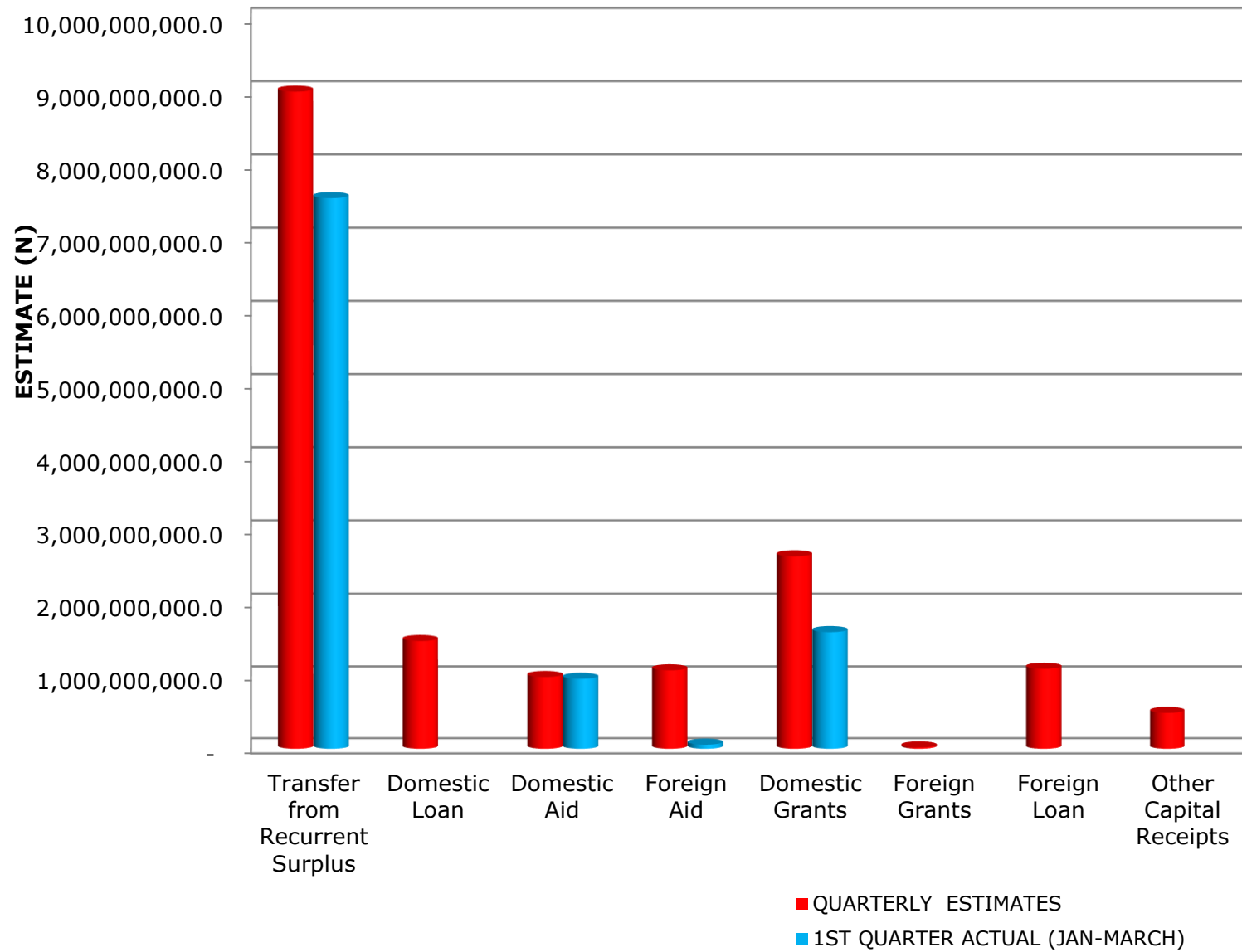
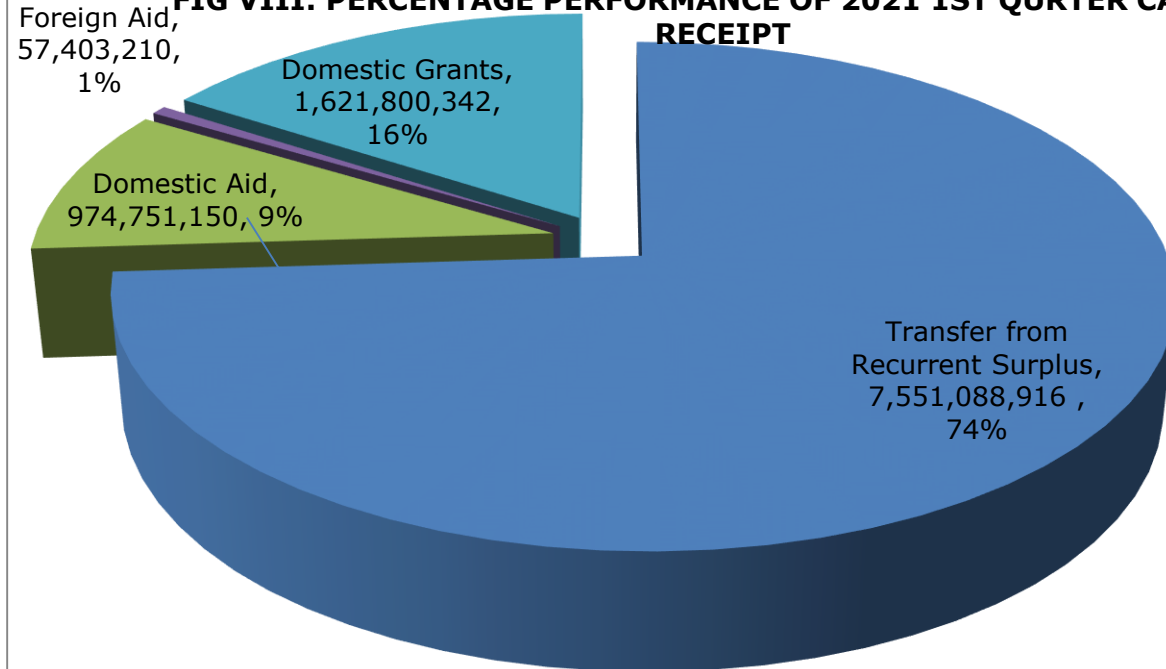




FIG VIII: PERCENTAGE PERFORMANCE OF 2021 1ST QURTER CAPITAL RECEIPT






5.0 ANALYSIS OF THE 2021 FIRST 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 Centres with provision of modern medical Laboratory equipment.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of new secretariat and conference hall.
5. Construction of Kwara innovation hub for information technology (ICT)
6. Implementation of Kwara State Social Investment Programme.
7. Construction of public toilets in strategic locations in the state to eradicate open defecation.
8. Intervention in the state-owned media (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 ~~₦4,450,451,377~~(26%) was expended by the MDAs on various capital projects/programmes out of the quarterly estimate of ~~₦16,888,432,444~~ for the first quarter of 2021.

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

A. GENERAL PUBLIC SERVICE

The capital estimate for the first quarter under this sector is ~~₦1,914,092,808~~. A total sum of ~~₦170,081,118~~ (9%) was accessed and spent on various project and activities as follows:

- The comprehensive insurance of the Toyota Landcruiser G.XR 4.6 Litres Armored full option 2019 model for the protocol fleet Government House.
- Purchase of 2nos. of computer set with printer and UPS for Account section of Governor's office.
- Financial support for upgrading of Airport Airfield approach light at International Airport.
- Training of 100 youth as Independent Monitor for Integrated National Social Investment Program.
- Financial support for National Identify Management Commission for seamless Registration.

- 
- Variation cost in respect of on-going renovation of the chief of staff office block.
 - Financial Assistance for repair of damage structures and Facilities at INEC office Ilorin.
 - Financial Assistance for repair of broken down fence at Kwara State service commander accommodation, fate GRA.
 - Renovation of 3 warehouses for guaranteed off take stimulus scheme of federal government survival fund programme.
 - Logistics fund for the disbursement of grant of Owo Isowo beneficiaries.
 - To commence the second round disbursement of grant of Owo Arugbo beneficiaries.
 - Expense on media and communication for the disbursement of Owo Arugbo.
 - Purchase of Laptop and other equipment at Office of Head of Service.
 - Purchase of Container for Office for Security Officers at Ministry of Works.
 - Repair of Damaged Structure at Ministry of Health, Ilorin.

B. PUBLIC ORDER AND SAFETY

The quarterly estimate for this sector is ~~N~~391,486,692. However, a total sum of ~~N~~18,692,650(5%) 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 ~~₦~~6,035,061,873 is the quarterly estimate for the sector on various capital projects. In the first quarter, a total sum of ~~₦~~1,786,252,995 (30%) was released and spent on the following:

- Comprehensive IPSAS Implementation support services for the state.
- Server upgrading (TESCOM)
- Purchase of computer system and requesting printer for commission office usage (TESCOM)
- Design and Deployment of TESCOM job application portal.
- Settlement of bill for the design and deployment of recruitment portal for KWSUBEB.
- Server upgrade for KWSUBEB to ease the current online recruitment application process.
- Construction of Oro-Ago Oyate-Ifelodun, Sobi Specialist Hospital Gaa-Osibi Medinal Road, Interlock Access Road at Eruda-Cottage Hospital-Makamo Street and Master, Osi Township Road, Alore-Banni-Adabiyah, Market Junction Emir Palace Road Gwanara, 3mx3mx3m Box Culvert Along Obb-Ile Isapa Road Ekiti, Tipper Garage-Amuyo-Adesoye College, Sango-Akerebiata Road Hydraulic Struction and 1.2km Asphalt Overlay, 2mx1mx10m Box at Okuta in Baruten Culvert, 2mx1mx10m Box at Sinawu-Tebetebere in Baruten Culvert, 3mx2mx10m Box Culvert at Wuruma-Kutu along Kaiama, 9.2mx3mx2m Box Culvert and side drainage at Gerewu area Ilorin, 1.5mx1.5mx12m Box Culvert at Ago-Oja off Olam Grain, Afon Road, 3mx2mx4.5 Double cell box Culvert including 24m Retaining wall at Owode Ofaro Road in Ifelodun.
- Construction of Interlock Access Road at Magagi Negri Street, Agbo-Oba Ilorin, Access Road Eruda-Cottage




Hospital-makamo Street, Ring Road at Onigbin Road Isin LGA. Interlock Access Road at Baba Ita Linking Adangba Omoda Community, Inter Continental Harmony Hotel Road Off Offa Garage Road, Interlock pavement at Court Koro Centre-Igboro Balogun, Interlock pavement at Adewole-Gbagba-Ojude Ajia along Gambari Road Zangob, Ilorin East, Interlock access Road Eruda Cottage Hospital-Makama Street area, Interlock access Road at Elelu Street Alanamu, Interlock access Road at Ode-Sarumi-Akata, Alanamu, Ilorin, Interlock access Road at Agbabiaka-Agbede, Ilorin, Interlock access Road at Tahan-Kunmi (Ogidi) Ilorin, Interlock access Road at Ode-Alausa Olosasa-Ojuekun Health Center, Ilorin.

