

Approved



# KWARA STATE GOVERNMENT

## RECURRENT & CAPITAL

### Estimates

**2026**



**KWARA STATE HOUSE OF ASSEMBLY**

**CERTIFICATE OF ASSENT**

**BY HIS EXECELLENCE, THE EXECUTIVE GOVERNOR OF**

**KWARA STATE OF NIGERIA**

TITLE OF LAW PRESENTED	- APPROPRIATION LAW, 2026
FORWARDED BY	- CLERK TO THE HOUSE
DATE FORWARDED	- 30 <sup>th</sup> January, 2026
DATE OF ASSENT	- <u>30<sup>th</sup> January, 2026</u>
NOTICE TO WITHHOLD ASSENT	- .....
REASONS (IF ANY)	- .....
	- .....
DATE OF RETURN OF LAW	- .....

  
.....  
**Governor,**  
**Kwara State of Nigeria.**

## APPROPRIATION LAW, 2026

I assent this **30<sup>th</sup>** day of **January** 2026



Kwara State of Nigeria

**AR**

ABDULRAHMAN ABDULRAZAQ  
Governor,  
Kwara State of Nigeria.

Law No. 1 of 2026

### A LAW TO MAKE APPROPRIATION FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2026

(1<sup>st</sup> January 2026)

Date of  
Commencement.

The Kwara State House of Assembly enacts:

1. The Sum of one Hundred and Ninety-Eight Billion, four Hundred and Twelve Million, one Hundred and Sixty-Three Thousand, one Hundred and ninety-Two Naira only shall be appropriated from the Consolidated Revenue Fund for Recurrent Expenditure during the year ending 31<sup>st</sup> day of December 2026 for the services set out in this First Schedule.  
  
₦198,412,163,192  
Recurrent  
Expenditure.
2. The Sum of Fourteen Billion, Two Hundred Million, Nine Hundred and Nine-Two Thousand, Three Hundred and Twenty-Four Naira only shall be appropriated from the Consolidated Revenue Fund for Public Debt Charges during the year ending 31<sup>st</sup> day of December 2026.  
  
₦14,200,992,324  
Public Debt  
Charges.
3. The Sum of Two Hundred and Seventy-One Billion, One Hundred and Fifty-Eighty Million, Thirty-Six Thousand, Eight Hundred and Thirty-One Naira only (referred to as Recurrent Consolidated Revenue Surplus) shall be transferred from the Consolidated Revenue Fund to Capital Development Fund.  
  
₦271,158,036,831  
Consolidated  
Revenue Fund to  
Capital Dev.
4. The Sum of Four Hundred and Forty- Three Billion, Nine Hundred and Eighty-Two Million, Four Hundred and Three Thousand, Seven Hundred and Eighty-Two Naira only shall be appropriated from the Consolidated Revenue Fund for Capital Expenditure during the year ending 31<sup>st</sup> Day of December, 2026 for the services set out in the Third Schedule.  
  
₦443,982,403,782  
Capital Expenditure.
5. This Law may be cited as the Appropriation Law, 2026.

Citation.

70400	ECONOMIC AFFAIRS	
012300100100	Ministry of Communications	1,997,976,826
021500100100	Ministry of Agriculture and Rural Development	1,024,906,115
021510200100	Kwara State Agricultural Development Project	18,806,215
021510600100	Kwara State Fadama Development Project	2,495,000
021700100100	Ministry of Livestock	66,212,400
022200100100	Ministry of Business, Innovation and Technology	2,624,712,226
022202000100	Kwara State Social Investment Agency	14,202,000
022900100100	Ministry of Transport	296,437,243
023100100100	Ministry of Energy	827,120,950
023100300100	Kwara State Rural Electrification Board (REB)	160,706,910
023305100100	Ministry of Solid Mineral Development	182,192,876
023400100100	Ministry of Works	523,210,996
023401100100	Kwara State Road Traffic Management Authority	393,955,061
	Subtotal	8,132,934,818
70500	ENVIRONMENTAL PROTECTION	
053500100100	Ministry of Environment	1,531,552,034
053501600100	Kwara State Environmental Protection Agency	59,520,672
053501600100	Waste Management (Office of the Head of Service)	362,568,000
	Subtotal	1,953,640,706
70600	HOUSING AND COMMUNITY AMENITIES	
025200100100	Ministry of Water Resources	1,299,157,786
025210200100	Kwara State Water Corporation	588,873,038
025210300100	Kwara State Rural Water Supply and Sanitation Agency	17,414,734
025300100100	Ministry of Housing and Urban Development	236,457,935
025300200100	Kwara Geographic Information Services	479,580,432
025301000100	Kwara State Housing Corporation	3,248,100
055100100100	Ministry of Local Govt., Chieftaincy Affairs and Community Development	399,818,728
	Subtotal	3,024,550,753
70700	HEALTH	
052100100100	Ministry of Health	12,741,391,701
052100200100	Kwara State Health Insurance Agency	1,153,978,849
052100300100	Kwara State Primary Health Care Development Agency	385,559,635
052102600100	Kwara State University Teaching Hospital	1,024,136,089
052110200100	Kwara State Hospital Management Bureau	1,293,827,200
052110400100	Kwara State College of Nursing & Midwifery, Ilorin.	316,668,589

21020202	Contributory Pension (Kwara State Internal Revenue Service)	204,722,868
21020202	Contributory Pension (International Vocational, Technical and Entrepreneurship College)	13,814,318
	Subtotal	16,601,785,426
	TOTAL	198,412,163,192

SECOND SCHEDULE (SECTION 2)  
 PUBLIC DEBT CHARGES  
 MINISTRY/DEPARTMENT/AGENCY

FUNCTIONAL CLASSIFICATION OF PUBLIC DEBT CHARGES

CODE		Not Exceeding ₦
70100	GENERAL PUBLIC SERVICES	
22060305	External Loans Repayment (Donor)	3,858,189,018
22060401	Ecological Refund Dist States	1,382,857,011
22060405	Bond Repayment	6,422,312,725
22060407	FGN Bailout Bond Repayment (Restructuring of Commercial Bank Loan)	2,537,633,570
	TOTAL	14,200,992,324

THIRD SCHEDULE (SECTION 4)  
 CAPITAL EXPENDITURE  
 MINISTRY/DEPARTMENT/AGENCY  
 FUNCTIONAL CLASSIFICATION OF CAPITAL EXPENDITURE  
 MINISTRY/DEPARTMENT/AGENCY

CODE		Not Exceeding ₦
70100	GENERAL PUBLIC SERVICES	
011200300100	Kwara State House of Assembly	5,472,663,288
012500100100	Office of Head of Service	3,792,174,464
014000100100	Auditor-General State	113,015,000
014000100200	Auditor-General Local Government	59,375,000
016100100100	Office of Secretary to the State Government	9,769,228,739
022000100100	Ministry of Finance	27,602,342,375
022000800100	Kwara State Internal Revenue Service (KWIRS)	4,413,227,500
023800100100	Ministry of Planning and Economic Development	1,320,830,371
023800200100	Office of Sustainable Development Goals	458,164,000

70900	EDUCATION	
051700100100	Ministry of Education and Human Capital Development	52,528,889,520
055700100100	Ministry of Tertiary Education	9,428,278,501
	Subtotal	61,957,168,021
71090	SOCIAL PROTECTION	
051300100100	Ministry of Youth Development	235,000,000
051400100100	Ministry of Women Affairs	5,106,000,000
056700100100	Ministry of Social Development	760,345,150
	Subtotal	6,101,345,150
	TOTAL	443,982,403,782

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This printed impression has been carefully compared by me with the Bill which was passed by the Kwara State House of Assembly and found by me to be a true and correctly printed copy of the said Bill




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Clerk to the House

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**Kwara State Government 2026 Approved Budget Summary**

Item	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>Opening Balance</b>	<b>26,553,097,865.00</b>	<b>35,954,516,005.00</b>	<b>23,488,357,556.50</b>	<b>74,170,525,223.00</b>
<b>Recurrent Revenue</b>	<b>254,026,943,782.59</b>	<b>465,513,407,086.00</b>	<b>231,551,771,547.00</b>	<b>409,600,667,124.49</b>
11 - GOVERNMENT SHARE OF FAAC	187,496,958,793.04	383,193,300,433.00	178,258,419,139.00	320,487,848,335.00
12 - INDEPENDENT REVENUE	66,529,984,989.55	82,320,106,653.00	53,293,352,408.00	89,112,818,789.49
<b>Recurrent Expenditure</b>	<b>135,859,349,356.59</b>	<b>196,993,141,562.00</b>	<b>111,947,956,646.93</b>	<b>212,613,155,516.12</b>
21 - PERSONNEL COST	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
22 - OTHER RECURRENT COSTS, of which:	84,675,676,241.92	128,074,524,244.00	62,839,869,537.29	140,532,838,070.12
Other Non Debt Recurrent	71,781,329,230.51	112,715,214,956.00	52,774,695,089.29	126,331,845,745.94
Debt Service	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
<b>Transfer to Capital Account</b>	<b>144,720,692,291.00</b>	<b>304,474,781,529.00</b>	<b>143,092,172,456.57</b>	<b>271,158,036,831.37</b>
<b>Other Receipts</b>	<b>40,923,120,917.56</b>	<b>125,178,686,491.00</b>	<b>9,804,190,639.00</b>	<b>172,824,366,951.00</b>
13 - AID AND GRANTS	15,918,008,368.92	43,412,880,008.00	7,145,373,261.00	53,043,161,539.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	25,005,112,548.64	81,765,806,483.00	2,658,817,378.00	119,781,205,412.00
<b>23 - CAPITAL EXPENDITURE (Capital Expenditure)</b>	<b>173,617,719,023.42</b>	<b>429,653,468,020.00</b>	<b>100,392,897,183.00</b>	<b>443,982,403,782.37</b>
<b>Total Revenue (including OB)</b>	<b>321,503,162,565.15</b>	<b>626,646,609,582.00</b>	<b>264,844,319,742.50</b>	<b>656,595,559,298.49</b>
<b>Total Expenditure</b>	<b>309,477,068,380.01</b>	<b>626,646,609,582.00</b>	<b>212,340,853,829.93</b>	<b>656,595,559,298.49</b>

Kwara State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
<b>0100000000000</b>	<b>Total Revenue</b>	<b>320,487,848,335.00</b>	<b>89,112,818,789.49</b>	<b>409,600,667,124.49</b>	<b>53,043,161,539.00</b>	<b>119,781,205,412.00</b>	<b>172,824,366,951.00</b>	<b>582,425,034,075.49</b>
<b>0111000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	<b>26,665,340,029.00</b>	<b>26,665,340,029.00</b>	-	<b>2,037,130,000.00</b>	<b>2,037,130,000.00</b>	<b>28,702,470,029.00</b>
<b>0111000000000</b>	<b>GOVERNMENT HOUSE</b>	-	<b>316,234,400.00</b>	<b>316,234,400.00</b>	-	-	-	<b>316,234,400.00</b>
0111010001000	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	273,000,000.00	273,000,000.00	-	-	-	273,000,000.00
0111037001000	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	-	42,134,400.00	42,134,400.00	-	-	-	42,134,400.00
0111038001000	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	-	1,100,000.00	1,100,000.00	-	-	-	1,100,000.00
<b>0112000000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	-	<b>6,046,000.00</b>	<b>6,046,000.00</b>	-	-	-	<b>6,046,000.00</b>
0112003001000	KWARA STATE HOUSE OF ASSEMBLY	-	6,046,000.00	6,046,000.00	-	-	-	6,046,000.00
<b>0123000000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	-	<b>519,720,629.00</b>	<b>519,720,629.00</b>	-	-	-	<b>519,720,629.00</b>
0123001001000	MINISTRY OF COMMUNICATIONS	-	32,765,900.00	32,765,900.00	-	-	-	32,765,900.00
0123003001000	KWARA STATE TELEVISION SERVICE	-	33,000,000.00	33,000,000.00	-	-	-	33,000,000.00
0123004001000	KWARA STATE BROADCASTING CORPORATION	-	120,000,000.00	120,000,000.00	-	-	-	120,000,000.00
0123011001000	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	300,000,000.00	300,000,000.00	-	-	-	300,000,000.00
0123013001000	KWARA STATE PRINTING AND PUBLISHING CORPORATION	-	33,954,729.00	33,954,729.00	-	-	-	33,954,729.00
<b>0125000000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	-	<b>34,449,000.00</b>	<b>34,449,000.00</b>	-	<b>25,130,000.00</b>	<b>25,130,000.00</b>	<b>59,579,000.00</b>
0125001001000	OFFICE OF HEAD OF SERVICE	-	34,449,000.00	34,449,000.00	-	25,130,000.00	25,130,000.00	59,579,000.00
<b>0140000000000</b>	<b>STATE AUDITOR-GENERAL</b>	-	<b>38,040,000.00</b>	<b>38,040,000.00</b>	-	-	-	<b>38,040,000.00</b>
0140001001000	AUDITOR-GENERAL STATE	-	5,080,000.00	5,080,000.00	-	-	-	5,080,000.00
0140002001000	AUDITOR-GENERAL LOCAL GOVERNMENT	-	32,960,000.00	32,960,000.00	-	-	-	32,960,000.00
<b>0161000000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	-	<b>25,750,850,000.00</b>	<b>25,750,850,000.00</b>	-	<b>2,012,000,000.00</b>	<b>2,012,000,000.00</b>	<b>27,762,850,000.00</b>
0161001001000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	25,750,850,000.00	25,750,850,000.00	-	2,012,000,000.00	2,012,000,000.00	27,762,850,000.00
<b>0200000000000</b>	<b>ECONOMIC SECTOR</b>	<b>320,487,848,335.00</b>	<b>28,659,217,078.49</b>	<b>349,147,065,413.49</b>	<b>13,677,000,000.00</b>	<b>84,303,959,132.00</b>	<b>97,980,959,132.00</b>	<b>447,128,024,545.49</b>
<b>0215000000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	-	<b>109,140,000.00</b>	<b>109,140,000.00</b>	<b>4,560,000,000.00</b>	<b>1,500,000,000.00</b>	<b>6,060,000,000.00</b>	<b>6,169,140,000.00</b>
0215001001000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	109,140,000.00	109,140,000.00	4,560,000,000.00	1,500,000,000.00	6,060,000,000.00	6,169,140,000.00
<b>0220000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>320,487,848,335.00</b>	<b>26,290,446,903.49</b>	<b>346,778,295,238.49</b>	-	<b>52,978,695,604.00</b>	<b>52,978,695,604.00</b>	<b>399,756,990,842.49</b>
0220001001000	MINISTRY OF FINANCE	320,487,848,335.00	25,000,000.00	320,512,848,335.00	-	52,978,695,604.00	52,978,695,604.00	373,491,543,939.00
0220008001000	KWARA STATE INTERNAL REVENUE SERVICE	-	26,265,446,903.49	26,265,446,903.49	-	-	-	26,265,446,903.49
<b>0222000000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	-	<b>144,390,000.00</b>	<b>144,390,000.00</b>	-	-	-	<b>144,390,000.00</b>
0222001001000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	144,390,000.00	144,390,000.00	-	-	-	144,390,000.00
<b>0229000000000</b>	<b>MINISTRY OF TRANSPORT</b>	-	<b>215,875,000.00</b>	<b>215,875,000.00</b>	-	-	-	<b>215,875,000.00</b>
0229001001000	MINISTRY OF TRANSPORT	-	215,875,000.00	215,875,000.00	-	-	-	215,875,000.00
<b>0231000000000</b>	<b>MINISTRY OF ENERGY</b>	-	<b>5,025,000.00</b>	<b>5,025,000.00</b>	-	-	-	<b>5,025,000.00</b>
0231001001000	MINISTRY OF ENERGY	-	5,025,000.00	5,025,000.00	-	-	-	5,025,000.00
<b>0233000000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	-	<b>33,500,000.00</b>	<b>33,500,000.00</b>	-	-	-	<b>33,500,000.00</b>
0233001001000	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	33,500,000.00	33,500,000.00	-	-	-	33,500,000.00
<b>0234000000000</b>	<b>MINISTRY OF WORKS</b>	-	<b>58,570,000.00</b>	<b>58,570,000.00</b>	-	<b>21,503,770,907.00</b>	<b>21,503,770,907.00</b>	<b>21,562,340,907.00</b>
0234001001000	MINISTRY OF WORKS	-	31,260,000.00	31,260,000.00	-	21,503,770,907.00	21,503,770,907.00	21,535,030,907.00
0234011001000	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	27,310,000.00	27,310,000.00	-	-	-	27,310,000.00
<b>0236000000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	-	<b>9,942,000.00</b>	<b>9,942,000.00</b>	-	-	-	<b>9,942,000.00</b>
0236004001000	KWARA STATE COUNCIL FOR ARTS AND CULTURE	-	9,942,000.00	9,942,000.00	-	-	-	9,942,000.00
<b>0238000000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	-	<b>15,750,000.00</b>	<b>15,750,000.00</b>	<b>510,000,000.00</b>	<b>7,292,492,621.00</b>	<b>7,802,492,621.00</b>	<b>7,818,242,621.00</b>
0238001001000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	13,000,000.00	13,000,000.00	-	7,292,492,621.00	7,292,492,621.00	7,305,492,621.00
0238002001000	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	-	-	510,000,000.00	-	510,000,000.00	510,000,000.00
0238004001000	BUREAU OF STATISTICS	-	2,750,000.00	2,750,000.00	-	-	-	2,750,000.00
<b>0252000000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	-	<b>234,970,000.00</b>	<b>234,970,000.00</b>	<b>8,100,000,000.00</b>	-	<b>8,100,000,000.00</b>	<b>8,334,970,000.00</b>
0252001001000	MINISTRY OF WATER RESOURCES	-	17,370,000.00	17,370,000.00	8,100,000,000.00	-	8,100,000,000.00	8,117,370,000.00
0252102001000	KWARA STATE WATER CORPORATION	-	211,800,000.00	211,800,000.00	-	-	-	211,800,000.00
0252103001000	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	5,800,000.00	5,800,000.00	-	-	-	5,800,000.00
<b>0253000000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	-	<b>1,523,516,175.00</b>	<b>1,523,516,175.00</b>	-	<b>29,000,000.00</b>	<b>29,000,000.00</b>	<b>1,552,516,175.00</b>
0253001001000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	7,500,000.00	7,500,000.00	-	29,000,000.00	29,000,000.00	36,500,000.00
0253002001000	KWARA GEOGRAPHIC INFORMATION SERVICE	-	1,516,016,175.00	1,516,016,175.00	-	-	-	1,516,016,175.00
<b>0270000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	-	<b>18,092,000.00</b>	<b>18,092,000.00</b>	<b>507,000,000.00</b>	<b>1,000,000,000.00</b>	<b>1,507,000,000.00</b>	<b>1,525,092,000.00</b>
0270001001000	MINISTRY OF LIVESTOCK	-	18,092,000.00	18,092,000.00	507,000,000.00	1,000,000,000.00	1,507,000,000.00	1,525,092,000.00
<b>0300000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	-	<b>2,504,745,000.00</b>	<b>2,504,745,000.00</b>	-	-	-	<b>2,504,745,000.00</b>
0318000000000	STATE JUDICIARY	-	<b>180,900,000.00</b>	<b>180,900,000.00</b>	-	-	-	<b>180,900,000.00</b>
0318051001000	JUDICIARY (HIGH COURT OF JUSTICE)	-	172,400,000.00	172,400,000.00	-	-	-	172,400,000.00
0318052001000	JUDICIARY (SHARIA COURT OF APPEAL)	-	8,500,000.00	8,500,000.00	-	-	-	8,500,000.00
<b>0326000000000</b>	<b>MINISTRY OF JUSTICE</b>	-	<b>2,323,845,000.00</b>	<b>2,323,845,000.00</b>	-	-	-	<b>2,323,845,000.00</b>
0326001001000	MINISTRY OF JUSTICE	-	2,204,000,000.00	2,204,000,000.00	-	-	-	2,204,000,000.00
0326006001000	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	-	119,845,000.00	119,845,000.00	-	-	-	119,845,000.00
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>31,283,516,682.00</b>	<b>31,283,516,682.00</b>	<b>39,366,161,539.00</b>	<b>33,440,116,280.00</b>	<b>72,806,277,819.00</b>	<b>104,089,794,501.00</b>
<b>0513000000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	-	<b>350,000.00</b>	<b>350,000.00</b>	-	-	-	<b>350,000.00</b>
0513001001000	MINISTRY OF YOUTH DEVELOPMENT	-	350,000.00	350,000.00	-	-	-	350,000.00
<b>0514000000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	-	<b>2,490,000.00</b>	<b>2,490,000.00</b>	-	<b>4,500,000,000.00</b>	<b>4,500,000,000.00</b>	<b>4,502,490,000.00</b>
0514001001000	MINISTRY OF WOMEN AFFAIRS	-	2,490,000.00	2,490,000.00	-	4,500,000,000.00	4,500,000,000.00	4,502,490,000.00
<b>0517000000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL</b>	-	<b>26,270,852,203.00</b>	<b>26,270,852,203.00</b>	<b>13,006,728,597.00</b>	<b>10,000,000,000.00</b>	<b>23,006,728,597.00</b>	<b>49,277,580,800.00</b>
0517001001000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	317,369,500.00	317,369,500.00	13,006,728,597.00	10,000,000,000.00	23,006,728,597.00	23,324,098,097.00
0517010001000	AGENCY FOR MASS EDUCATION	-	1,158,000.00	1,158,000.00	-	-	-	1,158,000.00
0517018001000	KWARA STATE POLYTECHNIC, ILORIN	-	8,742,426,400.00	8,742,426,400.00	-	-	-	8,742,426,400.00
0517019001000	KWARA STATE COLLEGE OF EDUCATION, ORO	-	509,199,800.00	509,199,800.00	-	-	-	509,199,800.00

