

KWARA STATE ESTIMATES, 2020



THIRD QUARTER BUDGET IMPLEMENTATION PERFORMANCE REPORT

Q3

26th October, 2020

MINISTRY OF FINANCE AND PLANNING
KWARA STATE



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KWARA STATE ESTIMATES 2020

EXECUTIVE SUMMARY

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


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

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) revealed the following:

Statutory Allocation in the third quarter (July-September) of the year 2020 stood at ~~₦~~8.428 billion (115%) as against the quarterly estimate of ~~₦~~7.344 billion, while the total actual Statutory Allocation year to date is ~~₦~~24,011billion. The **Value Added Tax** stood at ~~₦~~3.716 billion (120%) as against projected estimate of ~~₦~~3.088 billion, while the total actual **Value Added Tax year to date is ~~₦~~9.469billion**. **Other Sundry Revenue** from FAAC in the third quarter was ~~₦~~0.559billion (53%) against estimate of ~~₦~~1.062 billion, while the total actual **Other Sundry Revenue** year to date is ~~₦~~2.154billion. The **Internally Generated Revenue (IGR)** in the third quarter 2020 was ~~₦~~4.015 billion (62%) against the benchmark of ~~₦~~6.499billion, while the total actual IGR year to date is



~~₦~~13.397billion.

However, a sum of ~~₦~~0.048 billion was received from 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 ~~₦~~0.128billion was actual year to date for LGAs Salary Bailout.

The Total Actual Recurrent Revenue Received in the third quarter of 2020 from various sources stood at ~~₦~~16.767billion as against ~~₦~~19,893billion that was projected for the quarter of the year. This represents 84% performance. (See Annex 'A1')

Recurrent Expenditure

Actual Personnel Cost in the third quarter 2020 was ~~₦~~3.312billion (93%) against the quarterly estimate of ~~₦~~3.576 billion, while the total year to date spent on personnel cost is ~~₦~~10.092billion.

Actual Overhead Cost in the third quarter stood at ~~₦~~5.635 billion (60%) against quarterly estimate of ~~₦~~9.409billion, while the total sum of ~~₦~~19.031billion was actual overhead year to date. Also, **Pension and Gratuities** figure for the third quarter was ~~₦~~2.315 billion (103%) as against ~~₦~~2.241billion. The Statutory **Office Holders' salary** was ~~₦~~0.092 billion (74%) as against ~~₦~~0.125 billion. **Other CRF (Consolidated Revenue Fund Charges)** which include LGA share of State IGR and Salary of Parastatal Board Members for the third quarter was ~~₦~~0.248billion (93%) against ~~₦~~0.267 billion. Meanwhile, total amount expended on Debt Servicing in the third quarter was ~~₦~~0.883billion (73%) as against quarter estimate of ~~₦~~1.204billion. **The total Actual Recurrent Expenditure** in the third quarter of 2020 for various activities stood at ~~₦~~12.485billion as against ~~₦~~16.822billion that was estimated for the third quarter of the year. **This represents 74% performance** while the sum of ~~₦~~40.448billion was the total recurrent expenditure year to date (see Annex 'A2').

Capital Expenditure

Actual Capital Expenditure in the third quarter was ~~₦~~3.625billion which represents 30.6% performance of the quarter estimate of ~~₦~~11.844 billion for the third quarter of the year. **Out of this amount, ~~₦~~0.402 billion (11%) was expended on Capital Projects of the General Public Service Sector while ~~₦~~0.029billion (0.8%) was expended on Public Order and Safety Sector in the third quarter.** The Economic Affairs Sector received a total sum of ~~₦~~2.205billion (61%) while Environmental Protection received a total sum of ~~₦~~0.008billion (0.2%). ~~₦~~0.159billion (4.4%) was expended on Housing and Community Amenities Sector



while ₦0.321billion (8.8%) was spent on Health Sector. Recreation, Culture and Religion received a total sum of ₦0.002billion (0.05%) while Education Sector had ₦0.495billion (13.7%) and Social Protection Sector had ₦0.003billion (0.08%). (see Annex 'A3).

In all, the total expenditure for both recurrent and capital expenditures for the third quarter 2020 stood at ₦16.110billion out of the total quarter estimate of ₦28.666billion. This represents 56% performance in financial terms for the third quarter 2020.


Notable factors that affected the third quarter 2020 Budget Implementation

The major factors that affected Budget Implementation are:

1. There was improvement in the expected level of Federal Revenue Allocation to the State despite the slow-down in the economic activities in the country.
2. The State Internally Generated Revenue (IGR) witnessed increase in revenue generation in the third quarter despite the slow comeback to business that has been affected during the COVID-19 lockdown.

Observations

1. The aggregate actual revenue and actual expenditure for the third quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 24% of the Total Recurrent Revenue in the third quarter due to low commercial activities as a result of Covid-19 Pandemic in the State (i.e ₦4.015billion to ₦16.767 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the third quarter. This is due to the utilization of recurrent expenditure vote to finance some of the Covid-19 related activities.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the third quarter tilted towards the economic affairs sector, education sector and general public service sectors. In this regard, it help in promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internal Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the third



quarter of 2020 as a result of Covid-19 Pandemic.

6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the third quarter of 2020 as a result of dwindling revenue inflow from various sources to the state caused by Covid-19 Pandemic
7. The report shows that the financial budget implementation performance for the third quarter of 2020 was 56% for both recurrent and capital expenditures while it is 48% year to date (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

Recommendations

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

Conclusion

This report has analyzed the performance of the finances of 2020 budget implementation for the third quarter of 2020. 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 2020 THIRD QUARTER BUDGET

IMPLEMENTATION PERFORMANCE REPORT

JULY – SEPTEMBER, 2020.

1.0 INTRODUCTION

The State Budget is the instrument for achieving Government's strategic purposes and plans for the socio-economic development of the state. It contains how resources are generated and allocated by the government to different sectors and agencies to provide public goods and services to the citizens. Budget 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 third quarter of 2020 (July-September). The 2020 budget was designed and tagged with a theme- "Budget of Reconstruction and Reformation". 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 2020 budget was signed into law on Thursday, 30th, January, 2020 by His Excellency, the Governor, Mallam AbdulRahman AbdulRazaq.

The broad objective of 2020 Budget is to reposition the socio-economic activities of the state to rapidly move the state forward through strategies designed to steadily bridge the huge infrastructural gap in the state and put in place relevant and pro-



business policies in a bid to attract and sustain investors' confidence for socio-economic development in the state.

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

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

In the course of discharging its cabinet responsibility, and to track the 2020 budget performance; the Ministry of Finance & Planning examined the returns on Recurrent Revenue, Recurrent Expenditure, Capital Receipts and Capital Expenditure for the third quarter (1st July – 30th September) of the 2020 Revised 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 third quarter of the year 2020 was based on the actual available resources in terms of Internally Generated Revenue (IGR), Statutory Allocation, VAT and Other receipts, and the expenditure components in line with the International Public Sector Accounting Standards (IPSAS) cash basis budget.



2.0 FINANCIAL ANALYSIS OF THE THIRD QUARTER 2020 RECURRENT REVENUE BUDGET PERFORMANCE

The 2020 Budget has a gross collectible recurrent revenue estimate of ~~N~~79,573,515,055 while the quarterly estimates for the year under review was ~~N~~19,893,378,764. The total actual recurrent revenue received in the third quarter of 2020 was ~~N~~16,766,991,990 representing 84% performance out of the approved revised gross collectible recurrent revenue estimate of ~~N~~19,893,378,764. Out of the total recurrent revenue of ~~N~~16,766,991,990 received in the state during the third quarter of 2020, a total sum of ~~N~~8,428,289,247 was from Statutory Allocation representing 50.3% performance while ~~N~~4,015,178,972 was from Internally Generated Revenue representing 23.9% performance of the total recurrent revenue realized for the state. A total sum of ~~N~~48,330,663 (3%) was from loan repayment to the state from LGA. Other Sundry Revenue from FAAC recorded a sum of ~~N~~558,600,084 (3.3%) in the third quarter while Value Added Tax received a sum of ~~N~~3,716,593,024 representing 22.2% Performance out of total recurrent revenue of ~~N~~16,766,991,990. The actual total recurrent revenue received year to date of 2020 has amounted to ~~N~~49,159,561,320 out of the year estimates of ~~N~~79,573,515,055 representing 62% performance. Out of ~~N~~49,159,561,320 received as at 30th September, 2020, the total revenue received year to date from Statutory Allocation was ~~N~~24,011,526,548 (or 48.8% of the revised estimates) while a total sum of ~~N~~13,396,892,060 was received year to date from Internally Generated Revenue representing 27.2% performance of the revised estimates. A total sum of ~~N~~127,874,875 (or 0.3% of the revised estimates) was received in year to date of 2020 from LGAs Salary Bailout (loan repayment) to the state from LGA. Other Sundry Revenue from FAAC recorded a sum of ~~N~~2,154,236,637 (or 4.4% of the revised estimates) year to date, while Value Added Tax received ~~N~~9,469,031,200 representing 19.3% performance of the revised estimates.



The level of performance of sources of recurrent revenue in the third quarter of 2020 from both Federal Allocation and Internally 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 third quarter of 2020 is illustrated in Table 1 below and presented in charts in figures I and II.

TABLE 1: 2020 3RD QUARTER RECURRENT REVENUE PERFORMANCE

S/N	REVENUE SOURCES	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER ACTUAL REVENUE (JULY-SEPTEMBER)	TOTAL ACTUAL REVENUE COLLECTED YEAR TO DATE	% BUDGETED REVENUE COLLECTED IN 3RD QUARTER	% BUDGETED REVENUE COLLECTED TO DATE	BALANCE OF REVENUE TO COLLECT
		2020	2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9	10
		₦	₦	₦	₦	₦	%	%	₦
	RECURRENT REVENUE								
A	Opening Balance	7,000,000,000	7,409,098,035	1,852,274,509		-			
B	Statutory Allocation	48,943,215,564	29,375,162,840	7,343,790,710	8,428,289,247	24,011,526,548	115%	82%	5,363,636,292
C	Value Added Tax	16,430,807,482	12,351,908,520	3,087,977,130	3,716,593,024	9,469,031,200	120%	77%	2,882,877,320
D	Other Sundry Revenue (FAAC)	3,838,863,505	4,246,449,718	1,061,612,430	558,600,084	2,154,236,637	53%	51%	2,092,213,081
E	LGAs Salary Bailout (Loan Repayment)	193,322,646	193,322,646	48,330,662	48,330,663	127,874,875	100%	66%	65,447,771
F	Internally Generated Revenue (IGR)	40,210,012,486	25,997,573,296	6,499,393,324	4,015,178,972	13,396,892,060	62%	52%	12,600,681,236
	TOTAL	116,616,221,683	79,573,515,055	19,893,378,764	16,766,991,990	49,159,561,320	84%	62%	30,413,953,735

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



FIG I: PERFORMANCE OF THE 2020 3RD QUARTER RECURRENT REVENUE

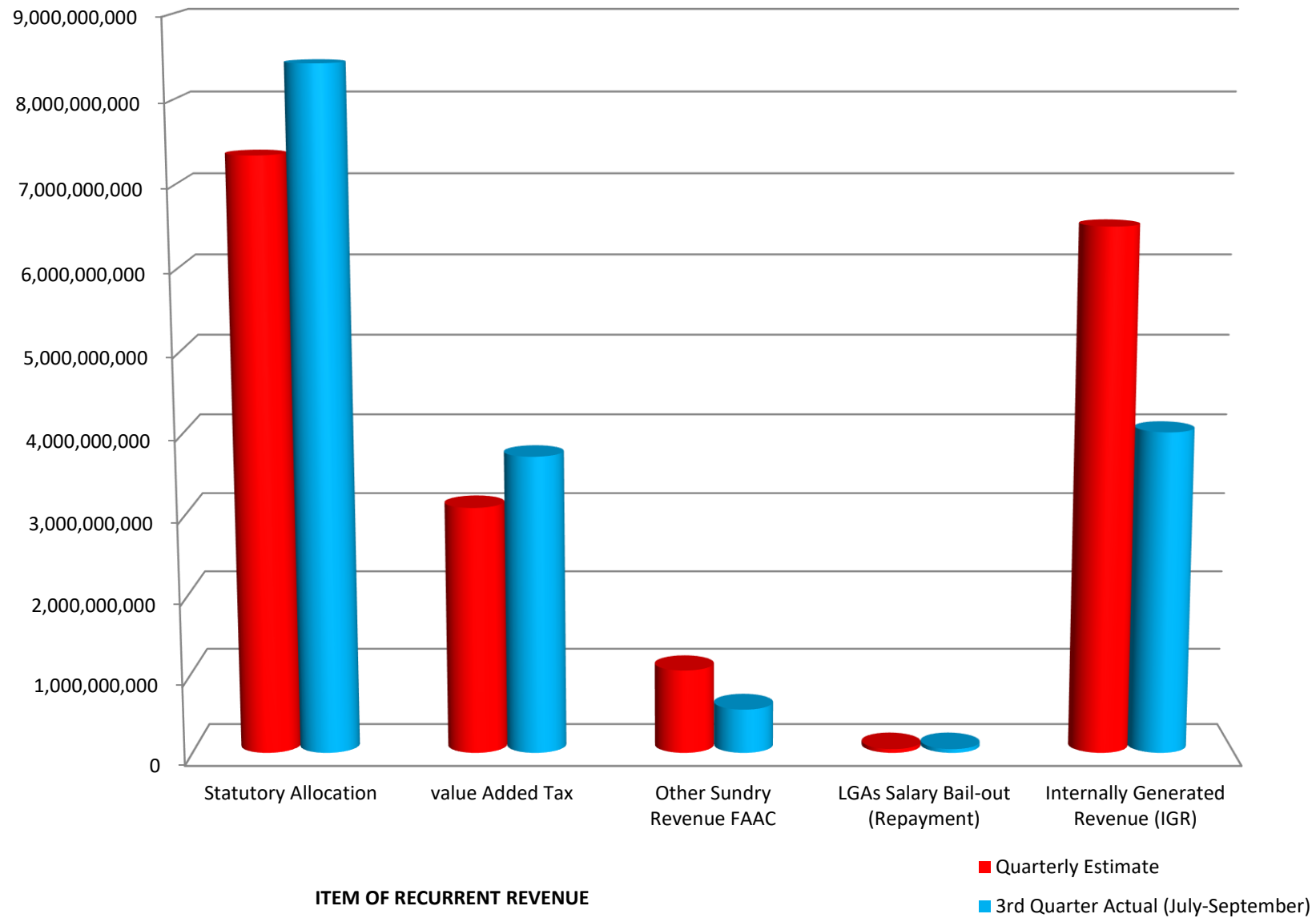
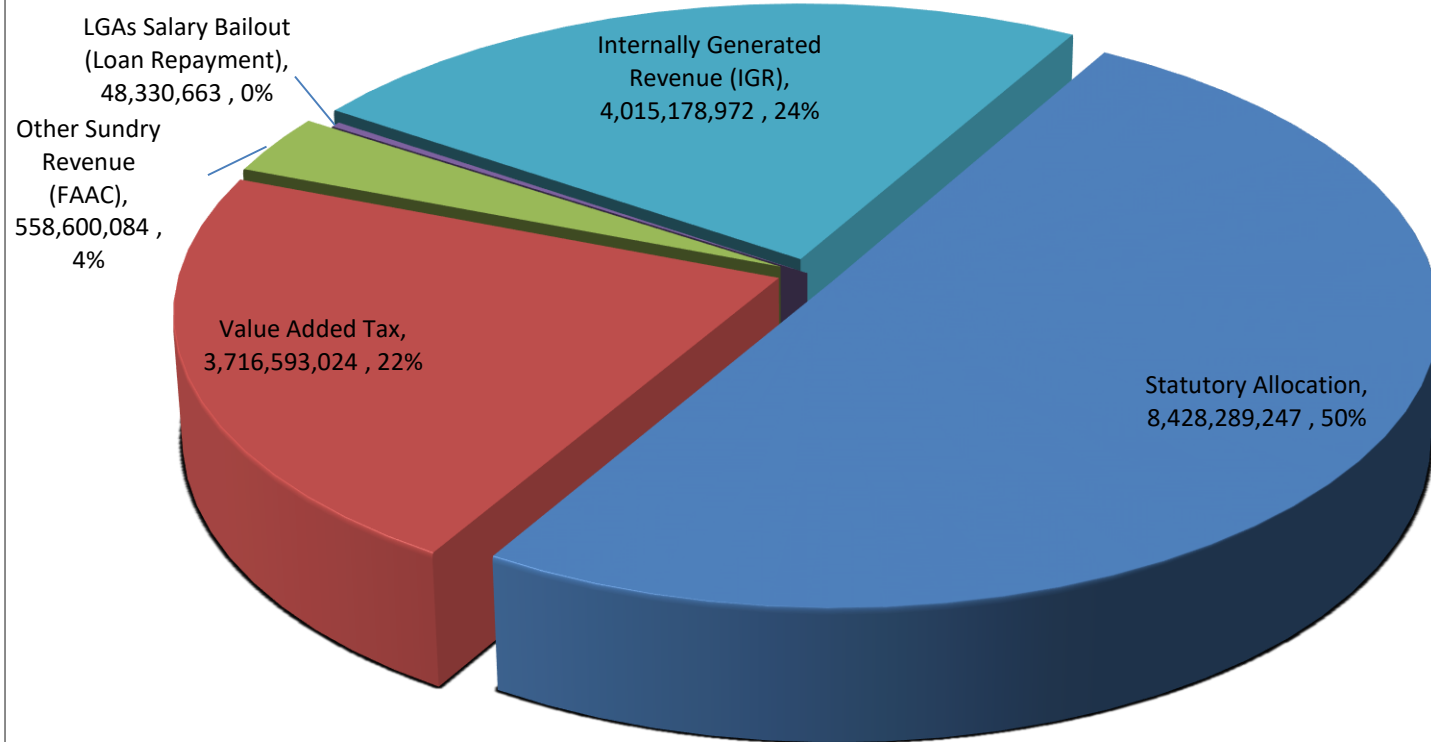




FIG II: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER RECURRENT REVENUE ON TOTAL ACTUAL





3.0. ANALYSIS OF 2020 THIRD QUARTER RECURRENT EXPENDITURE PERFORMANCE

A total sum of ~~N~~67,289,190,781, was appropriated for recurrent expenditure in 2020 Revised Budget Estimates which is made up of recurrent (non-debt) expenditure and recurrent (debt service) expenditure. Out of this amount, ~~N~~62,471,213,084 (92.8%) was earmarked for Recurrent (non-debt) expenditure while ~~N~~4,817,977,697 (7.2%) was for recurrent (debt service) expenditure in 2020 budget.