- Rehabilitation of Immigration Check Point Gwanara Junction Road, Opeyemi Street, Sawmill Area Ilorin, Zaria Road Bacita Edu LGA, Alwali-jaji Kazeem Road Erin-ile.
- NITEL-Okerimi-Oro Grammer School-Ijomu-Oro Junction Road.
- Rehabilitation/Repair of Indoor Sport Hall at stadium complex, Ilorin.
- Patching and Sectional Overly of Asphalt at Unilorin PS Tanke Area Ilorin, Patching of potholes at Olumu Market Omu-Aran, Offa Road-Flour Garden Roundabout, Ilorin,
- Commencement of phase 1 of the Development of new Ilorin Master Plan.
- Procurement and Installation of 2NO 200KVA/0.415Transformer and other electrical materials at Yakiri via Kero Community in Baruten LGA.
- Rehabilitation of high tension network (HT) AT Awe Community in Asa LGA.
- Procurement and Installation of 500KVA,33/0.415 Transformer and other substation materials at Oke Imole



Community area opposite Olosi of Osi Palace in Ekiti LGA.

- Repairs of fallen pole and scattered cables in the metropolis for immediate restoration of electricity supply, Primary and Secondary Canal in Bacita Sugar Community.
- Procurement and Installation of 500KVA,33/0.415 Transformer and other electrical materials to Gbugbu Community in Edu LGA.
- Implementation of the 2nd round Material and Neonatal Tetanus Elimination (MNTE) Campaign in Kwara State.
- First round of 2021 NIPDS by Kwara State Primary Health Care Development Agency.
- Procurement of Long items and materials for the ongoing construction of Ilorin visual art centre.
- 15% Mobilization fee for the procurement of 15nos. tractors and their accessories equipment.
- 15% Mobilization fee for the supply of Agro chemical and Herbicides.
- 15% Mobilization fee for the supply of Assorted Fertilizers.
- 15% Mobilization fee for the supply of Assorted Seeds.
- Outstanding balance on the completion of Auditorium Complex at Kwara State Polytechnic, Ilorin
- Procurement of lead items and material for Construction of Visual Arts Centre
- Digitalization of Herald News Paper Platform.
- Procurement of firefighting delivery hose for the fire service.
- Median Kerbs and spread breakers at GSS, IGSS, GDSS, Akeribiata, Ilorin.

- 
- Removal and packing of Damage Bill Board at Umaru Audi Road, Fate.
 - Purchase and branding 15 motorcycles for PPA, VIU and KWARTMA.
 - Geotechnical investing (Soil test) within the Ministry premises.
 - Commencement of phase 1 of the Development of New Ilorin Master Plan.
 - Procurement and Installation of Transformer and Other Electric Material at Ekam Meje Comprehensive High School , Oke Ero LGA, Installation Of 100KVA Transformer at Alalubosa-Maraba, Ilorin East LGA,
 - Installation of Donated ICT Equipment by UNICEF at Ministry of Education headquarter, Ilorin.
 - Installation of Solar Light (Hybrid) at School Special Needs, Apata Yakuba, Moro LGA.
 - Compensation for Work Done on Injection Sub-station at Ago Injection Sub Station, Ilorin West

D. ENVIRONMENTAL PROTECTION

The quarterly estimate was ~~N~~280,724,284 for this sector in the first quarter of 2021. A total sum of ~~N~~42,282,904 (15%) was accessed and spent on the following projects.

- Repair and Servicing of office bulldozer and pay loader at Ministry of Environment.
- Revamping and Planting of palm trees on Ahmadu Bello Way.
- Clearing and Evacuation of illegal dumpsite within Ilorin metropolis.

E. HOUSING AND COMMUNITY AMENITIES

The Housing and Community Amenities sector expended a total sum of ~~N~~336,821,299(36%) out of the quarterly estimate of ~~N~~933,640,117 for the first quarter of 2021. The following projects were executed during the first quarter



under the sector:

- Procurement of water treatment Chemicals.
- Drilling of 2 nos. Hand Pump & 2nos. of Motorized Boreholes in Aladare & Ode-Egbon in Asa LG, 10 nos. Motorized Boreholes in 10 Communities of Patigi, 9 nos. of Hand Pump Borehole in Isin LG, Motorized Borehole at NSCDC Office Headquarter, Motorized Borehole at Oloyin Compound, Balogun Ajikobi, Ilorin, 2 nos. HandPump boreholes at Adu and Abiowa, Abayawo, Ilorin.
- Drilling of 4 nos. of Solar Power Sedimentary Boreholes with PVC tanks in Patigi LGA.
- 50% Balance Payment for the Procurement of 2 nos. Water Tankers.
- Construction of 2 nos. of fetching points at 4 locations (5-each) to boost water supply in Ilorin West Local Government.
- Purchase of Maintenance Materials for KWWC.

F. HEALTH

A total sum of ₦3,149,839,003 was quarterly estimate for the Health sector in the first quarter of 2021. A total sum of ₦1,345,089,231(43%) was accessed. Out of this amount, a total sum of ₦1,050,190,740 was capital receipt in kind from various sources (see annexure H below for more details) while a total sum of ₦294,898,491 was spent on the following projects and activities:-

- Renovation of Isanlu-Isin Health Centre, Isin LGA Kwara State.
- Renovation of Model Primary Health Centre, Kpada Patigi LGA, Kwara State, General Hospital Okuta Baruten



LGA, Comprehensive Health Centre, Centre Igboro, Ilorin, Ilorin South LGA, Basic Health Centre, Amoyo, Dumagi Health Centre Edu LGA, Kosubosu Primary Health Centre, Shao Basic Health Centre, Cottage Hospital Ogidi, Ilorin, Dental Centre at General Hospital Ilorin, Primary Health Care Centre Banni Ogidi Alore.

- Upgrading the Ophthalmology centre with modern and up to date facilities and equipment.
- Procurement of Intensive Care Unit equipment for I.C.U of General Hospital, Ilorin.
- Purchase of Card Printing Accessories: Ribbon, Film, Ultra Cards, Kit etc. for the production of 20,000 Enrollees Cards by Kwara State Health Insurance Agency (KWHIA).
- Remodeling of intensive care unit ward and clinic at General Hospital Ilorin.
- Modification of new eye clinic complex from existing ward at general Hospital Ilorin.

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 first quarter of 2021. A total sum of ~~N~~48,283,386(8%) 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.
- Rehabilitation of courts area and provision of motorized borehole at the Kwara State Stadium Complex, Ilorin.
- Payment of the Kwara State Football Academy Hostel (BLOCK B) 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.

H. EDUCATION



The education sector quarterly estimate for capital projects was ₦3,523,896,039. However, a total sum of ₦702,947,794 (20%) was released and spent. Out of this amount, a total sum of ₦609,063,962 was expended on Capital projects in Kwara State Polytechnic, Ilorin and Kwara State University, Malete through TET-FUND programme for tertiary institutions while a total sum of ₦93,883,832 was expended on the following projects by Ministry of Education and Human Capital Development.

- Rehabilitation of 4 classroom at Oyelagbawo school, Ilala.
- Provision of Students Furniture Works across 3 Senatorial Districts;
- Completion of Block of 3 Classroom and Normadic at LGEA primary school, Agidigbi;
- Construction of Block of 2 Classroom with toilet and drilling of Borehole at St Luke Anglican LGEA School Onila Irepodun LGA;
- Re-installation of Public Power Supply to Education Resource Centre;
- Additional Payment for the Construction of School Fence at Proposed Police Secondary School, Ballah;
- Construction and General Work at Gboke LGEA Primary School, Patigi.
- Replacement of the Damaged School Gates at Bishop Smith Memorial College (BSMC) and Cherubim and Seraphim (C&S), Ilorin.



I. SOCIAL PROTECTION

In the first 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 ~~₱~~1,786,252,995 then followed by the Health sector with a total amount of ~~₱~~1,345,089,231. The Education Sector is third with a total amount of ~~₱~~702,947,794. The details are contained in Table 4.

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

Table 4: 2021 FIRST QUARTER CAPITAL EXPENDITURE PERFORMANCE

KWARA STATE ESTIMATES, 2021 CAPITAL EXPENDITURE - COFOG						
ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
		2021	2021	2021	2021	2021
1	2	3	4	8	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	1,259,230,036	116,231,118	9%	4,920,689,027
011200300100	KWARA STATE HOUSE OF ASSEMBLY	943,050,000	235,762,500	0	0%	943,050,000
012300100100	OFFICE OF HEAD OF SERVICE	1,634,401,086	408,600,272	53,850,000	13%	1,580,551,086
012500100100	STATE AUDITOR GENERAL	39,000,000	9,750,000	0	0%	39,000,000
014000100100	LOCAL GOVERNMENT AUDITOR GENERAL	3,000,000	750,000	0	0%	3,000,000
014000100200	SUB-TOTAL	7,656,371,231	1,914,092,808	170,081,118	9%	7,486,290,113
<u>70300</u>	<u>PUBLIC ORDER AND SAFETY</u>					
031801100100	STATE JUDICIAL SERVICE COMMISSION	45,600,000	11,400,000	0	0%	45,600,000
032600100100	MINISTRY OF JUSTICE	515,000,000	128,750,000	0	0%	515,000,000
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	709,142,650	177,285,663	4,192,650	2%	704,950,000
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	296,204,119	74,051,030	14,500,000	20%	281,704,119
	SUB-TOTAL	1,565,946,769	391,486,692	18,692,650	5%	1,547,254,119
<u>70400</u>	<u>ECONOMIC AFFAIRS</u>					
012300100100	MINISTRY OF COMMUNICATIONS	940,377,801	235,094,450	100,980,000	43%	839,397,801
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,848,554,084	962,138,521	265,236,525	28%	3,583,317,559
022000100100	MINISTRY OF FINANCE AND PLANNING	5,080,083,244	1,270,020,811	342,557,207	27%	4,737,526,037
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	471,960,000	117,990,000	551,000	0%	471,409,000
022200100100	MINISTRY OF ENTERPRISE	3,632,540,000	908,135,000	3,570,000	0%	3,628,970,000
023100100100	MINISTRY OF ENERGY	1,532,000,000	383,000,000	50,973,749	13%	1,481,026,251
023400100100	MINISTRY OF WORKS AND TRANSPORT	8,407,178,371	2,101,794,593	1,022,384,514	49%	7,384,793,857
023800400100	BUREAU OF STATISTICS	226,553,990	56,638,498	0	0%	226,553,990
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,000,000	250,000	0	0%	1,000,000
	SUB-TOTAL	24,140,247,490	6,035,061,873	1,786,252,995	30%	22,353,994,495