Kwara State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	-	695,300,100.00	695,300,100.00	-	-	-	695,300,100.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	-	213,432,000.00	213,432,000.00	-	-	-	213,432,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	-	14,513,683,645.00	14,513,683,645.00	-	-	-	14,513,683,645.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	-	820,548,258.00	820,548,258.00	-	-	-	820,548,258.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	428,400,000.00	428,400,000.00	-	-	-	428,400,000.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND	-	29,334,500.00	29,334,500.00	-	-	-	29,334,500.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>-</b>	<b>4,244,983,229.00</b>	<b>4,244,983,229.00</b>	<b>20,743,142,491.00</b>	<b>4,290,116,280.00</b>	<b>25,033,258,771.00</b>	<b>29,278,242,000.00</b>
052100100100	MINISTRY OF HEALTH	-	24,400,000.00	24,400,000.00	20,743,142,491.00	4,290,116,280.00	25,033,258,771.00	25,057,658,771.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	796,937,829.00	796,937,829.00	-	-	-	796,937,829.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	-	1,237,700,000.00	1,237,700,000.00	-	-	-	1,237,700,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	-	383,604,500.00	383,604,500.00	-	-	-	383,604,500.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	-	386,725,000.00	386,725,000.00	-	-	-	386,725,000.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	-	1,415,615,900.00	1,415,615,900.00	-	-	-	1,415,615,900.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>-</b>	<b>254,064,500.00</b>	<b>254,064,500.00</b>	<b>-</b>	<b>14,650,000,000.00</b>	<b>14,650,000,000.00</b>	<b>14,904,064,500.00</b>
053500100100	MINISTRY OF ENVIRONMENT	-	53,392,500.00	53,392,500.00	-	14,650,000,000.00	14,650,000,000.00	14,703,392,500.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	-	200,672,000.00	200,672,000.00	-	-	-	200,672,000.00
<b>053900000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>-</b>	<b>447,988,000.00</b>	<b>447,988,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>447,988,000.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	-	206,988,000.00	206,988,000.00	-	-	-	206,988,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	-	241,000,000.00	241,000,000.00	-	-	-	241,000,000.00
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND</b>	<b>-</b>	<b>900,000.00</b>	<b>900,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,000.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND	-	900,000.00	900,000.00	-	-	-	900,000.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>-</b>	<b>20,313,750.00</b>	<b>20,313,750.00</b>	<b>5,616,290,451.00</b>	<b>-</b>	<b>5,616,290,451.00</b>	<b>5,636,604,201.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	-	20,313,750.00	20,313,750.00	5,616,290,451.00	-	5,616,290,451.00	5,636,604,201.00
<b>056700000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>-</b>	<b>41,575,000.00</b>	<b>41,575,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,575,000.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	41,575,000.00	41,575,000.00	-	-	-	41,575,000.00

Kwara State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>72,080,317,446.00</b>	<b>140,532,838,070.12</b>	<b>212,613,155,516.12</b>	<b>443,982,403,782.37</b>	<b>656,595,559,298.49</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>19,684,401,248.00</b>	<b>50,007,109,072.62</b>	<b>69,691,510,320.62</b>	<b>20,835,661,508.37</b>	<b>90,527,171,828.99</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>12,278,971.00</b>	<b>6,073,230,132.00</b>	<b>6,085,509,103.00</b>	-	<b>6,085,509,103.00</b>
011100100100	GOVERNMENT HOUSE	860,639.00	5,584,587,205.00	5,585,447,844.00	-	5,585,447,844.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	-	440,747,339.00	440,747,339.00	-	440,747,339.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	38,026,000.00	38,026,000.00	-	38,026,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	11,418,332.00	4,572,000.00	15,990,332.00	-	15,990,332.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	-	5,297,588.00	5,297,588.00	-	5,297,588.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>166,400,000.00</b>	<b>4,011,995,093.62</b>	<b>4,178,395,093.62</b>	<b>5,472,663,288.37</b>	<b>9,651,058,381.99</b>
011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	3,264,098,089.62	3,264,098,089.62	-	3,264,098,089.62
011200300100	KWARA STATE HOUSE OF ASSEMBLY	166,400,000.00	739,600,000.00	906,000,000.00	5,472,663,288.37	6,378,663,288.37
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	-	8,297,004.00	8,297,004.00	-	8,297,004.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>786,700,775.00</b>	<b>1,883,377,936.00</b>	<b>2,670,078,711.00</b>	<b>1,629,205,017.00</b>	<b>4,299,283,728.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	302,821,070.00	1,695,155,756.00	1,997,976,826.00	1,629,205,017.00	3,627,181,843.00
012300300100	KWARA STATE TELEVISION SERVICE	110,673,246.00	69,354,240.00	180,027,486.00	-	180,027,486.00
012300400100	KWARA STATE BROADCASTING CORPORATION	264,421,951.00	64,109,976.00	328,531,927.00	-	328,531,927.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	13,720,408.00	13,720,408.00	-	13,720,408.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	108,784,508.00	41,037,556.00	149,822,064.00	-	149,822,064.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>16,757,746,031.00</b>	<b>658,750,791.00</b>	<b>17,416,496,822.00</b>	<b>3,792,174,464.00</b>	<b>21,208,671,286.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	16,757,746,031.00	658,750,791.00	17,416,496,822.00	3,792,174,464.00	21,208,671,286.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>290,561,433.00</b>	<b>251,816,288.00</b>	<b>542,377,721.00</b>	<b>172,390,000.00</b>	<b>714,767,721.00</b>
014000100100	AUDITOR-GENERAL STATE	154,308,744.00	166,773,888.00	321,082,632.00	113,015,000.00	434,097,632.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	136,252,689.00	85,042,400.00	221,295,089.00	59,375,000.00	280,670,089.00
<b>014700000000</b>	<b>KWARA STATE CIVIL SERVICE COMMISSION</b>	<b>22,693,465.00</b>	<b>82,256,500.00</b>	<b>104,949,965.00</b>	-	<b>104,949,965.00</b>
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	22,693,465.00	82,256,500.00	104,949,965.00	-	104,949,965.00
<b>014800000000</b>	<b>KWARA STATE INDEPENDENT ELECTORAL COMMISSION</b>	-	<b>20,246,372.00</b>	<b>20,246,372.00</b>	-	<b>20,246,372.00</b>
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	20,246,372.00	20,246,372.00	-	20,246,372.00
<b>014900000000</b>	<b>KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION</b>	-	<b>9,510,768.00</b>	<b>9,510,768.00</b>	-	<b>9,510,768.00</b>
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	9,510,768.00	9,510,768.00	-	9,510,768.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>1,648,020,573.00</b>	<b>36,992,905,192.00</b>	<b>38,640,925,765.00</b>	<b>9,769,228,739.00</b>	<b>48,410,154,504.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,648,020,573.00	36,992,905,192.00	38,640,925,765.00	9,769,228,739.00	48,410,154,504.00
<b>016300000000</b>	<b>MINISTRY OF SPECIAL DUTIES</b>	-	<b>23,020,000.00</b>	<b>23,020,000.00</b>	-	<b>23,020,000.00</b>
016300100100	MINISTRY OF SPECIAL DUTIES	-	23,020,000.00	23,020,000.00	-	23,020,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>9,193,538,088.00</b>	<b>65,491,256,196.18</b>	<b>74,684,794,284.18</b>	<b>260,208,248,976.00</b>	<b>334,893,043,260.18</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>777,231,865.00</b>	<b>268,975,465.00</b>	<b>1,046,207,330.00</b>	<b>9,128,154,800.00</b>	<b>10,174,362,130.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	777,231,865.00	247,674,250.00	1,024,906,115.00	9,128,154,800.00	10,153,060,915.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	-	18,806,215.00	18,806,215.00	-	18,806,215.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	-	2,495,000.00	2,495,000.00	-	2,495,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>4,215,584,096.00</b>	<b>51,881,229,806.18</b>	<b>56,096,813,902.18</b>	<b>32,015,569,875.00</b>	<b>88,112,383,777.18</b>
022000100100	MINISTRY OF FINANCE	933,434,572.00	43,118,520,960.18	44,051,955,532.18	27,602,342,375.00	71,654,297,907.18
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	3,282,149,524.00	8,762,708,846.00	12,044,858,370.00	4,413,227,500.00	16,458,085,870.00
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>491,748,231.00</b>	<b>2,147,165,995.00</b>	<b>2,638,914,226.00</b>	<b>39,251,889,232.00</b>	<b>41,890,830,458.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	491,748,231.00	2,132,963,995.00	2,624,712,226.00	35,251,889,232.00	37,876,601,458.00
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	-	14,202,000.00	14,202,000.00	4,000,000,000.00	4,014,202,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>170,078,208.00</b>	<b>126,359,035.00</b>	<b>296,437,243.00</b>	<b>4,460,787,928.00</b>	<b>4,757,225,171.00</b>
022900100100	MINISTRY OF TRANSPORT	170,078,208.00	126,359,035.00	296,437,243.00	4,460,787,928.00	4,757,225,171.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>335,136,635.00</b>	<b>652,691,225.00</b>	<b>987,827,860.00</b>	<b>3,047,402,465.00</b>	<b>4,035,230,325.00</b>
023100100100	MINISTRY OF ENERGY	183,108,087.00	644,012,863.00	827,120,950.00	3,047,402,465.00	3,874,523,415.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	152,028,548.00	8,678,362.00	160,706,910.00	-	160,706,910.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>151,663,860.00</b>	<b>30,529,016.00</b>	<b>182,192,876.00</b>	<b>160,000,000.00</b>	<b>342,192,876.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	151,663,860.00	30,529,016.00	182,192,876.00	160,000,000.00	342,192,876.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>811,009,544.00</b>	<b>106,156,513.00</b>	<b>917,166,057.00</b>	<b>109,962,355,435.00</b>	<b>110,879,521,492.00</b>
023400100100	MINISTRY OF WORKS	427,897,093.00	95,313,903.00	523,210,996.00	109,962,355,435.00	110,485,566,431.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	383,112,451.00	10,842,610.00	393,955,061.00	-	393,955,061.00
<b>023600000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>99,853,694.00</b>	<b>51,471,044.00</b>	<b>151,324,738.00</b>	-	<b>151,324,738.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	99,853,694.00	51,471,044.00	151,324,738.00	-	151,324,738.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>868,839,062.00</b>	<b>8,791,776,787.00</b>	<b>9,660,615,849.00</b>	<b>2,026,335,351.00</b>	<b>11,686,951,200.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	163,406,278.00	3,601,955,300.00	3,765,361,578.00	1,320,830,371.00	5,086,191,949.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	81,497,000.00	81,497,000.00	458,164,000.00	539,661,000.00