RECURRENT (NON-DEBT) EXPENDITURE

Government determination to cut down the growth of recurrent expenditure continued to be pursued in the 2020 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 third quarter of the year, A total sum of ~~N~~11,601,855,687 was spent on recurrent (Non-Debt) expenditure while a sum of ~~N~~36,871,925,792 was spent to date. Out of the total recurrent (Non-Debt) expenditure of ~~N~~11,601,855,687 spent in the third quarter, a sum of ~~N~~3,311,860,134 was spent on personnel cost out of the quarterly estimates of ~~N~~3,575,913,519 while ~~N~~10,091,935,904 was spent to date on personnel cost. The sum of ~~N~~5,634,837,431 was expended on overhead cost in the third quarter in which larger proportion of the MDAs' overhead cost was spent on Covid-19 responsive activities which include the following:

- Purchase of Precautionary tools in containing the transmission of COVID-19 Pandemic.
- Fund for Mobilization Committee set-up with implementable strategies of addressing the rising cases of COVID-19 pandemic.



- Supply of 52,000 pieces of 1 Litre and 200ml of Hand Sanitizers to University of Ilorin by Kwara State Government.
- Second round fumigation of major markets in Ilorin West, East and South as part of efforts to contain the spread of COVID-19 in the State.
- Feeding of COVID-19 patients at Sobi and Hajj camp Infection Drugs Centre, Ilorin.
- Payment of allowance to the security personnel attached to the Isolation Center at Sobi Specialist Hospital, Ilorin.
- Payment of allowance of Health workers and Supportive Staff on COVID-19 assignment for the month of August, 2020.
- Supply of 1,000 pieces of Bedsheet at the Covid-19 Isolation Centers to contain the spread of Covid-19 in the State.
- Renovation and Purchase of emergency surgical items consumables at Covid-19 Infections Disease Centre, Sobi.
- Feeding of Covid-19 patients at the two (2) Isolation Centers of Sobi Specialist and Hajj Camp, Ilorin.
- Supply of 4,000 pieces of Respiratory Face Masks towards the containment of the spread of Covid-19 in the State.
- Action plan for pre, during and after School reopening Sensitization and Enforcement of the spread of Covid-19 in Aviation College and other Tertiary Institutions in the state.

A total sum of ~~N~~19,030,691,168 was expended year to date on overhead cost as at 30th September, 2020.

The sum of ~~N~~2,314,828,927 was spent on Pensions and Gratuities out of the quarterly estimates of ~~N~~2,240,764,727 while ~~N~~6,788,094,922 was spent year to date. 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. The Consolidated Revenue Fund Charges expended a sum of ~~N~~248,536,930 in the third quarter out of the quarterly estimate of ~~N~~267,485,653 while ~~N~~722,917,462 was spent to date. A total sum of ~~N~~91,792,265 was spent on statutory office Holders salaries out of the quarterly estimate of ~~N~~125,000,000 while ~~N~~238,286,336 was spent year to date as at 30th September, 2020.



RECURRENT (DEBT SERVICE) EXPENDITURE

The total revised recurrent (debt service) expenditure estimates was ~~N~~4,817,977,697. The total actual expenditure in the third quarter was ~~N~~882,983,225 which represent 73% performance against the quarterly estimates of ~~N~~1,204,494,424. A total sum of ~~N~~3,576,263,246 was the total expenditure on debt service year to date.

The level of performance in the debt service from the quarterly estimates in the third quarter was still improved despite the Federal Government response to the Covid-19 Pandemic whereby some deductions of Kwara State Debt Service from the Federation Account was suspended with effect from April 2020 to March 2021. The unsuspended deductions are FGN Bailout Bond repayment, CBN Small Medium Enterprise Development Fund and External Loan Repayment while the increase in the actual figure of External Loans Repayment (Donor) in the third quarter of 2020 over the quarterly estimates was as a result of increase in the exchange rate in the international market.

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

TABLE 2: 2020 3RD QUARTER RECURRENT EXPENDITURE PERFORMANCE

S/N	REVENUE SOURCES	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER ACTUAL EXPENDITURE (JULY-SEPT)	TOTAL ACTUAL EXPENDITURE YEAR TO DATE	% BUDGETED SPENT IN 3RD QUARTER	% BUDGETED SPENT TO DATE	BALANCE OF EXPENDITURE TO SPEND FOR THE YEAR
		2020	2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9	10
		₦	₦	₦	₦	₦	%	%	₦
A	RECURRENT EXPENDITURE (NON-DEBT)			-					-
I	Personnel Cost	14,804,010,591	14,303,654,076	3,575,913,519	3,311,860,134	10,091,935,904	93%	71%	4,211,718,172
II	Overhead Cost	41,271,470,358	37,634,557,488	10,317,867,590	5,634,837,431	19,030,691,168	55%	51%	18,603,866,320
III	Pensions and Gratuities	8,356,020,765	8,963,058,908	2,089,005,191	2,314,828,927	6,788,094,922	111%	76%	2,174,963,986
IV	Statutory Office Holders Salaries (Public Officers)	500,000,000	500,000,000	125,000,000	91,792,265	238,286,336	73%	48%	261,713,664
V	Other CRF Charges	935,645,608	1,069,942,612	233,911,402	248,536,930	722,917,462	106%	68%	347,025,150
VI	LGAs Salary Bailout	-	-	-		0			
	SUB-TOTAL	65,877,147,322	62,471,213,084	16,344,197,702	11,601,855,687	36,871,925,792	71%	59%	25,599,287,292
B	RECURRENT EXPENDITURE (DEBT)								
	Recurrent Debt: (Public Debt Charges)								
I	Internal Loans Repayment		345,000,000						
II	Contractual Payment (Recurrent)	62,717,963	62,717,963	15,679,491		0	0%	0%	62,717,963
III	FGN Bailout Bond Repayment (1)	466,520,504	116,630,126	116,630,126		116,630,126	0%	100%	Loan Suspended
IV	FGN Bailout Bond Repayment (2)	2,537,575,862	2,537,575,862	634,393,966	634,393,965	1,903,181,896	100%	75%	1,268,787,931
V	CBN Excess Crude Account Loan (ECA)	1,079,671,147	269,917,787	269,917,787		269,917,787	0%	100%	Loan Suspended
VI	Commerical Agriculture Scheme Loan Repayment 1	228,423,711	137,054,227	57,105,928		137,054,227	0%	100%	Loan Completed
VII	Commerical Agriculture Scheme Loan Repayment 2	70,736,391	-	17,684,098	0	0	0%		Loan Completed
VIII	CBN Small and Medium Enterprises Development	420,671,467	420,671,467	105,167,867	105,167,868	315,503,601	100%	75%	105,167,866
IX	External Loans Repayment (Donor)	445,691,880	470,708,727	111,422,970	143,421,392	376,274,071	129%	80%	94,434,656
X	CBN Budget Support	1,830,806,153	457,701,538	457,701,538		457,701,538	0%	100%	Loan Suspended
	SUB-TOTAL	7,142,815,078	4,817,977,697	1,785,703,771	882,983,225	3,576,263,246	49%	74%	1,241,714,451
	TOTAL (A+B)	73,019,962,400	67,289,190,781	18,129,901,473	12,484,838,912	40,448,189,038	69%	60%	26,841,001,743

SOURCE :3RD QUARTER RETURNS FROM MDAs, 2020



FIG III: PERFORMANCE OF 2020 3RD QUARTER RECURRENT EXPENDITURE (NON-DEBT SERVICES)

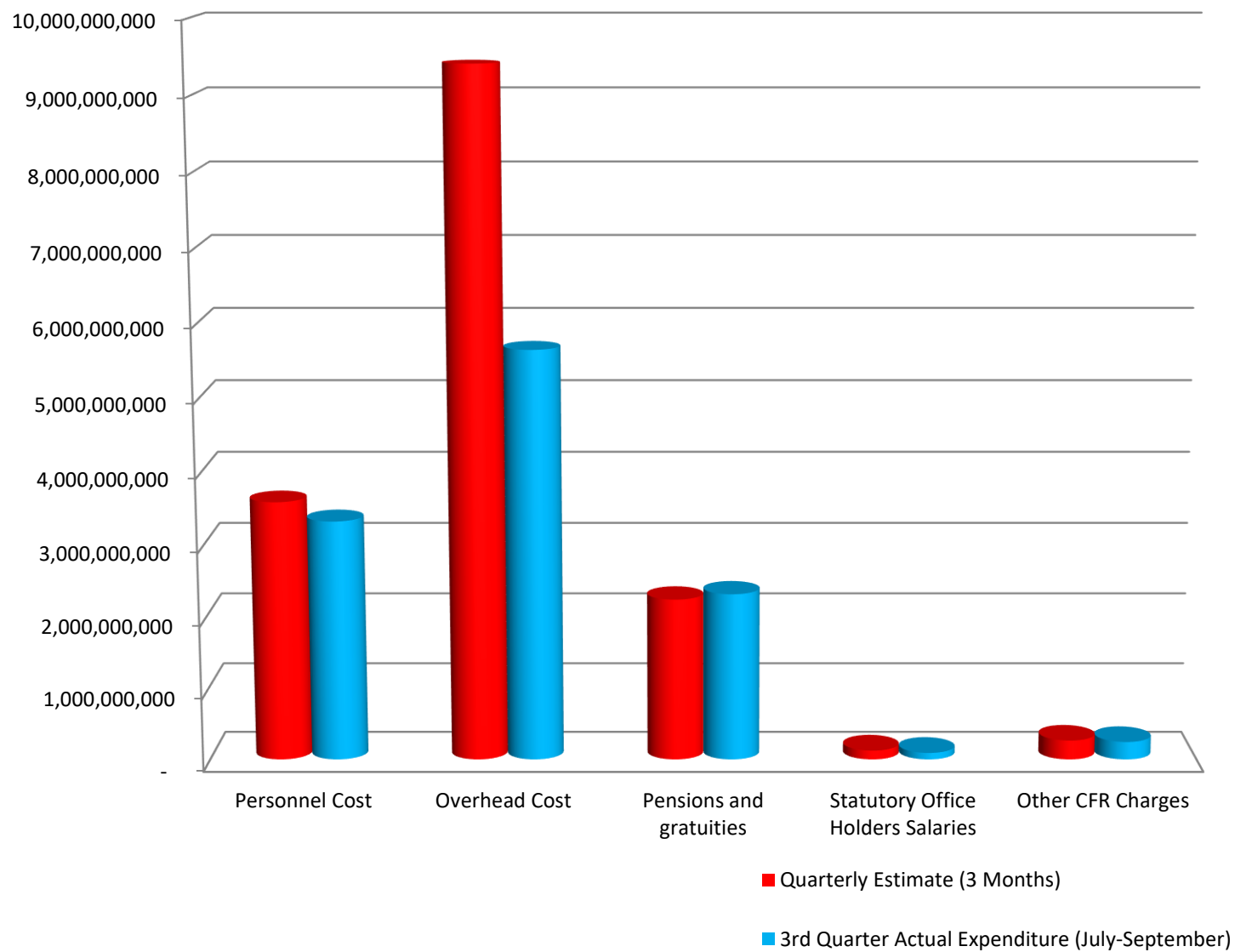




FIG IV: PERFORMANCE OF 2020 3RD QUARTER RECURRENT EXPENDITURE (DEBT SERVICES)