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
70500	<u>ENVIRONMENTAL PROTECTION</u>					
053500100100	MINISTRY OF ENVIRONMENT	1,122,897,134	280,724,284	42,282,904	15%	1,080,614,230
	SUB-TOTAL	1,122,897,134	280,724,284	42,282,904	15%	1,080,614,230
70600	<u>HOUSING AND COMMUNITY AMENITIES</u>					
025200100100	MINISTRY OF WATER RESOURCES	1,280,188,686	320,047,172	104,316,243	33%	1,175,872,443
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,454,371,780	613,592,945	232,505,056	38%	2,221,866,724
	SUB-TOTAL	3,734,560,466	933,640,117	336,821,299	36%	3,397,739,167
-	<u>HEALTH</u>					
052100100100	MINISTRY OF HEALTH	12,222,649,496	3,055,662,374	1,345,089,231	44%	10,877,560,265
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	376,706,517	94,176,629	0	0%	376,706,517
	SUB-TOTAL	12,599,356,013	3,149,839,003	1,328,883,979	42%	11,254,266,782
70800	<u>RECREATION AND CULTURE</u>		-	-		-
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,593,637,874	398,409,469	48,283,386	12%	1,545,354,488
053900200100	KWARA STATE SPORTS COMMISSION	100,000,000	25,000,000	0	0%	100,000,000
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	822,026,245	205,506,561	0	0%	822,026,245
	SUB-TOTAL	2,515,664,119	628,916,030	48,283,386	8%	2,467,380,733
70900	<u>EDUCATION</u>					
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	10,500,119,206	2,625,029,802	93,883,832	4%	10,406,235,374
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,595,464,951	898,866,238	609,063,962	68%	2,986,400,989
	SUB-TOTAL	14,095,584,157	3,523,896,039	702,947,794	20%	13,392,636,363
71000	<u>SOCIAL PROTECTION</u>					
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	123,102,397	30,775,599	0	0%	123,102,397
	SUB-TOTAL	123,102,397	30,775,599	0	0%	123,102,397
	TOTAL	67,553,729,776	16,888,432,444	4,450,451,377	26%	63,103,278,399



FIG IX: PERFORMANCE OF 2021 1ST QUARTER CAPITAL EXPENDITURE

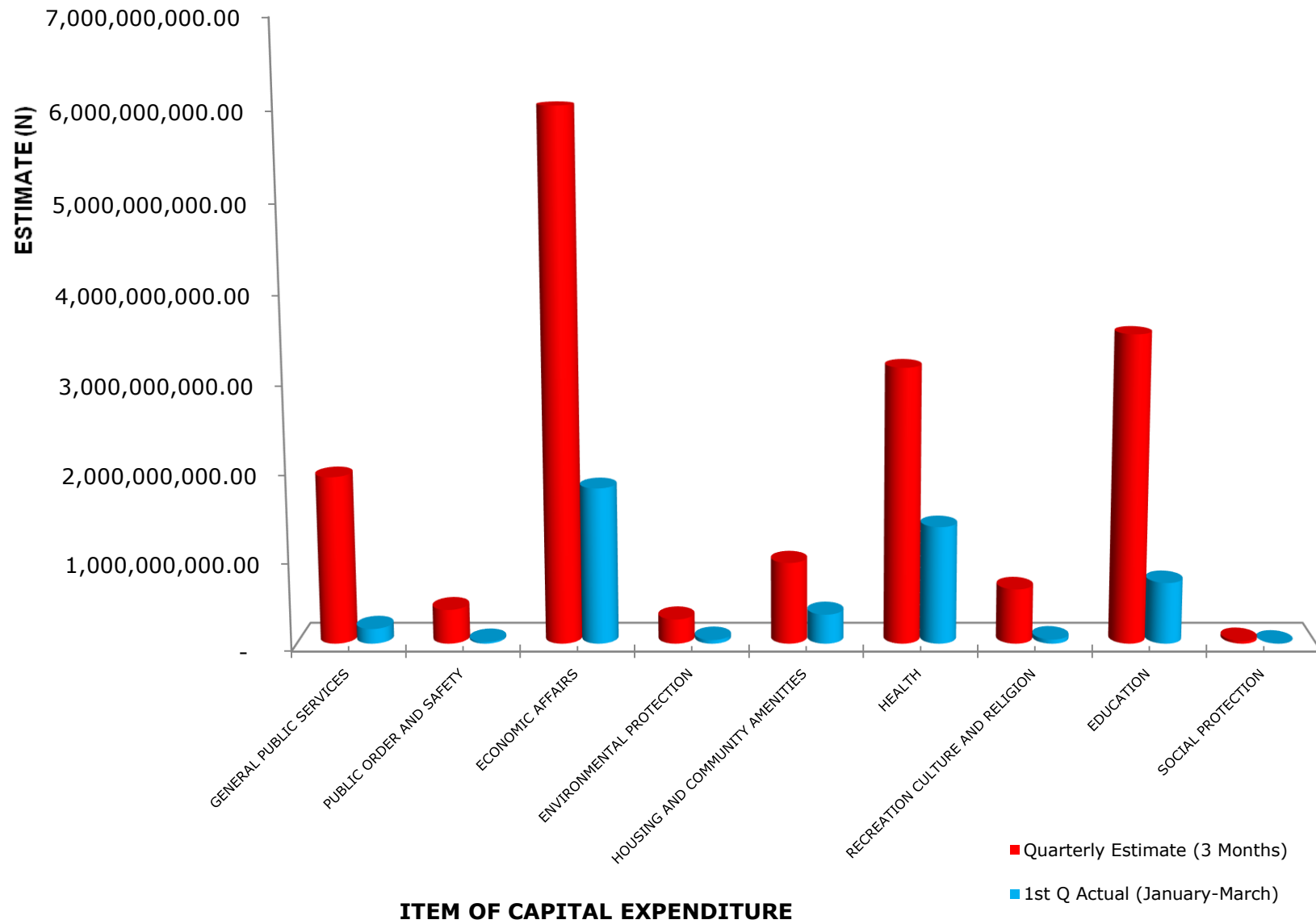
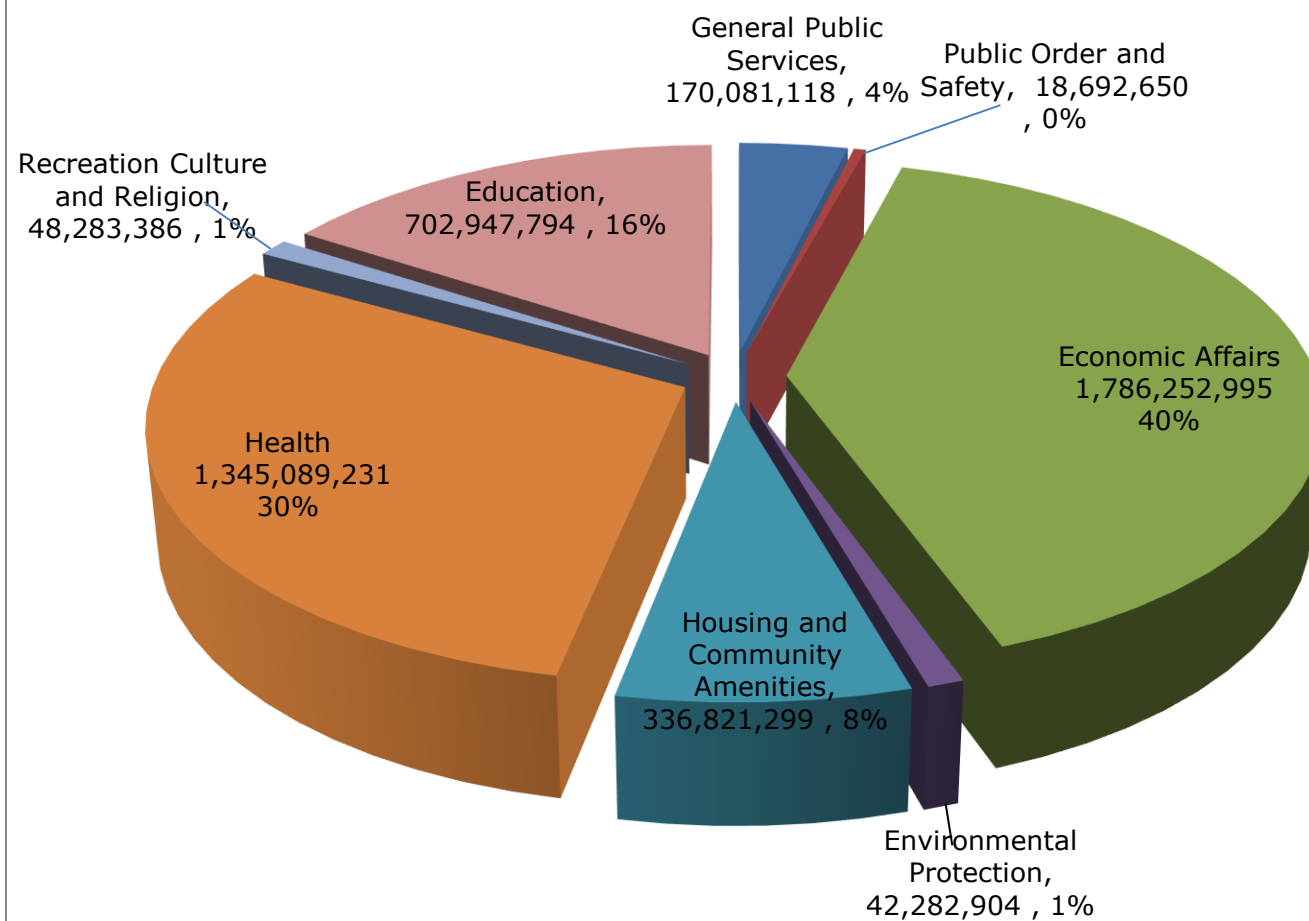




FIG X: PERCENTAGE PERFORMANCE OF CAPITAL EXPENDITURE IN THE FIRST QUARTER OF 2021





6.0 FINANCIAL ANALYSIS OF THE 2021 FIRST 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 first 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 ₦13,523,462,495 was expended on recurrent expenditure activities while ₦4,450,451,377 was expended on various capital projects in the state. However, as at the end of first quarter, a total sum of ₦17,973,913,872 was expended out of the quarterly estimate of ₦34,421,228,888 for the first quarter of 2021 by the state government on both recurrent expenditure activities and various people-oriented developmental projects. **This represent 52% performance in the first quarter of the year.**

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

TABLE 5: 2021 1ST 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 (JANUARY-MARCH)</i>	<i>% BUDGET EXECUTED QUARTERLY</i>	<i>BALANCE OF EXPENDITURE TO SPEND</i>
	2021	2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
A	<i>Recurrent Expenditure</i>	70,131,185,774	17,532,796,444	13,523,462,495	77%	56,607,723,279
B	<i>Capital Expenditure</i>	67,553,729,776	16,888,432,444	4,450,451,377	26%	63,103,278,399
	TOTAL	137,684,915,550	34,421,228,888	17,973,913,872	52%	119,711,001,678