Kwara State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	424,800,000.00	4,928,573,100.00	5,353,373,100.00	200,000,000.00	5,553,373,100.00
023800400100	BUREAU OF STATISTICS	280,632,784.00	179,751,387.00	460,384,171.00	47,340,980.00	507,725,151.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>4,246,506.00</b>	<b>12,103,272.00</b>	<b>16,349,778.00</b>	<b>47,000,000.00</b>	<b>63,349,778.00</b>
025000100100	FISCAL RESPONSIBILITY COMMISSION	4,246,506.00	12,103,272.00	16,349,778.00	47,000,000.00	63,349,778.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>680,928,337.00</b>	<b>1,224,517,221.00</b>	<b>1,905,445,558.00</b>	<b>10,390,018,000.00</b>	<b>12,295,463,558.00</b>
025200100100	MINISTRY OF WATER RESOURCES	249,635,151.00	1,049,522,635.00	1,299,157,786.00	10,390,018,000.00	11,689,175,786.00
025210200100	KWARA STATE WATER CORPORATION	431,293,186.00	157,579,852.00	588,873,038.00	-	588,873,038.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	17,414,734.00	17,414,734.00	-	17,414,734.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>587,218,050.00</b>	<b>132,068,417.00</b>	<b>719,286,467.00</b>	<b>46,529,415,390.00</b>	<b>47,248,701,857.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	216,157,476.00	20,300,459.00	236,457,935.00	43,063,602,732.00	43,300,060,667.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	371,060,574.00	108,519,858.00	479,580,432.00	3,465,812,658.00	3,945,393,090.00
025301000100	KWARA STATE HOUSING CORPORATION	-	3,248,100.00	3,248,100.00	-	3,248,100.00
<b>027000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	<b>-</b>	<b>66,212,400.00</b>	<b>66,212,400.00</b>	<b>3,189,320,500.00</b>	<b>3,255,532,900.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	66,212,400.00	66,212,400.00	3,189,320,500.00	3,255,532,900.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>2,401,805,546.00</b>	<b>1,548,899,052.32</b>	<b>3,950,704,598.32</b>	<b>3,292,283,029.00</b>	<b>7,242,987,627.32</b>
<b>031800000000</b>	<b>STATE JUDICIARY</b>	<b>1,649,514,851.00</b>	<b>1,300,757,202.32</b>	<b>2,950,272,053.32</b>	<b>3,263,311,629.00</b>	<b>6,213,583,682.32</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	53,483,216.00	45,970,356.00	99,453,572.00	165,000,000.00	264,453,572.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	1,317,821,607.00	909,151,724.32	2,226,973,331.32	2,108,485,809.00	4,335,459,140.32
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	278,210,028.00	345,635,122.00	623,845,150.00	989,825,820.00	1,613,670,970.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>752,290,695.00</b>	<b>248,141,850.00</b>	<b>1,000,432,545.00</b>	<b>28,971,400.00</b>	<b>1,029,403,945.00</b>
032600100100	MINISTRY OF JUSTICE	189,635,880.00	182,996,948.00	372,632,828.00	28,971,400.00	401,604,228.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	562,654,815.00	65,144,902.00	627,799,717.00	-	627,799,717.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>40,800,572,564.00</b>	<b>23,485,573,749.00</b>	<b>64,286,146,313.00</b>	<b>159,646,210,269.00</b>	<b>223,932,356,582.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>93,269,243.00</b>	<b>135,921,847.00</b>	<b>229,191,090.00</b>	<b>235,000,000.00</b>	<b>464,191,090.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	93,269,243.00	135,921,847.00	229,191,090.00	235,000,000.00	464,191,090.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>55,037,473.00</b>	<b>137,019,174.00</b>	<b>192,056,647.00</b>	<b>5,106,000,000.00</b>	<b>5,298,056,647.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	55,037,473.00	137,019,174.00	192,056,647.00	5,106,000,000.00	5,298,056,647.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>29,601,490,690.00</b>	<b>11,346,526,082.00</b>	<b>40,948,016,772.00</b>	<b>52,528,889,520.00</b>	<b>93,476,906,292.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	435,922,863.00	1,651,367,467.00	2,087,290,330.00	52,528,889,520.00	54,616,179,850.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	163,244,248.00	585,880,947.00	749,125,195.00	-	749,125,195.00
051701000100	AGENCY FOR MASS EDUCATION	23,838,848.00	31,713,084.00	55,551,932.00	-	55,551,932.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	4,017,884,664.00	2,812,318,802.00	6,830,203,466.00	-	6,830,203,466.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	998,300,734.00	205,487,000.00	1,203,787,734.00	-	1,203,787,734.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,668,000,000.00	192,220,672.00	1,860,220,672.00	-	1,860,220,672.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	641,560,945.00	135,432,000.00	776,992,945.00	-	776,992,945.00
051702100100	KWARA STATE UNIVERSITY, MALETE	7,187,465,356.00	4,569,295,000.00	11,756,760,356.00	-	11,756,760,356.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	200,585,388.00	710,534,950.00	911,120,338.00	-	911,120,338.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	893,795,105.00	256,735,000.00	1,150,530,105.00	-	1,150,530,105.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	13,263,846,673.00	59,422,387.00	13,323,269,060.00	-	13,323,269,060.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLL	107,045,866.00	133,212,273.00	240,258,139.00	-	240,258,139.00
051705600100	KWARA STATE SCHOLARSHIP BOARD	-	2,906,500.00	2,906,500.00	-	2,906,500.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>9,413,348,657.00</b>	<b>8,685,674,348.00</b>	<b>18,099,023,005.00</b>	<b>70,883,796,043.00</b>	<b>88,982,819,048.00</b>
052100100100	MINISTRY OF HEALTH	7,766,673,032.00	4,974,718,669.00	12,741,391,701.00	70,712,889,793.00	83,454,281,494.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	839,291,005.00	314,687,844.00	1,153,978,849.00	170,906,250.00	1,324,885,099.00
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	385,559,635.00	385,559,635.00	-	385,559,635.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	519,171,889.00	504,964,200.00	1,024,136,089.00	-	1,024,136,089.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	-	1,293,827,200.00	1,293,827,200.00	-	1,293,827,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	64,923,589.00	251,745,000.00	316,668,589.00	-	316,668,589.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	174,742,990.00	203,464,800.00	378,207,790.00	-	378,207,790.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	48,546,152.00	756,707,000.00	805,253,152.00	-	805,253,152.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>455,502,063.00</b>	<b>1,135,570,643.00</b>	<b>1,591,072,706.00</b>	<b>16,637,521,055.00</b>	<b>18,228,593,761.00</b>
053500100100	MINISTRY OF ENVIRONMENT	425,172,037.00	1,106,379,997.00	1,531,552,034.00	16,637,521,055.00	18,169,073,089.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	30,330,026.00	29,190,646.00	59,520,672.00	-	59,520,672.00
<b>053900000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>406,034,436.00</b>	<b>857,452,254.00</b>	<b>1,263,486,690.00</b>	<b>2,916,380,000.00</b>	<b>4,179,866,690.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	93,488,436.00	603,681,854.00	697,170,290.00	2,916,380,000.00	3,613,550,290.00
053905200100	KWARA UNITED FOOTBALL CLUB	312,546,000.00	253,770,400.00	566,316,400.00	-	566,316,400.00

Kwara State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT</b>	<b>327,781,278.00</b>	<b>72,037,450.00</b>	<b>399,818,728.00</b>	<b>1,150,000,000.00</b>	<b>1,549,818,728.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY	327,781,278.00	72,037,450.00	399,818,728.00	1,150,000,000.00	1,549,818,728.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>289,191,492.00</b>	<b>512,288,680.00</b>	<b>801,480,172.00</b>	<b>9,428,278,501.00</b>	<b>10,229,758,673.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	289,191,492.00	512,288,680.00	801,480,172.00	9,428,278,501.00	10,229,758,673.00
<b>056700000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>158,917,232.00</b>	<b>603,083,271.00</b>	<b>762,000,503.00</b>	<b>760,345,150.00</b>	<b>1,522,345,653.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	158,917,232.00	603,083,271.00	762,000,503.00	760,345,150.00	1,522,345,653.00

**Kwara State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification**

<b>Code</b>	<b>Administrative Unit</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Revenue</b>	<b>294,950,064,700.15</b>	<b>590,692,093,577.00</b>	<b>241,355,962,186.00</b>	<b>582,425,034,075.49</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>20,981,321,071.02</b>	<b>24,225,211,167.00</b>	<b>13,258,739,235.00</b>	<b>28,702,470,029.00</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>299,623,115.66</b>	<b>272,750,000.00</b>	<b>254,243,845.00</b>	<b>316,234,400.00</b>
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	277,730,571.16	228,000,000.00	234,688,845.00	273,000,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	437,044.50	1,100,000.00	-	1,100,000.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	-	<b>6,028,000.00</b>	-	<b>6,046,000.00</b>
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>239,823,495.06</b>	<b>444,281,569.00</b>	<b>126,994,633.00</b>	<b>519,720,629.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	18,455,200.00	30,918,150.00	5,769,137.00	32,765,900.00
012300300100	KWARA STATE TELEVISION SERVICE	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	16,104,190.00	33,959,419.00	11,616,527.00	33,954,729.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>128,430,526.64</b>	<b>61,956,500.00</b>	<b>23,080,458.00</b>	<b>59,579,000.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	59,579,000.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>33,320,000.00</b>	<b>33,580,000.00</b>	<b>18,920,000.00</b>	<b>38,040,000.00</b>
014000100100	AUDITOR-GENERAL STATE	360,000.00	620,000.00	410,000.00	5,080,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	32,960,000.00	32,960,000.00	18,510,000.00	32,960,000.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>20,280,123,933.66</b>	<b>23,406,615,098.00</b>	<b>12,835,500,299.00</b>	<b>27,762,850,000.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	20,280,123,933.66	23,406,615,098.00	12,835,500,299.00	27,762,850,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>233,322,272,551.05</b>	<b>470,833,461,189.00</b>	<b>203,238,053,702.00</b>	<b>447,128,024,545.49</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>203,801,003.57</b>	<b>3,038,817,000.00</b>	<b>46,593,824.00</b>	<b>6,169,140,000.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	203,801,003.57	3,038,817,000.00	46,593,824.00	6,169,140,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>222,737,657,081.51</b>	<b>430,985,091,441.00</b>	<b>201,786,480,015.00</b>	<b>399,756,990,842.49</b>
022000100100	MINISTRY OF FINANCE	202,480,281,936.64	406,720,431,896.00	178,276,127,089.00	373,491,543,939.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	20,257,375,144.87	24,264,659,545.00	23,510,352,926.00	26,265,446,903.49
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>73,174,469.78</b>	<b>89,690,000.00</b>	<b>113,287,053.00</b>	<b>144,390,000.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	-	<b>110,418,477.00</b>	-	<b>215,875,000.00</b>
022900100100	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>390,000.00</b>	<b>5,745,000.00</b>	<b>315,000.00</b>	<b>5,025,000.00</b>
023100100100	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>12,414,500.00</b>	<b>19,220,000.00</b>	<b>13,536,000.00</b>	<b>33,500,000.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>8,779,865,179.19</b>	<b>24,174,322,000.00</b>	<b>34,947,600.00</b>	<b>21,562,340,907.00</b>
023400100100	MINISTRY OF WORKS	8,760,435,004.19	24,145,512,000.00	-	21,535,030,907.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	19,430,175.00	28,810,000.00	34,947,600.00	27,310,000.00
<b>023600000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>5,722,880.00</b>	<b>8,442,000.00</b>	<b>5,339,400.00</b>	<b>9,942,000.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>15,673,800.00</b>	<b>7,383,778,371.00</b>	<b>12,040,000.00</b>	<b>7,818,242,621.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	15,673,800.00	5,867,778,371.00	12,040,000.00	7,305,492,621.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	1,510,000,000.00	-	510,000,000.00
023800400100	BUREAU OF STATISTICS	-	6,000,000.00	-	2,750,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>173,046,255.70</b>	<b>1,493,446,400.00</b>	<b>155,911,143.00</b>	<b>8,334,970,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	1,556,000.00	1,316,866,000.00	9,350,500.00	8,117,370,000.00
025210200100	KWARA STATE WATER CORPORATION	167,855,255.70	171,780,400.00	143,571,643.00	211,800,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,635,000.00	4,800,000.00	2,989,000.00	5,800,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>1,320,527,381.30</b>	<b>1,505,203,000.00</b>	<b>1,069,603,667.00</b>	<b>1,552,516,175.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	21,280,000.00	25,168,000.00	28,594,000.00	36,500,000.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,299,247,381.30	1,480,035,000.00	1,041,009,667.00	1,516,016,175.00
<b>027000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	-	<b>2,019,287,500.00</b>	-	<b>1,525,092,000.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	2,019,287,500.00	-	1,525,092,000.00

**Kwara State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification**

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0300000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,331,468,433.84</b>	<b>2,342,150,700.00</b>	<b>40,364,860.00</b>	<b>2,504,745,000.00</b>
<b>0318000000000</b>	<b>STATE JUDICIARY</b>	<b>109,664,571.14</b>	<b>168,500,000.00</b>	<b>8,494,110.00</b>	<b>180,900,000.00</b>
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	103,471,596.14	160,000,000.00	4,711,935.00	172,400,000.00
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
<b>0326000000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,221,803,862.70</b>	<b>2,173,650,700.00</b>	<b>31,870,750.00</b>	<b>2,323,845,000.00</b>
032600100100	MINISTRY OF JUSTICE	1,106,461,313.70	2,003,000,000.00	-	2,204,000,000.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	115,342,549.00	170,650,700.00	31,870,750.00	119,845,000.00
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	<b>39,315,002,644.24</b>	<b>93,291,270,521.00</b>	<b>24,818,804,389.00</b>	<b>104,089,794,501.00</b>
<b>0513000000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>149,400.00</b>	<b>310,000.00</b>	<b>49,000.00</b>	<b>350,000.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
<b>0514000000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>587,000.00</b>	<b>4,501,920,000.00</b>	<b>1,013,000.00</b>	<b>4,502,490,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	587,000.00	4,501,920,000.00	1,013,000.00	4,502,490,000.00
<b>0517000000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>19,467,840,778.06</b>	<b>50,935,568,772.00</b>	<b>12,057,507,981.00</b>	<b>49,277,580,800.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	643,759,117.49	26,132,269,315.00	333,531,981.00	23,324,098,097.00
051701000100	AGENCY FOR MASS EDUCATION	1,191,400.00	2,585,000.00	1,072,000.00	1,158,000.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	4,989,898,225.72	8,527,574,480.00	4,514,329,930.00	8,742,426,400.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	314,779,933.00	494,644,800.00	275,850,933.00	509,199,800.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	662,627,885.81	689,649,971.00	568,423,541.00	695,300,100.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	252,602,816.00	213,078,300.00	174,676,089.00	213,432,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	12,202,628,537.00	13,914,294,572.00	5,548,419,171.00	14,513,683,645.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	370,035,888.04	818,929,834.00	563,724,872.00	820,548,258.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	114,100,000.00	64,545,465.00	428,400,000.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	30,316,975.00	28,442,500.00	12,933,999.00	29,334,500.00
<b>0521000000000</b>	<b>MINISTRY OF HEALTH</b>	<b>17,905,979,003.18</b>	<b>25,452,046,542.00</b>	<b>11,598,786,395.00</b>	<b>29,278,242,000.00</b>
052100100100	MINISTRY OF HEALTH	14,829,291,055.05	21,073,709,858.00	8,907,945,884.00	25,057,658,771.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	607,090,203.00	-	796,937,829.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,571,803,542.13	1,783,200,000.00	1,294,842,085.00	1,237,700,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	303,182,300.00	417,559,031.00	342,411,882.00	383,604,500.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	233,962,485.00	450,143,300.00	312,688,552.00	386,725,000.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	967,739,621.00	1,120,344,150.00	740,897,992.00	1,415,615,900.00
<b>0535000000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>98,361,578.00</b>	<b>8,132,488,000.00</b>	<b>114,990,500.00</b>	<b>14,904,064,500.00</b>
053500100100	MINISTRY OF ENVIRONMENT	59,811,578.00	8,039,650,000.00	39,815,950.00	14,703,392,500.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	38,550,000.00	92,838,000.00	75,174,550.00	200,672,000.00
<b>0539000000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>21,419,400.00</b>	<b>273,098,457.00</b>	<b>131,257,358.00</b>	<b>447,988,000.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	18,428,400.00	223,158,457.00	127,521,558.00	206,988,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	2,991,000.00	49,940,000.00	3,735,800.00	241,000,000.00
<b>0551000000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVE</b>	<b>396,100.00</b>	<b>750,000.00</b>	<b>482,000.00</b>	<b>900,000.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	396,100.00	750,000.00	482,000.00	900,000.00
<b>0557000000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>1,802,100,385.00</b>	<b>3,956,763,750.00</b>	<b>914,718,155.00</b>	<b>5,636,604,201.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	1,802,100,385.00	3,956,763,750.00	914,718,155.00	5,636,604,201.00
<b>0567000000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>18,169,000.00</b>	<b>38,325,000.00</b>	-	<b>41,575,000.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	18,169,000.00	38,325,000.00	-	41,575,000.00

Kwara State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Recurrent Revenue</b>	<b>254,026,943,782.59</b>	<b>465,513,407,086.00</b>	<b>231,551,771,547.00</b>	<b>409,600,667,124.49</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>20,631,479,024.62</b>	<b>23,225,211,167.00</b>	<b>13,258,739,235.00</b>	<b>26,665,340,029.00</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>299,623,115.66</b>	<b>272,750,000.00</b>	<b>254,243,845.00</b>	<b>316,234,400.00</b>
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	277,730,571.16	228,000,000.00	234,688,845.00	273,000,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	437,044.50	1,100,000.00	-	1,100,000.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>-</b>	<b>6,028,000.00</b>	<b>-</b>	<b>6,046,000.00</b>
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>239,823,495.06</b>	<b>444,281,569.00</b>	<b>126,994,633.00</b>	<b>519,720,629.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	18,455,200.00	30,918,150.00	5,769,137.00	32,765,900.00
012300300100	KWARA STATE TELEVISION SERVICE	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	16,104,190.00	33,959,419.00	11,616,527.00	33,954,729.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>128,430,526.64</b>	<b>61,956,500.00</b>	<b>23,080,458.00</b>	<b>34,449,000.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	34,449,000.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>33,320,000.00</b>	<b>33,580,000.00</b>	<b>18,920,000.00</b>	<b>38,040,000.00</b>
014000100100	AUDITOR-GENERAL STATE	360,000.00	620,000.00	410,000.00	5,080,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	32,960,000.00	32,960,000.00	18,510,000.00	32,960,000.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>19,930,281,887.26</b>	<b>22,406,615,098.00</b>	<b>12,835,500,299.00</b>	<b>25,750,850,000.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	19,930,281,887.26	22,406,615,098.00	12,835,500,299.00	25,750,850,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>209,739,016,617.92</b>	<b>409,837,551,355.00</b>	<b>203,238,053,702.00</b>	<b>349,147,065,413.49</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>203,801,003.57</b>	<b>231,817,000.00</b>	<b>46,593,824.00</b>	<b>109,140,000.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	203,801,003.57	231,817,000.00	46,593,824.00	109,140,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>207,765,217,976.88</b>	<b>407,467,959,978.00</b>	<b>201,786,480,015.00</b>	<b>346,778,295,238.49</b>
022000100100	MINISTRY OF FINANCE	187,507,842,832.01	383,203,300,433.00	178,276,127,089.00	320,512,848,335.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	20,257,375,144.87	24,264,659,545.00	23,510,352,926.00	26,265,446,903.49
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>73,174,469.78</b>	<b>89,690,000.00</b>	<b>113,287,053.00</b>	<b>144,390,000.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>-</b>	<b>110,418,477.00</b>	<b>-</b>	<b>215,875,000.00</b>
022900100100	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>390,000.00</b>	<b>5,745,000.00</b>	<b>315,000.00</b>	<b>5,025,000.00</b>
023100100100	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>12,414,500.00</b>	<b>19,220,000.00</b>	<b>13,536,000.00</b>	<b>33,500,000.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>180,770,150.69</b>	<b>174,322,000.00</b>	<b>34,947,600.00</b>	<b>58,570,000.00</b>
023400100100	MINISTRY OF WORKS	161,339,975.69	145,512,000.00	-	31,260,000.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	19,430,175.00	28,810,000.00	34,947,600.00	27,310,000.00
<b>023600000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>5,722,880.00</b>	<b>8,442,000.00</b>	<b>5,339,400.00</b>	<b>9,942,000.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>3,952,000.00</b>	<b>19,000,000.00</b>	<b>12,040,000.00</b>	<b>15,750,000.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,952,000.00	13,000,000.00	12,040,000.00	13,000,000.00
023800400100	BUREAU OF STATISTICS	-	6,000,000.00	-	2,750,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>173,046,255.70</b>	<b>193,446,400.00</b>	<b>155,911,143.00</b>	<b>234,970,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	1,556,000.00	16,866,000.00	9,350,500.00	17,370,000.00
025210200100	KWARA STATE WATER CORPORATION	167,855,255.70	171,780,400.00	143,571,643.00	211,800,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,635,000.00	4,800,000.00	2,989,000.00	5,800,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>1,320,527,381.30</b>	<b>1,505,203,000.00</b>	<b>1,069,603,667.00</b>	<b>1,523,516,175.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	21,280,000.00	25,168,000.00	28,594,000.00	7,500,000.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,299,247,381.30	1,480,035,000.00	1,041,009,667.00	1,516,016,175.00
<b>027000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	<b>-</b>	<b>12,287,500.00</b>	<b>-</b>	<b>18,092,000.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	12,287,500.00	-	18,092,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,331,468,433.84</b>	<b>2,342,150,700.00</b>	<b>40,364,860.00</b>	<b>2,504,745,000.00</b>
<b>031800000000</b>	<b>STATE JUDICIARY</b>	<b>109,664,571.14</b>	<b>168,500,000.00</b>	<b>8,494,110.00</b>	<b>180,900,000.00</b>
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	103,471,596.14	160,000,000.00	4,711,935.00	172,400,000.00