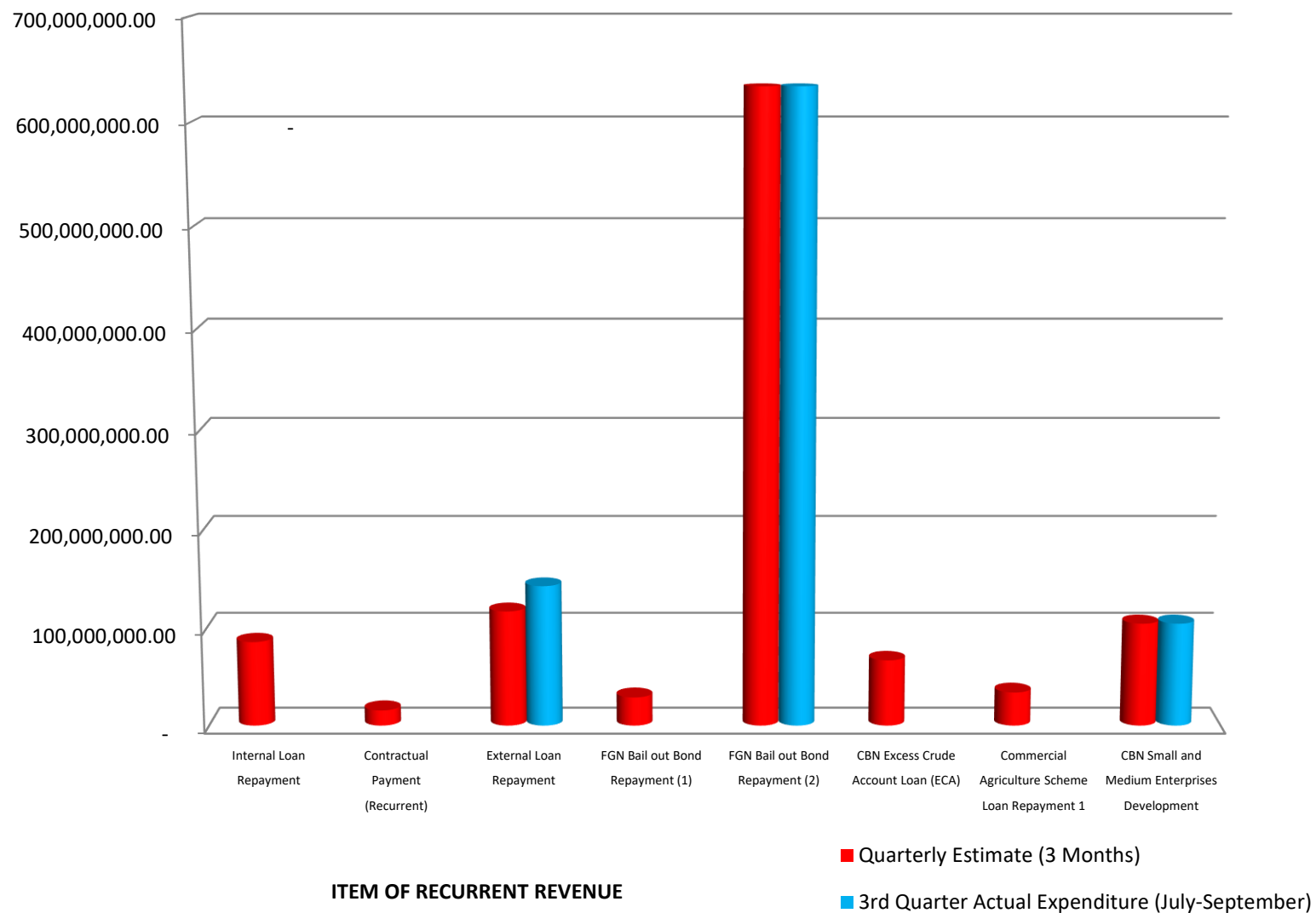


FIG V: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER RECURRENT EXPENDITURE (NON-DEBT) ON TOTAL ACTUAL

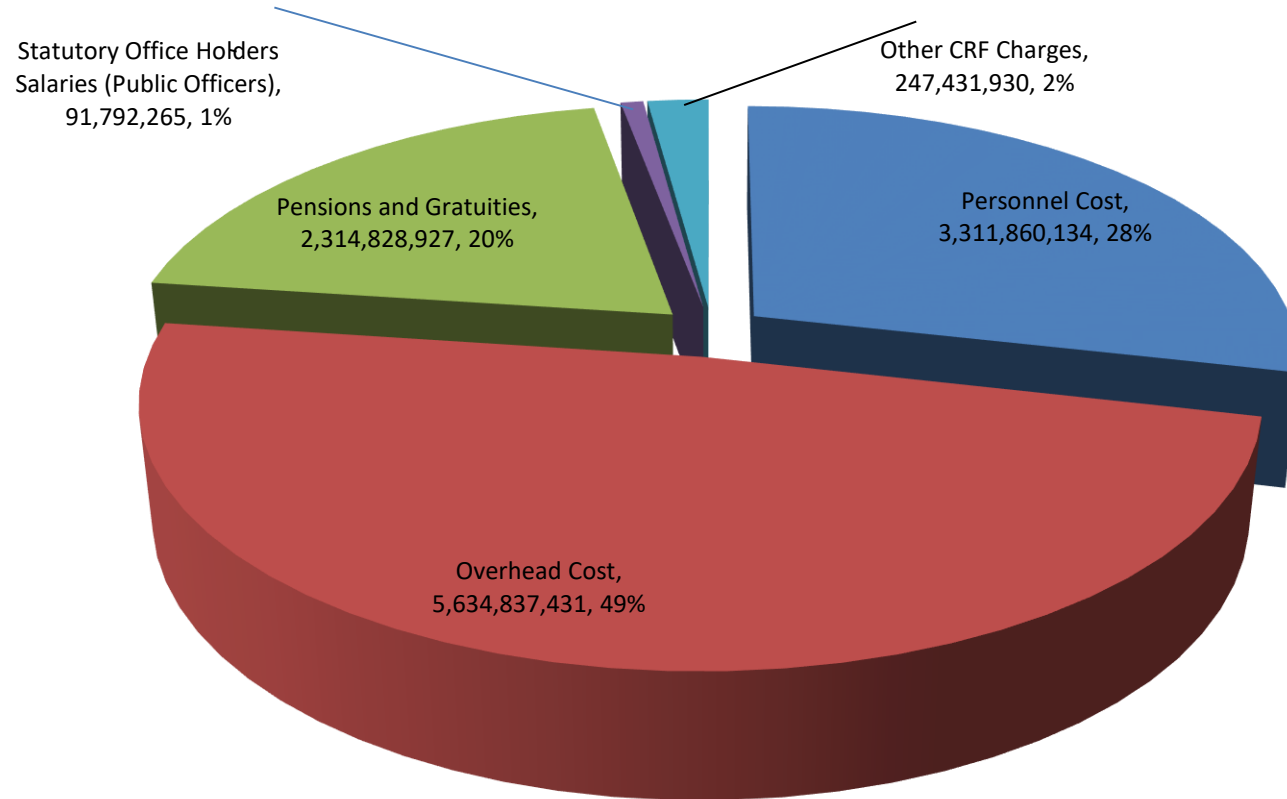
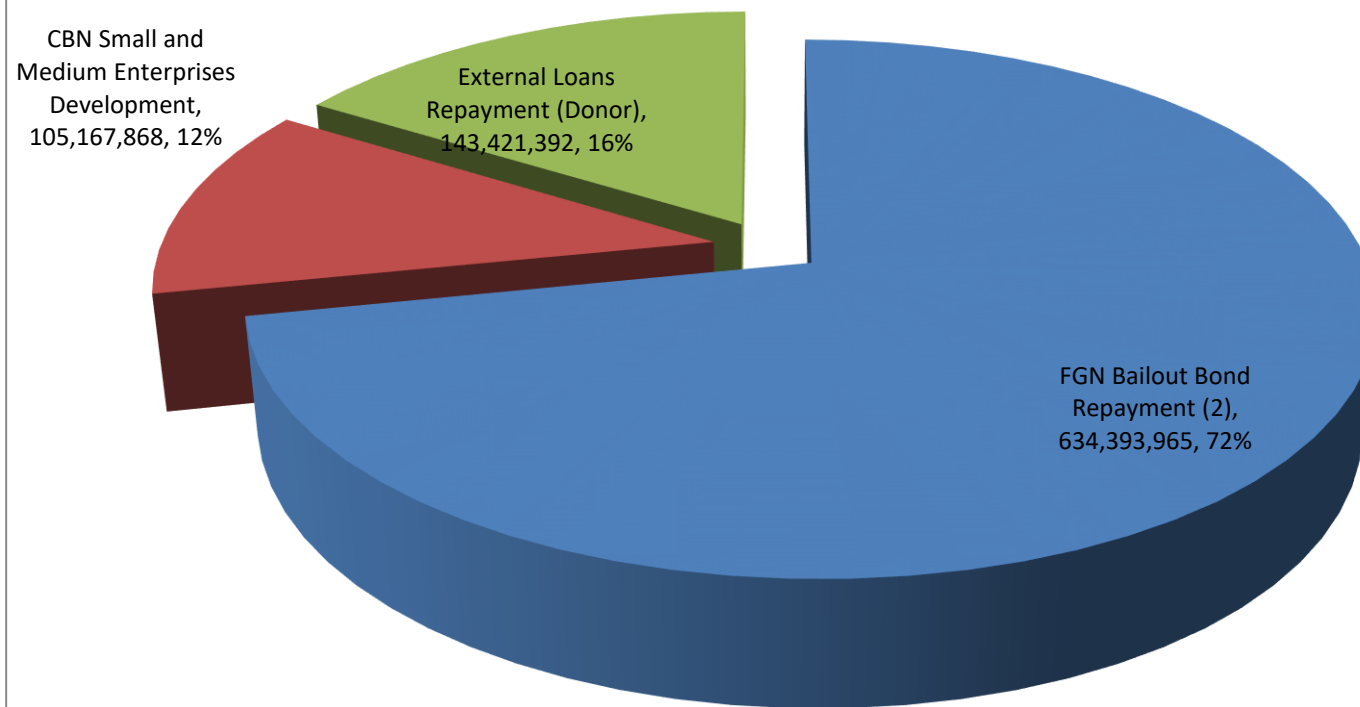




FIG VI: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER RECURRENT EXPENDITURE (DEBT-SERVICE) ON TOTAL ACTUAL





4.0 ANALYSIS OF THE 2020 THIRD QUARTER CAPITAL RECEIPT PERFORMANCE

The sum of ₦47,375,517,188 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 third quarter of 2020, out of the quarterly estimate of ₦11,843,879,297 as capital receipt from various sources which include transfer from recurrent revenue budget surplus, a total sum of ₦6,588,094,102 was the capital receipt for the period under review while the sum of ₦18,801,624,203 was the capital receipt year to date. Out of this total amount for the third quarter, a sum of ₦4,282,153,078 was 'transfer from recurrent revenue budget surplus' while a total sum of ₦8,711,372,282 was year to date transfer from recurrent revenue budget. The improvement in the level of transfer from recurrent revenue was due to increase inflow from recurrent revenue sources in the third quarter from both Federal Allocation and Internal Generated Revenue.

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



TABLE 3 : 2020 3RD QUARTER CAPITAL RECEIPTS PERFORMANCE

S/N	SOURCES OF CAPITAL RECEIPT	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER RECEIPT(JULY-SEPT)	YEAR TO DATE ACTUAL	% BUDGET EXECUTED QUARTERLY	% BUDGET EXECUTED TO DATE	BALANCE OF EXPENDITURE TO SPEND
		2020	2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9	10
		N	-	N	N	N	%	%	N
A	Transfer from Recurrent Surplus	43,596,259,283	12,284,324,274	3,071,081,069	4,282,153,078	8,711,372,282	139.4%	71%	(3,572,951,992)
B	Domestic Loan		1,829,054,054	457,263,514			0.0%	0%	(1,829,054,054)
C	Domestic Aid	13,535,000,000	6,000,000,000	1,500,000,000		2,320,990,910	0.0%	39%	(3,679,009,090)
D	Foreign Aid	8,491,740,000	7,370,740,000	1,842,685,000		1,134,425,689	0.0%	15%	(6,236,314,311)
E	Domestic Grants	7,586,977,892	10,880,222,312	2,720,055,578	1,755,039,113	2,786,085,485	64.5%	26%	(8,094,136,827)
F	Foreign Grants	4,001,480,000	108,044,108	27,011,027		7,560,000	0.0%	7%	(100,484,108)
G	Foreign Loan	8,170,000,000	6,903,132,440	1,725,783,110	402,186,330	2,193,530,576	23.3%	32%	(4,709,601,864)
H	Other Capital Receipts	4,086,246,595	2,000,000,000	500,000,000	148,715,581	1,647,659,261	29.7%	82%	(352,340,739)
	TOTAL	89,467,703,770	47,375,517,188	11,843,879,297	6,588,094,102	18,801,624,203	55.6%	40%	(28,573,892,985)

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



FIG VII: PERFORMANCE OF 2020 3RD QUARTER CAPITAL RECEIPT

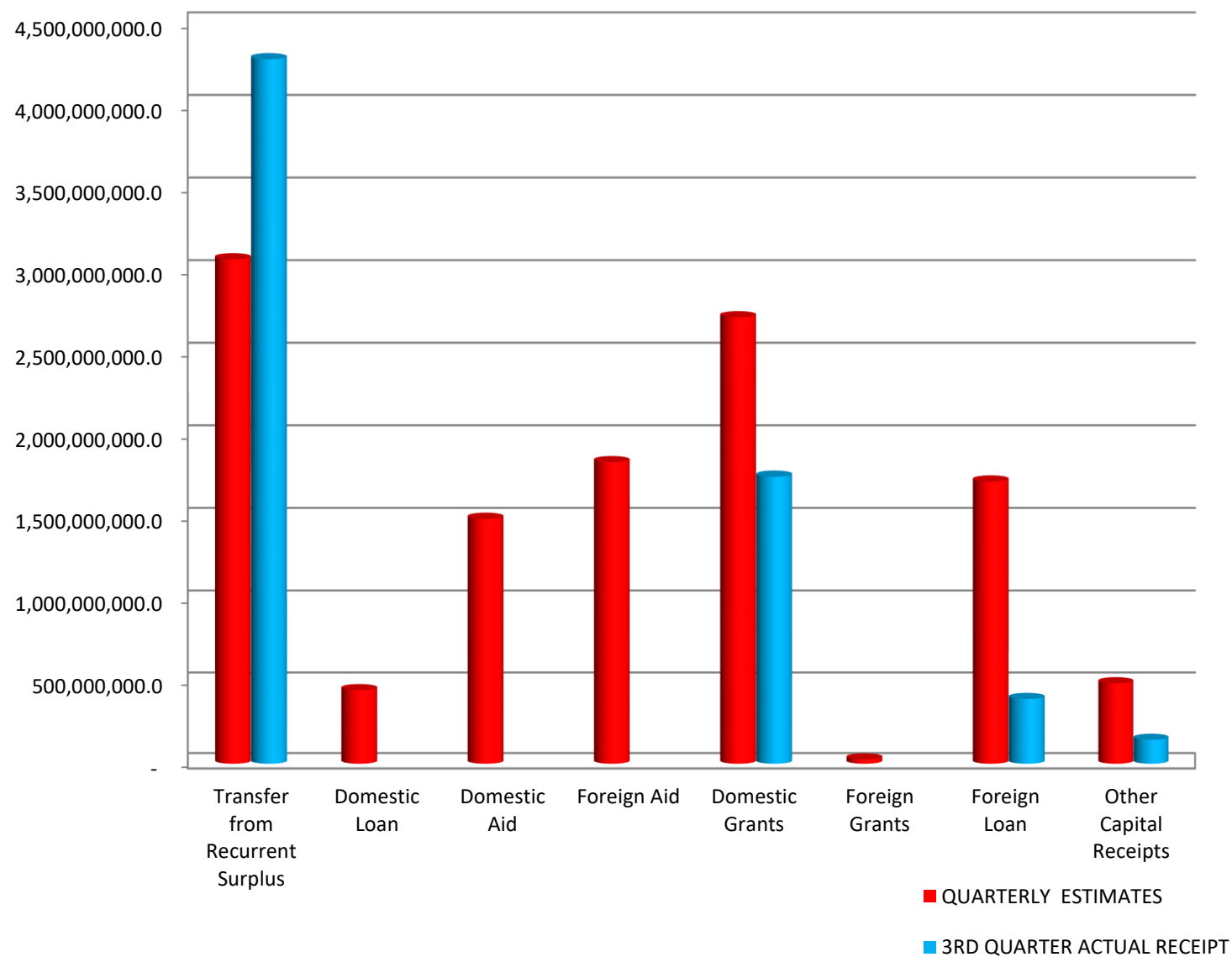
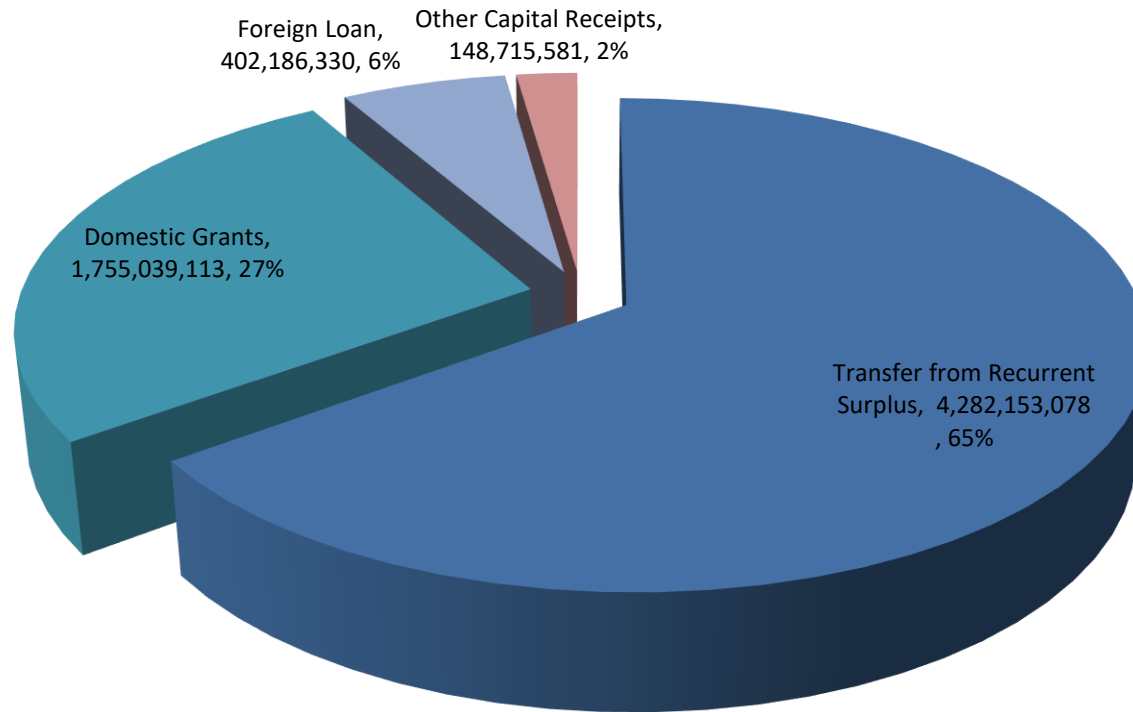




FIG VIII: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER CAPITAL RECEIPT ON TOTAL ACTUAL






5.0 ANALYSIS OF THE 2020 THIRD QUARTER SECTORAL CAPITAL EXPENDITURE PERFORMANCE

Some of the critical capital projects scheduled for implementation in the 2020 budget include the following: -

1. Construction of new urban and rural roads as well as Federal government intervention rural roads initiative (RAAMP).
2. Rehabilitation of Hospitals/Health Centres with provision of modern medical Laboratory equipment.
3. Kwara State Health Insurance Agency and Saving One Million Lives Programme for Result.
4. Construction of new secretariat and conference hall.
5. Construction of Kwara innovation hub for information technology (ICT)
6. Implementation of Kwara State Social Investment Programme.
7. Construction of public toilets in strategic locations in the state to eradicate open defecation.
8. Intervention in the state-owned media (Radio Kwara, Herald, Kwara TV)
9. Construction of a twins squash court.
10. Rehabilitation of public schools across the three Senatorial Districts.
11. Tractorization leasing Programme.
12. Ilorin Innovation Hub
13. Visual Art Centre
14. Biometric Human Resource Management System
15. Rehabilitation and Expansion of Semi-Urban and Urban water scheme project and provision of water facilities through drilling of boreholes.

- 
16. Rehabilitation of Court Rooms (Magistrate, Area and High Courts) across the 16 Local Government Areas of the State.
 17. 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 ~~₦~~3,625,328,639(30.6%) was expended by the MDAs on various capital projects/programmes out of the quarterly estimate of ~~₦~~11,843,879,297 for the third quarter of 2020 while ~~₦~~14,077,145,608 was spent year to date.

A. GENERAL PUBLIC SERVICE

The Capital estimate for the third quarter under this sector is ~~₦~~1,189,855,000. A total sum of ~~₦~~402,412,742 (33.8%) was accessed and spent on various project and activities as follows:

- Rehabilitation/ Repairs of residential building (Government Chalet)
- Purchase of 3 nos of operational vehicles to address mobility challenges of MDAs.
- Procurement of a 12.5KVA Holdford (England Engine) generator set at Kwara State Pension Board, Ilorin.
- Renovation of former Ministry of Communication offices.
- 30% mobilization fee for the Provision of Employee Biometrics Staff Audit and Human Resources management solution to the state government.
- Refurbishment of 140 Nos. and supply of 45 Nos. Metal Shelves at Kwara State Teaching Service Commission.
- Relocation of the Facilities Marked for Demolition at Kwara Hotel.
- Purchase of 1,000 pieces of personnel protective equipment.

- 
- Supply of Medical Equipment to contain the spread of COVID-19 in the State.