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



FIG XI: PERFORMANCE OF 2020 4TH QUARTER (RECURRENT AND CAPITAL) EXPENDITURE

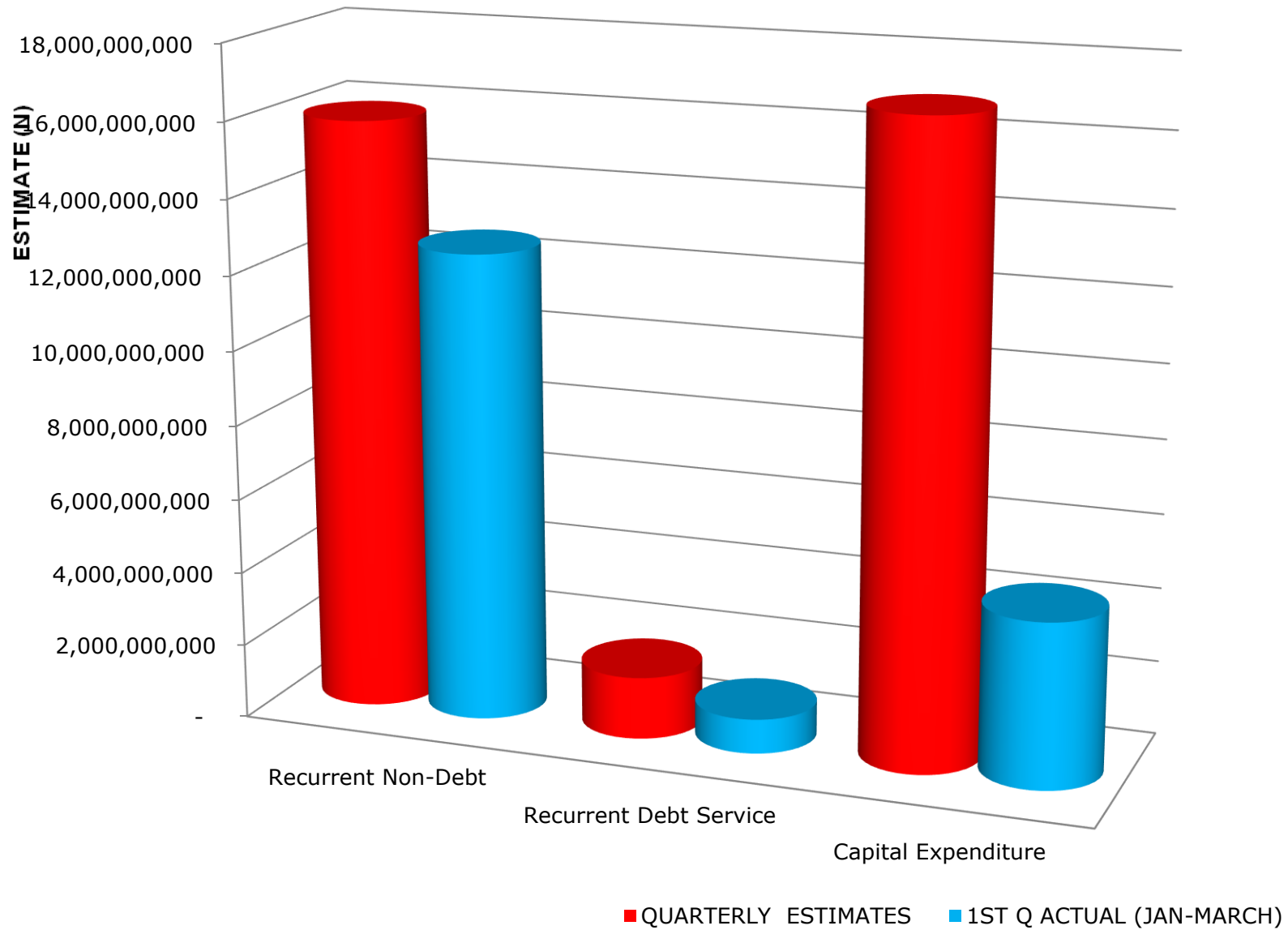
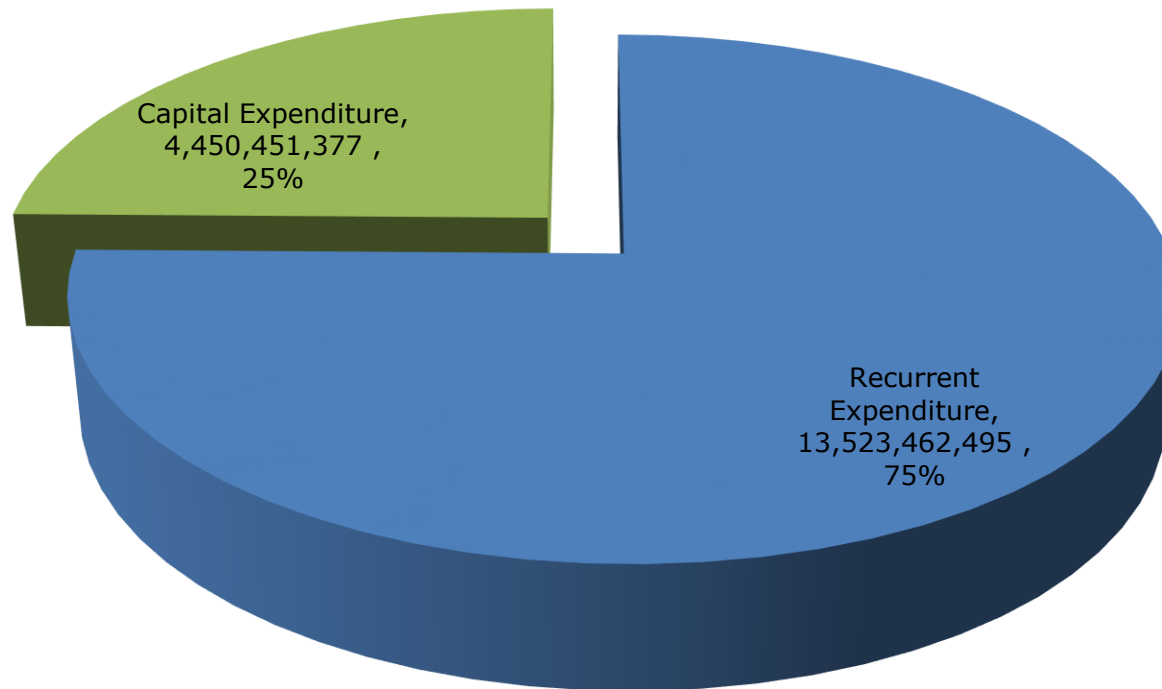




FIG XII: PERCENTAGE PERFORMANCE OF RECURRENT AND CAPITAL EXPENDITURE FOR THE 1ST QUARTER OF 2021





7.0 Notable factors that affected the first quarter 2021 Budget Implementation

The major factors that affected Budget Implementation are:

- 1 Shortfall in the expected level of Federal Revenue Allocation to the State government in the first quarter of 2021 compared to 2020 fourth quarter. The reduction was due to decline revenue from crude oil as a result of fluctuations in oil price and the quantities supplied to the world market.
- 2 The State Internally Generated Revenue (IGR) witnessed increase in revenue generation in the first quarter despite the existence of Covid-19 pandemic in the State.
- 3 Delay in processing briefs to His Excellency for approval of the release of funds for the implementation programme /project activities for the first quarter by MDAs affected the performance.

8.0 Observations

1. The aggregate actual revenue and actual expenditure for the first 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 45.5% of the Total Recurrent Revenue in the first quarter despite the second wave of Covid-19 Pandemic in the State (i.e ~~N~~9.598billion to ~~N~~21.074billion actual). This is an indication that the State IGR improved significantly in the first quarter of 2021 compared to the fourth quarter of 2020
3. Recurrent expenditure is high when it is compared with capital expenditure in the first quarter.
4. It can be observed that the capital expenditure in the first quarter skewed towards economic affairs sector, health 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 health care facilities in the state.
5. The report shows that the financial budget implementation performance for the first quarter of 2021 was 52% 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 first 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
SUMMARY OF THE SUMMARIES - BASED ON FUNCTION (COFOG)

A1

CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
1	RECURRENT REVENUE					
11010001	Opening Balance	19,000,000,000	4,750,000,000			
11010101	Statutory Allocation	36,302,116,840	9,075,529,210	6,828,025,064	75%	29,474,091,776
11010201	Value Added Tax	16,483,962,591	4,120,990,648	4,454,702,412	108%	12,029,260,179
11010303	Other Sundry Revenue (FAAC)	4,792,119,551	1,198,029,888	145,390,704	12%	4,646,728,847
	SUB-TOTAL (FAAC)	57,578,198,982	14,394,549,746	11,428,118,180	79%	46,150,080,802
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	11,472,209,225	2,868,052,306	3,069,487,490	107%	8,402,721,735
12000002	MDAs Internally Generated Revenue (IGR)	4,922,776,921	1,230,694,230	633,838,839	52%	4,288,938,082
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	12,981,723,128	3,245,430,782	5,894,776,241	182%	7,086,946,887
	SUB-TOTAL (IGR)	29,376,709,274	7,344,177,319	9,598,102,570	131%	19,778,606,704
12021012	Income from other Internal Sources	193,322,646	48,330,662	48,330,662	100%	144,991,984
	SUB-TOTAL (OTHER REVENUE)	193,322,646	48,330,662	48,330,662	100%	144,991,984
12000000	TOTAL (O/B + FAAC + IGR + OTHER REVENUE)	106,148,230,902	26,537,057,726	21,074,551,412	79%	85,073,679,490
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	70,131,185,774	17,532,796,444	13,523,462,495	77%	56,607,723,279
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	36,017,045,128	9,004,261,282	7,551,088,917	84%	28,465,956,211
	CAPITAL RECEIPTS		-	-		-
13010000	Internal Aids and Grants	14,629,612,976	3,657,403,244	2,596,551,492	71%	12,033,061,484
13020000	External Aids and Grants	4,449,039,232	1,112,259,808	57,403,210	5%	4,391,636,022
	SUB-TOTAL	19,078,652,208	4,769,663,052	2,653,954,702	56%	16,424,697,506
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	36,017,045,128	9,004,261,282	7,551,088,917	84%	28,465,956,211
	TOTAL CAPITAL RECEIPT	55,095,697,336	13,773,924,334	10,205,043,619	74%	44,890,653,717
10000000	TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)	125,226,883,110	31,306,720,778	23,728,506,114	76%	101,498,376,996