**Kwara State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification**

<b>Code</b>	<b>Administrative Unit</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,221,803,862.70</b>	<b>2,173,650,700.00</b>	<b>31,870,750.00</b>	<b>2,323,845,000.00</b>
032600100100	MINISTRY OF JUSTICE	1,106,461,313.70	2,003,000,000.00	-	2,204,000,000.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	115,342,549.00	170,650,700.00	31,870,750.00	119,845,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>22,324,979,706.21</b>	<b>30,108,493,864.00</b>	<b>15,014,613,750.00</b>	<b>31,283,516,682.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>149,400.00</b>	<b>310,000.00</b>	<b>49,000.00</b>	<b>350,000.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>587,000.00</b>	<b>1,920,000.00</b>	<b>1,013,000.00</b>	<b>2,490,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	587,000.00	1,920,000.00	1,013,000.00	2,490,000.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>19,077,888,425.08</b>	<b>25,244,481,973.00</b>	<b>12,057,507,981.00</b>	<b>26,270,852,203.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	253,806,764.51	441,182,516.00	333,531,981.00	317,369,500.00
051701000100	AGENCY FOR MASS EDUCATION	1,191,400.00	2,585,000.00	1,072,000.00	1,158,000.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	4,989,898,225.72	8,527,574,480.00	4,514,329,930.00	8,742,426,400.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	314,779,933.00	494,644,800.00	275,850,933.00	509,199,800.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	662,627,885.81	689,649,971.00	568,423,541.00	695,300,100.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	252,602,816.00	213,078,300.00	174,676,089.00	213,432,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	12,202,628,537.00	13,914,294,572.00	5,548,419,171.00	14,513,683,645.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	370,035,888.04	818,929,834.00	563,724,872.00	820,548,258.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	114,100,000.00	64,545,465.00	428,400,000.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	30,316,975.00	28,442,500.00	12,933,999.00	29,334,500.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>3,093,570,453.13</b>	<b>4,402,356,684.00</b>	<b>2,699,712,661.00</b>	<b>4,244,983,229.00</b>
052100100100	MINISTRY OF HEALTH	16,882,505.00	24,020,000.00	8,872,150.00	24,400,000.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	607,090,203.00	-	796,937,829.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,571,803,542.13	1,783,200,000.00	1,294,842,085.00	1,237,700,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	303,182,300.00	417,559,031.00	342,411,882.00	383,604,500.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	233,962,485.00	450,143,300.00	312,688,552.00	386,725,000.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	967,739,621.00	1,120,344,150.00	740,897,992.00	1,415,615,900.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>98,361,578.00</b>	<b>132,488,000.00</b>	<b>114,990,500.00</b>	<b>254,064,500.00</b>
053500100100	MINISTRY OF ENVIRONMENT	59,811,578.00	39,650,000.00	39,815,950.00	53,392,500.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	38,550,000.00	92,838,000.00	75,174,550.00	200,672,000.00
<b>053900000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>21,419,400.00</b>	<b>273,098,457.00</b>	<b>131,257,358.00</b>	<b>447,988,000.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	18,428,400.00	223,158,457.00	127,521,558.00	206,988,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	2,991,000.00	49,940,000.00	3,735,800.00	241,000,000.00
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY D</b>	<b>396,100.00</b>	<b>750,000.00</b>	<b>482,000.00</b>	<b>900,000.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPME	396,100.00	750,000.00	482,000.00	900,000.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>14,438,350.00</b>	<b>14,763,750.00</b>	<b>9,601,250.00</b>	<b>20,313,750.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	14,438,350.00	14,763,750.00	9,601,250.00	20,313,750.00
<b>056700000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>18,169,000.00</b>	<b>38,325,000.00</b>	-	<b>41,575,000.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	18,169,000.00	38,325,000.00	-	41,575,000.00

Kwara State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Capital Receipts</i></b>	<b><i>40,923,120,917.56</i></b>	<b><i>125,178,686,491.00</i></b>	<b><i>9,804,190,639.00</i></b>	<b><i>172,824,366,951.00</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>349,842,046.40</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>2,037,130,000.00</b>
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,130,000.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	-	-	-	25,130,000.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>349,842,046.40</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>2,012,000,000.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	349,842,046.40	1,000,000,000.00	-	2,012,000,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>23,583,255,933.13</b>	<b>60,995,909,834.00</b>	<b>-</b>	<b>97,980,959,132.00</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>-</b>	<b>2,807,000,000.00</b>	<b>-</b>	<b>6,060,000,000.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,807,000,000.00	-	6,060,000,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>14,972,439,104.63</b>	<b>23,517,131,463.00</b>	<b>-</b>	<b>52,978,695,604.00</b>
022000100100	MINISTRY OF FINANCE	14,972,439,104.63	23,517,131,463.00	-	52,978,695,604.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>8,599,095,028.50</b>	<b>24,000,000,000.00</b>	<b>-</b>	<b>21,503,770,907.00</b>
023400100100	MINISTRY OF WORKS	8,599,095,028.50	24,000,000,000.00	-	21,503,770,907.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>11,721,800.00</b>	<b>7,364,778,371.00</b>	<b>-</b>	<b>7,802,492,621.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	11,721,800.00	5,854,778,371.00	-	7,292,492,621.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	1,510,000,000.00	-	510,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>-</b>	<b>1,300,000,000.00</b>	<b>-</b>	<b>8,100,000,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	-	1,300,000,000.00	-	8,100,000,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,000,000.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	29,000,000.00
<b>027000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	<b>-</b>	<b>2,007,000,000.00</b>	<b>-</b>	<b>1,507,000,000.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	2,007,000,000.00	-	1,507,000,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>16,990,022,938.03</b>	<b>63,182,776,657.00</b>	<b>9,804,190,639.00</b>	<b>72,806,277,819.00</b>
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>-</b>	<b>4,500,000,000.00</b>	<b>-</b>	<b>4,500,000,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	-	4,500,000,000.00	-	4,500,000,000.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>389,952,352.98</b>	<b>25,691,086,799.00</b>	<b>-</b>	<b>23,006,728,597.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	389,952,352.98	25,691,086,799.00	-	23,006,728,597.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>14,812,408,550.05</b>	<b>21,049,689,858.00</b>	<b>8,899,073,734.00</b>	<b>25,033,258,771.00</b>
052100100100	MINISTRY OF HEALTH	14,812,408,550.05	21,049,689,858.00	8,899,073,734.00	25,033,258,771.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>-</b>	<b>8,000,000,000.00</b>	<b>-</b>	<b>14,650,000,000.00</b>
053500100100	MINISTRY OF ENVIRONMENT	-	8,000,000,000.00	-	14,650,000,000.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>905,116,905.00</b>	<b>5,616,290,451.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00

Kwara State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>294,950,064,700.15</b>	<b>590,692,093,577.00</b>	<b>241,355,962,186.00</b>	<b>582,425,034,075.49</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>187,496,958,793.04</b>	<b>383,193,300,433.00</b>	<b>178,258,419,139.00</b>	<b>320,487,848,335.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>187,496,958,793.04</b>	<b>383,193,300,433.00</b>	<b>178,258,419,139.00</b>	<b>320,487,848,335.00</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>13,426,680,839.62</b>	<b>57,745,723,212.00</b>	<b>46,406,275,897.00</b>	<b>72,875,034,529.00</b>
11010101	SHARE FROM FEDERATION ACCOUNT	13,426,680,839.62	57,745,723,212.00	46,406,275,897.00	72,875,034,529.00
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>62,230,200,933.08</b>	<b>85,936,893,565.00</b>	<b>60,511,144,252.00</b>	<b>88,681,525,676.00</b>
11010201	SHARE FROM VAT ALLOCATION	62,230,200,933.08	85,936,893,565.00	60,511,144,252.00	88,681,525,676.00
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>111,840,077,020.34</b>	<b>239,510,683,656.00</b>	<b>71,340,998,990.00</b>	<b>158,931,288,130.00</b>
11010301	EXCESS CRUDE	1,143,231,864.61	6,890,952,265.00	-	-
11010302	EXCESS NON-OIL	-	6,435,468,917.00	-	-
11010303	EXCHANGE GAIN	24,974,667,274.48	16,483,876,993.00	3,894,025,627.00	8,375,208,759.00
11010304	ECOLOGICAL FUND	532,638,913.60	5,871,730,109.00	720,277,797.00	960,370,397.00
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	2,187,936,638.30	5,649,824,497.00	2,858,377,995.00	5,649,824,497.00
11010308	SOLID MINERALS	72,463,845.67	2,123,235,475.00	149,837,513.00	153,986,859.00
11010311	NLNG DIVIDEND	-	71,317,829,458.00	-	71,317,829,458.00
11010313	STATE INFRASTRUCTURE & SECURITY	17,000,000,000.00	48,200,000,000.00	34,216,216,217.00	49,621,621,621.00
11010314	SIGNATURE BONUS	57,829,643,837.00	41,623,121,580.00	-	-
11010315	GOODS & VALUABLE CONSIDERATION	3,617,889,657.54	7,420,567,775.00	-	-
11010316	FLOOD INTERVENTION	3,000,000,000.00	7,104,488,593.00	-	-
11010317	AUGMENTATION ON SRA	1,143,231,864.61	3,389,587,994.00	2,833,015,195.00	5,852,446,539.00
11010319	PROJECT GAZELLE INITIATIVE	-	12,000,000,000.00	26,669,248,646.00	12,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	338,373,124.53	5,000,000,000.00	-	5,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>66,529,984,989.55</b>	<b>82,320,106,653.00</b>	<b>53,293,352,408.00</b>	<b>89,112,818,789.49</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>19,687,452,999.32</b>	<b>23,867,108,043.00</b>	<b>22,985,459,037.00</b>	<b>25,616,665,859.49</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>16,774,985,838.10</b>	<b>18,419,866,643.00</b>	<b>18,276,513,816.00</b>	<b>20,505,450,706.49</b>
12010101	PAY-AS-YOU-EARN	14,046,315,889.38	15,600,000,000.00	15,740,155,142.00	16,750,715,992.49
12010102	DIRECT ASSESSMENT	2,728,669,948.72	2,819,866,643.00	2,536,358,674.00	3,754,734,714.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>2,912,467,161.22</b>	<b>5,447,241,400.00</b>	<b>4,708,945,221.00</b>	<b>5,111,215,153.00</b>
12010301	CAPITAL GAINS TAX	69,151,074.00	60,000,000.00	53,969,528.00	50,000,000.00
12010303	STAMP DUTIES AND PENALTIES	143,311,988.92	130,000,000.00	76,752,123.00	100,000,000.00
12010304	DEVELOPMENT TAX	2,700,004,098.30	5,257,241,400.00	4,578,223,570.00	4,961,215,153.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>46,842,531,990.23</b>	<b>58,452,998,610.00</b>	<b>30,307,893,371.00</b>	<b>63,496,152,930.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>659,660,165.54</b>	<b>843,999,652.00</b>	<b>539,237,513.00</b>	<b>1,001,803,869.00</b>
12020101	REGISTRATION OF ARTISANS	9,529,000.00	11,265,000.00	3,811,500.00	9,315,000.00
12020102	REGISTRATION OF DEVELOPERS	200,000.00	500,000.00	750,000.00	5,000,000.00
12020103	TRADE ANIMAL LICENCES	15,542,600.00	10,405,100.00	9,935,700.00	9,100,000.00
12020104	REGISTRATION OF AGRO DEALERS	1,657,000.00	2,000,000.00	120,000.00	160,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE PREMISES	1,953,700.00	4,600,000.00	1,523,100.00	4,850,000.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	460,500.00	1,500,000.00	280,000.00	1,500,000.00
12020107	REGISTRATION OF CRECHES/DAY CARE CENTRES	1,296,000.00	1,750,000.00	-	4,000,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	2,098,400.00	3,010,000.00	956,000.00	3,150,000.00
12020111	REGISTRATION OF FEED MILL CENTRES	1,695,000.00	100,000.00	5,000.00	60,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	-	1,315,000.00	35,000.00	600,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	2,372,235.83	2,500,000.00	1,471,020.00	2,500,000.00
12020114	REGISTRSTION OF EVENT CENTRES	805,500.00	1,025,000.00	300,000.00	1,025,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	398,200.00	435,000.00	454,250.00	150,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	1,049,000.00	1,000,000.00	540,000.00	1,000,000.00
12020117	REGISTRATION OF AUCTIONERS	180,000.00	500,000.00	40,000.00	300,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	2,697,300.00	5,000,000.00	1,227,500.00	6,000,000.00
12020119	FISHING PERMITS	57,000.00	400,000.00	318,500.00	600,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	150,000.00	200,000.00	80,000.00	280,000.00
12020122	PRODUCE BUYING LICENCES	1,262,500.00	3,000,000.00	2,430,000.00	480,000.00
12020123	REGISTRATION OF COACHING CENTRES	100,000.00	660,000.00	334,000.00	308,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	45,000.00	190,000.00	100,000.00	150,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	105,000.00	150,000.00	-	100,000.00