B. PUBLIC ORDER AND SAFETY

The quarterly estimate for this sector is ₦ 84,103,900. However, a total sum of ₦28,940,363(34%) was released and spent by Ministry of Justice and High Court of Justice on the following projects and activities:

- Tilling of Judges Chambers and Secretary Office and Repairing of Soak awayat Judges Chamber at Jebba High Court.
- Tilling of High Court Offa and Production of Burglary at Erin-Ile High Court.
- Flouring of main Entrance of court premises Erin-Ile and Magistrate court Adewole.
- Repair of leakages of the roof at Justice Chamber in Afon High Court and High Court Osi.
- Purchase and Fixing of W.C for the toilet at High court Jebba.
- Plastering of area Court Adewole.
- Repairing of witness box and long tables at Offa.
- Purchase of Library Books and Equipments (Law Books).

C. ECONOMIC AFFAIRS

A total sum of ₦3,874,710,877 is the quarterly estimate for the sector on various capital projects. In the third quarter, a total sum of ₦2,204,542,340 (56.9%) was released and spent on the following:

- Construction of Shao township road, Oro-Ago-Oyeta road, Osi township road, Gwaria Road, Kaiama, Tsaragi Market

Batakpan Box Culvert Road, Market Junction Emir' Palace Road, Gwanara, Museum Road Esie, Erin Ile Town



Hall/Station

Road, Alore Banni Adabiya Road, Internal Road in Ipata Oloje Market, Tipper Garage-Amuyo-Adesoye College, Adeta

Primary School Linking Kuntu, Ilorin, Sobi Specialist Hospital-Gaa Osibi-Medina, Asa Dam (Lower Road) by Railway Fly

Over Ilorin, Box Culvert Wall Along Oro-Ago Road, Interlock pavement at Ode, Ishawo, Ita-Kudimo, Koro, Sayodun,

Aberu.

- Repairs of Potholes/Sectional Overlay of Asa-Dam-Okoko Erin Road through Direct Labour.
- Purchase of spare parts for Four (4) patrol vehicles and Small Towing Vehicle for KWARTMA.
- Procurement & Installation of 500KVA Transformer and other material behind KWASU contact office Kulende Ilorin;
Procurement and Installation of 2NOS 500Kva/0.415K Transformer at Share Water Works & Police Intelligent College in Ifelodun L.G.A.
- Completion of abandoned electrification works and the project from Camp Banisula.
- Rehabilitation of 33KV line from Patigi to Kpada with replacement of damaged Transformer and other equipment at FEY Community; Rehabilitation of 33KV line Tee Off at Echi Wada to Koro Axis with replacement of damaged transformer at Shiyangi and Koro
- Restoration of Electricity back to Oke-Ode and adjoining community in Ifelodun L.G.A
- Procurement and Installation of Conduit Pipe and Other Electrical Materials at Government Chalet Opposite Bamigboye House G.R.A
- Rehabilitation of Maigida-Banni (36km Rural Road in Moro/Kaima), Rehabilitation/Asphalt Overlay and Construction of Drainage at Oke-Apomu Ayilara Area Ilorin.



- Construction of Ilorin Innovation Hub (ICT Center)
- Kwara Social Investment Scheme(Loan for 13,413 petty traders at ₦10,000 each across five LGAs, Ilorin West, Ilorin South, Ilorin East and Oyun)
- Purchase of HP LaserJet pro 400 printer and installment in the secretary office at Fiscal Responsibility Commission.
- Supply of Medical Equipment to contain the spread of Covid-19 in the State.
- Supply of 2000 CAT III Protective Hazmat Suit Disposal Coverall with HOOD, Elastic Wrist and Ankles.
- Installation of Traffic stop line Zebra cross sign at Challenge Junction.
- Channelization works and filling at Gaa-Iman Road Ilorin.
- Production/Installation of 2NO Trapper Road Sign at unity roundabout.
- Rehabilitation of College Box Culvert Along Wema, Kaima Road.
- Patching of Pothole Sectional Overlay and Repair of Damage Drainage at Magaji Fate Road Tanke.
- Rehabilitation of entire Street of Kano Road Adewole Estate Ilorin.
- Renovation of part of council for Arts and Council Building (periter fence and roof).
- Improve facilities at the Hospitality and Tourism Development Board.
- Maintenance of Kwara State Television Tower at Apata Yakuba.
- 30% Mobilization fee for the construction of Ilorin Visual Art Centre.



D. ENVIRONMENTAL PROTECTION

The quarterly estimate was ~~N~~97,256,603 for this sector in the third quarter of 2020. A total sum of ~~N~~8,300,000 (8.5%) was accessed and spent on Sanitation and Maintenance of Sokoto Ayekale dumpsite.

E. HOUSING AND COMMUNITY AMENITIES

The Housing and Community Amenities sector expended a total sum of ~~N~~159,364,377(47.9%) out of the quarterly estimate of ~~N~~332,746,272 for the third quarter of 2020. The following projects were executed during the third quarter under the sector:

- Relocation of AC” Pipe along Baraje, Baboko Area.
- Repair of (20) nos. of existing Boreholes & Drilling of (4) nos. New Handpump, (5) nos. New motorized Borholes in Moro LG.
- Provision of Water Supply to Ajibesin Community, Ogodi Area, Provision of Generator-Set for recently rehabilitated Concrete Overhead Tank within Ilorin Metropoli
- Reactivated of Blocked four fitted Tank, Asa-Dam
- Drilling of 10,000 Liters Motorized Boreholes at Jengbe Motor Spare Part Market, Oloje, Drilling of 10nos. Hand pump fitted Boreholes at 10 PHCs within the 3 Senatorial district.
- Procurement of Water Treatment Chemicals for the month of July, August and September.
- Advertisement on National Dailies to invite eligible contractors for construction of New Jebba waterworks and rehabilitation of Oyun waterworks.


- 
- Drilling of Motorized Boreholes in Dumagi waterworks, Edidi Community and repair of Share waterworks.

F. HEALTH

A total sum of ₦4,778,781,346 was quarterly estimate for the Health sector in the third quarter of 2020. A total sum of ₦320,589,471(6.7%) was accessed. Out of this amount, a total sum of ₦220,589,471 was spent on the following projects and activities:-

- Reconstruction of Oju-Ekun Basic Health Centre, Ilorin West Local Government
- Renovation of comprehensive Health Centre, Centre Igboro, Ilorin South Local Government, Pakata/Ubandawaki Primary Health Centre, Ilorin West LGA, Gwanara Health Centre, Baruten LGA, Igbo-Oro Health Centre, Offa LGA, Ojoku Health Centre, Oyun LGA, Bode-Saadu Health Centre, Moro LGA, Magaji Okaka 1 Primary Health Centre, Ilorin South LGA, Isanlu-Isin Health Centre, Isin LGA, Dumagi Health Centre, Edu LGA, Obbo-Ile Health Centre, Ekiti LGA, Maggaji Ngeri Primary Health Centre, Ilorin West LGA, Magaji Are 1 Primary Health Centre, Ilorin East LGA, Basic Health Care Centre, Otte Oja Asa LGA, Igbo-Oro Health Centre, Offa LGA, .
- Expansion of Isolation Treatment centre to 100 bedded capacity at the Sobi Specialist Hospital.
- Rehabilitation and maintenance of Oxygen Plant at the Sobi Specialist Hospital.
- Purchase of Motor Vehicle for operation by Health Insurance Agency.
- Re-modeling of Intensive Care Unit, Wards and Clinic at General Hospital Ilorin.

However, no capital receipt in kind was received from donor agency in the third quarter of 2020.



However, a total sum of ~~N~~1,100,000,000 was a capital receipt from FGN COVID-19 Intervention Facility to the state Government to contain the spread of Covid-19 in Kwara State.

G. RECREATION, CULTURE AND RELIGION

The sector was allocated the sum of ~~N~~81,937,546 to be spent on various capital projects during the third quarter of 2020. A total sum of ~~N~~2,263,287(2.8%) was accessed and spent on the following items:-

- Construction of a Twin Squash Court for advert at Kwara State Stadium Complex, Ilorin.
- Rehabilitation/Repairs of Residential Building (Kwara Football Academy Hostel).

H. EDUCATION


The education sector quarterly estimate for capital projects was ~~N~~1,383,387,665. However, a total sum of ~~N~~495,452,059 (35.8%) was released and spent. Out of which a total sum of ~~N~~492,192,059 was expended on Capital projects in Kwara State Polytechnic, Ilorin and Kwara State College of Education, Oro through TET FUND programme while a total sum of ~~N~~3,260,000 was expended on the revitalization of EMIS by Ministry of education and human capital development.

I. SOCIAL PROTECTION

A total sum of ~~N~~21,100,000 was earmarked for the Social sector in the third quarter of 2020. A total sum of ~~N~~3,464,000 (16.4%) was accessed and spent on the following items:-

- a. Rehabilitation of Women Multipurpose Centre, MWAH/Qs .
- b. Purchase of materials (Handicapped Aids/Material Supplies).

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 ~~N~~2,204,542,340, then followed by the Education sector with a total amount of ~~N~~495,452,059. The



General Public Sector is third with a total amount of ₦402,412,742. The details are contained in Table 4.

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

TABLE 4: 2020 3RD QUARTER CAPITAL EXPENDITURE PERFORMANCE

S/N	SECTOR	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER ACTUAL (JULY-SEPT)	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9	10
		₦	₦	₦	₦	₦	%	%	₦
	SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)								
A	GENERAL PUBLIC SERVICES								
	GOVERNOR'S OFFICE	4,139,350,000	3,030,070,000	757,517,500	162,993,430	1,658,847,996	22%	55%	1,371,222,004
	KWARA STATE HOUSE OF ASSEMBLY	1,176,000,000	1,075,850,000	268,962,500	0	0	0%	0%	1,075,850,000
	OFFICE OF HEAD OF SERVICE	1,625,929,011	648,500,000	162,125,000	239,419,312	501,347,942	148%	77%	147,152,058
	STATE AUDIT DEPARTMENT	22,500,000	5,000,000	1,250,000	0	0	0%	0%	5,000,000
	LOCAL GOVERNMENT AUDIT DEPARTMENT	2,800,000	0	0	0	0			0
	SUB-TOTAL	6,966,579,011	4,759,420,000	1,189,855,000	402,412,742	2,160,195,938	34%	45%	2,599,224,062
B	PUBLIC ORDER AND SAFETY								
	STATE JUDICIAL SERVICE COMMISSION	50,300,000	25,750,000	6,437,500	0	0	0%	0%	25,750,000
	MINISTRY OF JUSTICE	424,500,000	15,000,000	3,750,000	4,000,000	4,000,000	107%	27%	11,000,000
	JUDICIARY (HIGH COURT OF JUSTICE)	759,000,000	264,000,000	66,000,000	24,940,363	32,184,317	38%	12%	231,815,683
	JUDICIARY (SHARIA COURT OF APPEAL)	175,665,600	31,665,600	7,916,400	0	29,140,600	0%	92%	2,525,000
	SUB-TOTAL	1,409,465,600	336,415,600	84,103,900	28,940,363	65,324,917	34%	19%	271,090,683
C	ECONOMIC AFFAIRS								
	MINISTRY OF COMMUNICATIONS	1,239,064,169	573,087,514	143,271,879	278,748,436	378,955,936	195%	66%	194,131,578
	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,898,486,470	1,845,777,683	461,444,421	37,166,500	144,570,430	8%	8%	1,701,207,253
	MINISTRY OF FINANCE	9,097,750,017	3,720,300,745	930,075,186	399,095,004	533,439,667	43%	14%	3,186,861,078
	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	600,000,000	150,000,000	37,500,000	58,243,126	72,071,306	155%	48%	77,928,694
	MINISTRY OF ENTERPRISE	4,434,721,000	2,079,000,000	519,750,000	523,303,651	855,841,303	101%	41%	1,223,158,697
	MINISTRY OF ENERGY	1,682,183,416	921,000,000	230,250,000	57,419,946	231,800,459	25%	25%	689,199,541
	MINISTRY OF WORKS AND TRANSPORT	16,998,722,187	6,207,677,564	1,551,919,391	850,565,677	3,274,617,505	55%	53%	2,933,060,059
	BUREAU OF STATISTICS	223,158,810	0	0	0	0			0
	FISCAL RESPONSIBILITY COMMISSION	2,000,000	2,000,000	500,000	0	0	0%	0%	2,000,000
	SUB-TOTAL	37,176,086,069	15,498,843,506	3,874,710,877	2,204,542,340	5,491,296,606	57%	35%	10,007,546,900

S/N	SECTOR	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER ACTUAL (JULY-SEPT)	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	% BUDGET SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020	2020	2020	2020
D	ENVIRONMENTAL PROTECTION								
	MINISTRY OF ENVIRONMENT	1,558,282,579	389,026,411	97,256,603	8,300,000	22,788,369	9%	6%	366,238,042
	SUB-TOTAL	1,558,282,579	389,026,411	97,256,603	8,300,000	22,788,369	9%	6%	366,238,042
E	HOUSING AND COMMUNITY AMENITIES								
	MINISTRY OF WATER RESOURCES	1,648,681,200	888,466,379	222,116,595	149,864,377	371,118,854	67%	42%	517,347,525
	KWARA STATE BUREAU OF LANDS	1,526,876,040	442,518,707	110,629,677	9,500,000	63,098,000	9%	14%	379,420,707
	SUB-TOTAL	3,175,557,240	1,330,985,086	332,746,272	159,364,377	434,216,854	48%	33%	896,768,232
F	HEALTH								
	MINISTRY OF HEALTH	22,868,164,071	18,715,125,743	4,678,781,436	320,589,471	4,571,775,044	7%	24%	896,768,232
	KWARA STATE HEALTH INSURANCE AGENCY	894,931,767	400,000,000	100,000,000	0	79,687,912	0%	20%	896,768,232
	SUB-TOTAL	23,763,095,838	19,115,125,743	4,778,781,436	320,589,471	4,651,462,956	7%	24%	1,793,536,464
G	RECREATION AND CULTURE								
	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,184,493,960	307,750,184	76,937,546	2263287	2,263,287	3%	1%	3,929,102,990
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	373,000,000	20,000,000	5,000,000	0	0	0%	0%	1,602,184,381
	SUB-TOTAL	1,557,493,960	327,750,184	81,937,546	2,263,287	2,263,287	3%	1%	5,531,287,371
H	EDUCATION								
	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	8,006,016,383	3,931,366,277	982,841,569	3,260,000	649,204,010	0%	17%	5,531,287,371
	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,737,827,090	1,602,184,381	400,546,095	492,192,059	570,928,671	123%	36%	5,531,287,371
	SUB-TOTAL	13,743,843,473	5,533,550,658	1,383,387,665	495,452,059	1,220,132,681	36%	22%	11,062,574,742
I	SOCIAL PROTECTION								
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	117,300,000	84,400,000	21,100,000	3,464,000	29,464,000	16%	35%	11,062,574,742
	SUB-TOTAL	117,300,000	84,400,000	21,100,000	3,464,000	29,464,000	16%	35%	11,062,574,742
	TOTAL	89,467,703,770	47,375,517,188	11,843,879,297	3,625,328,639	14,077,145,608	31%	30%	43,590,841,238

SOURCE :3RD QUARTER RETURNS FROM MDAs, 2020



FIG IX: PERFORMANCE OF 2020 3RD QUARTER RECURRENT EXPENDITURE (DEBT SERVICES)