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
2	EXPENDITURE					
22060000	<u>Recurrent Debt: (Public Debt Charges)</u>					
22060011	Internal Loans Repayment	452,400,000	113,100,000	-	0%	452,400,000
22060012	Contractual Payment (Recurrent)	-	-	-		-
22060014	FGN Bailout Bond Repayment (1)	349,890,378	87,472,595	-	0%	349,890,378
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,965	100%	1,903,181,897
22060016	CBN Excess Crude Account Loan (ECA)	809,753,361	202,438,340	-	0%	809,753,361
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,866	100%	315,503,601
22060020	External Loans Repayment (Donor)	769,632,503	192,408,126	192,408,126	100%	577,224,377
22060021	CBN Budget Support	1,373,104,614	343,276,154	-	0%	1,373,104,614
	TOTAL DEBT SERVICING (LONG & SHORT TERM)	6,713,028,185	1,678,257,046	931,969,957	56%	5,781,058,228
	<u>Recurrent Non-Debt:</u>		-	-		-
21000000	Personnel Cost (Ministries)	14,578,275,180	3,644,568,795	3,306,279,127	91%	11,271,996,053
21010103	Salaries and Allowance of Statutory Officer Holders	350,000,000	87,500,000	41,942,072	48%	308,057,928
22010100	Pensions and Gratuities	9,360,000,000	2,340,000,000	2,374,834,126	101%	6,985,165,874
21010101	Other CRF Charges	1,049,942,612	262,485,653	312,582,759	119%	737,359,853
21010104	Salaries and Allowance of Parastatals/Tertiary Institutions	8,610,712,992	2,152,678,248	1,876,022,565	87%	6,734,690,427
22020000	Overhead Cost (Ministries)	19,877,079,119	4,969,269,780	3,095,959,481	62%	16,781,119,638
22020001	Overhead Cost (Parastatals/Tertiary Institutions)	9,592,147,686	2,398,036,922	1,583,872,408	66%	8,008,275,278
	SUB-TOTAL (OVERHEAD)	38,079,939,797	9,519,984,949	6,555,854,454	69%	31,524,085,343
22040000	State Support Grants and Contributions-General	-	-	-		-
22090001	LGAs Salary Bailout	-	-	-		-
	TOTAL RECURRENT EXPENDITURE	63,418,157,589	15,854,539,397	12,591,492,538	79%	50,826,665,051
20000000	TOTAL RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	70,131,185,774	17,532,796,444	13,523,462,495	77%	56,607,723,279

	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₱	₱	₱	%	₱
2	EXPENDITURE					-
	<i>Capital Expenditure Based on Functions</i>					-
70100	General Public Services	7,656,371,231	1,914,092,808	170,081,118	9%	7,486,290,113
70300	Public Order and Safety	1,565,946,769	391,486,692	18,692,650	5%	1,547,254,119
70400	Economic Affairs	24,140,247,490	6,035,061,873	1,786,252,995	30%	22,353,994,495
70500	Environmental Protection	1,122,897,134	280,724,284	42,282,904	15%	1,080,614,230
70600	Housing and Community Amenities	3,734,560,466	933,640,117	336,821,299	36%	3,397,739,167
70700	Health	12,599,356,013	3,149,839,003	1,345,089,231	43%	11,254,266,782
70800	Recreation and Culture	2,515,664,119	628,916,030	48,283,386	8%	2,467,380,733
70900	Education	14,095,584,157	3,523,896,039	702,947,794	20%	13,392,636,363
71000	Social Protection	123,102,397	30,775,599	-	0%	123,102,397
23000000	TOTAL CAPITAL EXPENDITURE	67,553,729,776	16,888,432,444	4,450,451,377	26%	63,103,278,399
	TOTAL EXPENDITURE (BUDGET SIZE)	137,684,915,550	34,421,228,888	17,973,913,872	52%	119,711,001,678
	BUDGET SURPLUS / (DEFICIT)	(12,458,032,440)	(3,114,508,110)	5,754,592,242	-185%	(18,212,624,682)
			-	-		-
	FINANCING	12,458,032,440	3,114,508,110	-	0%	12,458,032,440
14010000	Domestic Bonds	-	-	-		-
14020000	Other Financing (Miscellaneous Receipt and Refund)	2,000,000,000	500,000,000	-	0%	2,000,000,000
14030301	Domestic Loan (Financial Institutions)	6,000,000,000	1,500,000,000	-	0%	6,000,000,000
14030302	Capital Development Fund (External Loan Receipts)	4,458,032,440	1,114,508,110	-	0%	4,458,032,440
11010002	Closing Balance	-		5,754,592,242		(5,754,592,242)
	COVID-19 responsive expenditures (5% of total expenditures)					

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
11000000	SHARE OF FEDERATION ACCOUNT ALLOCATION	57,578,198,982	14,394,549,746	11,428,118,180	79%	46,150,080,802
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	11,472,209,225	2,868,052,306	3,069,487,490	107%	8,402,721,735
011101300100	GOVERNOR'S OFFICE	1,800,625,000	450,156,250	128,024,920	28%	1,672,600,080
011200300100	KWARA STATE HOUSE OF ASSEMBLY	1,018,000	254,500	-	0%	1,018,000
012300100100	MINISTRY OF COMMUNICATIONS	105,300,777	26,325,194	4,930,700	19%	100,370,077
012500100100	OFFICE OF HEAD OF SERVICE	116,528,000	29,132,000	66,376,998	228%	50,151,002
014000100100	STATE AUDITOR GENERAL	1,270,000	317,500	290,000	91%	980,000
014000100200	LOCAL GOVERNMENT AUDIT DEPARTMENT	84,333,333	21,083,333	21,166,665	100%	63,166,668
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	311,896,500	77,974,125	12,893,817	17%	299,002,683
022000100100	MINISTRY OF FINANCE AND PLANNING	9,800,000	2,450,000	727,923	30%	9,072,077
022200100100	MINISTRY OF ENTERPRISE	108,231,263	27,057,816	13,880,095	51%	94,351,168
023100100100	MINISTRY OF ENERGY	350,000	87,500	250,000	286%	100,000
023400100100	MINISTRY OF WORKS AND TRANSPORT	550,979,966	137,744,992	83,987,242	61%	466,992,724
023400200100	OFFICE OF THE SURVEYOR GENERAL	23,466,406	5,866,602	4,249,675	72%	19,216,731
023800400100	BUREAU OF STATISTICS	2,925,222	731,306	-	0%	2,925,222
025200100100	MINISTRY OF WATER RESOURCES	-	-	-		-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,237,466,204	309,366,551	141,111,429	46%	1,096,354,775



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BII

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
032600100100	MINISTRY OF JUSTICE	133,050,000	33,262,500	39,647,695	119%	93,402,305
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	31,800,000	7,950,000	9,021,390	113%	22,778,610
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	1,900,000	475,000	438,650	92%	1,461,350
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	25,892,000	6,473,000	5,815,000	90%	20,077,000
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	254,680,000	63,670,000	72,336,290	114%	182,343,710
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	1,000,000	250,000	94,000	38%	906,000
051701000100	AGENCY FOR MASS EDUCATION	5,602,000	1,400,500	164,000	12%	5,438,000
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	7,006,250	1,751,563	3,478,750	199%	3,527,500
052100100100	MINISTRY OF HEALTH	25,470,000	6,367,500	10,462,600	164%	15,007,400
053500100100	MINISTRY OF ENVIRONMENT	64,315,000	16,078,750	14,225,000	88%	50,090,000
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	471,000	117,750	72,000	61%	399,000
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	17,400,000	4,350,000	194,000	4%	17,206,000
	TOTAL:- MDAs	4,922,776,921	1,230,694,230	633,838,839	52%	4,288,938,082

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BIII

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
						-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	509,149,505	127,287,376	155,347,500	122%	353,802,005
011103700100	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	8,250,000	2,062,500	37,928	2%	8,212,072
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	550,000	137,500	-	0%	550,000
012300300100	KWARA STATE TELEVISION SERVICE	33,208,000	8,302,000	4,462,680	54%	28,745,320
012300400100	KWARA STATE BROADCASTING CORPORATION	170,000,000	42,500,000	22,986,303	54%	147,013,697
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	128,741,250	32,185,313	5,605,510	17%	123,135,740
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	26,632,800	6,658,200	3,380,600	51%	23,252,200
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	9,726,000	2,431,500	208,000	9%	9,518,000
025210200100	KWARA STATE WATER CORPORATION	180,565,008	45,141,252	41,890,926	93%	138,674,082
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,730,000	1,182,500	890,000	75%	3,840,000
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	347,928,075	86,982,019	188,982,100	217%	158,945,975
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,859,247,000	714,811,750	1,876,642,550	263%	982,604,450
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	274,566,660	68,641,665	91,354,950	133%	183,211,710
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	450,874,600	112,718,650	150,901,950	134%	299,972,650
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	162,881,750	40,720,438	64,607,908	159%	98,273,842
051702100100	KWARA STATE UNIVERSITY, MALETE	6,414,328,549	1,603,582,137	3,025,721,250	189%	3,388,607,299

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
032600600100	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	73,021,000	18,255,250	7,025,380	38%	65,995,620
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	654,415,764	163,603,941	141,113,970	86%	513,301,794
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	86,908,000	21,727,000	25,176,500	116%	61,731,500
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	58,892,000	14,723,000	12,183,900	83%	46,708,100
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	34,870,000	8,717,500	3,740,500	43%	31,129,500
053905100100	KWARA STATE SPORTS COMMISSION	4,962,000	1,240,500	314,900	25%	4,647,100
053905200100	KWARA UNITED FOOTBALL CLUB	12,280,000	3,070,000	-	0%	12,280,000
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	416,662,500	104,165,625	71,954,613	69%	344,707,887
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	58,332,667	14,583,167	246,323	2%	58,086,344
	TOTAL:- PARASTATALS	12,981,723,128	3,245,430,782	5,894,776,241	182%	7,086,946,887
	TOTAL:- MDAs	4,922,776,921	1,230,694,230	633,838,839	52%	4,288,938,082
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	11,472,209,225	2,868,052,306	3,069,487,490	107%	8,402,721,735
12000000	INTERNALLY GENERATED REVENUE (IGR)	29,376,709,274	7,344,177,319	9,598,102,570	131%	19,778,606,704
11000000	FAAC	57,578,198,982	14,394,549,746	11,428,118,180	79%	46,150,080,802
12021013	LGAs SALARY BAILOUT (REFUND)	193,322,646	48,330,662	48,330,662	100%	144,991,984
11010001	OPENING BALANCE	19,000,000,000	4,750,000,000	-	0%	19,000,000,000
	GRAND TOTAL:- MDAs, PARASTALS, FAAC & OPENING BALANCE	106,148,230,902	26,537,057,726	21,074,551,412	79%	85,073,679,490