Kwara State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12020128	DRILLING PERMIT	2,410,000.00	3,000,000.00	2,664,400.00	3,000,000.00
12020129	GAMING/POOL BETTING & CASINO LICENCES	93,519,984.05	122,376,542.00	119,911,265.00	147,218,899.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	114,000.00	200,000.00	15,000.00	300,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	200,012,402.00	200,496,500.00	160,208,748.00	200,497,500.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	115,997,500.00	106,625,000.00	106,830,952.00	136,536,000.00
12020134	PRIVATE SCHOOLS LICENSES	30,405,100.01	45,000,000.00	30,200,000.00	40,000,000.00
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCES	3,380,000.00	5,500,000.00	1,467,000.00	5,500,000.00
12020136	TRADE PERMIT LICENSES	30,000.00	2,070,000.00	-	1,200,000.00
12020140	HACKNEY PERMIT LICENSES	39,000,920.00	45,250,260.00	34,403,304.00	45,252,220.00
12020141	MOTOR DEALERSHIP LICENCES	5,266,050.00	5,682,500.00	6,442,700.00	12,462,500.00
12020146	REGISTRATION RENEWAL - LICENSE	-	50,000.00	-	2,250,000.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	61,800.00	100,000.00	47,500.00	200,000.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	800,000.00	1,500,000.00	100,000.00	1,500,000.00
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,206,000.00	5,000,000.00	140,000.00	5,000,000.00
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	542,500.00	720,000.00	215,000.00	1,000,000.00
12020153	REGISTRATION OF FISH FARMERS	-	175,000.00	-	500,000.00
12020154	RIGHT OF WAY LICENSE	-	5,000.00	-	10,000.00
12020157	REGISTRATION OF TRADE ASSOCIATION	55,000.00	200,000.00	-	200,000.00
12020158	REGISTRATION OF VENDORS	1,400,000.00	2,000,000.00	1,435,000.00	500,000.00
12020159	ADVERTISING PERMITS	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
12020160	OPERATIONAL PERMIT	9,150,000.00	38,685,000.00	3,750,000.00	40,235,000.00
12020162	OPERATIONAL PERMIT RENEWAL	5,288,350.00	7,813,750.00	5,851,250.00	7,813,750.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>38,895,132,739.12</b>	<b>48,168,367,090.00</b>	<b>24,952,881,079.00</b>	<b>53,008,067,733.00</b>
12020401	COURT FEES	99,923,158.14	154,000,000.00	5,858,710.00	156,400,000.00
12020404	STUDENTS UNION FEES - REG./RENEWAL	370,000.00	1,014,000.00	269,000.00	550,000.00
12020405	CHANGE OF CATEGORY/CHANGE OF USE	1,710,200.00	5,800,000.00	1,756,203.00	10,800,300.00
12020406	ADMINISTRATIVE FEES	281,786,409.53	376,999,500.00	180,983,032.00	368,913,200.00
12020407	RELIGIOUS PILGRIMAGE FEES	19,875,751,137.26	22,203,765,098.00	12,685,820,299.00	25,695,000,000.00
12020409	FEES FROM CONSUMERS	1,985,000.00	3,500,000.00	2,453,050.00	3,500,000.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	42,041,468.84	30,000,000.00	17,505,000.00	30,000,000.00
12020411	INSURANCE FEES	41,242,318.00	54,427,500.00	29,622,500.00	55,352,400.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	1,705,000.00	2,500,000.00	1,530,000.00	3,000,000.00
12020413	DEPARTMENTAL FEES	997,673,555.00	950,943,000.00	309,711,000.00	1,038,943,000.00
12020414	BED OCCUPANCY FEES	42,770,400.00	52,000,000.00	29,981,220.00	53,600,000.00
12020415	TRADE TESTING FEES	919,500.00	1,288,000.00	-	1,200,000.00
12020416	MATERIAL TESTING FEES	654,639.56	1,000.00	-	100,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	73,311,040.26	70,449,800.00	63,364,945.00	86,274,800.00
12020418	MARRIAGE/DIVORCE FEES	14,937,000.00	28,725,000.00	1,621,400.00	28,725,000.00
12020419	ACCEPTANCE FEES	736,493,500.00	701,500,000.00	411,539,000.00	791,860,000.00
12020420	WELFARE FEES	229,455,000.00	233,750,000.00	45,230,000.00	248,250,000.00
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	-	2,760,000.00	-	2,760,000.00
12020422	COMPUTER TRAINING FEES	6,260,000.00	6,651,500.00	5,593,000.00	6,651,500.00
12020424	ACCREDITATION FEES	1,225,001.00	1,750,000.00	976,200.00	1,500,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	114,885,013.24	111,095,000.00	124,002,000.00	143,280,000.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	10,132,900.00	15,060,000.00	-	25,060,000.00
12020429	REGISTRATION RENEWAL - FEES	157,769,805.96	207,578,266.00	189,194,163.00	243,642,500.00
12020430	REGISTRATION FEES	594,486,443.85	704,515,609.00	293,968,290.00	720,919,500.00
12020432	ESTATE DISTRIBUTION FEES	1,780,000.00	2,000,000.00	1,014,000.00	2,000,000.00
12020433	ALUMNI FEES	44,874,500.00	89,765,200.00	35,803,500.00	136,536,000.00
12020434	CAUTION FEES	57,776,000.00	107,387,000.00	50,761,700.00	102,534,000.00
12020435	OTHER SUNDRIES FEES	939,914,313.45	1,205,502,400.00	881,094,461.00	1,275,129,400.00
12020436	GEO SPATIAL INFORMATION REQUEST FEES	-	100,000.00	-	100,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	597,000.00	1,000,000.00	1,175,500.00	2,000,000.00
12020438	SURVEY FEES	25,735,350.00	25,000,000.00	12,409,475.00	25,000,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL	780,779,935.00	1,083,339,500.00	421,246,634.00	1,067,561,500.00

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12020440	HOSPITAL SERVICE FEES	225,422,649.00	284,000,000.00	197,433,685.00	264,616,000.00
12020441	LABORATORY FEES	268,442,076.52	293,516,614.00	233,231,325.00	305,262,500.00
12020443	STREET NAMING/HOUSE NUMBERING FEES	3,350,000.00	7,000,000.00	3,777,400.00	10,000,000.00
12020444	ROAD SET BACKS FEES/ROAD CUTTING	14,458,671.28	11,000,000.00	7,502,600.00	10,100,000.00
12020445	CHANGE OF OWNERSHIP FEES	10,819,500.00	12,804,300.00	9,281,375.00	15,282,625.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	317,140.00	574,900.00	317,450.00	420,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1,300,000.00	1,500,000.00	1,500,000.00	1,500,000.00
12020450	INSPECTION FEES	71,725,448.79	117,474,757.00	23,303,031.00	115,362,000.00
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	31,535,701.00	19,280,000.00	19,674,000.00	30,000,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE	6,532,052,281.98	8,042,070,785.00	4,347,221,780.00	8,340,046,308.00
12020453	APPLICATION FEES	756,247,000.00	812,418,500.00	399,776,400.00	964,201,000.00
12020454	PARKING & GATE FEES	6,864,000.00	11,090,900.00	4,078,800.00	12,150,900.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	3,321,421,470.08	5,929,786,350.00	2,737,422,666.00	6,080,622,300.00
12020457	CERTIFICATE OF ROAD WORTHINESS FEES	71,008,540.08	74,235,949.00	-	85,000,000.00
12020458	PROOF OF OWNERSHIP FEES	17,937,325.00	27,652,000.00	32,746,010.00	51,387,000.00
12020459	DRIVERS TESTING FEE	1,322,000.00	900,000.00	-	700,000.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU) FEES	23,998.50	400,000.00	220,000.00	320,000.00
12020461	GRAZING RESERVE FEES	25,000.00	100,000.00	-	50,000.00
12020462	VALUATION VETTING FEES	5,498,249.76	6,159,662.00	2,705,000.00	8,000,000.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	130,134,454.32	150,000,000.00	148,171,719.00	192,000,000.00
12020464	C. OF O. PROCESSING FEES	13,199,220.00	25,000,000.00	16,724,481.00	25,500,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	394,821,100.00	450,250,500.00	185,162,700.00	488,731,000.00
12020466	C. OF O. CERTIFIED TRUE COPY FEE	2,031,000.00	3,000,000.00	4,611,476.00	7,000,000.00
12020468	CAVEAT EMPTOR FEES	135,000.00	150,000.00	90,000.00	150,000.00
12020469	FUMIGATION / PEST CONTROL CERTIFICATE	12,002,000.00	28,010,000.00	26,745,700.00	35,102,000.00
12020470	ACQUISITION LOGISTIC FEES	-	10,000,000.00	-	-
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	46,508,050.00	30,000,000.00	19,610,328.00	50,000,000.00
12020472	CHANGE OF PURPOSE CLAUSE FEES	2,102,852.00	2,500,000.00	1,678,385.00	5,000,000.00
12020473	CERTIFICATE OF OCCUPANCY	2,178,750.00	7,000,000.00	4,119,500.00	7,100,000.00
12020474	HOSPITAL CARD FEES	60,053,360.06	66,000,000.00	41,496,890.00	57,320,000.00
12020475	COMPLAINT FEES	427,500.00	1,000,000.00	533,500.00	2,000,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	6,400,500.00	12,720,000.00	5,687,000.00	21,000,000.00
12020477	CONTRACT AGREEMENT FEES	1,105,340,513.70	2,000,000,000.00	-	2,200,000,000.00
12020479	PLANTS/TOOLS HIRING CHARGES	19,000,000.00	21,618,000.00	21,629,000.00	-
12020480	SITE ANALYSIS AND REPORT FEES	2,237,000.00	3,000,000.00	636,500.00	3,000,000.00
12020482	FEES FROM PUBLIC TOILET	180,000.00	720,000.00	130,000.00	720,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	64,465,925.00	385,924,000.00	47,630,000.00	451,387,500.00
12020486	SAFETY PERMIT FEES	3,000,000.00	5,000,000.00	4,839,000.00	6,000,000.00
12020487	CHARGES FOR CONFIRMATION	7,248,635.00	10,000,000.00	7,816,800.00	10,000,000.00
12020488	LAYOUT REGISTRATION FEES	13,223,000.00	10,000,000.00	6,514,150.00	10,000,000.00
12020489	ENVIRONMENTAL IMPACT STATEMENT FEES	38,165,250.00	55,115,500.00	43,983,750.00	74,142,000.00
12020490	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	6,014,000.00	6,000,000.00	6,324,000.00	12,000,000.00
12020491	FEES FROM FISH HAULAGE	-	1,000,000.00	-	200,000.00
12020492	BUILDING SERVICES CHARGES	2,080,000.00	3,000,000.00	6,215,000.00	1,500,000.00
12020493	FEEDING FEES	7,820,000.00	53,560,000.00	9,750,000.00	70,000,000.00
12020494	MEDICAL / HEALTH INSURANCE FEES	63,640,000.00	93,999,000.00	47,084,000.00	118,956,000.00
12020495	DEMOLITION / ROAD OPENING	-	-	-	5,000,000.00
12020496	CBT SERVICES CHARGES	-	-	-	4,000,000.00
12020497	BUILDING PLAN FEES	146,752,530.00	250,000,000.00	202,949,679.00	250,000,000.00
12020498	SCHOOL CERTIFICATE EXAMINATION FEES	180,011,263.50	321,350,000.00	250,579,777.00	215,514,500.00
12020499	WATER FEES	47,244,194.46	76,318,000.00	17,491,940.00	62,581,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>48,618,920.00</b>	<b>91,745,000.00</b>	<b>67,983,150.00</b>	<b>190,010,000.00</b>
12020502	COURTS FINES	5,675,413.00	10,000,000.00	-	20,000,000.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	3,400,000.00	7,000,000.00	5,823,500.00	7,000,000.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	1,500,000.00	3,000,000.00	1,286,000.00	3,000,000.00

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<b>Code</b>	<b>Economic</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
12020506	UNCOVERED TIPPER LOADS FINES	100,000.00	1,000,000.00	180,000.00	250,000.00
12020507	CONTRAVICTION/FINES	15,734,800.00	29,000,000.00	36,961,000.00	30,000,000.00
12020508	TOWING FINES	1,399,000.00	2,110,000.00	828,000.00	2,110,000.00
12020509	DEMURRAGE	49,000.00	200,000.00	129,600.00	200,000.00
12020511	VIO FINES	6,935,505.00	8,837,000.00	-	12,000,000.00
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	200,000.00	500,000.00	373,500.00	600,000.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	-	498,000.00	256,000.00	450,000.00
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	-	600,000.00	664,100.00	900,000.00
12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	10,075,202.00	5,000,000.00	6,285,950.00	7,000,000.00
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	500,000.00	18,000,000.00	11,213,000.00	94,000,000.00
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	1,000,000.00	3,000,000.00	1,747,500.00	3,000,000.00
12020519	ROAD USE VIOLATION AND FINE	-	-	-	6,000,000.00
12020520	EFFLUENT DISCHARGE FINES	2,000,000.00	2,500,000.00	2,220,000.00	3,000,000.00
12020521	FINE FROM GASEOUS EMISSION	50,000.00	500,000.00	15,000.00	500,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>2,042,314,477.18</b>	<b>3,046,129,760.00</b>	<b>1,713,869,983.00</b>	<b>2,884,100,300.00</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	64,169,750.00	133,708,400.00	57,611,040.00	147,293,400.00
12020602	SALES OF HANDBOOK	1,993,000.00	2,000,000.00	1,686,000.00	2,000,000.00
12020603	SALES OF I D CARDS	147,141,800.00	130,065,500.00	59,278,946.00	142,781,000.00
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	11,084,038.97	10,200,000.00	17,717,950.00	25,200,000.00
12020606	SALES OF APPLICATION FORMS	566,119,776.74	850,989,100.00	555,936,474.00	819,517,400.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	2,632,375.00	2,500,000.00	-	-
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	845,655,356.55	1,455,270,000.00	709,854,721.00	1,146,060,000.00
12020615	SALES OF UNIFORMS & OTHERS	47,079,000.00	55,423,000.00	36,375,986.00	95,940,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	13,592,600.00	13,800,000.00	11,477,750.00	15,287,500.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	285,774,877.50	287,201,000.00	244,002,723.00	415,800,000.00
12020618	SALES OF HANSARD	-	3,250,000.00	-	3,250,000.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS	-	72,000.00	20,000.00	50,000.00
12020627	SALES OF LIVESTOCK INPUTS (BIRDS)	44,781,922.42	20,000,000.00	10,027,593.00	40,000.00
12020629	SALES OF GRAPHIC ART PRODUCTS	38,500.00	-	-	50,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	373,000.00	1,200,000.00	-	600,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	-	45,000,000.00	-	45,000,000.00
12020632	SALES OF TEXTILE, TIE & DYE	233,380.00	300,000.00	106,800.00	300,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	265,600.00	417,000.00	72,000.00	417,000.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	1,910,000.00	4,500,000.00	600,000.00	4,750,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	163,500.00	1,000,000.00	99,000.00	600,000.00
12020645	SALES OF CLINIC CARD/FOLDER	6,294,000.00	12,205,760.00	9,003,000.00	15,144,000.00
12020647	SALES OF LEARNER'S PERMIT & PLATE	2,700,000.00	3,849,500.00	-	2,520,000.00
12020648	SALES OF HIGHWAY CODE	312,000.00	13,178,500.00	-	1,500,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>4,401,240,746.61</b>	<b>5,124,780,551.00</b>	<b>2,374,430,988.00</b>	<b>5,389,300,703.00</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	117,698,315.00	219,020,000.00	109,663,061.00	137,045,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	49,520,000.00	123,535,000.00	34,400,600.00	139,080,000.00
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	1,000,000.00	13,450,000.00	8,470,000.00	14,250,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	13,927,500.00	5,292,500.00	3,379,500.00	5,975,000.00
12020706	EARNINGS FROM NHIS	71,783,915.00	72,639,000.00	33,004,200.00	67,639,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	435,610,000.00	469,059,829.00	203,902,620.00	464,052,300.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	7,069,835.00	10,580,000.00	1,400,000.00	5,140,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURISM/ARTS CENTRES	3,110,000.00	4,000,000.00	2,200,000.00	4,000,000.00
12020710	EARNINGS FROM HEALTH RESEARCH ETHICS CLEARANCE	712,500.00	1,200,000.00	610,000.00	1,800,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	226,105,483.13	298,966,400.00	186,645,324.00	319,598,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	346,194,951.00	397,896,400.00	171,076,800.00	464,679,900.00
12020714	EARNINGS FROM ICT SERVICES	611,294,404.00	777,823,000.00	291,221,000.00	852,968,000.00
12020716	EARNINGS FROM CATERING SERVICE	-	18,000.00	-	36,000.00
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	580,000.00	120,000.00	97,200.00	1,500,000.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	351,500.00	390,000.00	60,000.00	390,000.00
12020730	EARNINGS FROM PRINTING	7,000.00	100,000.00	15,000.00	100,000.00