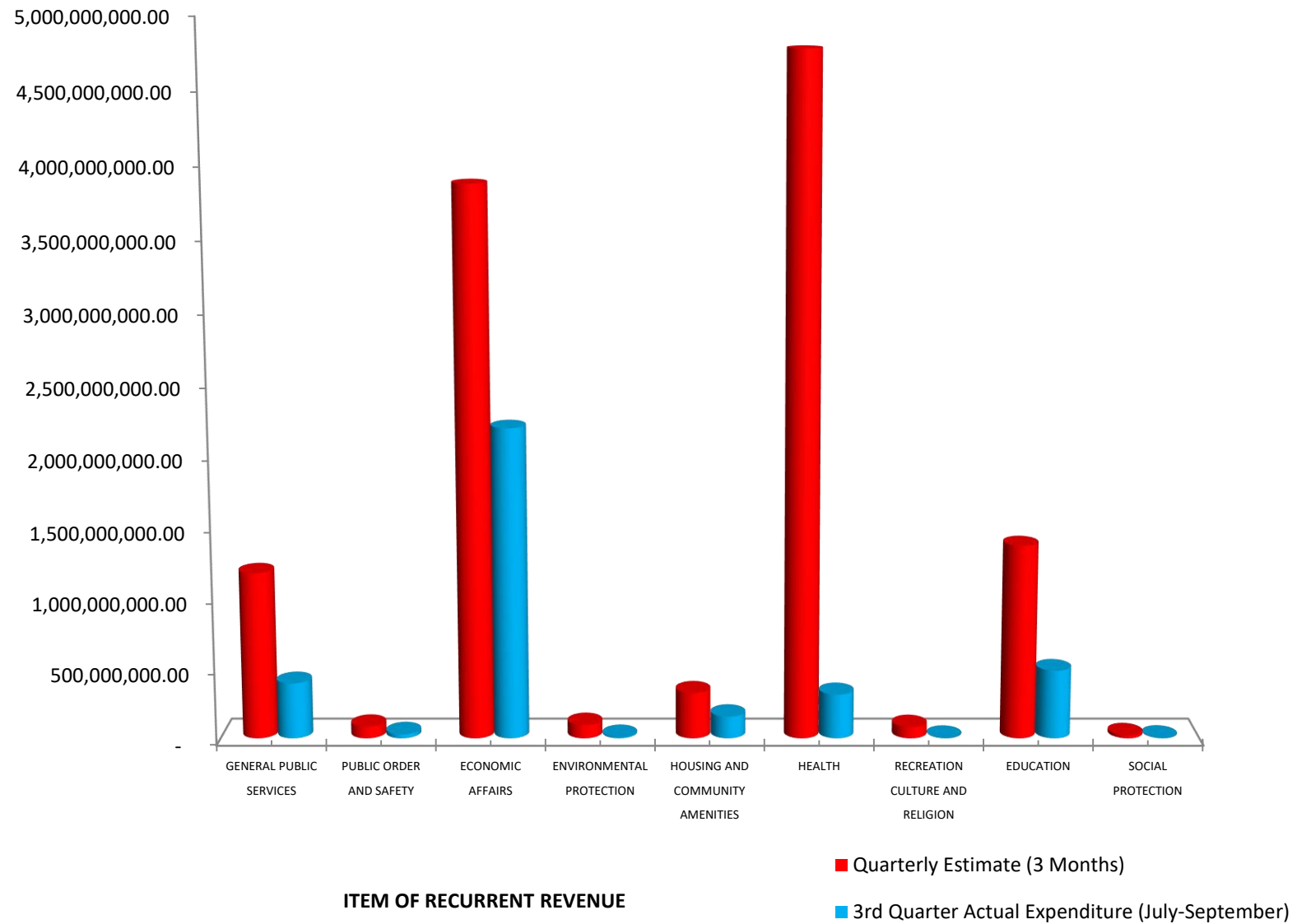
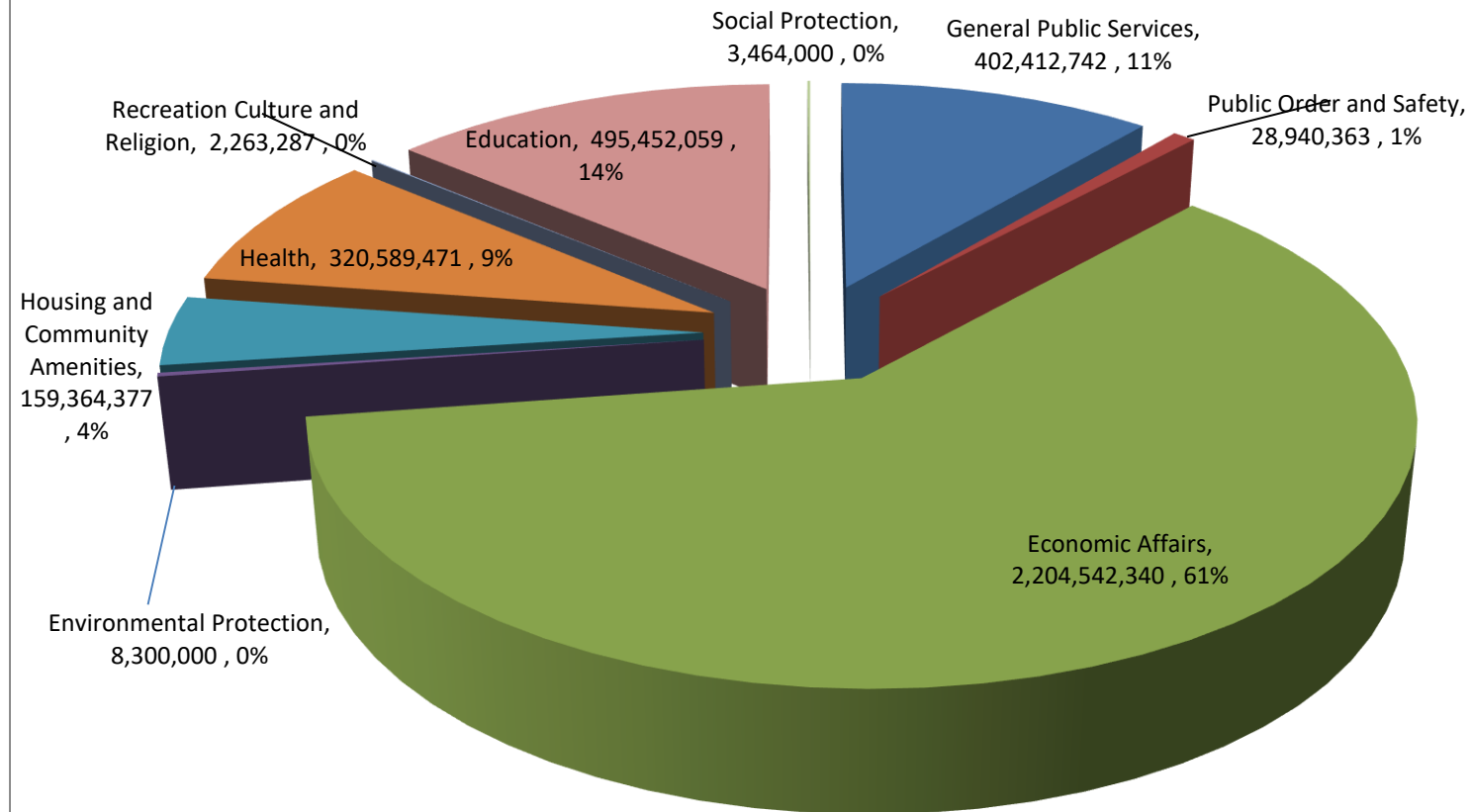




FIG X: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER CAPITAL EXPENDITURE ON TOTAL ACTUAL





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

A total sum of ₦114,664,707,969 was appropriated for expenditure in 2020 Budget. Out of this amount, ₦62,471,213,084 (54.5%) was for recurrent (non-debt) expenditure while ₦4,817,977,697 (4.2%) was for recurrent (debt-service) expenditure and ₦47,375,517,188 (41.3%) for capital expenditure.

In the third quarter of 2020, a total sum of ₦28,666,176,992 was the quarterly estimate to be spent on both recurrent and capital expenditures. Out of this amount, a total sum of ₦16,822,297,695 (59%) was for recurrent expenditure (both non-debt & debt-service) while ₦11,843,879,297 (41%) was for capital expenditure. A total sum of ₦12,484,838,912 was expended on recurrent expenditure activities while ₦3,625,328,639 was expended on various capital projects in the state. However, as at the end of third quarter, a total sum of ₦16,110,167,551 was expended out of the quarterly estimate of ₦28,666,176,992 for the third quarter of 2020 by the state government on both recurrent expenditure activities and various people-oriented developmental projects. **This represent 56.2% performance in the third quarter of the year while a total sum of ₦54,525,334,646 was year to date actual expenditure which represent 48% performance against the annual estimates of ₦114,664,707,969.**

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



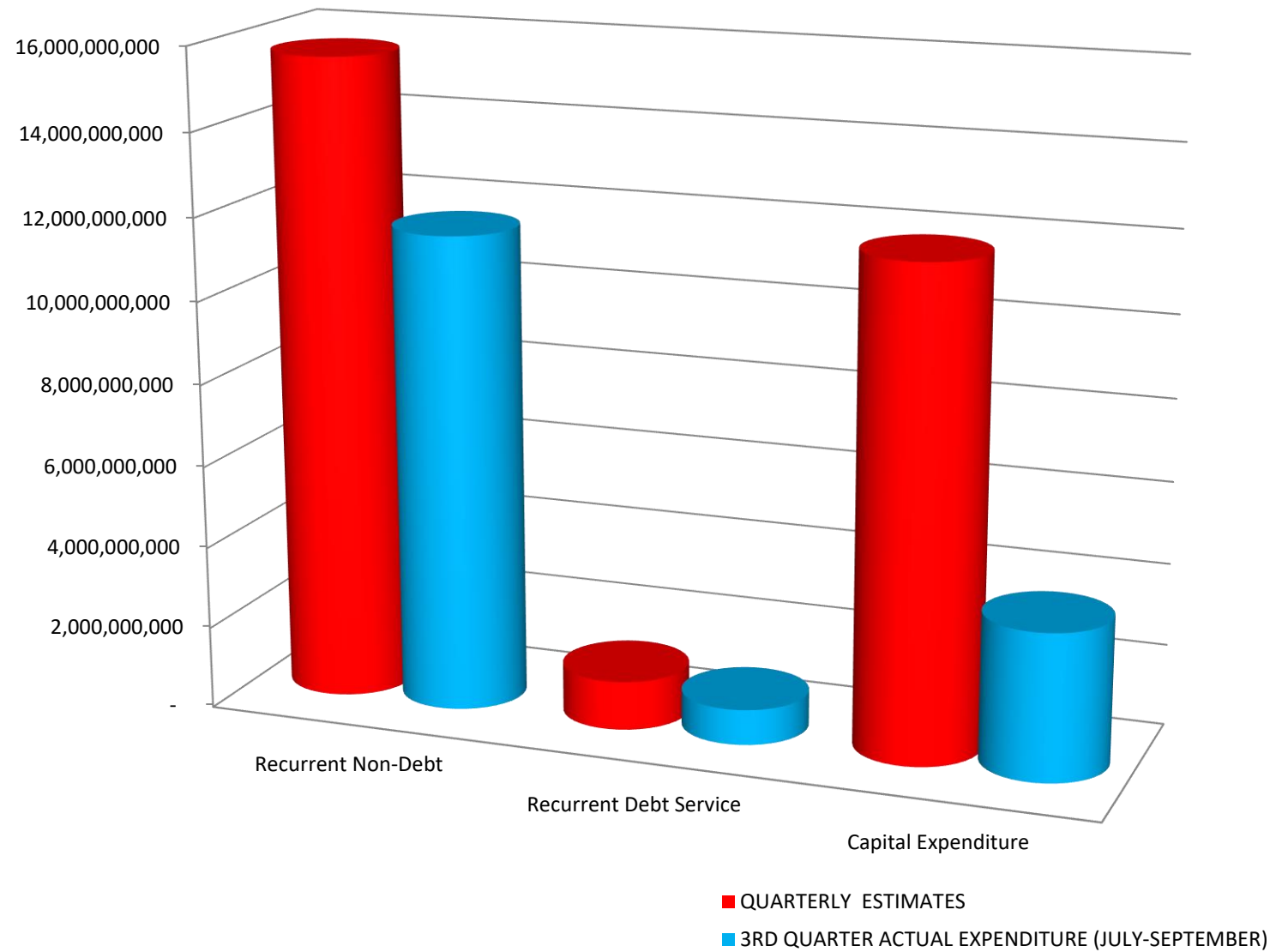
TABLE 5 : 2020 3RD QUARTER RECURRENT AND CAPITAL EXPENDITURE PERFORMANCE

S/N	EXPENDITURE ITEMS	APPROVED ESTIMATES	REVISED ESTIMATES	QUARTERLY ESTIMATES	3RD QUARTER EXPENDITURE (JULY-SEPT)	TOTAL ACTUAL TO DATE	% BUDGET EXECUTED QUARTERLY	% BUDGET EXECUTED TO DATE	BALANCE OF EXPENDITURE TO SPEND
	2020	2020	2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9	10
		₱	₱	₱	₱	₱	%	%	₱
A	Recurrent Non-Debt	65,877,147,322	62,471,213,084	15,617,803,271	11,601,855,687	36,871,925,792	74%	59%	(25,599,287,292)
B	Recurrent Debt Service	7,142,815,078	4,817,977,697	1,204,494,424	882,983,225	3,576,263,246	73%	74%	(1,241,714,451)
C	Capital Expenditure	89,467,703,770	47,375,517,188	11,843,879,297	3,625,328,639	14,077,145,608	31%	30%	(33,298,371,580)
	TOTAL BUDGET SIZE	162,487,666,170	114,664,707,969	28,666,176,992	16,110,167,551	54,525,334,646	56%	48%	(60,139,373,323)

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

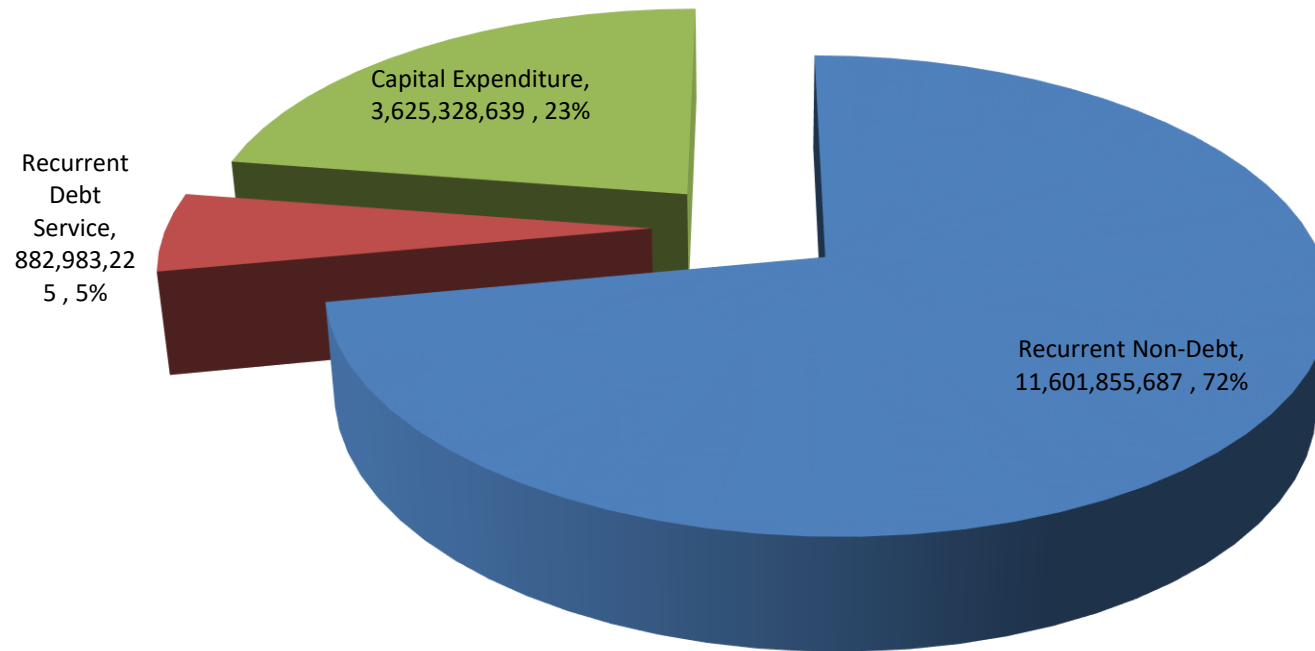


FIG XII: PERFORMANCE OF 2020 3RD QUARTER (RECURRENT AND CAPITAL) EXPENDITURE





FIGXIII: PERCENTAGE PERFORMANCE OF 2020 3RD QUARTER RECURRENT AND CAPITAL EXPENDITURE ON TOTAL ACTUAL





Notable factors that affected the third quarter 2020 Budget Implementation

7.0 The major factors that affected Budget Implementation are:

1. Improvement in the expected level of Federal Revenue Allocation to the State despite the slow-down in the economic activities in the country.
2. The State Internally Generated Revenue (IGR) from MDAs witnessed increase in revenue generation in the third quarter despite the slow comeback to business that has been affected during the COVID-19 lockdown.

8.0 Observations

1. The aggregate actual revenue and actual expenditure for the third quarter of 2020 revealed that government was prudent in the management of its available scarce resources to ensure that expenditures were within the available financial resources and budgetary provision.
2. The IGR accounted for 24% of the Total Recurrent Revenue in the third quarter due to low commercial activities as a result of Covid-19 Pandemic in the State (i.e ₦4.015 billion to ₦16.767 billion actual). This is an indication that the State is still dependent largely on Federal Allocation to execute some of its programmes and projects.
3. Government spending on recurrent expenditure is high when it is compared with capital expenditure in the third quarter. This is due to the utilization of recurrent expenditure vote to finance Covid-19 related activities.
4. Though the performance of capital expenditure compared with recurrent expenditure is low, however, it can be observed that the capital expenditure in the third quarter tilted towards the economic affairs sector, education service and general public sectors. In this regard, it help in promoting good governance and stimulating socio-economic activities in order to improve the well-being of the citizens in the state.
5. Low Internal Revenue Generation by some MDAs was recorded as well as low capital receipts inflow during the third quarter of 2020 as a result of Covid-19 Pandemic.



6. Low budget implementation performance was recorded in capital expenditure of some MDAs during the third quarter of 2020 as a result of dwindling revenue inflow from various sources to the state caused by Covid-19 Pandemic
7. The report shows that the financial budget implementation performance for the third quarter of 2020 was 56% for both recurrent and capital expenditures while it is 48% year to date (i.e. Total Budget performance).
8. The performance is modest considering the paucity of fund inflow to the State economy during the quarter.
9. Late rendition of returns from MDAs hindered prompt and early report production by the Ministry of Finance and Planning.

9.0 Recommendations

- 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.
- 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 2020 budget implementation for the third quarter of 2020. 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.