KWARA STATE ESTIMATES, 2021
RECURRENT EXPENDITURE

CI

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
1	2	2021	2021	2021	2021	2021
		N	N	N	%	N
01 - ADMINISTRATION SECTOR				-		
011100100100	GOVERNMENT HOUSE	3,310,510,688	827,627,672	813,976,545	98%	2,496,534,143
21	PERSONNEL COST	529,944	132,486	330,181	249%	199,763
2202	OVERHEAD COST	3,309,980,744	827,495,186	813,646,364	98%	2,496,334,380
011100100200	OFFICE OF THE DEPUTY GOVERNOR	176,035,660	44,008,915	29,395,293	67%	146,640,367
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	176,035,660	44,008,915	29,395,293	67%	146,640,367
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	13,315,000	3,328,750	-	0%	13,315,000
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	13,315,000	3,328,750	-	0%	13,315,000
011101300100	GOVERNOR'S OFFICE	2,601,384,393	650,346,098	330,352,007	51%	2,271,032,386
21	PERSONNEL COST	20,273,909	5,068,477	2,008,926	40%	18,264,983
2202	OVERHEAD COST	2,581,110,484	645,277,621	328,343,081	51%	2,252,767,403
21010103	Salaries and Allowance of Statutory Officer Holders	350,000,000	87,500,000	41,942,072	48%	308,057,928
21010105	Salaries and Allowance for Parastatals Board Members	80,000,000	20,000,000	5,570,000	28%	74,430,000
011101900100	MINISTRY OF SPECIAL DUTIES	20,100,000	5,025,000	1,500,000	30%	18,600,000
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	20,100,000	5,025,000	1,500,000	30%	18,600,000
011103700100	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	2,450,103	612,526	600,027	98%	1,850,076
21	SALARIES AND WAGES	-	-	-	-	-
2202	OVERHEAD COST	2,450,103	612,526	600,027	98%	1,850,076
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	2,162,388	540,597	540,597	100%	1,621,791
21	SALARIES AND WAGES	-	-	-	-	-
2202	OVERHEAD COST	2,162,388	540,597	540,597	100%	1,621,791
011200300100	KWARA STATE HOUSE OF ASSEMBLY	140,600,000	35,150,000	25,893,645	74%	114,706,355
21	PERSONNEL COST	104,000,000	26,000,000	25,893,645	100%	78,106,355
2202	OVERHEAD COST	36,600,000	9,150,000	-	0%	36,600,000
011200100100	KWARA STATE ASSEMBLY MANAGEMENT	1,958,273,394	489,568,349	347,094,055	71%	1,611,179,339
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	1,958,273,394	489,568,349	347,094,055	71%	1,611,179,339
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	106,588,280	26,647,070	16,809,862	63%	89,778,418
21	PERSONNEL COST	-	-	-	-	-
2202	OVERHEAD COST	106,588,280	26,647,070	16,809,862	63%	89,778,418
012300100100	MINISTRY OF COMMUNICATIONS	187,074,420	46,768,605	29,838,018	64%	157,236,402
21	PERSONNEL COST	155,396,664	38,849,166	24,930,748	64%	130,465,916
2202	OVERHEAD COST	31,677,756	7,919,439	4,907,270	62%	26,770,486
012300300100	KWARA STATE TELEVISION SERVICE	101,324,991	25,331,248	19,336,986	76%	81,988,005
21	SALARIES AND WAGES	66,713,901	16,678,475	13,541,777	81%	53,172,124
2202	OVERHEAD COST	34,611,090	8,652,773	5,795,209	67%	28,815,881

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
012300400100	KWARA STATE BROADCASTING CORPORATION	216,182,187	54,045,547	49,010,133	91%	167,172,054
21	SALARIES AND WAGES	145,162,362	36,290,591	35,215,608	97%	109,946,754
2202	OVERHEAD COST	71,019,825	17,754,956	13,794,525	78%	57,225,300
			-	-		-
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	83,261,975	20,815,494	16,258,210	78%	67,003,765
21	SALARIES AND WAGES	48,922,419	12,230,605	9,874,692	81%	39,047,727
2202	OVERHEAD COST	34,339,556	8,584,889	6,383,518	74%	27,956,038
			-	-		-
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	52,727,716	13,181,929	10,530,782	80%	42,196,934
21	SALARIES AND WAGES	39,250,499	9,812,625	9,534,717	97%	29,715,782
2202	OVERHEAD COST	13,477,217	3,369,304	996,065	30%	12,481,152
			-	-		-
012500100100	OFFICE OF HEAD OF SERVICE	1,346,463,774	336,615,944	236,536,067	70%	1,109,927,707
21	PERSONNEL COST	953,713,154	238,428,289	154,811,754	65%	798,901,400
2202	OVERHEAD COST	392,750,620	98,187,655	81,724,313	83%	311,026,307
2201	SOCIAL BENEFITS	9,360,000,000	2,340,000,000	2,374,834,126	101%	6,985,165,874
22010101	Gratuity	1,200,000,000	300,000,000	300,000,000	100%	900,000,000
22010102	Pension	8,160,000,000	2,040,000,000	2,074,834,126	102%	6,085,165,874
			-	-		-
014000100100	STATE AUDITOR GENERAL	180,973,443	45,243,361	21,704,682	48%	159,268,761
21	PERSONNEL COST	88,537,443	22,134,361	13,138,349	59%	75,399,094
2202	OVERHEAD COST	92,436,000	23,109,000	8,566,333	37%	83,869,667

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
014000100200	LOCAL GOVERNMENT AUDITOR GENERAL	106,883,577	26,720,894	17,519,680	66%	89,363,897
21	PERSONNEL COST	89,751,585	22,437,896	13,651,316	61%	76,100,269
2202	OVERHEAD COST	17,131,992	4,282,998	3,868,364	90%	13,263,628
			-	-		-
014700100100	CIVIL SERVICE COMMISSION	80,907,606	20,226,902	14,876,034	74%	66,031,572
21	PERSONNEL COST	10,127,757	2,531,939	1,383,892	55%	8,743,865
2202	OVERHEAD COST	70,779,849	17,694,962	13,492,142	76%	57,287,707
			-	-		-
014700100200	LOCAL GOVERNMENT SERVICE COMMISSION	7,254,814	1,813,704	1,738,703	96%	5,516,111
21	PERSONNEL COST	-	-	-		-
2202	OVERHEAD COST	7,254,814	1,813,704	1,738,703	96%	5,516,111
			-	-		-
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION	13,208,364	3,302,091	2,044,393	62%	11,163,971
21	PERSONNEL COST	-	-	-		-
2202	OVERHEAD COST	13,208,364	3,302,091	2,044,393	62%	11,163,971
			-	-		-
	TOTAL FOR ADMINISTRATION SECTOR	20,497,682,773	5,124,420,693	4,407,901,918	86%	16,089,780,855
02 ECONOMIC SECTOR			-	-		-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	393,559,563	98,389,891	63,732,768	65%	329,826,795
21	PERSONNEL COST	366,085,589	91,521,397	59,346,737	65%	306,738,852
2202	OVERHEAD COST	27,473,974	6,868,494	4,386,031	64%	23,087,943
			-	-		-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	16,351,120	4,087,780	2,340,959	57%	14,010,161
21	SALARIES AND WAGES	-	-	-		-
2202	OVERHEAD COST	16,351,120	4,087,780	2,340,959	57%	14,010,161
			-	-		-
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	2,400,000	600,000	600,000	100%	1,800,000
21	SALARIES AND WAGES	1,792,789	448,197	559,000	125%	1,233,789
2202	OVERHEAD COST	607,211	151,803	41,000	27%	566,211
			-	-		-
022000100100	MINISTRY OF FINANCE AND PLANNING	8,224,748,105	2,056,187,026	789,488,390	38%	7,435,259,715
21	PERSONNEL COST	629,837,111	157,459,278	97,765,814	62%	532,071,297
2202	OVERHEAD COST	7,594,910,994	1,898,727,749	691,722,576	36%	6,903,188,418
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	-		-
220501	OTHER CHARGES (Public Debt Charges)	7,682,970,797	1,920,742,699	1,238,982,716	65%	6,443,988,081
22090001	LGA's SALARY BAILOUT (Public Non-Debt)	-	-	-		-

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	5,954,830,990	1,488,707,748	690,188,278	46%	5,264,642,712
21	SALARIES AND WAGES	1,376,490,291	344,122,573	261,404,147	76%	1,115,086,144
2202	OVERHEAD COST	4,578,340,699	1,144,585,175	428,784,131	37%	4,149,556,568
			-	-		-
022200100100	MINISTRY OF ENTERPRISE	307,293,119	76,823,280	42,018,499	55%	265,274,620
21	PERSONNEL COST	258,477,555	64,619,389	40,063,958	62%	218,413,597
2202	OVERHEAD COST	48,815,564	12,203,891	1,954,541	16%	46,861,023
			-	-		-
023100100100	MINISTRY OF ENERGY	315,648,477	78,912,119	103,785,464	132%	211,863,013
21	PERSONNEL COST	88,696,393	22,174,098	13,959,247	63%	74,737,146
2202	OVERHEAD COST	226,952,084	56,738,021	89,826,217	158%	137,125,867
			-	-		-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	55,173,322	13,793,331	13,427,906	97%	41,745,416
21	SALARIES AND WAGES	46,544,960	11,636,240	11,397,546	98%	35,147,414
2202	OVERHEAD COST	8,628,362	2,157,091	2,030,360	94%	6,598,002
			-	-		-
023400100100	MINISTRY OF WORKS AND TRANSPORT	451,009,301	112,752,325	78,645,465	70%	372,363,836
21	PERSONNEL COST	390,015,353	97,503,838	64,959,714	67%	325,055,639
2202	OVERHEAD COST	60,993,948	15,248,487	13,685,751	90%	47,308,197
			-	-		-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	114,458,337	28,614,584	31,021,384	108%	83,436,953
21	SALARIES AND WAGES	103,396,727	25,849,182	28,255,984	109%	75,140,743
2202	OVERHEAD COST	11,061,610	2,765,403	2,765,400	100%	8,296,210
			-	-		-
025301000100	KWARA STATE HOUSING CORPORATION	5,442,676	1,360,669	730,044	54%	4,712,632
21	SALARIES AND WAGES	-	-	-		-
2202	OVERHEAD COST	5,442,676	1,360,669	730,044	54%	4,712,632
			-	-		-
023400200100	OFFICE OF THE SURVEYOR GENERAL	39,818,988	9,954,747	5,540,111	56%	34,278,877
21	PERSONNEL COST	26,023,512	6,505,878	4,006,242	62%	22,017,270
2202	OVERHEAD COST	13,795,476	3,448,869	1,533,869	44%	12,261,607
			-	-		-
023800400100	BUREAU OF STATISTICS	170,383,156	42,595,789	25,577,361	60%	144,805,795
21	PERSONNEL COST	155,774,736	38,943,684	22,259,186	57%	133,515,550
2202	OVERHEAD COST	14,608,420	3,652,105	3,318,175	91%	11,290,245