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Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADDRESS SYSTEM	-	150,000.00	-	150,000.00
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	105,000.00	-	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	277,637,100.00	374,000,000.00	133,988,600.00	396,000,000.00
12020735	EARNINGS FROM OTHER REVENUE	875,544,929.50	825,700,000.00	484,563,593.00	795,417,029.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	156,000.00	1,580,000.00	-	1,080,000.00
12020747	EARNINGS FROM VOCATIONAL TRAINING CENTRE/STUDENT TRAINING	577,048,000.00	624,901,700.00	238,347,500.00	698,630,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	55,000.00	3,750,000.00	54,000.00	3,750,000.00
12020759	EARNINGS FROM TANKER SERVICES	1,563,200.00	12,520,400.00	7,878,500.00	2,600,000.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	976,500.00	2,000,000.00	1,202,000.00	2,505,000.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	3,513,000.00	2,500,000.00	190,000.00	5,650,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	672,104,187.00	746,330,072.00	364,955,111.00	873,801,145.00
12020777	EARNINGS FROM TELEVISION SERVICES	11,396,810.10	12,640,000.00	11,128,446.00	16,500,000.00
12020781	EARNINGS FROM ADVERTISEMENT	20,013,758.88	38,677,019.00	11,265,764.00	39,953,329.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	-	250,000.00	-	250,000.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	350,000.00	1,500,000.00	470,000.00	1,170,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	5,270,808.00	9,100,000.00	18,687,987.00	10,950,000.00
12020796	EARNINGS FROM EXCURSION	837,750.00	1,225,000.00	606,100.00	1,225,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	69,656,300.00	73,401,231.00	54,780,082.00	60,516,000.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	152,000.00	360,000.00	168,000.00	900,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>82,574,147.98</b>	<b>229,266,500.00</b>	<b>157,416,657.00</b>	<b>75,971,000.00</b>
12020801	RENT ON GOVERNMENT QUARTERS	25,609,477.98	17,566,500.00	5,320,257.00	14,571,000.00
12020803	RENT ON GOVERNMENT BUILDINGS	54,030,750.00	202,200,000.00	149,160,000.00	55,200,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	70,000.00	900,000.00	500,000.00	1,200,000.00
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	-	5,000,000.00	208,800.00	2,000,000.00
12020806	GRAND RENT ON ULTRAL MODERN MARKET	2,863,920.00	3,600,000.00	2,227,600.00	3,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>615,607,129.64</b>	<b>643,000,000.00</b>	<b>345,152,341.00</b>	<b>571,136,175.00</b>
12020902	RENT ON COSTUMES & SEWING	368,650.00	500,000.00	367,500.00	1,000,000.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	286,531,697.27	238,000,000.00	118,330,706.00	200,000,000.00
12020905	LEASE RENTAL	1,756,000.00	4,000,000.00	1,695,500.00	3,000,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	6,765,850.00	8,070,000.00	1,694,200.00	7,506,175.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	5,930,500.00	6,030,000.00	3,977,000.00	6,030,000.00
12020909	LAND USE CHARGE	314,254,432.37	300,000,000.00	219,087,435.00	320,000,000.00
12020910	RENT ON GOVERNMENT TRACTORS	-	86,400,000.00	-	33,600,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>37,559,261.02</b>	<b>91,000,000.00</b>	<b>500,000.00</b>	<b>4,363,150.00</b>
12021008	REVENUE ON MASS TRANSIT PARK	300,000.00	1,000,000.00	500,000.00	1,800,000.00
12021015	INSURANCE CLAIM	37,259,261.02	90,000,000.00	-	2,563,150.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>-</b>	<b>142,710,057.00</b>	<b>112,710,058.00</b>	<b>290,000,000.00</b>
12021104	SOLIDARITY COMPENSATION	-	142,710,057.00	112,710,058.00	290,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>9,122,672.00</b>	<b>20,000,000.00</b>	<b>3,709,141.00</b>	<b>20,000,000.00</b>
12021210	BANK INTEREST (INTEREST RECEIVABLE FROM BANK)	8,766,572.00	18,000,000.00	3,332,941.00	18,000,000.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	356,100.00	2,000,000.00	376,200.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>50,701,731.14</b>	<b>52,000,000.00</b>	<b>40,002,461.00</b>	<b>61,400,000.00</b>
12021301	REIMBURSEMENT OF COOPERATIVE AUDIT AND SUPERVISION FEES	18,701,731.14	20,000,000.00	21,492,461.00	25,000,000.00
12021302	REIMBURSEMENT OF AUDIT FEES	32,000,000.00	32,000,000.00	18,510,000.00	36,400,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>15,918,008,368.92</b>	<b>43,412,880,008.00</b>	<b>7,145,373,261.00</b>	<b>53,043,161,539.00</b>
<b>1301</b>	<b>AID</b>	<b>11,771,646,905.32</b>	<b>17,371,289,595.00</b>	<b>5,410,894,777.00</b>	<b>16,481,701,786.00</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>6,188,776,867.40</b>	<b>7,215,539,451.00</b>	<b>5,302,244,355.00</b>	<b>15,880,201,286.00</b>
13010102	CAPITAL DOMESTIC AIDS	6,188,776,867.40	7,215,539,451.00	5,302,244,355.00	15,880,201,286.00
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>5,582,870,037.92</b>	<b>10,155,750,144.00</b>	<b>108,650,422.00</b>	<b>601,500,500.00</b>
13010202	CAPITAL FOREIGN AIDS	5,582,870,037.92	10,155,750,144.00	108,650,422.00	601,500,500.00
<b>1302</b>	<b>GRANTS</b>	<b>4,146,361,463.60</b>	<b>26,041,590,413.00</b>	<b>1,734,478,484.00</b>	<b>36,561,459,753.00</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>3,313,071,542.61</b>	<b>21,807,469,413.00</b>	<b>1,426,785,024.00</b>	<b>34,160,924,905.00</b>
13020102	CAPITAL GRANTS FROM FGN	3,313,071,542.61	21,797,469,413.00	1,426,785,024.00	31,893,102,290.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	10,000,000.00	-	2,267,822,615.00

Kwara State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>833,289,920.99</b>	<b>4,234,121,000.00</b>	<b>307,693,460.00</b>	<b>2,400,534,848.00</b>
13020201	CURRENT FOREIGN GRANTS	520,286,386.00	3,764,465,000.00	307,693,460.00	1,950,534,848.00
13020202	CAPITAL FOREIGN GRANTS	313,003,534.99	469,656,000.00	-	450,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>	<b>25,005,112,548.64</b>	<b>81,765,806,483.00</b>	<b>2,658,817,378.00</b>	<b>119,781,205,412.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,057,337,888.72</b>	<b>20,000,000.00</b>	-	<b>43,044,825,604.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,057,337,888.72</b>	<b>20,000,000.00</b>	-	<b>43,044,825,604.00</b>
14020103	SALES OF BUILDING	-	-	-	66,130,000.00
14020108	RECEIPT FROM MISCELLANEOUS SOURCES	5,057,337,888.72	20,000,000.00	-	42,978,695,604.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>19,947,774,659.92</b>	<b>81,745,806,483.00</b>	<b>2,658,817,378.00</b>	<b>76,736,379,808.00</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>19,947,774,659.92</b>	<b>81,745,806,483.00</b>	<b>2,658,817,378.00</b>	<b>76,736,379,808.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,947,774,659.92	81,745,806,483.00	2,658,817,378.00	76,736,379,808.00

Kwara State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Receipts</b>				<b>40,923,120,917.56</b>	<b>125,178,686,491.00</b>	<b>9,804,190,639.00</b>	<b>172,824,366,951.00</b>
Sales of government buildings recovered from defaulters. Some of the buildings in contention between the Federal Govt. and State Govt. have been recovered in favour of retirees and serving officers.	012500100100 - OFFICE OF HEAD OF SERVICE	14020103 - SALES OF BUILDING	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	25,130,000.00
Loan from Islamic Development Bank - SAPZ. National Livestock Transformation Plan	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	349,842,046.40	1,000,000,000.00	-	2,000,000,000.00
Sales of Government Buildings. This provision covers the outstanding balance for the sales of 2-Nos of the Government quarters in the year 2025 at N12m.	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	14020103 - SALES OF BUILDING	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	12,000,000.00
FGN Grant on Rural Poultry Biosecurity Improvement Scheme (RUPBIS)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	7,000,000.00	-	-
FGN Grant on Livestock (Grazing Reserve at Lata & Kaima) Transformation Plan.	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	1,000,000,000.00	-	-
FGN Grant on National Programme for Food Security benefited by the 16 LGA in the State	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	300,000,000.00	-	4,560,000,000.00
International Development Association (IDA) Loan on FADAMA Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) Program	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	500,000,000.00	-	1,500,000,000.00
World Bank loan on Livestock Productivity and Resilience Support (L-PRES)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	1,000,000,000.00	-	-
Recoveries from Forensic Audit; Excess Bank Charges, Economic and Financial Crime Commission (EFCC)	022000100100 - MINISTRY OF FINANCE	14020108 - RECEIPT FROM MISCELLANEOUS SOURCES	03101 - CAPITAL DEVELOPMENT FUND	5,057,337,888.72	20,000,000.00	-	42,978,695,604.00
World Bank Loan on State Action on Business Enabling Reforms (SABER) - Fund	022000100100 - MINISTRY OF FINANCE	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	5,000,000,000.00	-	10,000,000,000.00
World Bank Loan on Rural Access and Agricultural Marketing Projects (RAAMP) and from SRF to (RAAMP)	022000100100 - MINISTRY OF FINANCE	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	9,915,101,215.91	18,497,131,463.00	-	-
World Bank Loan on Rural Access and Agricultural Marketing Projects (RAAMP)	023400100100 - MINISTRY OF WORKS	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	8,599,095,028.50	24,000,000,000.00	-	21,503,770,907.00
FGN Grant on Renewed Hope Initiative Projects	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	350,000,000.00	-	-
World Bank Loan Supported Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) Program	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	11,721,800.00	5,000,000,000.00	-	5,000,000,000.00
World Bank Loan: National Social Safety Net Coordinating Office support for Kwara State Coordinating Unit (NASSCO)	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	504,778,371.00	-	504,778,371.00
World Bank Loan: United Nation Population Fund UNFPA (EU-SARAH) support	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	850,000,000.00
World Bank Loan: World Bank Support for Nutrition programme	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	-	-	937,714,250.00
FGN Grant on Sustainable Development Goal (SDG) Projects (In collaboration with CBN)	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	50,000,000.00	-	50,000,000.00
FGN Matching Grant Intervention on Sustainable Development Goal (CGS-FGN OSSAP)	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	1,000,000,000.00	-	-
FGN Grant on Women Digital Entrepreneurship Program	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	10,000,000.00	-	10,000,000.00
Grants from UNDP Economic Privitization Programme for Micro Small and Medium sized Enterprises(MSMEs) to the office SDGs	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	-	250,000,000.00	-	250,000,000.00

Kwara State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Grants from National Economic Council/Economic Community of West African States NEC/ECOWAS Partnership Support for Human Capital	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	13020202 - CAPITAL FOREIGN GRANTS	08105 - ECOWAS FUND	-	200,000,000.00	-	200,000,000.00
Grant on Sustainable Power and Irrigation for Nigeria (SPIN) Programme	025200100100 - MINISTRY OF WATER RESOURCES	13010102 - CAPITAL DOMESTIC AIDS	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	700,000,000.00	-	7,500,000,000.00
Grants from Partnership Expanded Water Supply, Sanitation and Hygiene Programme (PEWASH) In partnership with Federal Government (FG) intervention projects	025200100100 - MINISTRY OF WATER RESOURCES	13010102 - CAPITAL DOMESTIC AIDS	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	300,000,000.00	-	300,000,000.00
Grants from Water Supply, Sanitation and Hygiene Programme (WASH) In partnership with United Nation International Children Education Fund (UNICEF) intervention projects	025200100100 - MINISTRY OF WATER RESOURCES	13010202 - CAPITAL FOREIGN AIDS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	300,000,000.00	-	300,000,000.00
Sales of Maigida Estate. Earnings (commission to Govt) from sale of flats; at N1m per flat sold at Maigida Estate.	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	14020103 - SALES OF BUILDING	03101 - CAPITAL DEVELOPMENT FUND	-	-	-	29,000,000.00
FGN Grant on Rural Poultry Biosecurity Improvement Scheme (RUPBIS)	027000100100 - MINISTRY OF LIVESTOCK	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	7,000,000.00	-	7,000,000.00
FGN Grant for construction of milk collecting center, Grazing Reserve and Solar Borehole Water at Lata and Kajama.	027000100100 - MINISTRY OF LIVESTOCK	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	1,000,000,000.00	-	500,000,000.00
International Development Association (IDA) Loan on Livestock Productivity and Resilience Support (L-PRES)	027000100100 - MINISTRY OF LIVESTOCK	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	1,000,000,000.00	-	1,000,000,000.00
World Bank Loan: World Bank suported programme on Nigeria for Women Empowerment Project scale up	051400100100 - MINISTRY OF WOMEN AFFAIRS	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	4,500,000,000.00	-	4,500,000,000.00
FGN UBEC Grant to SUBEB for Construction of Classroom	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	11,544,574,420.00	-	11,544,574,420.00
FGN UBEC Grant to SUBEB for Training Fund for Teachers	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	389,952,352.98	548,440,322.00	-	462,154,177.00
FGN Grant on Teacher Professional Development (TPD) Programme	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	598,072,057.00	-	-
Grant from UNICEF Fund for Global Partnership for Education GPE (Fund for Children Education)	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	3,000,000,000.00	-	1,000,000,000.00
World Bank Loan for Adolescent Girl Initiative for Lernaring and Empowerment (AGILE)	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	10,000,000,000.00	-	10,000,000,000.00
Grant from Federal Ministry of Health Support for NPI Activities (provides vaccines for children for prevention against diseases)	052100100100 - MINISTRY OF HEALTH	13010102 - CAPITAL DOMESTIC AIDS	08304 - DONATIONS BY FEDERAL GOVERNMENT	6,188,776,867.40	6,215,539,451.00	5,302,244,355.00	8,080,201,286.00
World Bank Loan for Neglected Tropical Diseases (provides drug to cure different type of diseases among the poor masses)	052100100100 - MINISTRY OF HEALTH	13010202 - CAPITAL FOREIGN AIDS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	5,582,870,037.92	9,855,750,144.00	108,650,422.00	301,500,500.00
Grant from UNICEF Support Child Survival Programme	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	520,286,386.00	764,465,000.00	307,693,460.00	764,465,000.00
FGN Grant PEPFAR Contribution for the control of HIV/AIDS	052100100100 - MINISTRY OF HEALTH	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	385,310,547.00	-	-
FGN Grant on Global Fund Support on Malaria and HIV/AIDS	052100100100 - MINISTRY OF HEALTH	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	608,627,306.00	488,217,502.00	-	8,287,263,599.00
FGN Grant on Basic Health Care Provision Fund (BHCFF)	052100100100 - MINISTRY OF HEALTH	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	526,829,848.63	576,854,565.00	521,668,119.00	865,819,643.00
FGN Grant on Society for Family Health Supported Joint Annual Review	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	16,359,572.00
Grant from UNFPA Support for Student into Community Midwife Programme	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	46,000,000.00
FGN Grant on Monitor Healthcare LTD support on Training for Clinical and Nonclinical Staffs	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	34,760,300.00

Kwara State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Grant from Federal Government (EU-SARAH Support) for Reproductive, Maternal, Newborn, Child and Adolescent Health (RMNCAH) Activities.	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	1,938,702,743.00
FGN Support for Society for Family Health Support for Family Planning	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	172,000,000.00
Grant from Federal Government (MSI Nigeria Reproductive Choices) provides safe and legal abortion cares for women)	052100100100 - MINISTRY OF HEALTH	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	-	-	50,000,000.00
Grant from UNICEF as Support for Health Data Consultative and Advance analysis training.	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	-	-	36,319,568.00
Grant from UNICEF as Support for Health Data Validation, Processes related to child welfare, education and health for accuracy and reliability.	052100100100 - MINISTRY OF HEALTH	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	-	-	149,750,280.00
World Bank Grant on Accelerating Nutrition Results in Nigeria Projects (ANRIN) -Global Financing Facility Grant. (World Bank IDA) Food and Nutrition	052100100100 - MINISTRY OF HEALTH	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	313,003,534.99	19,656,000.00	-	-
World Bank Loan on Accelerating Nutrition Results in Nigeria Projects (ANRIN) (World Bank IDA-Loan) Food and Nutrition	052100100100 - MINISTRY OF HEALTH	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	707,937,212.72	635,544,000.00	579,774,712.00	1,132,116,280.00
World Bank Loan on Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	052100100100 - MINISTRY OF HEALTH	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	364,077,356.39	2,108,352,649.00	2,079,042,666.00	3,158,000,000.00
World Bank Loan Receipt on AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	053500100100 - MINISTRY OF ENVIRONMENT	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	8,000,000,000.00	-	14,650,000,000.00
TETFUND Grant to Kwara State Polytechnic, Ilorin for construction of Road and Building	055700100100 - MINISTRY OF TERTIARY EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	1,787,662,035.00	2,207,000,000.00	905,116,905.00	2,332,000,000.00
TETFUND Grant to Kwara State University Malete for construction of Road and Building	055700100100 - MINISTRY OF TERTIARY EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	870,000,000.00	-	1,905,562,363.00
TETFUND Grant to Kwara State College of Education, Ilorin for construction of Road and Building	055700100100 - MINISTRY OF TERTIARY EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FEDERAL GOVERNMENT	-	865,000,000.00	-	1,378,728,088.00