	DETAILS OF RECEIPTS	FINAL BUDGET	QUARTERLY ESTIMATES	Q3 ACTUAL	YEAR TO DATE ACTUAL	% BUDGET EXECUTED 3RD QUARTER	% BUDGET REVENUE TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
1	RECURRENT REVENUE							
11010001	Opening Balance	7,409,098,035	1,852,274,509					
11010101	Statutory Allocation	29,375,162,840	7,343,790,710	8,428,289,247	24,011,526,548	115%	82%	5,363,636,292
11010201	Value Added Tax	12,351,908,520	3,087,977,130	3,716,593,024	9,469,031,200	120%	77%	2,882,877,320
11010303	Other Sundry Revenue (FAAC)	4,246,449,718	1,061,612,430	558,600,084	2,154,236,637	53%	51%	2,092,213,081
	SUB-TOTAL (FAAC)	45,973,521,078	11,493,380,270	12,703,482,355	35,634,794,385	111%	78%	10,338,726,693
12000001	Kwara State Internal Revenue Service (KWIRS) IGR	9,598,783,693	2,399,695,923	2,905,375,726	7,227,143,202	121%	75%	2,371,640,491
12000002	MDAs Internally Generated Revenue (IGR)	5,318,054,904	1,329,513,726	585,962,954	2,678,941,265	44%	50%	2,639,113,639
12000003	Parastatals/Agencys Internally Generated Revenue (IGR)	11,080,734,699	2,770,183,675	523,840,292	3,490,807,593	19%	32%	7,589,927,106
	SUB-TOTAL (IGR)	25,997,573,296	6,499,393,324	4,015,178,972	13,396,892,060	62%	52%	12,600,681,236
12021013	LGAs Salary Bailout (Loan Repayment)	193,322,646	48,330,662	48,330,663	127,874,875	100%	66%	65,447,771
	SUB-TOTAL (OTHER REVENUE)	193,322,646	48,330,662	48,330,663	127,874,875	100%	66%	65,447,771
12000000	TOTAL (O/B + FAAC + IGR + OTHER REVENUE)	79,573,515,055	19,893,378,764	16,766,991,990	49,159,561,320	84%	62%	30,413,953,735
20000000	LESS RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	67,289,190,781	16,822,297,695	12,484,838,912	40,448,189,038	74%	60%	26,841,001,743
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	12,284,324,274	3,071,081,069	2,073,113,857	8,606,346,762	68%	70%	3,677,977,512
	CAPITAL RECEIPTS		-	-	-			-
13010000	Internal Aids and Grants	16,880,222,312	4,220,055,578	755,039,113	5,107,076,395	18%	30%	11,773,145,917
13020000	External Aids and Grants	7,478,784,108	1,869,696,027	-	1,141,985,689	0%	15%	6,336,798,419
14020000	Other Financing (Miscellaneous Receipt and Refund)	2,000,000,000	500,000,000	1,148,715,581	1,647,659,261	230%	82%	352,340,739
14030301	Domestic Loan (Financial Institutions)	1,829,054,054	457,263,514	-	-	0%	0%	1,829,054,054
14030302	Capital Development Fund (External Loan Receipts)	6,903,132,440	1,725,783,110	402,186,330	2,193,530,576	23%	32%	4,709,601,864
	SUB-TOTAL	35,091,192,914	8,772,798,229	2,305,941,024	10,090,251,921	26%	29%	25,000,940,993
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	12,284,324,274	3,071,081,069	2,073,113,857	8,606,346,762	68%	70%	3,677,977,512
	TOTAL CAPITAL RECEIPT	47,375,517,188	11,843,879,297	2,352,524,382	16,621,362,493	20%	35%	30,754,154,695
10000000	TOTAL REVENUE (RECURRENT + CAPITAL RECEIPT)	114,664,707,969	28,666,176,992	19,072,933,014	59,249,813,241	67%	52%	55,414,894,728

	DETAILS OF EXPENDITURE	FINAL BUDGET	QUARTERLY ESTIMATES	Q3 ACTUAL	YEAR TO DATE ACTUAL	% BUDGET EXECUTED 3RD QUARTER	% BUDGET EXPENDITURE TO DATE	BALANCE TO SPENT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
2	EXPENDITURE		-					
22060000	Recurrent Debt: (Public Debt Charges)		-					
22060011	Internal Loans Repayment	345,000,000	86,250,000	-	-	0%	0%	345,000,000
22060012	Contractual Payment (Recurrent)	62,717,963	15,679,491	-	-	0%	0%	62,717,963
22060014	FGN Bailout Bond Repayment (1)	116,630,126	29,157,532	-	116,630,126	0%	100%	-
22060015	FGN Bailout Bond Repayment (2)	2,537,575,862	634,393,966	634,393,965	1,903,181,896	100%	75%	634,393,966
22060016	CBN Excess Crude Account Loan (ECA)	269,917,787	67,479,447	-	269,917,787	0%	100%	-
22060017	Commerical Agriculture Scheme Loan Repayment 1	137,054,227	34,263,557	-	137,054,227	0%	100%	-
22060018	Commerical Agriculture Scheme Loan Repayment 2	-	-	-	-			-
22060019	CBN Small and Medium Enterprises Development	420,671,467	105,167,867	105,167,868	315,503,601	100%	75%	105,167,866
22060020	External Loans Repayment (Donor)	470,708,727	117,677,182	143,421,392	376,274,071	122%	80%	94,434,656
22060021	CBN Budget Support	457,701,538	114,425,385	-	457,701,538	0%	100%	-
	TOTAL DEBT SERVICING (LONG & SHORT TERM)	4,817,977,697	1,204,494,424	882,983,225	3,576,263,246	73%	74%	1,241,714,451
	Recurrent Non-Debt:		-	-	-			-
21000000	Personnel Cost	14,303,654,076	3,575,913,519	3,311,860,134	10,091,935,904	93%	71%	4,211,718,172
21010103	Statutory Office Holders Salaries (Public Officers)	500,000,000	125,000,000	91,792,265	238,286,336	73%	48%	261,713,664
22010100	Pensions and Gratuities	8,963,058,908	2,240,764,727	2,314,828,927	6,788,094,922	103%	76%	2,174,963,986
21010101	Other CRF Charges	1,069,942,612	267,485,653	248,536,930	722,917,462	93%	68%	347,025,150
22020000	Overhead Cost (MDAs)	20,221,615,926	5,055,403,982	2,848,336,764	10,430,024,145	56%	52%	9,791,591,781
22020001	Overhead Cost (Parastatals)	6,672,022,714	1,668,005,679	1,352,091,057	3,004,526,264	81%	45%	3,667,496,450
22020002	Overhead Cost (Tertiary Institutions)	10,740,918,848	2,685,229,712	1,434,409,610	5,596,140,759	53%	52%	5,144,778,089
	SUB-TOTAL (OVERHEAD)	37,634,557,488	9,408,639,372	5,634,837,431	19,030,691,168	60%	51%	18,603,866,320
22040000	State Support Grants and Contributions-General	-	-	-	-			-
22090001	LGAs Salary Bailout	-	-	-	-			-
	TOTAL RECURRENT EXPENDITURE	62,471,213,084	15,617,803,271	11,601,855,687	36,871,925,792	74%	59%	25,599,287,292
20000000	TOTAL RECURRENT EXPENDITURE + LONG & SHORT TERM DEBTS	67,289,190,781	16,822,297,695	12,484,838,912	40,448,189,038	74%	60%	26,841,001,743

	DETAILS OF EXPENDITURE	FINAL BUDGET	QUARTERLY ESTIMATES	Q3 ACTUAL	YEAR TO DATE ACTUAL	% BUDGET EXECUTED 3RD QUARTER	% BUDGET EXPENDITURE TO DATE	BALANCE TO SPENT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
2	EXPENDITURE							
	<u>Capital Expenditure Based on Functions</u>							
70100	General Public Services	4,759,420,000	1,189,855,000	402,412,742	2,160,195,938	34%	45%	2,599,224,062
70300	Public Order and Safety	336,415,600	84,103,900	28,940,363	65,324,917	34%	19%	271,090,683
70400	Economic Affairs	15,498,843,506	3,874,710,877	2,204,542,340	5,491,296,606	57%	35%	10,007,546,900
70500	Environmental Protection	389,026,411	97,256,603	8,300,000	22,788,369	9%	6%	366,238,042
70600	Housing and Community Amenities	1,330,985,086	332,746,272	159,364,377	434,216,854	48%	33%	896,768,232
70700	Health	19,115,125,743	4,778,781,436	320,589,471	4,651,462,956	7%	24%	14,463,662,787
70800	Recreation and Culture	327,750,184	81,937,546	2,263,287	2,263,287	3%	1%	325,486,897
70900	Education	5,533,550,658	1,383,387,665	495,452,059	1,220,132,681	36%	22%	4,313,417,977
71000	Social Protection	84,400,000	21,100,000	3,464,000	29,464,000	16%	35%	54,936,000
23000000	TOTAL CAPITAL EXPENDITURE	47,375,517,188	11,843,879,297	3,625,328,639	14,077,145,608	31%	30%	33,298,371,580
				-				-
	TOTAL EXPENDITURE (BUDGET SIZE)	114,664,707,969	28,666,176,992	16,110,167,551	54,525,334,646	56%	48%	60,139,373,323



KWARA STATE REVISED ESTIMATES, 2020

BI

RECURRENT REVENUE (BY SOURCES)

ADMIN	DETAILS OF REVENUE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2021	2022	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
11000000	SHARE OF FEDERATION ACCOUNT ALLOCATION	45,973,521,078	11,493,380,270	12,703,482,356	35,634,794,386	111%	78%	(10,338,726,692)
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	9,598,783,693	2,399,695,923	2,905,375,726	7,227,143,202	121%	75%	(2,371,640,491)
0111003	GOVERNOR'S OFFICE	2,729,024,000	682,256,000	39,067,463	1,482,927,690	6%	54%	(1,246,096,310)
0112001	KWARA STATE HOUSE OF ASSEMBLY	268,000	67,000	-	-	0%	0%	(268,000)
0123001	MINISTRY OF COMMUNICATIONS	34,699,500	8,674,875	6,277,350	13,025,920	72%	38%	(21,673,580)
0125001	OFFICE OF HEAD OF SERVICE	56,918,350	14,229,588	16,634,900	53,651,315	117%	94%	(3,267,035)
0140001	STATE AUDIT DEPARTMENT	1,270,000	317,500	30,000	652,940	9%	51%	(617,060)
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	32,000,000	8,000,000	42,333,333	42,333,333	529%	132%	10,333,333
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	228,462,250	57,115,563	10,769,881	35,003,585	19%	15%	(193,458,665)
0220001	MINISTRY OF FINANCE AND PLANNING	444,395,130	111,098,783	62,219,685	68,808,461	56%	15%	(375,586,669)
0222001	MINISTRY OF ENTERPRISE	50,461,375	12,615,344	14,352,090	30,079,500	114%	60%	(20,381,875)
0231001	MINISTRY OF ENERGY	14,275,000	3,568,750	1,185,000	4,092,715	33%	29%	(10,182,285)
0234001	MINISTRY OF WORKS AND TRANSPORT	368,065,495	92,016,374	119,200,829	268,274,721	130%	73%	(99,790,774)
0234013	OFFICE OF THE SURVEYOR GENERAL	30,874,250	7,718,563	3,585,175	6,390,235	46%	21%	(24,484,015)
0238002	BUREAU OF STATISTICS	-	-	-	-			-
0252001	MINISTRY OF WATER RESOURCES	3,836,250	959,063	3,980,000	4,060,520	415%	106%	224,270
0260001	KWARA STATE BUREAU OF LANDS	847,049,892	211,762,473	145,986,946	302,515,667	69%	36%	(544,534,225)

ADMIN	DETAILS OF REVENUE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2021	2022	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
0326001	MINISTRY OF JUSTICE	70,800,000	17,700,000	43,297,564	114,852,052	245%	162%	44,052,052
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	20,000,000	5,000,000	6,054,973	15,200,372	121%	76%	(4,799,628)
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	1,900,000	475,000	255,375	697,775	54%	37%	(1,202,225)
0513011	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	1,037,375	259,344	1,132,500	1,765,700	437%	170%	728,325
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	14,485,000	3,621,250	6,610,000	13,172,000	183%	91%	(1,313,000)
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	186,182,050	46,545,513	35,154,850	140,466,890	76%	75%	(45,715,160)
0517002	AGENCY FOR MASS EDUCATION	2,032,000	508,000	-	206,000	0%	10%	(1,826,000)
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	99,421,622	24,855,406	80,000	770,344	0%	1%	(98,651,278)
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	4,703,125	1,175,781	236,250	1,310,300	20%	28%	(3,392,825)
0521001	MINISTRY OF HEALTH	25,936,740	6,484,185	11,894,190	28,804,790	183%	111%	2,868,050
0535001	MINISTRY OF ENVIRONMENT	36,065,500	9,016,375	14,548,600	38,800,440	161%	108%	2,734,940
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	13,892,000	3,473,000	1,076,000	11,078,000	31%	80%	(2,814,000)
	TOTAL:- MDAs	5,318,054,904	1,329,513,726	585,962,954	2,678,941,265	44%	50%	(2,639,113,639)

BIII

ADMIN	DETAILS OF REVENUE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	12,925,000	3,231,250	37,928	5,110,486	1%	40%	(7,814,514)
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	1,500,000	375,000	-	-	0%	0%	(1,500,000)
0123011	KWARA STATE TELEVISION SERVICE	33,354,400	8,338,600	1,719,750	4,449,967	21%	13%	(28,904,433)
0123012	KWARA STATE BROADCASTING CORPORATION	85,330,000	21,332,500	42,539,055	79,022,161	199%	93%	(6,307,839)
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	33,113,023	8,278,256	6,933,603	17,216,605	84%	52%	(15,896,418)
0123014	KWARA STATE COUNCIL FOR ARTS AND CULTURE	3,712,400	928,100	50,000	822,400	5%	22%	(2,890,000)
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	15,230,900	3,807,725	5,033,600	10,286,020	132%	68%	(4,944,880)
0252011	KWARA STATE WATER CORPORATION	185,853,008	46,463,252	38,384,410	91,929,338	83%	49%	(93,923,670)
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,695,000	923,750	380,000	2,140,000	41%	58%	(1,555,000)
0513011	KWARA STATE SPORTS COUNCIL	4,446,000	1,111,500	111,100	1,728,700	10%	39%	(2,717,300)
0513012	KWARA UNITED FOOTBALL CLUB	2,500,000	625,000	-	654,980	0%	26%	(1,845,020)
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	294,822,660	73,705,665	1,116,524	128,651,550	2%	44%	(166,171,110)
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	526,731,200	131,682,800	8,679,500	285,182,351	7%	54%	(241,548,849)
0517013	KWARA STATE POLYTECHNIC, ILORIN	2,766,741,382	691,685,346	127,365,035	1,466,244,000	18%	53%	(1,300,497,382)
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	160,443,905	40,110,976	556,000	128,379,099	1%	80%	(32,064,806)

ADMIN	DETAILS OF REVENUE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET REVENUE COLLECTED TO DATE	BALANCE TO COLLECT
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	56,970,040	14,242,510	36,228,155	69,555,200	254%	122%	12,585,160
0517016	KWARA STATE UNIVERSITY, MALETE	5,647,915,300	1,411,978,825	57,595,000	449,596,080	4%	8%	(5,198,319,220)
0517017	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	384,300,675	96,075,169	25,562,350	218,551,300	27%	57%	(165,749,375)
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	71,043,700	17,760,925	9,417,400	43,896,300	53%	62%	(27,147,400)
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	61,640,875	15,410,219	16,682,900	35,874,515	108%	58%	(25,766,360)
0517021	INTERNATIONAL AVIATION COLLEGE, ILORIN	231,407,467	57,851,867	20,406,500	111,851,159	35%	48%	(119,556,308)
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	489,415,764	122,353,941	121,762,932	330,048,582	100%	67%	(159,367,182)
0535011	KWARA ENVIRONMENTAL PROTECTION AGENCY	7,642,000	1,910,500	3,278,550	9,616,800	172%	126%	1,974,800
	TOTAL:- PARASTATALS	11,080,734,699	2,770,183,675	523,840,292	3,490,807,593	19%	32%	(7,589,927,106)
	GRAND TOTAL:- MDAs+PARASTATALS	16,398,789,603	4,099,697,401	1,109,803,246	6,169,748,858	27%	38%	(10,229,040,745)
	TOTAL:- PARASTATALS	11,080,734,699	2,770,183,675	523,840,292	3,490,807,593	19%	32%	(7,589,927,106)
	TOTAL:- MDAs	5,318,054,904	1,329,513,726	585,962,954	2,678,941,265	44%	50%	(2,639,113,639)
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	9,598,783,693	2,399,695,923	2,905,375,726	7,227,143,202	121%	75%	(2,371,640,491)
12000000	INTERNALLY GENERATED REVENUE (IGR)	25,997,573,296	6,499,393,324	4,015,178,972	13,396,892,060	62%	52%	(12,600,681,236)
11000000	FAAC	45,973,521,078	11,493,380,270	12,703,482,356	35,634,794,386	111%	78%	(10,338,726,692)
12021013	LGA's SALARY BAILOUT (REFUND)	193,322,646	48,330,662	48,330,663	127,874,875	100%	66%	(65,447,771)
11010001	OPENING BALANCE	7,409,098,035	1,852,274,509	-	-	0%	0%	(7,409,098,035)
	GRAND TOTAL:- MDAs, PARASTALS, FAAC & OPENING BALANCE	79,573,515,055	19,893,378,764	16,766,991,990	49,159,561,320	84%	62%	(22,939,407,929)