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
025000100100	FISCAL RESPONSIBILITY COMMISSION	8,233,899	2,058,475	1,525,057	74%	6,708,842
21	PERSONNEL COST	2,083,927	520,982	304,230	58%	1,779,697
2202	OVERHEAD COST	6,149,972	1,537,493	1,220,827	79%	4,929,145
		-	-	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	80,177,035	20,044,259	12,037,014	60%	68,140,021
21	PERSONNEL COST	68,828,087	17,207,022	10,612,277	62%	58,215,810
2202	OVERHEAD COST	11,348,948	2,837,237	1,424,737	50%	9,924,211
		-	-	-	-	-
025210200100	KWARA STATE WATER CORPORATION	447,788,876	111,947,219	86,310,432	77%	361,478,444
21	SALARIES AND WAGES	193,604,624	48,401,156	45,591,978	94%	148,012,646
2202	OVERHEAD COST	254,184,252	63,546,063	40,718,454	64%	213,465,798
		-	-	-	-	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	7,174,734	1,793,684	633,683	35%	6,541,051
21	SALARIES AND WAGES	-	-	-	-	-
2202	OVERHEAD COST	7,174,734	1,793,684	633,683	35%	6,541,051
		-	-	-	-	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	114,527,379	28,631,845	22,469,597	78%	92,057,782
21	PERSONNEL COST	93,184,147	23,296,037	13,759,358	59%	79,424,789
2202	OVERHEAD COST	21,343,232	5,335,808	8,710,239	163%	12,632,993
		-	-	-	-	-
	TOTAL FOR ECONOMIC SECTOR	24,391,989,874	6,097,997,469	3,209,055,127	53%	21,182,934,747
03 LAW AND JUSTICE SECTOR			-	-	-	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	47,827,551	11,956,888	10,233,056	86%	37,594,495
21	PERSONNEL COST	31,540,951	7,885,238	6,809,237	86%	24,731,714
2202	OVERHEAD COST	16,286,600	4,071,650	3,423,819	84%	12,862,781
		-	-	-	-	-
032600100100	MINISTRY OF JUSTICE	393,218,950	98,304,738	87,709,020	89%	305,509,930
21	PERSONNEL COST	142,107,186	35,526,797	21,505,913	61%	120,601,273
2202	OVERHEAD COST	251,111,764	62,777,941	66,203,107	105%	184,908,657
		-	-	-	-	-
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	907,778,756	226,944,689	196,154,733	86%	711,624,023
21	PERSONNEL COST	652,078,857	163,019,714	165,476,671	102%	486,602,186
2202	OVERHEAD COST	255,699,899	63,924,975	30,678,062	48%	225,021,837
		-	-	-	-	-
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	354,334,723	88,583,681	60,000,805	68%	294,333,918
21	PERSONNEL COST	155,000,000	38,750,000	39,421,502	102%	115,578,498
2202	OVERHEAD COST	199,334,723	49,833,681	20,579,303	41%	178,755,420
		-	-	-	-	-
	TOTAL FOR LAW AND JUSTICE SECTOR	1,703,159,980	425,789,995	354,097,614	83%	1,349,062,366

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
05 SOCIAL SECTOR			-	-		-
053900100100	MINISTRY OF SPORTS AND YOUTH DEVELOPMENT	254,856,452	63,714,113	44,616,663	70%	210,239,789
21	PERSONNEL COST	50,014,872	12,503,718	7,933,060	63%	42,081,812
2202	OVERHEAD COST	204,841,580	51,210,395	36,683,603	72%	168,157,977
			-	-		-
053905100100	KWARA STATE SPORTS COMMISSION	41,227,292	10,306,823	9,221,823	89%	32,005,469
21	SALARIES AND WAGES	37,047,292	9,261,823	8,651,823	93%	28,395,469
2202	OVERHEAD COST	4,180,000	1,045,000	570,000	55%	3,610,000
			-	-		-
053905200100	KWARA UNITED FOOTBALL CLUB	565,504,832	141,376,208	109,390,543	77%	456,114,289
21	SALARIES AND WAGES	240,420,000	60,105,000	59,621,500	99%	180,798,500
2202	OVERHEAD COST	325,084,832	81,271,208	49,769,043	61%	275,315,789
			-	-		-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	145,314,773	36,328,693	21,989,810	61%	123,324,963
21	PERSONNEL COST	106,910,125	26,727,531	16,921,273	63%	89,988,852
2202	OVERHEAD COST	38,404,648	9,601,162	5,068,537	53%	33,336,111
			-	-		-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	801,203,680	200,300,920	151,518,496	76%	649,685,184
21	PERSONNEL COST	259,529,928	64,882,482	39,836,567	61%	219,693,361
2202	OVERHEAD COST	541,673,752	135,418,438	111,681,929	82%	429,991,823
			-	-		-
051701000100	AGENCY FOR MASS EDUCATION	50,787,772	12,696,943	3,198,861	25%	47,588,911
21	PERSONNEL COST	19,464,688	4,866,172	2,658,090	55%	16,806,598
2202	OVERHEAD COST	31,323,084	7,830,771	540,771	7%	30,782,313
			-	-		-
051705400100	TEACHING SERVICE COMMISSION	6,161,628,686	1,540,407,172	888,654,210	58%	5,272,974,476
21	PERSONNEL COST	6,136,077,750	1,534,019,438	887,599,651	58%	5,248,478,099
2202	OVERHEAD COST	25,550,936	6,387,734	1,054,559	17%	24,496,377
			-	-		-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	193,142,015	48,285,504	31,827,582	66%	161,314,433
21	SALARIES AND WAGES	107,663,028	26,915,757	21,048,707	78%	86,614,321
2202	OVERHEAD COST	85,478,987	21,369,747	10,778,875	50%	74,700,112

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	194,253,925	48,563,481	29,847,833	61%	164,406,092
21	PERSONNEL COST	161,951,925	40,487,981	25,480,167	63%	136,471,758
2202	OVERHEAD COST	32,302,000	8,075,500	4,367,666	54%	27,934,334
			-	-		-
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	653,498,474	163,374,619	191,112,470	117%	462,386,004
21	SALARIES AND WAGES	546,301,673	136,575,418	143,156,744	105%	403,144,929
2202	OVERHEAD COST	107,196,801	26,799,200	47,955,726	179%	59,241,075
			-	-		-
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	773,444,568	193,361,142	169,788,245	88%	603,656,323
21	SALARIES AND WAGES	624,935,120	156,233,780	137,592,182	88%	487,342,938
2202	OVERHEAD COST	148,509,448	37,127,362	32,196,063	87%	116,313,385
			-	-		-
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,261,725,406	565,431,352	480,545,389	85%	1,781,180,017
21	SALARIES AND WAGES	1,759,497,000	439,874,250	374,730,468	85%	1,384,766,532
2202	OVERHEAD COST	502,228,406	125,557,102	105,814,921	84%	396,413,485
			-	-		-
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	451,532,491	112,883,123	84,293,675	75%	367,238,816
21	SALARIES AND WAGES	349,000,000	87,250,000	51,941,172	60%	297,058,828
2202	OVERHEAD COST	102,532,491	25,633,123	32,352,503	126%	70,179,988
			-	-		-
032600600100	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	274,951,559	68,737,890	61,432,477	89%	213,519,082
21	SALARIES AND WAGES	228,678,405	57,169,601	56,913,282	100%	171,765,123
2202	OVERHEAD COST	46,273,154	11,568,289	4,519,195	39%	41,753,959
			-	-		-
051702100100	KWARA STATE UNIVERSITY, MALETE	4,700,264,840	1,175,066,210	1,055,943,153	90%	3,644,321,687
21	SALARIES AND WAGES	2,268,000,000	567,000,000	527,869,563	93%	1,740,130,437
2202	OVERHEAD COST	2,432,264,840	608,066,210	528,073,590	87%	1,904,191,250
			-	-		-
051701700100	KWARA STATE COLLEGE OF HEALTH TECH, OFFA	297,878,075	74,469,519	182,544,133	245%	115,333,942
21	SALARIES AND WAGES	21,335,199	5,333,800	5,333,799	100%	16,001,400
2202	OVERHEAD COST	276,542,876	69,135,719	177,210,334	256%	99,332,542

CVIII

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	94,109,528	23,527,382	22,848,589	97%	71,260,939
21	SALARIES AND WAGES	39,894,926	9,973,732	7,485,442	75%	32,409,484
2202	OVERHEAD COST	54,214,602	13,553,651	15,363,147	113%	38,851,455
			-	-		-
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	85,324,521	21,331,130	17,421,850	82%	67,902,671
21	SALARIES AND WAGES	39,972,075	9,993,019	6,197,467	62%	33,774,608
2202	OVERHEAD COST	45,352,446	11,338,112	11,224,383	99%	34,128,063
			-	-		-
051705600100	SCHORLARSHIP BOARD	3,768,019	942,005	307,634	33%	3,460,385
21	PERSONNEL COST	-	-	-		-
2202	OVERHEAD COST	3,768,019	942,005	307,634	33%	3,460,385
			-	-		-
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	357,957,480	89,489,370	92,939,306	104%	265,018,174
21	SALARIES AND WAGES	144,135,772	36,033,943	40,105,987	111%	104,029,785
2202	OVERHEAD COST	213,821,708	53,455,427	52,833,319	99%	160,988,389
			-	-		-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	292,784,988	73,196,247	19,310,089	26%	273,474,899
21	SALARIES AND WAGES	151,577,688	37,894,422	14,352,419	38%	137,225,269
2202	OVERHEAD COST	141,207,300	35,301,825	4,957,670	14%	136,249,630
			-	-		-
052100100100	MINISTRY OF HEALTH	3,349,624,415	837,406,104	565,380,784	68%	2,784,243,631
21	PERSONNEL COST	3,095,365,252	773,841,313	473,689,854	61%	2,621,675,398
2202	OVERHEAD COST	254,259,163	63,564,791	91,690,930	144%	162,568,233

ADMIN/ ECONOMIC CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	CIX	
					%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	80,387,126	20,096,782	7,264,014	36%	73,123,112
21	SALARIES AND WAGES	23,146,907	5,786,727	4,042,029	70%	19,104,878
2202	OVERHEAD COST	57,240,219	14,310,055	3,221,985	23%	54,018,234
			-	-		-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	571,190,600	142,797,650	145,993,297	102%	425,197,303
21	PERSONNEL COST	-	-	-		-
2202	OVERHEAD COST	571,190,600	142,797,650	145,993,297	102%	425,197,303
			-	-		-
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	128,146,831	32,036,708	4,170,769	13%	123,976,062
21	PERSONNEL COST		-	-		-
2202	OVERHEAD COST	128,146,831	32,036,708	4,170,769	13%	123,976,062
			-	-		-
053500100100	MINISTRY OF ENVIRONMENT	493,144,199	123,286,050	99,680,041	81%	393,464,158
21	PERSONNEL COST	179,959,588	44,989,897	25,528,903	57%	154,430,685
2202	OVERHEAD COST	313,184,611	78,296,153	74,151,138	95%	239,033,473
			-	-		-
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	22,010,559	5,502,640	3,622,838	66%	18,387,721
21	SALARIES AND WAGES	7,229,335	1,807,334	1,604,532	89%	5,624,803
2202	OVERHEAD COST	14,781,224	3,695,306	2,018,306	55%	12,762,918
			-	-		-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	238,690,041	59,672,510	40,670,330	68%	198,019,711
21	PERSONNEL COST	86,937,192	21,734,298	13,359,733	61%	73,577,459
2202	OVERHEAD COST	151,752,849	37,938,212	27,310,597	72%	124,442,252
			-	-		-
	TOTAL FOR SOCIAL SECTOR	23,538,353,147	5,884,588,287	4,535,534,905	77%	19,002,818,242
			-	-		-
	TOTAL FOR ALL SECTORS	70,131,185,774	17,532,796,444	13,523,462,495	77%	56,607,723,279