Kwara State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	<b>Total</b>	<b>409,600,667,124.49</b>	<b>172,824,366,951.00</b>	<b>582,425,034,075.49</b>	<b>72,080,317,446.00</b>	<b>126,331,845,745.94</b>	<b>14,200,992,324.18</b>	<b>443,982,403,782.37</b>	<b>656,595,559,298.49</b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>320,487,848,335.00</b>		<b>320,487,848,335.00</b>			<b>14,200,992,324.18</b>		<b>14,200,992,324.18</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>320,487,848,335.00</b>		<b>320,487,848,335.00</b>			<b>14,200,992,324.18</b>		<b>14,200,992,324.18</b>
01101	FAAC DIRECT ALLOCATION	320,487,848,335.00		320,487,848,335.00			14,200,992,324.18		14,200,992,324.18
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>60,854,703,686.49</b>		<b>60,854,703,686.49</b>	<b>53,934,422,558.00</b>	<b>110,213,212,520.94</b>			<b>164,147,635,078.94</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>60,854,703,686.49</b>		<b>60,854,703,686.49</b>	<b>35,648,011,785.00</b>	<b>105,702,210,020.94</b>			<b>141,350,221,805.94</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	60,854,703,686.49		60,854,703,686.49	35,648,011,785.00	105,702,210,020.94			141,350,221,805.94
<b>022</b>	<b>CRF CHARGES</b>				<b>18,286,410,773.00</b>	<b>4,511,002,500.00</b>			<b>22,797,413,273.00</b>
02201	PENSION AND GRATUITIES				15,200,000,000.00				15,200,000,000.00
02202	SERVICE WIDE VOTE					4,511,002,500.00			4,511,002,500.00
02204	OTHER CRF CHARGES				3,086,410,773.00				3,086,410,773.00
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>		<b>43,044,825,604.00</b>	<b>43,044,825,604.00</b>				<b>320,209,275,445.37</b>	<b>320,209,275,445.37</b>
<b>031</b>	<b>CDF MAIN</b>		<b>43,044,825,604.00</b>	<b>43,044,825,604.00</b>				<b>320,209,275,445.37</b>	<b>320,209,275,445.37</b>
03101	CAPITAL DEVELOPMENT FUND		43,044,825,604.00	43,044,825,604.00				320,209,275,445.37	320,209,275,445.37
<b>08</b>	<b>AIDS AND GRANTS</b>		<b>53,043,161,539.00</b>	<b>53,043,161,539.00</b>		<b>4,218,698,760.00</b>		<b>48,824,462,779.00</b>	<b>53,043,161,539.00</b>
<b>081</b>	<b>MULTILATERAL AIDS AND GRANTS</b>		<b>3,002,035,348.00</b>	<b>3,002,035,348.00</b>		<b>186,069,848.00</b>		<b>2,815,965,500.00</b>	<b>3,002,035,348.00</b>
08105	ECOWAS FUND		200,000,000.00	200,000,000.00				200,000,000.00	200,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		301,500,500.00	301,500,500.00				301,500,500.00	301,500,500.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		250,000,000.00	250,000,000.00				250,000,000.00	250,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)		2,250,534,848.00	2,250,534,848.00		186,069,848.00		2,064,465,000.00	2,250,534,848.00
<b>083</b>	<b>LOCAL AIDS AND GRANTS</b>		<b>50,041,126,191.00</b>	<b>50,041,126,191.00</b>		<b>4,032,628,912.00</b>		<b>46,008,497,279.00</b>	<b>50,041,126,191.00</b>
08304	DONATIONS BY FEDERAL GOVERNMENT		50,041,126,191.00	50,041,126,191.00		4,032,628,912.00		46,008,497,279.00	50,041,126,191.00
<b>09</b>	<b>LOANS/DEBTS</b>		<b>76,736,379,808.00</b>	<b>76,736,379,808.00</b>		<b>1,787,714,250.00</b>		<b>74,948,665,558.00</b>	<b>76,736,379,808.00</b>
<b>091</b>	<b>MULTILATERAL LOANS/DEBTS</b>		<b>76,736,379,808.00</b>	<b>76,736,379,808.00</b>		<b>1,787,714,250.00</b>		<b>74,948,665,558.00</b>	<b>76,736,379,808.00</b>
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		76,736,379,808.00	76,736,379,808.00		1,787,714,250.00		74,948,665,558.00	76,736,379,808.00
<b>10</b>	<b>RETAINED INDEPENDENT REVENUE</b>	<b>28,258,115,103.00</b>		<b>28,258,115,103.00</b>	<b>18,145,894,888.00</b>	<b>10,112,220,215.00</b>			<b>28,258,115,103.00</b>
<b>101</b>	<b>RETAINED INDEPENDENT REVENUE</b>	<b>28,258,115,103.00</b>		<b>28,258,115,103.00</b>	<b>18,145,894,888.00</b>	<b>10,112,220,215.00</b>			<b>28,258,115,103.00</b>
10101	RETAINED INTERNALLY GENERATED REVENUE	28,258,115,103.00		28,258,115,103.00	18,145,894,888.00	10,112,220,215.00			28,258,115,103.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>309,477,068,380.01</i></b>	<b><i>626,646,609,582.00</i></b>	<b><i>212,340,853,829.93</i></b>	<b><i>656,595,559,298.49</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>54,362,481,956.16</b>	<b>79,267,751,100.00</b>	<b>34,072,855,701.55</b>	<b>90,527,171,828.99</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>4,999,798,802.89</b>	<b>6,036,845,325.00</b>	<b>3,800,776,781.75</b>	<b>6,085,509,103.00</b>
011100100100	GOVERNMENT HOUSE	4,636,188,681.82	5,486,646,610.00	3,601,856,610.75	5,585,447,844.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	12,762,525.96	17,764,332.00	11,143,235.00	15,990,332.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>-</b>	<b>8,369,222,135.00</b>	<b>2,406,205,226.00</b>	<b>9,651,058,381.99</b>
011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	5,528,800,000.00	86,909,814.00	6,378,663,288.37
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	-	8,297,000.00	3,972,753.00	8,297,004.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>1,193,937,270.47</b>	<b>3,862,064,869.00</b>	<b>1,029,375,764.80</b>	<b>4,299,283,728.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	755,441,887.95	3,178,366,198.00	613,730,688.80	3,627,181,843.00
012300300100	KWARA STATE TELEVISION SERVICE	125,944,067.05	178,992,336.00	113,443,950.00	180,027,486.00
012300400100	KWARA STATE BROADCASTING CORPORATION	200,301,617.77	329,091,871.00	198,656,978.00	328,531,927.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	100,520,297.70	156,185,064.00	97,160,148.00	149,822,064.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>17,517,927,149.70</b>	<b>21,993,281,822.00</b>	<b>13,856,172,894.92</b>	<b>21,208,671,286.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	17,517,927,149.70	21,993,281,822.00	13,856,172,894.92	21,208,671,286.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>411,184,786.52</b>	<b>766,091,380.00</b>	<b>349,892,359.44</b>	<b>714,767,721.00</b>
014000100100	AUDITOR-GENERAL STATE	245,384,708.52	454,295,664.00	213,638,657.44	434,097,632.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	165,800,078.00	311,795,716.00	136,253,702.00	280,670,089.00
<b>014700000000</b>	<b>KWARA STATE CIVIL SERVICE COMMISSION</b>	<b>58,108,601.59</b>	<b>89,329,116.00</b>	<b>62,540,094.08</b>	<b>104,949,965.00</b>
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
<b>014800000000</b>	<b>KWARA STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
<b>014900000000</b>	<b>KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>8,407,191.96</b>	<b>9,710,768.00</b>	<b>6,275,351.00</b>	<b>9,510,768.00</b>
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>30,160,162,991.03</b>	<b>38,079,848,313.00</b>	<b>12,545,355,202.56</b>	<b>48,410,154,504.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	30,160,162,991.03	38,079,848,313.00	12,545,355,202.56	48,410,154,504.00
<b>016300000000</b>	<b>MINISTRY OF SPECIAL DUTIES</b>	<b>6,948,360.00</b>	<b>24,902,000.00</b>	<b>4,500,000.00</b>	<b>23,020,000.00</b>
016300100100	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>164,289,161,411.84</b>	<b>336,400,990,689.00</b>	<b>99,094,835,450.70</b>	<b>334,893,043,260.18</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>3,422,542,069.01</b>	<b>3,728,708,302.00</b>	<b>1,185,663,537.02</b>	<b>10,174,362,130.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,409,793,852.65	3,712,915,087.00	1,176,182,584.02	10,153,060,915.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>50,552,942,266.99</b>	<b>88,409,553,090.00</b>	<b>35,659,835,442.24</b>	<b>88,112,383,777.18</b>
022000100100	MINISTRY OF FINANCE	35,119,802,347.42	66,649,897,485.00	27,212,673,164.24	71,654,297,907.18
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	15,433,139,919.57	21,759,655,605.00	8,447,162,278.00	16,458,085,870.00
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>35,890,775,987.45</b>	<b>52,177,721,664.00</b>	<b>8,576,770,233.66</b>	<b>41,890,803,458.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	31,417,572,001.23	49,161,021,664.00	7,704,016,854.66	37,876,601,458.00
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	4,473,203,986.22	3,016,700,000.00	872,753,379.00	4,014,202,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>-</b>	<b>1,618,985,589.00</b>	<b>-</b>	<b>4,757,225,171.00</b>
022900100100	MINISTRY OF TRANSPORT	-	1,618,985,589.00	-	4,757,225,171.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>1,007,425,773.06</b>	<b>5,577,965,877.00</b>	<b>1,147,774,117.87</b>	<b>4,035,230,325.00</b>
023100100100	MINISTRY OF ENERGY	879,500,242.78	5,419,158,967.00	1,027,184,203.87	3,874,523,415.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	127,925,530.28	158,806,910.00	120,589,914.00	160,706,910.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>95,384,948.81</b>	<b>738,530,981.00</b>	<b>109,890,444.87</b>	<b>342,192,876.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>56,659,482,782.08</b>	<b>119,183,742,337.00</b>	<b>32,848,308,770.26</b>	<b>110,879,521,492.00</b>
023400100100	MINISTRY OF WORKS	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	249,827,673.90	401,061,610.00	295,405,523.00	393,955,061.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0236000000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>99,335,458.87</b>	<b>155,253,074.00</b>	<b>84,611,706.00</b>	<b>151,324,738.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
<b>0238000000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>2,058,707,788.80</b>	<b>13,097,122,564.00</b>	<b>3,655,127,560.25</b>	<b>11,686,951,200.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,828,610,348.26	4,327,418,825.00	1,682,901,506.61	5,086,191,949.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	1,622,311,000.00	-	539,661,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	-	6,607,692,205.00	1,713,010,250.00	5,553,373,100.00
023800400100	BUREAU OF STATISTICS	230,097,440.54	539,700,534.00	259,215,803.64	507,725,151.00
<b>0250000000000</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>9,434,479.54</b>	<b>82,760,977.00</b>	<b>13,902,637.85</b>	<b>63,349,778.00</b>
025000100100	FISCAL RESPONSIBILITY COMMISSION	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
<b>0252000000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>2,128,349,197.64</b>	<b>5,725,639,869.00</b>	<b>2,582,103,863.74</b>	<b>12,295,463,558.00</b>
025200100100	MINISTRY OF WATER RESOURCES	1,802,333,924.04	5,076,760,599.00	2,224,351,033.74	11,689,175,786.00
025210200100	KWARA STATE WATER CORPORATION	323,440,539.73	642,104,536.00	355,331,431.00	588,873,038.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
<b>0253000000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>12,364,780,659.59</b>	<b>43,686,035,865.00</b>	<b>13,230,847,136.94</b>	<b>47,248,701,857.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,859,874,410.96	40,553,506,534.00	12,005,536,157.25	43,300,060,667.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,501,978,148.63	3,127,201,231.00	1,223,150,847.69	3,945,393,090.00
025301000100	KWARA STATE HOUSING CORPORATION	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
<b>0270000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	<b>-</b>	<b>2,218,970,500.00</b>	<b>-</b>	<b>3,255,532,900.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	2,218,970,500.00	-	3,255,532,900.00
<b>0300000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>3,599,073,117.61</b>	<b>6,690,697,143.00</b>	<b>4,267,187,349.04</b>	<b>7,242,987,627.32</b>
<b>0318000000000</b>	<b>STATE JUDICIARY</b>	<b>2,827,839,232.15</b>	<b>5,595,186,813.00</b>	<b>3,571,505,468.00</b>	<b>6,213,583,682.32</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	96,740,423.37	233,008,484.00	49,321,975.00	264,453,572.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	2,306,162,659.78	4,018,226,683.00	2,596,272,986.00	4,335,459,140.32
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	424,936,149.00	1,343,951,646.00	925,910,507.00	1,613,670,970.00
<b>0326000000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>771,233,885.46</b>	<b>1,095,510,330.00</b>	<b>695,681,881.04</b>	<b>1,029,403,945.00</b>
032600100100	MINISTRY OF JUSTICE	399,110,041.46	492,328,192.00	249,210,276.04	401,604,228.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	372,123,844.00	603,182,138.00	446,471,605.00	627,799,717.00
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	<b>87,226,351,894.40</b>	<b>204,287,164,650.00</b>	<b>74,905,975,328.64</b>	<b>223,932,356,582.00</b>
<b>0513000000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>149,241,831.31</b>	<b>385,652,915.00</b>	<b>174,053,203.82</b>	<b>464,191,090.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
<b>0514000000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>96,369,532.49</b>	<b>5,379,540,048.00</b>	<b>117,222,471.49</b>	<b>5,298,056,647.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
<b>0517000000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>43,515,285,642.09</b>	<b>96,548,045,604.00</b>	<b>37,533,419,565.10</b>	<b>93,476,906,292.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	13,735,016,544.50	55,341,924,012.00	8,890,017,828.66	54,616,179,850.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00
051701000100	AGENCY FOR MASS EDUCATION	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	4,809,138,786.67	7,534,619,664.00	4,495,153,665.00	6,830,203,466.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	818,417,600.34	1,174,532,015.00	840,457,998.00	1,203,787,734.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,384,657,210.29	1,850,678,293.00	1,397,650,133.00	1,860,220,672.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	651,854,979.00	803,216,077.00	566,620,784.00	776,992,945.00
051702100100	KWARA STATE UNIVERSITY, MALETE	11,216,393,773.89	13,914,294,572.00	10,217,159,993.00	11,756,760,356.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	533,293,667.04	1,063,675,652.00	585,079,345.00	911,120,338.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	729,641,363.00	133,819,431.00	1,150,530,105.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	10,063,354,669.19	13,419,449,925.00	9,994,607,706.00	13,323,269,060.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	18,572,842.21	363,606,198.00	204,331,657.59	240,258,139.00
051705600100	KWARA STATE SCHOLARSHIP BOARD	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
<b>0521000000000</b>	<b>MINISTRY OF HEALTH</b>	<b>33,318,209,922.58</b>	<b>72,559,947,114.00</b>	<b>30,444,645,760.04</b>	<b>88,982,819,048.00</b>
052100100100	MINISTRY OF HEALTH	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	306,639,196.54	1,496,207,499.00	31,278,997.00	1,324,885,099.00
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	171,234,200.00	-	1,024,136,089.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	303,555,596.09	448,235,270.00	316,245,626.00	316,668,589.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	263,452,499.00	585,832,705.00	316,092,229.95	378,207,790.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	852,113,889.40	1,120,314,612.00	663,719,759.00	805,253,152.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0535000000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>2,370,510,423.47</b>	<b>7,229,294,892.00</b>	<b>1,433,484,608.00</b>	<b>18,228,593,761.00</b>
053500100100	MINISTRY OF ENVIRONMENT	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00
<b>0539000000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>2,748,159,947.96</b>	<b>7,688,891,304.00</b>	<b>1,792,591,431.00</b>	<b>4,179,866,690.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	2,192,672,247.96	6,908,677,604.00	1,268,021,302.00	3,613,550,290.00
053905200100	KWARA UNITED FOOTBALL CLUB	555,487,700.00	780,213,700.00	524,570,129.00	566,316,400.00
<b>0551000000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY</b>	<b>290,682,810.09</b>	<b>1,765,552,122.00</b>	<b>275,666,408.51</b>	<b>1,549,818,728.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOP	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
<b>0557000000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>4,691,416,756.45</b>	<b>11,495,747,680.00</b>	<b>2,763,443,329.77</b>	<b>10,229,758,673.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00
<b>0567000000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>46,475,027.96</b>	<b>1,234,492,971.00</b>	<b>371,448,550.91</b>	<b>1,522,345,653.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><u>Total Personnel Expenditure</u></b>	<b><u>51,183,673,114.67</u></b>	<b><u>68,918,617,318.00</u></b>	<b><u>49,108,087,109.64</u></b>	<b><u>72,080,317,446.00</u></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>15,295,275,522.25</b>	<b>19,548,299,358.00</b>	<b>13,835,473,591.55</b>	<b>19,684,401,248.00</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>10,835,181.96</b>	<b>13,172,291.00</b>	<b>10,230,978.75</b>	<b>12,278,971.00</b>
011100100100	GOVERNMENT HOUSE	1,042,959.00	1,753,959.00	1,315,468.75	860,639.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>-</b>	<b>166,400,000.00</b>	<b>86,909,814.00</b>	<b>166,400,000.00</b>
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	166,400,000.00	86,909,814.00	166,400,000.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>539,379,415.46</b>	<b>806,653,722.00</b>	<b>565,261,666.80</b>	<b>786,700,775.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
012300300100	KWARA STATE TELEVISION SERVICE	79,754,977.09	110,673,246.00	80,027,535.00	110,673,246.00
012300400100	KWARA STATE BROADCASTING CORPORATION	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	73,047,408.33	108,784,508.00	77,180,490.00	108,784,508.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>13,544,431,270.29</b>	<b>16,757,746,031.00</b>	<b>11,967,099,390.92</b>	<b>16,757,746,031.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	13,544,431,270.29	16,757,746,031.00	11,967,099,390.92	16,757,746,031.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>252,367,726.01</b>	<b>331,944,125.00</b>	<b>244,895,770.44</b>	<b>290,561,433.00</b>
014000100100	AUDITOR-GENERAL STATE	115,447,312.01	176,335,609.00	130,301,813.44	154,308,744.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	136,920,414.00	155,608,516.00	114,593,957.00	136,252,689.00
<b>014700000000</b>	<b>KWARA STATE CIVIL SERVICE COMMISSION</b>	<b>13,168,601.67</b>	<b>22,362,616.00</b>	<b>17,020,100.08</b>	<b>22,693,465.00</b>
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>935,093,326.86</b>	<b>1,450,020,573.00</b>	<b>944,055,870.56</b>	<b>1,648,020,573.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	935,093,326.86	1,450,020,573.00	944,055,870.56	1,648,020,573.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>6,072,567,705.79</b>	<b>8,579,421,699.00</b>	<b>6,570,028,867.70</b>	<b>9,193,538,088.00</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>2,856,077,099.97</b>	<b>4,184,247,368.00</b>	<b>3,243,568,735.24</b>	<b>4,215,584,096.00</b>
022000100100	MINISTRY OF FINANCE	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	2,125,509,469.91	3,245,162,974.00	2,543,492,806.00	3,282,149,524.00
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,078,208.00</b>
022900100100	MINISTRY OF TRANSPORT	-	-	-	170,078,208.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
023100100100	MINISTRY OF ENERGY	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	119,297,168.28	150,028,548.00	114,006,129.00	152,028,548.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>91,368,239.81</b>	<b>136,787,065.00</b>	<b>106,857,525.87</b>	<b>151,663,860.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>548,533,194.73</b>	<b>828,890,434.00</b>	<b>608,257,159.26</b>	<b>811,009,544.00</b>
023400100100	MINISTRY OF WORKS	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
<b>023600000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>77,374,354.77</b>	<b>99,317,250.00</b>	<b>74,891,041.00</b>	<b>99,853,694.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>340,954,542.99</b>	<b>475,316,150.00</b>	<b>357,900,439.25</b>	<b>868,839,062.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	121,896,694.45	163,406,278.00	122,132,514.61	163,406,278.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	-	-	-	424,800,000.00
023800400100	BUREAU OF STATISTICS	219,057,848.54	311,909,872.00	235,767,924.64	280,632,784.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>2,986,507.50</b>	<b>4,246,506.00</b>	<b>3,184,880.85</b>	<b>4,246,506.00</b>
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
025200100100	MINISTRY OF WATER RESOURCES	201,000,458.87	238,585,705.00	187,226,362.74	249,635,151.00
025210200100	KWARA STATE WATER CORPORATION	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	178,829,903.41	243,220,568.00	182,419,074.25	216,157,476.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0300000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,773,898,478.99</b>	<b>2,685,782,900.00</b>	<b>1,690,740,256.04</b>	<b>2,401,805,546.00</b>
<b>0318000000000</b>	<b>STATE JUDICIARY</b>	<b>1,297,189,207.47</b>	<b>1,957,687,193.00</b>	<b>1,141,068,722.00</b>	<b>1,649,514,851.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
<b>0326000000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>476,709,271.52</b>	<b>728,095,707.00</b>	<b>549,671,534.04</b>	<b>752,290,695.00</b>
032600100100	MINISTRY OF JUSTICE	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	<b>28,041,931,407.64</b>	<b>38,105,113,361.00</b>	<b>27,011,844,394.35</b>	<b>40,800,572,564.00</b>
<b>0513000000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>30,316,144.90</b>	<b>92,441,388.00</b>	<b>69,951,932.82</b>	<b>93,269,243.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
<b>0514000000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>40,375,451.09</b>	<b>55,037,473.00</b>	<b>40,613,356.49</b>	<b>55,037,473.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
<b>0517000000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>20,701,000,260.09</b>	<b>28,431,891,107.00</b>	<b>19,690,381,935.10</b>	<b>29,601,490,690.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
051701000100	AGENCY FOR MASS EDUCATION	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,223,464,673.61	1,634,726,533.00	1,243,634,118.00	1,668,000,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
051702100100	KWARA STATE UNIVERSITY, MALETE	5,189,176,044.87	6,632,143,714.00	4,416,148,144.00	7,187,465,356.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	171,978,013.52	230,585,388.00	149,437,784.00	200,585,388.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	238,991,363.00	52,853,698.00	893,795,105.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	-	146,803,925.00	77,236,861.59	107,045,866.00
<b>0521000000000</b>	<b>MINISTRY OF HEALTH</b>	<b>6,177,950,533.39</b>	<b>7,947,659,006.00</b>	<b>6,054,657,241.75</b>	<b>9,413,348,657.00</b>
052100100100	MINISTRY OF HEALTH	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	19,607,702.54	839,291,005.00	11,995,501.00	839,291,005.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	-	-	519,171,889.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	54,649,936.00	84,923,589.00	43,838,146.00	64,923,589.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	80,163,073.00	171,847,502.00	103,683,029.66	174,742,990.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	36,406,429.40	45,946,152.00	31,825,611.00	48,546,152.00
<b>0535000000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>352,050,516.45</b>	<b>425,213,437.00</b>	<b>349,208,902.00</b>	<b>455,502,063.00</b>
053500100100	MINISTRY OF ENVIRONMENT	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
<b>0539000000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>314,474,924.16</b>	<b>409,246,378.00</b>	<b>254,834,256.00</b>	<b>406,034,436.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	74,054,924.16	96,700,378.00	57,948,756.00	93,488,436.00
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	312,546,000.00	196,885,500.00	312,546,000.00
<b>0551000000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT</b>	<b>234,458,261.85</b>	<b>312,566,182.00</b>	<b>216,659,031.51</b>	<b>327,781,278.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
<b>0557000000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>191,305,315.71</b>	<b>274,183,795.00</b>	<b>216,416,723.77</b>	<b>289,191,492.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
<b>0567000000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>-</b>	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	156,874,595.00	119,121,014.91	158,917,232.00