KWARA STATE REVISED ESTIMATES, 2020								
RECURRENT EXPENDITURE								
ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	₦	₦	₦
<u>01 - ADMINISTRATION SECTOR</u>								
0111001	GOVERNMENT HOUSE	3,426,329,149	856,582,287	764,784,238	2,228,617,200	89%	65%	(1,197,711,949)
21	PERSONNEL COST	1,855,030	463,758	436,134	1,308,403	94%	71%	(546,627)
2202	OVERHEAD COST	3,424,474,119	856,118,530	764,348,104	2,227,308,797	89%	65%	(1,197,165,322)
								-
0111002	OFFICE OF THE DEPUTY GOVERNOR	176,480,000	44,120,000	42,231,220	103,690,831	96%	59%	(72,789,169)
21	PERSONNEL COST							-
2202	OVERHEAD COST	176,480,000	44,120,000	42,231,220	103,690,831	96%	59%	(72,789,169)
								-
0111003	GOVERNOR'S OFFICE	4,156,843,939	1,039,210,985	172,721,738	1,577,215,446	17%	38%	(2,579,628,493)
21	PERSONNEL COST	13,918,939	3,479,735	2,917,989	9,546,055	84%	69%	(4,372,884)
2202	OVERHEAD COST	4,142,925,000	1,035,731,250	169,803,749	1,567,669,391	16%	38%	(2,575,255,609)
21010103	SALARIES FOR PUBLIC OFFICERS	500,000,000	125,000,000	91,792,265	238,286,336	73%	48%	(261,713,664)
21010104	SALARIES OF PARASTATAL BOARD MEMBERS	100,000,000	25,000,000	9,625,000	11,070,000	39%	11%	(88,930,000)
								-
0111004	MINISTRY OF SPECIAL DUTIES	6,620,000	1,655,000	2,149,000	2,149,000	130%	32%	(4,471,000)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	6,620,000	1,655,000	2,149,000	2,149,000	130%	32%	(4,471,000)
								-
0111011	KWARA STATE MUSLIM PILGRIM WELFARE BOARD	2,500,103	625,026	602,193	1,850,077	96%	74%	(650,026)
22	OTHER RECURRENT COSTS	-	-	-	-			-
2202	OVERHEAD COST	2,500,103	625,026	602,193	1,850,077	96%	74%	(650,026)
								-
0111012	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	2,162,388	540,597	540,597	1,610,335	100%	74%	(552,053)
22	OTHER RECURRENT COSTS	-	-	-	-			-
2202	OVERHEAD COST	2,162,388	540,597	540,597	1,610,335	100%	74%	(552,053)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
21	PERSONNEL COST	100,671,154	25,167,789	25,988,439	76,171,810	103%	76%	(24,499,344)
2202	OVERHEAD COST	1,458,123,280	364,530,820	360,773,042	1,058,547,366	99%	73%	(399,575,914)
								-
0123001	MINISTRY OF COMMUNICATIONS	182,950,789	45,737,697	42,640,714	125,369,161	93%	69%	(57,581,628)
21	PERSONNEL COST	147,397,338	36,849,335	35,468,856	107,846,934	96%	73%	(39,550,404)
2202	OVERHEAD COST	35,553,451	8,888,363	7,171,858	17,522,227	81%	49%	(18,031,224)
								-
0123011	KWARA STATE TELEVISION SERVICE	90,873,552	22,718,388	22,491,365	65,308,515	99%	72%	(25,565,037)
22	OTHER RECURRENT COSTS	54,335,911	13,583,978	13,241,556	39,897,209	97%	73%	(14,438,702)
2202	OVERHEAD COST	36,537,641	9,134,410	9,249,809	25,411,306	101%	70%	(11,126,335)
								-
0123012	KWARA STATE BROADCASTING CORPORATION	201,003,803	50,250,951	53,298,795	149,792,226	106%	75%	(51,211,577)
22	OTHER RECURRENT COSTS	141,647,942	35,411,986	35,538,734	106,362,705	100%	75%	(35,285,237)
2202	OVERHEAD COST	59,355,861	14,838,965	17,760,061	43,429,521	120%	73%	(15,926,340)
0123013	KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)	68,255,750	17,063,938	16,476,960	48,867,801	97%	72%	(19,387,949)
22	OTHER RECURRENT COSTS	43,142,639	10,785,660	9,537,933	29,781,005	88%	69%	(13,361,634)
2202	OVERHEAD COST	25,113,111	6,278,278	6,939,027	19,086,796	111%	76%	(6,026,315)
0123014	KWARA STATE COUNCIL FOR ARTS AND CULTURE	52,296,129	13,074,032	6,974,360	26,865,230	53%	51%	(25,430,899)
22	OTHER RECURRENT COSTS	38,322,205	9,580,551	5,880,810	23,247,505	61%	61%	(15,074,700)
2202	OVERHEAD COST	13,973,924	3,493,481	1,093,550	3,617,725	31%	26%	(10,356,199)

CIII

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0125001	OFFICE OF HEAD OF SERVICE	1,321,942,544	330,485,636	316,424,401	902,839,952	96%	68%	(419,102,592)
21	PERSONNEL COST	943,713,154	235,928,289	225,673,205	670,811,457	96%	71%	(272,901,697)
2202	OVERHEAD COST	378,229,390	94,557,348	90,751,196	232,028,495	96%	61%	(146,200,895)
2201	SOCIAL BENEFITS	8,963,058,908	2,240,764,727	2,314,828,927	6,788,094,922	103%	76%	(2,174,963,986)
22010101	GRATUITY	1,200,000,000	300,000,000	300,000,000	900,000,000	100%	75%	(300,000,000)
22010102	PENSION	7,763,058,908	1,940,764,727	2,014,828,927	5,888,094,922	104%	76%	(1,874,963,986)
								-
0140001	STATE AUDIT DEPARTMENT	141,766,606	35,441,652	31,695,550	90,952,553	89%	64%	(50,814,053)
21	PERSONNEL COST	83,606,606	20,901,652	19,292,550	58,429,620	92%	70%	(25,176,986)
2202	OVERHEAD COST	58,160,000	14,540,000	12,403,000	32,522,933	85%	56%	(25,637,067)
								-
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	96,323,304	24,080,826	24,527,671	68,548,306	102%	71%	(27,774,998)
21	PERSONNEL COST	83,402,404	20,850,601	20,164,832	60,813,450	97%	73%	(22,588,954)
2202	OVERHEAD COST	12,920,900	3,230,225	4,362,839	7,734,856	135%	60%	(5,186,044)
0147001	CIVIL SERVICE COMMISSION	25,533,315	6,383,329	10,908,537	18,880,504	171%	74%	(6,652,811)
21	PERSONNEL COST	7,924,182	1,981,046	1,779,193	5,504,994	90%	69%	(2,419,188)
2202	OVERHEAD COST	17,609,133	4,402,283	9,129,344	13,375,510	207%	76%	(4,233,623)
0148001	LOCAL GOVERNMENT SERVICE COMMISSION	6,792,068	1,698,017	1,666,598	5,105,866	98%	75%	(1,686,202)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	6,792,068	1,698,017	1,666,598	5,105,866	98%	75%	(1,686,202)
0147003	STATE INDEPENDENT ELECTORAL COMMISSION	11,253,206	2,813,302	2,395,426	7,347,576	85%	65%	(3,905,630)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	11,253,206	2,813,302	2,395,426	7,347,576	85%	65%	(3,905,630)
	TOTAL FOR ADMINISTRATION SECTOR	21,091,779,987	5,272,944,997	4,315,537,036	13,597,181,013	82%	64%	(7,494,598,974)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
<u>02 ECONOMIC SECTOR</u>								-
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	403,699,522	100,924,881	92,971,602	282,198,634	92%	70%	(121,500,888)
21	PERSONNEL COST	376,649,122	94,162,281	88,094,865	266,705,789	94%	71%	(109,943,333)
2202	OVERHEAD COST	27,050,400	6,762,600	4,876,737	15,492,845	72%	57%	(11,557,555)
0215011	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	9,000,049	2,250,012	1,932,098	5,779,608	86%	64%	(3,220,441)
22	OTHER RECURRENT COSTS	-	-	-	-			-
2202	OVERHEAD COST	9,000,049	2,250,012	1,932,098	5,779,608	86%	64%	(3,220,441)
0215012	KWARA STATE FADAMA DEVELOPMENT PROJECT	3,000,000	750,000	400,000	400,000	53%	13%	(2,600,000)
22	OTHER RECURRENT COSTS	2,392,789	598,197	400,000	400,000	67%	17%	(1,992,789)
2202	OVERHEAD COST	607,211	151,803	-	-	0%	0%	(607,211)
0220001	MINISTRY OF FINANCE AND PLANNING	7,520,453,708	1,880,113,427	931,553,558	3,727,130,604	50%	50%	(3,793,323,104)
21	PERSONNEL COST	627,459,132	156,864,783	144,392,887	434,722,702	92%	69%	(192,736,430)
2202	OVERHEAD COST	6,892,994,576	1,723,248,644	787,160,671	3,292,407,902	46%	48%	(3,600,586,674)
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	-	-			-
220501	OTHER CHARGES (Public Debt Charges)	5,787,920,309	1,446,980,077	1,121,895,155	4,288,110,708	78%	74%	(1,499,809,601)
22090001	LGAs SALARY BAILOUT (Public Non-Debt)	-	-	-	-			-
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	5,218,915,710	1,304,728,928	1,028,972,788	1,978,228,058	79%	38%	(3,240,687,652)
22	OTHER RECURRENT COSTS	1,365,480,494	341,370,124	414,705,309	917,660,079	121%	67%	(447,820,415)
2202	OVERHEAD COST	3,853,435,216	963,358,804	614,267,479	1,060,567,979	64%	28%	(2,792,867,237)
0222001	MINISTRY OF ENTERPRISE	258,734,925	64,683,731	60,656,003	183,484,669	94%	71%	(75,250,256)
21	PERSONNEL COST	245,296,216	61,324,054	58,069,123	175,347,987	95%	71%	(69,948,229)
2202	OVERHEAD COST	13,438,709	3,359,677	2,586,880	8,136,682	77%	61%	(5,302,027)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0231001	MINISTRY OF ENERGY	453,027,533	113,256,883	75,199,533	261,548,729	66%	58%	(191,478,804)
21	PERSONNEL COST	84,855,236	21,213,809	19,985,511	60,085,601	94%	71%	(24,769,635)
2202	OVERHEAD COST	368,172,297	92,043,074	55,214,022	201,463,128	60%	55%	(166,709,169)
								-
0231011	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	53,890,643	13,472,661	13,057,056	39,295,299	97%	73%	(14,595,344)
22	OTHER RECURRENT COSTS	45,533,027	11,383,257	10,920,156	32,760,468	96%	72%	(12,772,559)
2202	OVERHEAD COST	8,357,616	2,089,404	2,136,900	6,534,831	102%	78%	(1,822,785)
0234001	MINISTRY OF WORKS AND TRANSPORT	457,253,347	114,313,337	104,630,650	319,815,602	92%	70%	(137,437,745)
21	PERSONNEL COST	405,234,945	101,308,736	94,073,861	285,013,010	93%	70%	(120,221,935)
2202	OVERHEAD COST	52,018,402	13,004,601	10,556,789	34,802,592	81%	67%	(17,215,810)
0234011	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	100,659,494	25,164,874	25,151,265	75,453,796	100%	75%	(25,205,698)
22	OTHER RECURRENT COSTS	89,544,494	22,386,124	22,105,392	66,316,177	99%	74%	(23,228,317)
2202	OVERHEAD COST	11,115,000	2,778,750	3,045,873	9,137,619	110%	82%	(1,977,381)
0234012	KWARA STATE HOUSING CORPORATION	3,171,299	792,825	730,554	2,188,303	92%	69%	(982,996)
22	OTHER RECURRENT COSTS	-	-	-	-			-
2202	OVERHEAD COST	3,171,299	792,825	730,554	2,188,303	92%	69%	(982,996)
0234013	OFFICE OF THE SURVEYOR GENERAL	37,166,404	9,291,601	7,754,572	22,537,533	83%	61%	(14,628,871)
21	PERSONNEL COST	23,150,008	5,787,502	5,787,501	17,362,505	100%	75%	(5,787,503)
2202	OVERHEAD COST	14,016,396	3,504,099	1,967,071	5,175,028	56%	37%	(8,841,368)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0238002	BUREAU OF STATISTICS	150,486,487	37,621,622	35,031,946	104,621,657	93%	70%	(45,864,830)
21	PERSONNEL COST	139,559,286	34,889,822	32,213,556	98,606,769	92%	71%	(40,952,517)
2202	OVERHEAD COST	10,927,201	2,731,800	2,818,390	6,014,888	103%	55%	(4,912,313)
0250001	FISCAL RESPONSIBILITY COMMISSION	7,706,010	1,926,503	1,712,841	5,522,486	89%	72%	(2,183,524)
21	PERSONNEL COST	1,880,563	470,141	450,345	1,351,034	96%	72%	(529,529)
2202	OVERHEAD COST	5,825,447	1,456,362	1,262,496	4,171,452	87%	72%	(1,653,995)
								-
0252001	MINISTRY OF WATER RESOURCES	80,559,193	20,139,798	17,872,370	52,976,027	89%	66%	(27,583,166)
21	PERSONNEL COST	67,568,212	16,892,053	15,403,212	47,289,963	91%	70%	(20,278,249)
2202	OVERHEAD COST	12,990,981	3,247,745	2,469,158	5,686,064	76%	44%	(7,304,917)
0252011	KWARA STATE WATER CORPORATION	395,519,342	98,879,836	88,105,595	333,467,161	89%	84%	(62,052,181)
22	OTHER RECURRENT COSTS	190,031,127	47,507,782	46,863,778	140,707,004	99%	74%	(49,324,123)
2202	OVERHEAD COST	205,488,215	51,372,054	41,241,817	192,760,157	80%	94%	(12,728,058)
0252012	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,193,300	1,048,325	610,000	2,079,500	58%	50%	(2,113,800)
22	OTHER RECURRENT COSTS	-	-	-	-			-
2202	OVERHEAD COST	4,193,300	1,048,325	610,000	2,079,500	58%	50%	(2,113,800)
0260001	KWARA STATE BUREAU OF LANDS	107,183,657	26,795,914	27,737,845	75,186,895	104%	70%	(31,996,762)
21	PERSONNEL COST	86,448,124	21,612,031	20,290,776	60,872,329	94%	70%	(25,575,795)
2202	OVERHEAD COST	20,735,533	5,183,883	7,447,069	14,314,566	144%	69%	(6,420,967)
	TOTAL FOR ECONOMIC SECTOR	21,052,540,932	5,263,135,233	3,635,975,431	11,760,025,269	69%	56%	(9,292,515,663)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
<u>03 LAW AND JUSTICE SECTOR</u>								-
0318001	STATE JUDICIAL SERVICE COMMISSION	46,157,484	11,539,371	10,100,706	28,202,118	88%	61%	(17,955,366)
21	PERSONNEL COST	31,540,951	7,885,238	6,362,550	19,737,670	81%	63%	(11,803,281)
2202	OVERHEAD COST	14,616,533	3,654,133	3,738,156	8,464,448	102%		(6,152,085)
								-
0326001	MINISTRY OF JUSTICE	351,727,002	87,931,751	62,098,635	156,019,175	71%	44%	(195,707,827)
21	PERSONNEL COST	142,107,186	35,526,797	32,274,857	99,865,303	91%	70%	(42,241,883)
2202	OVERHEAD COST	209,619,816	52,404,954	29,823,778	56,153,872	57%	27%	(153,465,944)
								-
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	858,819,265	214,704,816	191,316,636	611,825,489	89%	71%	(246,993,776)
21	PERSONNEL COST	652,078,857	163,019,714	161,509,724	517,076,720	99%	79%	(135,002,137)
2202	OVERHEAD COST	206,740,408	51,685,102	29,806,912	94,748,769	58%	46%	(111,991,639)
								-
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	223,448,922	55,862,231	51,729,550	156,871,603	93%	70%	(66,577,319)
21	PERSONNEL COST	148,783,513	37,195,878	37,558,860	111,700,323	101%	75%	(37,083,190)
2202	OVERHEAD COST	74,665,409	18,666,352	14,170,690	45,171,280	76%	60%	(29,494,129)
								-
	TOTAL FOR LAW AND JUSTICE SECTOR	1,480,152,673	370,038,168	315,245,527	952,918,385	85%	64%	(527,234,288)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	261,776,599	65,444,150	35,660,519	134,822,025	54%	52%	(126,954,574)
21	PERSONNEL COST	49,014,872	12,253,718	11,605,379	34,965,038	95%	71%	(14,049,834)
2202	OVERHEAD COST	212,761,727	53,190,432	24,055,140	99,856,987	45%	47%	(112,904,740)
								-
0513011	KWARA STATE SPORTS COUNCIL	46,285,292	11,571,323	9,221,823	27,665,471	80%	60%	(18,619,821)
22	OTHER RECURRENT COSTS	37,047,292	9,261,823	8,636,823	25,910,471	93%	70%	(11,136,821)
2202	OVERHEAD COST	9,238,000	2,309,500	585,000	1,755,000	25%	19%	(7,483,000)
								-
0513012	KWARA UNITED FOOTBALL CLUB	462,085,000	115,521,250	88,026,126	265,226,334	76%	57%	(196,858,666)
22	OTHER RECURRENT COSTS	195,300,000	48,825,000	50,025,000	148,607,917	102%	76%	(46,692,083)
2202	OVERHEAD COST	266,785,000	66,696,250	38,001,126	116,618,417	57%	44%	(150,166,583)
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	145,930,046	36,482,512	30,396,831	94,579,590	83%	65%	(51,350,456)
21	PERSONNEL COST	105,415,715	26,353,929	24,468,806	75,321,129	93%	71%	(30,094,586)
2202	OVERHEAD COST	40,514,331	10,128,583	5,928,025	19,258,461	59%	48%	(21,255,870)
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	853,153,570	213,288,393	114,802,027	408,644,924	54%	48%	(444,508,646)
21	PERSONNEL COST	259,529,928	64,882,482	59,739,569	183,325,249	92%	71%	(76,204,679)
2202	OVERHEAD COST	593,623,642	148,405,911	55,062,458	225,319,675	37%	38%	(368,303,967)
0517002	AGENCY FOR MASS EDUCATION	33,780,516	8,445,129	5,914,385	15,405,386	70%	46%	(18,375,130)
21	PERSONNEL COST	19,464,688	4,866,172	4,084,497	12,665,525	84%	65%	(6,799,163)
2202	OVERHEAD COST	14,315,828	3,578,957	1,829,888	2,739,861	51%	19%	(11,575,967)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0517003	TEACHING SERVICE COMMISSION	5,964,731,365	1,491,182,841	1,354,898,818	4,145,979,977	91%	70%	(1,818,751,388)
21	PERSONNEL COST	5,955,990,870	1,488,997,718	1,353,685,609	4,142,252,690	91%	70%	(1,813,738,180)
2202	OVERHEAD COST	8,740,495	2,185,124	1,213,209	3,727,287	56%	43%	(5,013,208)
								-
0517004	KWARA STATE UNIVERSAL BASIC EDUCATION (SUBEB)	191,435,465	47,858,866	33,397,234	122,701,802	70%	64%	(68,733,663)
22	OTHER RECURRENT COSTS	107,375,177	26,843,794	24,634,701	75,619,669	92%	70%	(31,755,508)
2202	OVERHEAD COST	84,060,288	21,015,072	8,762,533	47,082,133	42%	56%	(36,978,155)
								-
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	275,308,616	68,827,154	57,389,771	173,588,648	83%	63%	(101,719,968)
21	PERSONNEL COST	157,143,741	39,285,935	35,949,906	110,780,259	92%	70%	(46,363,482)
2202	OVERHEAD COST	118,164,875	29,541,219	21,439,865	62,808,389	73%	53%	(55,356,486)
								-
0517011	KWARA STATE COLLEGE OF EDUCATION, ORO	718,135,966	179,533,992	110,626,037	420,795,485	62%	59%	(297,340,481)
22	OTHER RECURRENT COSTS	540,034,000	135,008,500	86,974,154	347,792,879	64%	64%	(192,241,121)
2202	OVERHEAD COST	178,101,966	44,525,492	23,651,883	73,002,606	53%	41%	(105,099,360)
								-
0517012	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,126,575,100	281,643,775	83,990,821	435,243,545	30%	39%	(691,331,555)
22	OTHER RECURRENT COSTS	821,505,652	205,376,413	67,389,039	336,485,102	33%	41%	(485,020,550)
2202	OVERHEAD COST	305,069,448	76,267,362	16,601,782	98,758,443	22%	32%	(206,311,005)
0517013	KWARA STATE POLYTECHNIC, ILORIN	2,503,853,883	625,963,471	422,292,579	1,501,030,811	67%	60%	(1,002,823,072)
22	OTHER RECURRENT COSTS	1,954,975,477	488,743,869	358,371,812	1,162,693,175	73%	59%	(792,282,302)
2202	OVERHEAD COST	548,878,406	137,219,602	63,920,767	338,337,636	47%	62%	(210,540,770)
0517014	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	478,182,066	119,545,517	30,791,362	355,751,528	26%	74%	(122,430,538)
22	OTHER RECURRENT COSTS	349,000,000	87,250,000	25,820,666	280,758,002	30%	80%	(68,241,998)
2202	OVERHEAD COST	129,182,066	32,295,517	4,970,696	74,993,526	15%	58%	(54,188,540)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0517015	COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	272,567,176	68,141,794	61,238,147	210,533,792	90%	77%	(62,033,384)
22	OTHER RECURRENT COSTS	215,597,136	53,899,284	54,679,284	176,049,528	101%	82%	(39,547,608)
2202	OVERHEAD COST	56,970,040	14,242,510	6,558,863	34,484,264	46%	61%	(22,485,776)
								-
0517016	KWARA STATE UNIVERSITY, MALETE	4,673,826,859	1,168,456,715	605,821,603	2,166,303,748	52%	46%	(2,507,523,111)
22	OTHER RECURRENT COSTS	2,160,000,000	540,000,000	521,552,632	1,560,732,601	97%	72%	(599,267,399)
2202	OVERHEAD COST	2,513,826,859	628,456,715	84,268,971	605,571,147	13%	24%	(1,908,255,712)
								-
0517017	KWARA STATE COLLEGE OF HEALTH TECH, OFFA	383,420,024	95,855,006	25,193,489	206,030,379	26%	54%	(177,389,645)
22	OTHER RECURRENT COSTS	21,335,199	5,333,800	5,151,806	13,859,479	97%	65%	(7,475,720)
2202	OVERHEAD COST	362,084,825	90,521,206	20,041,683	192,170,900	22%	53%	(169,913,925)
								-
0517018	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	107,139,651	26,784,913	16,291,551	60,487,017	61%	56%	(46,652,634)
22	OTHER RECURRENT COSTS	49,894,926	12,473,732	5,477,976	16,433,929	44%	33%	(33,460,997)
								-
0517019	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	102,413,334	25,603,334	20,959,803	60,049,768	82%	59%	(42,363,566)
22	OTHER RECURRENT COSTS	49,972,075	12,493,019	10,967,128	28,473,564	88%	57%	(21,498,511)
2202	OVERHEAD COST	52,441,259	13,110,315	9,992,675	31,576,204	76%	60%	(20,865,055)
0517020	SCHORLARSHIP BOARD	2,320,981	580,245	302,520	953,574	52%	41%	(1,367,407)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	2,320,981	580,245	302,520	953,574	52%	41%	(1,367,407)
0517021	INTERNATIONAL AVIATION COLLEGE, ILORIN	374,804,789	93,701,197	57,204,218	179,914,686	61%	48%	(194,890,103)
22	OTHER RECURRENT COSTS	154,135,772	38,533,943	37,176,815	100,421,334	96%	65%	(53,714,438)
2202	OVERHEAD COST	220,669,017	55,167,254	20,027,403	79,493,352	36%	36%	(141,175,665)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
0521001	MINISTRY OF HEALTH	3,137,211,946	784,302,987	719,391,418	2,176,297,045	92%	69%	(960,914,901)
21	PERSONNEL COST	3,085,842,379	771,460,595	714,387,155	2,165,680,568	93%	70%	(920,161,811)
2202	OVERHEAD COST	51,369,567	12,842,392	5,004,263	10,616,477	39%	21%	(40,753,090)
0521011	KWARA STATE HEALTH INSURANCE AGENCY	57,558,076	14,389,519	7,017,937	21,228,171	49%	37%	(36,329,905)
22	OTHER RECURRENT COSTS	33,569,526	8,392,382	4,042,029	12,126,087	48%	36%	(21,443,439)
2202	OVERHEAD COST	23,988,550	5,997,138	2,975,908	9,102,084	50%	38%	(14,886,466)
0521002	KWARA STATE HOSPITAL MANAGEMENT BUREAU	571,037,992	142,759,498	123,755,295	367,739,649	87%	64%	(203,298,343)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	571,037,992	142,759,498	123,755,295	367,739,649	87%	64%	(203,298,343)
								-
0521003	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	42,970,020	10,742,505	16,463,388	31,198,065	153%	73%	(11,771,955)
21	PERSONNEL COST	-	-	-	-			-
2202	OVERHEAD COST	42,970,020	10,742,505	16,463,388	31,198,065	153%	73%	(11,771,955)
0535001	MINISTRY OF ENVIRONMENT	504,597,987	126,149,497	119,928,258	362,022,047	95%	72%	(142,575,940)
21	PERSONNEL COST	172,297,554	43,074,389	40,426,937	121,997,201	94%	71%	(50,300,353)
2202	OVERHEAD COST	332,300,433	83,075,108	79,501,321	240,024,846	96%	72%	(92,275,587)