KWARA STATE ESTIMATES, 2021						D1
CAPITAL RECEIPT- AIDS AND GRANTS, LOANS AND OTHER CAPITAL RECEIPTS						
SUMMARY						
REVENUE CODE	DETAILS OF RECEIPTS	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO COLLECT
		2021	2021	2021	2021	2021
1	2	3	4	5	6	7
		₦	₦	₦	%	₦
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	957,500,000	239,375,000	0	0%	957,500,000
022000100100	MINISTRY OF FINANCE AND PLANNING	16,632,650,000	4,158,162,500	994,700,000	24%	15,637,950,000
023400100100	MINISTRY OF WORKS AND TRANSPORT	852,750,000	213,187,500	0	0%	852,750,000
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	40,000,000	10,000,000	0	0%	40,000,000
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	432,250,000	108,062,500	0	0%	432,250,000
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,900,084,927	475,021,232	609,063,962	128%	1,291,020,965
052100100100	MINISTRY OF HEALTH	10,721,449,721	2,680,362,430	1,050,190,740	39%	9,671,258,981
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	36,017,045,128	9,004,261,282	7,551,088,917	84%	28,465,956,211

KWARA STATE ESTIMATES, 2021
CAPITAL EXPENDITURE - COFOG

EI

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
		2021	2021	2021	2021	2021
1	2	3	4	8	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	1,259,230,036	116,231,118	9%	4,920,689,027
011200300100	KWARA STATE HOUSE OF ASSEMBLY	943,050,000	235,762,500	-	0%	943,050,000
012300100100	OFFICE OF HEAD OF SERVICE	1,634,401,086	408,600,272	53,850,000	13%	1,580,551,086
012500100100	STATE AUDITOR GENERAL	39,000,000	9,750,000	-	0%	39,000,000
014000100100	LOCAL GOVERNMENT AUDITOR GENERAL	3,000,000	750,000	-	0%	3,000,000
014000100200	SUB-TOTAL	7,656,371,231	1,914,092,808	170,081,118	9%	7,486,290,113
<u>70300</u>	<u>PUBLIC ORDER AND SAFETY</u>		-	-		-
031801100100	STATE JUDICIAL SERVICE COMMISSION	45,600,000	11,400,000	-	0%	45,600,000
032600100100	MINISTRY OF JUSTICE	515,000,000	128,750,000	-	0%	515,000,000
032605100100	JUDICIARY (HIGH COURT OF JUSTICE)	709,142,650	177,285,663	4,192,650	2%	704,950,000
032605300100	JUDICIARY (SHARIA COURT OF APPEAL)	296,204,119	74,051,030	14,500,000	20%	281,704,119
	SUB-TOTAL	1,565,946,769	391,486,692	18,692,650	5%	1,547,254,119
<u>70400</u>	<u>ECONOMIC AFFAIRS</u>		-	-		-
012300100100	MINISTRY OF COMMUNICATIONS	940,377,801	235,094,450	100,980,000	43%	839,397,801
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,848,554,084	962,138,521	265,236,525	28%	3,583,317,559
022000100100	MINISTRY OF FINANCE AND PLANNING	5,080,083,244	1,270,020,811	342,557,207	27%	4,737,526,037
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	471,960,000	117,990,000	551,000	0%	471,409,000
022200100100	MINISTRY OF ENTERPRISE	3,632,540,000	908,135,000	3,570,000	0%	3,628,970,000
023100100100	MINISTRY OF ENERGY	1,532,000,000	383,000,000	50,973,749	13%	1,481,026,251
023400100100	MINISTRY OF WORKS AND TRANSPORT	8,407,178,371	2,101,794,593	1,022,384,514	49%	7,384,793,857
023800400100	BUREAU OF STATISTICS	226,553,990	56,638,498	-	0%	226,553,990
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,000,000	250,000	-	0%	1,000,000
	SUB-TOTAL	24,140,247,490	6,035,061,873	1,786,252,995	30%	22,353,994,495

ADMIN CODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATES	EXPECTED 3 MONTHS	1ST Q ACTUAL	%BUDGET EXECUTED 1ST QUARTER	BALANCE TO SPEND
70500	<u>ENVIRONMENTAL PROTECTION</u>		-	-		-
053500100100	MINISTRY OF ENVIRONMENT	1,122,897,134	280,724,284	42,282,904	15%	1,080,614,230
	SUB-TOTAL	1,122,897,134	280,724,284	42,282,904	15%	1,080,614,230
70600	<u>HOUSING AND COMMUNITY AMENITIES</u>		-	-		-
025200100100	MINISTRY OF WATER RESOURCES	1,280,188,686	320,047,172	104,316,243	33%	1,175,872,443
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,454,371,780	613,592,945	232,505,056	38%	2,221,866,724
	SUB-TOTAL	3,734,560,466	933,640,117	336,821,299	36%	3,397,739,167
-	<u>HEALTH</u>		-	-		-
052100100100	MINISTRY OF HEALTH	12,222,649,496	3,055,662,374	1,345,089,231	44%	10,877,560,265
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	376,706,517	94,176,629	-	0%	376,706,517
	SUB-TOTAL	12,599,356,013	3,149,839,003	1,345,089,231	43%	11,254,266,782
70800	<u>RECREATION AND CULTURE</u>		-	-		-
053900100100	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,593,637,874	398,409,469	48,283,386	12%	1,545,354,488
053900200100	KWARA STATE SPORTS COMMISSION	100,000,000	25,000,000	-	0%	100,000,000
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	822,026,245	205,506,561	-	0%	822,026,245
	SUB-TOTAL	2,515,664,119	628,916,030	48,283,386	8%	2,467,380,733
70900	<u>EDUCATION</u>		-	-		-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	10,500,119,206	2,625,029,802	93,883,832	4%	10,406,235,374
051700200100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,595,464,951	898,866,238	609,063,962	68%	2,986,400,989
	SUB-TOTAL	14,095,584,157	3,523,896,039	702,947,794	20%	13,392,636,363
71000	<u>SOCIAL PROTECTION</u>		-	-		-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	123,102,397	30,775,599	-	0%	123,102,397
	SUB-TOTAL	123,102,397	30,775,599	-	0%	123,102,397
			-	-		-
	TOTAL	67,553,729,776	16,888,432,444	4,450,451,377	26%	63,103,278,399

UNICEF Support Child Survival Programme						ANNEX HI
UNICEF FUNDS RECEIVED (JANUARY - MARCH, 2021)						
S/N	Programme/Activities	RECEIPT		EXPENDITURE		Remarks
		Amount	PURPOSE	Amount	Fund Utilization	
1	INTEGRATED MEDICAL OUTREACH PROGRAMME (I-MOP) ROUND 3 (ACSM Activities)	840,000.00	Engagement of Community resource persons (Transportation)	840,000.00	Engagement of Community resource persons (Transportation)	Cash Inflow
2	MNTE (SECOND ROUND) VACCINATION CAMPAIGN	33,304,957.92	(1) Personnel Allowances (2) Independent Monitors Training (3) Implementation materials (4) Safe injection practices equipment (5) Waste transportation (6) Logistics: Transport of supplies during implementation (7) Generator fuelling	33,304,957.92	(1) Personnel Allowances (2) Independent Monitors Training (3) Implementation materials (4) Safe injection practices equipment (5) Waste transportation (6) Logistics: Transport of supplies during implementation (7) Generator fuelling	Cash Inflow
3	MNTE (SECOND ROUND) VACCINATION CAMPAIGN ACSM/ MEDIA ENGAGEMENT	4,270,000.00	(1) ACSM Media Engagement (2) ACSM Activities at LGA Level (3) ACSM Activities at Ward Level	4,270,000.00	(1) ACSM Media Engagement (2) ACSM Activities at LGA Level (3) ACSM Activities at Ward Level	Cash Inflow
TOTAL		38,414,957.92		38,414,957.92		

CAPITAL RECEIPT WITH MINISTRY OF HEALTH
Federal Ministry of Health (NPI Activities)

HII

VACCINES/COMMODITIES RECEIVED**JANUARY - MARCH, 2021**

S/N	VACCINES	RECEIPT		EXPENDITURE		REMARKS
		DOSES /QTY RECEIVED	AMOUNT (₦)	DOSES /QTY GIVEN OUT	AMOUNT (₦)	
1	Oral Polio Vaccine (OPV)	1,061,300	804,578,600.00	1,061,300	804,578,600.00	Distributed across the 16 LGAS
2	Pentavalent Vaccine (Penta)	25,500	18,615,000.00	25,500	18,615,000.00	Distributed across the 16 LGAS
3	Inactivated Polio Vaccine (IPV)	17,240	12,585,200.00	17,240	12,585,200.00	Distributed across the 16 LGAS
4	Yellow Fever (Y/F)	60,500	44,165,000.00	60,500	44,165,000.00	Distributed across the 16 LGAS
5	MEN A	46,880	34,372,400.00	46,880	34,372,400.00	Distributed across the 16 LGAS
6	Tetanus Diphtheria (TD)	39,580	28,893,400.00	39,580	28,893,400.00	Distributed across the 16 LGAS
7	Pneumococcal Conjugate Vaccine (PCV)	42,000	30,660,000.00	42,000	30,660,000.00	Distributed across the 16 LGAS
8	Needles & Syringes	235,000	874,250.00	235,000	874,250.00	Distributed across the 16 LGAS
9	Safety Boxes	2,000	7,300.00	2,000	7,300.00	Distributed across the 16 LGAS
TOTAL			974,751,150.00		974,751,150.00	

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Global Fund Support on Malaria and HIV/AIDS**HIII**

ITEMS	QUANTITY	VALUE OF COMMODITY IN US DOLLAR	VALUE OF COMMODITY IN NAIRA
ACTS	1,628	18,071	748,880
RDT	1,324	8,934	9,268,000
GLOVES	267	814,350	934,500
LLIN	5,450	2,180	7,085,000
			18,036,380

NEGLECTED TROPICAL DISEASE

ADMIN/ECONOMICCODE	DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2021	ACTUAL EXPENDITURE MARCH 2022
23050317	Training of Health Workers, Teachers, SNTDs, LNTDs, LGEA Secretaries, CDDs.	4,259,740,000	3,563,075
	Data validation/Data review		2,515,547
	World NTAs Day		267,400
	Planning and review meetings		2,525,335
	Training of SNTDs, LNTDs, CDDs		6,736,687
	Hydrocele Surgery		2,667,723
		4,259,740,000	18,275,766
TOTAL			1,050,190,740