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTE D 3RD QUARTER	%BUDGET EXPENDITURE SPENT TO DATE	BALANCE TO SPEND
053501 1	KWARA ENVIRONMENTAL PROTECTION AGENCY	15,169,480	3,792,370	3,616,632	10,774,192	95%	71%	(4,395,288)
22	OTHER RECURRENT COSTS	6,418,130	1,604,533	1,604,532	4,711,741	100%	73%	(1,706,389)
2202	OVERHEAD COST	8,751,350	2,187,838	2,012,100	6,062,451	92%	69%	(2,688,899)
								-
055100 1	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	358,445,390	89,611,348	63,488,326	183,096,712	71%	51%	(175,348,678)
21	PERSONNEL COST	83,854,171	20,963,543	19,323,450	58,777,817	92%	70%	(25,076,354)
2202	OVERHEAD COST	274,591,219	68,647,805	44,164,876	124,318,895	64%	45%	(150,272,324)
								-
	TOTAL FOR SOCIAL SECTOR	23,664,717,189	5,916,179,297	4,218,080,918	14,138,064,371	71%	60%	(9,526,652,818)
								-
	TOTAL FOR ALL SECTORS	67,289,190,781	16,822,297,695	12,484,838,912	40,448,189,038	74%	60%	(26,841,001,743)



KWARA STATE REVISED ESTIMATES, 2020

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

ADMIN	CAPITAL RECEIPTS	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET COLLECTED TO DATE	BALANCE TO COLLECT
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
0111003	GOVERNOR'S OFFICE	2,000,000,000	500,000,000	6,333,626	1,353,237,872	1%	68%	646,762,128
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	500,000,000	125,000,000	-	-	0%	0%	500,000,000
0220001	MINISTRY OF FINANCE AND PLANNING	11,953,054,054	2,988,263,514	1,544,568,285	3,843,511,965	52%	32%	8,109,542,089
0222001	MINISTRY OF ENTERPRISE	-	-	-	-			-
0234001	MINISTRY OF WORKS AND TRANSPORT	1,160,000,000	290,000,000	-	200,000,000	0%	17%	960,000,000
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	41,994,876	10,498,719	-	-	0%	0%	41,994,876
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,072,509,882	518,127,471	60,000,000	99,227,914	12%	5%	1,973,281,968
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,187,184,381	296,796,095	595,039,113	610,474,695	200%	51%	576,709,686
0521001	MINISTRY OF HEALTH	16,176,449,721	4,044,112,430	100,000,000	3,983,799,475	2%	25%	12,192,650,246
0535001	MINISTRY OF ENVIRONMENT	-	-	-	-			-
14010101	BUDGET SURPLUS FROM RECURRENT REVENUE	12,284,324,274	3,071,081,069	4,282,153,078	8,711,372,282	139%	71%	3,572,951,992
	TOTAL CAPITAL RECEIPTS	35,091,192,914	8,772,798,229	2,305,941,024	10,090,251,921	26%	29%	25,000,940,993

KWARA STATE REVISED ESTIMATES, 2020
CAPITAL EXPENDITURE - COFOG

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE TO DATE	BALANCE TO SPEND
		2020	2020	2020	2020	2020	2020	2020
1	2	3	4	5	6	7	8	9
		₦	₦	₦	₦	%	%	₦
	SUMMARY (AIDS & GRANTS AND NON-AIDS & GRANTS)							
70100	GENERAL PUBLIC SERVICES		-	-				
0111003	GOVERNOR'S OFFICE	3,030,070,000	757,517,500	162,993,430	1,658,847,996	22%	55%	1,371,222,004
0112001	KWARA STATE HOUSE OF ASSEMBLY	1,075,850,000	268,962,500	-	-	0%	0%	1,075,850,000
0125001	OFFICE OF HEAD OF SERVICE	648,500,000	162,125,000	239,419,312	501,347,942	148%	77%	147,152,058
0140001	STATE AUDIT DEPARTMENT	5,000,000	1,250,000	-	-	0%	0%	5,000,000
0140002	LOCAL GOVERNMENT AUDIT DEPARTMENT	-	-	-	-			-
	SUB-TOTAL	4,759,420,000	1,189,855,000	402,412,742	2,160,195,938	34%	45%	2,599,224,062
70300	PUBLIC ORDER AND SAFETY							-
0318001	STATE JUDICIAL SERVICE COMMISSION	25,750,000	6,437,500	-	-	0%	0%	25,750,000
0326001	MINISTRY OF JUSTICE	15,000,000	3,750,000	4,000,000	4,000,000	107%	27%	11,000,000
0326002	JUDICIARY (HIGH COURT OF JUSTICE)	264,000,000	66,000,000	24,940,363	32,184,317	38%	12%	231,815,683
0326003	JUDICIARY (SHARIA COURT OF APPEAL)	31,665,600	7,916,400	-	29,140,600	0%	92%	2,525,000
	SUB-TOTAL	336,415,600	84,103,900	28,940,363	65,324,917	34%	19%	271,090,683
70400	ECONOMIC AFFAIRS							-
0123001	MINISTRY OF COMMUNICATIONS	573,087,514	143,271,879	278,748,436	378,955,936	195%	66%	194,131,578
0215001	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,845,777,683	461,444,421	37,166,500	144,570,430	8%	8%	1,701,207,253
0220001	MINISTRY OF FINANCE AND PLANNING	3,720,300,745	930,075,186	399,095,004	533,439,667	43%	14%	3,186,861,078
0220002	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	150,000,000	37,500,000	58,243,126	72,071,306	155%	48%	77,928,694
0222001	MINISTRY OF ENTERPRISE	2,079,000,000	519,750,000	523,303,651	855,841,303	101%	41%	1,223,158,697
0231001	MINISTRY OF ENERGY	921,000,000	230,250,000	57,419,946	231,800,459	25%	25%	689,199,541
0234001	MINISTRY OF WORKS AND TRANSPORT	6,207,677,564	1,551,919,391	850,565,677	3,274,617,505	55%	53%	2,933,060,059
0238002	BUREAU OF STATISTICS	-	-	-	-			-
0250001	FISCAL RESPONSIBILITY COMMISSION	2,000,000	500,000	-	-	0%	0%	2,000,000
	SUB-TOTAL	15,498,843,506	3,874,710,877	2,204,542,340	5,491,296,606	57%	35%	10,007,546,900

ADMIN	DETAILS OF EXPENDITURE	FINAL BUDGET	EXPECTED 3 MONTHS	Q3 ACTUALS	YEAR TO DATE ACTUAL	%BUDGET EXECUTED 3RD QUARTER	%BUDGET EXPENDITURE TO DATE	BALANCE TO SPENED
70500	ENVIRONMENTAL PROTECTION							-
0535001	MINISTRY OF ENVIRONMENT	389,026,411	97,256,603	8,300,000	22,788,369	9%	6%	366,238,042
	SUB-TOTAL	389,026,411	97,256,603	8,300,000	22,788,369	9%	6%	366,238,042
70600	HOUSING AND COMMUNITY AMENITIES							-
0252001	MINISTRY OF WATER RESOURCES	888,466,379	222,116,595	149,864,377	371,118,854	67%	42%	517,347,525
0260001	KWARA STATE BUREAU OF LANDS	442,518,707	110,629,677	9,500,000	63,098,000	9%	14%	379,420,707
	SUB-TOTAL	1,330,985,086	332,746,272	159,364,377	434,216,854	48%	33%	896,768,232
70700	HEALTH							-
0521001	MINISTRY OF HEALTH	18,715,125,743	4,678,781,436	320,589,471	4,571,775,044	7%	24%	14,143,350,699
0521011	KWARA STATE HEALTH INSURANCE AGENCY	400,000,000	100,000,000	-	79,687,912	0%	20%	320,312,088
	SUB-TOTAL	19,115,125,743	4,778,781,436	320,589,471	4,651,462,956	7%	24%	14,463,662,787
70800	RECREATION AND CULTURE							-
0513001	MINISTRY OF SPORT AND YOUTH DEVELOPMENT	307,750,184	76,937,546	2,263,287	2,263,287	3%	1%	305,486,897
0551001	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	20,000,000	5,000,000	0	0	0%	0%	20,000,000
	SUB-TOTAL	327,750,184	81,937,546	2,263,287	2,263,287	3%	1%	325,486,897
70900	EDUCATION							-
0517001	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,931,366,277	982,841,569	3,260,000	649,204,010	0%	17%	3,282,162,267
0517010	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	1,602,184,381	400,546,095	492,192,059	570,928,671	123%	36%	1,031,255,710
	SUB-TOTAL	5,533,550,658	1,383,387,665	495,452,059	1,220,132,681	36%	22%	4,313,417,977
71000	SOCIAL PROTECTION							-
0514001	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	84,400,000	21,100,000	3,464,000	29,464,000	16%	35%	54,936,000
	SUB-TOTAL	84,400,000	21,100,000	3,464,000	29,464,000	0%	35%	54,936,000
	TOTAL	47,375,517,188	11,843,879,297	3,625,328,639	14,077,145,608	31%	30%	33,298,371,580





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