Kwara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Other Non-Debt Recurrent Expenditure</i></b>	<b><i>71,781,329,230.51</i></b>	<b><i>112,715,214,956.00</i></b>	<b><i>52,774,695,089.29</i></b>	<b><i>126,331,845,745.94</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>32,614,917,605.13</b>	<b>42,831,083,292.00</b>	<b>17,312,312,375.00</b>	<b>50,007,109,072.62</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>	<b>4,988,963,620.93</b>	<b>6,023,673,034.00</b>	<b>3,790,545,803.00</b>	<b>6,073,230,132.00</b>
011100100100	GOVERNMENT HOUSE	4,635,145,722.82	5,484,892,651.00	3,600,541,142.00	5,584,587,205.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	2,970,303.00	6,346,000.00	2,227,725.00	4,572,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	<b>-</b>	<b>3,261,722,135.00</b>	<b>2,319,295,412.00</b>	<b>4,011,995,093.62</b>
011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	421,300,000.00	-	739,600,000.00
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	-	8,297,000.00	3,972,753.00	8,297,004.00
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>274,629,473.22</b>	<b>1,626,604,147.00</b>	<b>401,677,842.00</b>	<b>1,883,377,936.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	138,727,756.00	1,426,785,181.00	307,751,237.00	1,695,155,756.00
012300300100	KWARA STATE TELEVISION SERVICE	46,189,089.96	68,319,090.00	33,416,415.00	69,354,240.00
012300400100	KWARA STATE BROADCASTING CORPORATION	50,510,337.89	64,669,920.00	34,146,532.00	64,109,976.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	27,472,889.37	47,400,556.00	19,979,658.00	41,037,556.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>404,646,520.04</b>	<b>641,215,791.00</b>	<b>312,785,873.00</b>	<b>658,750,791.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	404,646,520.04	641,215,791.00	312,785,873.00	658,750,791.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	<b>158,817,060.51</b>	<b>271,257,255.00</b>	<b>104,996,589.00</b>	<b>251,816,288.00</b>
014000100100	AUDITOR-GENERAL STATE	129,937,396.51	174,445,055.00	83,336,844.00	166,773,888.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	28,879,664.00	96,812,200.00	21,659,745.00	85,042,400.00
<b>014700000000</b>	<b>KWARA STATE CIVIL SERVICE COMMISSION</b>	<b>44,939,999.92</b>	<b>66,966,500.00</b>	<b>45,519,994.00</b>	<b>82,256,500.00</b>
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	44,939,999.92	66,966,500.00	45,519,994.00	82,256,500.00
<b>014800000000</b>	<b>KWARA STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
<b>014900000000</b>	<b>KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>8,407,191.96</b>	<b>9,710,768.00</b>	<b>6,275,351.00</b>	<b>9,510,768.00</b>
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>26,721,558,576.55</b>	<b>30,868,570,290.00</b>	<b>10,314,953,484.00</b>	<b>36,992,905,192.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	26,721,558,576.55	30,868,570,290.00	10,314,953,484.00	36,992,905,192.00
<b>016300000000</b>	<b>MINISTRY OF SPECIAL DUTIES</b>	<b>6,948,360.00</b>	<b>24,902,000.00</b>	<b>4,500,000.00</b>	<b>23,020,000.00</b>
016300100100	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>23,188,846,160.67</b>	<b>45,825,403,501.00</b>	<b>20,200,642,317.00</b>	<b>51,290,263,872.00</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>105,452,096.36</b>	<b>182,919,137.00</b>	<b>43,564,214.00</b>	<b>268,975,465.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>20,400,532,405.88</b>	<b>39,006,331,414.00</b>	<b>16,776,489,922.00</b>	<b>37,680,237,482.00</b>
022000100100	MINISTRY OF FINANCE	13,987,028,578.30	29,759,241,428.00	13,962,762,922.00	28,917,528,636.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	6,413,503,827.58	9,247,089,986.00	2,813,727,000.00	8,762,708,846.00
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>715,146,560.89</b>	<b>1,138,833,164.00</b>	<b>645,727,795.00</b>	<b>2,147,165,995.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	701,854,669.00	1,122,133,164.00	636,306,211.00	2,132,963,995.00
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	13,291,891.89	16,700,000.00	9,421,584.00	14,202,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>-</b>	<b>162,857,635.00</b>	<b>-</b>	<b>126,359,035.00</b>
022900100100	MINISTRY OF TRANSPORT	-	162,857,635.00	-	126,359,035.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>371,487,069.10</b>	<b>520,902,225.00</b>	<b>319,535,200.00</b>	<b>652,691,225.00</b>
023100100100	MINISTRY OF ENERGY	362,858,707.10	512,123,863.00	312,951,415.00	644,012,863.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	8,628,362.00	8,778,362.00	6,583,785.00	8,678,362.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	<b>4,016,709.00</b>	<b>56,743,916.00</b>	<b>3,032,919.00</b>	<b>30,529,016.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>38,296,777.96</b>	<b>101,354,113.00</b>	<b>28,488,530.00</b>	<b>106,156,513.00</b>
023400100100	MINISTRY OF WORKS	27,435,167.96	90,292,503.00	20,417,348.00	95,313,903.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	10,861,610.00	11,061,610.00	8,071,182.00	10,842,610.00

Kwara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0236000000000</b>	<b>MINISTRY OF CULTURE AND TOURISM</b>	<b>21,961,104.10</b>	<b>55,935,824.00</b>	<b>9,720,665.00</b>	<b>51,471,044.00</b>
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
<b>0238000000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>1,121,477,428.81</b>	<b>3,046,648,527.00</b>	<b>1,590,802,886.00</b>	<b>8,791,776,787.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,112,641,586.81	2,730,735,480.00	1,546,629,517.00	3,601,955,300.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	104,147,000.00	-	81,497,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	-	107,692,205.00	20,725,490.00	4,928,573,100.00
023800400100	BUREAU OF STATISTICS	8,835,842.00	104,073,842.00	23,447,879.00	179,751,387.00
<b>0250000000000</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>6,447,972.04</b>	<b>17,411,972.00</b>	<b>6,291,982.00</b>	<b>12,103,272.00</b>
025000100100	FISCAL RESPONSIBILITY COMMISSION	6,447,972.04	17,411,972.00	6,291,982.00	12,103,272.00
<b>0252000000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>287,635,234.89</b>	<b>1,283,786,358.00</b>	<b>691,648,483.00</b>	<b>1,224,517,221.00</b>
025200100100	MINISTRY OF WATER RESOURCES	242,592,444.02	1,056,808,894.00	657,365,545.00	1,049,522,635.00
025210200100	KWARA STATE WATER CORPORATION	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
<b>0253000000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>116,392,801.64</b>	<b>157,199,216.00</b>	<b>85,339,721.00</b>	<b>132,068,417.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	8,701,798.96	25,470,459.00	6,041,298.00	20,300,459.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	104,762,902.68	126,400,657.00	77,138,291.00	108,519,858.00
025301000100	KWARA STATE HOUSING CORPORATION	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
<b>0270000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	<b>-</b>	<b>94,480,000.00</b>	<b>-</b>	<b>66,212,400.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	94,480,000.00	-	66,212,400.00
<b>0300000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>937,859,638.62</b>	<b>1,443,978,355.00</b>	<b>938,078,703.00</b>	<b>1,548,899,052.32</b>
<b>0318000000000</b>	<b>STATE JUDICIARY</b>	<b>643,335,024.68</b>	<b>1,182,399,620.00</b>	<b>802,066,393.00</b>	<b>1,300,757,202.32</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	18,344,985.68	30,325,268.00	9,917,681.00	45,970,356.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	460,526,802.00	857,256,200.00	529,387,534.00	909,151,724.32
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	164,463,237.00	294,818,152.00	262,761,178.00	345,635,122.00
<b>0326000000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>294,524,613.94</b>	<b>261,578,735.00</b>	<b>136,012,310.00</b>	<b>248,141,850.00</b>
032600100100	MINISTRY OF JUSTICE	234,235,886.94	201,615,908.00	96,985,328.00	182,996,948.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	60,288,727.00	59,962,827.00	39,026,982.00	65,144,902.00
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	<b>15,039,705,826.09</b>	<b>22,614,749,808.00</b>	<b>14,323,661,694.29</b>	<b>23,485,573,749.00</b>
<b>0513000000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>89,130,777.01</b>	<b>123,211,527.00</b>	<b>46,626,271.00</b>	<b>135,921,847.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
<b>0514000000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>35,994,081.40</b>	<b>119,502,575.00</b>	<b>60,351,915.00</b>	<b>137,019,174.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
<b>0517000000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>10,507,098,981.41</b>	<b>15,044,052,600.00</b>	<b>10,041,708,403.00</b>	<b>11,346,526,082.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,098,286,456.38	1,838,990,866.00	761,746,454.00	1,651,367,467.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
051701000100	AGENCY FOR MASS EDUCATION	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,458,404,101.67	3,516,735,000.00	2,344,436,553.00	2,812,318,802.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	124,699,717.85	209,717,501.00	151,223,220.00	205,487,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	161,192,536.68	215,951,760.00	154,016,015.00	192,220,672.00
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	132,137,608.00	162,769,360.00	70,640,815.00	135,432,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	6,027,217,729.02	7,282,150,858.00	5,801,011,849.00	4,569,295,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	361,315,653.52	833,090,264.00	435,641,561.00	710,534,950.00
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	-	490,650,000.00	80,965,733.00	256,735,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	14,201,486.00	95,148,687.00	46,722,702.00	59,422,387.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	18,572,842.21	216,802,273.00	127,094,796.00	133,212,273.00
051705600100	KWARA STATE SCHOLARSHIP BOARD	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
<b>0521000000000</b>	<b>MINISTRY OF HEALTH</b>	<b>2,818,386,509.13</b>	<b>4,606,382,999.00</b>	<b>2,390,702,582.29</b>	<b>8,685,674,348.00</b>
052100100100	MINISTRY OF HEALTH	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	31,925,244.00	565,810,244.00	19,283,496.00	314,687,844.00
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	-	171,234,200.00	-	504,964,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	248,905,660.09	363,311,681.00	272,407,480.00	251,745,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	183,289,426.00	413,985,203.00	212,409,200.29	203,464,800.00
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	815,707,460.00	1,074,368,460.00	631,894,148.00	756,707,000.00

Kwara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>838,791,418.94</b>	<b>743,454,464.00</b>	<b>451,537,089.00</b>	<b>1,135,570,643.00</b>
053500100100	MINISTRY OF ENVIRONMENT	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
<b>053900000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>587,205,508.24</b>	<b>1,177,273,486.00</b>	<b>843,229,263.00</b>	<b>857,452,254.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	272,137,808.24	709,605,786.00	515,544,634.00	603,681,854.00
053905200100	KWARA UNITED FOOTBALL CLUB	315,067,700.00	467,667,700.00	327,684,629.00	253,770,400.00
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY</b>	<b>51,273,522.00</b>	<b>92,985,940.00</b>	<b>22,295,579.00</b>	<b>72,037,450.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPM	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>65,350,000.00</b>	<b>535,741,200.00</b>	<b>418,823,555.00</b>	<b>512,288,680.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	65,350,000.00	535,741,200.00	418,823,555.00	512,288,680.00
<b>056700000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>46,475,027.96</b>	<b>172,145,017.00</b>	<b>48,387,037.00</b>	<b>603,083,271.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	46,475,027.96	172,145,017.00	48,387,037.00	603,083,271.00

Kwara State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><u>Total Debt Service Expenditure</u></b>	<b><u>12,894,347,011.41</u></b>	<b><u>15,359,309,288.00</u></b>	<b><u>10,065,174,448.00</u></b>	<b><u>14,200,992,324.18</u></b>
020000000000	ECONOMIC SECTOR	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
022000000000	MINISTRY OF FINANCE	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
022000100100	MINISTRY OF FINANCE	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18

Kwara State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>173,617,719,023.42</i></b>	<b><i>429,653,468,020.00</i></b>	<b><i>100,392,897,183.00</i></b>	<b><i>443,982,403,782.37</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>6,452,288,828.78</b>	<b>16,888,374,450.00</b>	<b>2,925,069,735.00</b>	<b>20,835,661,508.37</b>
<b>011200000000</b>	<b>KWARA STATE HOUSE OF ASSEMBLY</b>	-	<b>4,941,100,000.00</b>	-	<b>5,472,663,288.37</b>
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,941,100,000.00	-	5,472,663,288.37
<b>012300000000</b>	<b>MINISTRY OF COMMUNICATIONS</b>	<b>379,928,381.79</b>	<b>1,428,807,000.00</b>	<b>62,436,256.00</b>	<b>1,629,205,017.00</b>
012300100100	MINISTRY OF COMMUNICATIONS	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
<b>012500000000</b>	<b>OFFICE OF HEAD OF SERVICE</b>	<b>3,568,849,359.37</b>	<b>4,594,320,000.00</b>	<b>1,576,287,631.00</b>	<b>3,792,174,464.00</b>
012500100100	OFFICE OF HEAD OF SERVICE	3,568,849,359.37	4,594,320,000.00	1,576,287,631.00	3,792,174,464.00
<b>014000000000</b>	<b>STATE AUDITOR-GENERAL</b>	-	<b>162,890,000.00</b>	-	<b>172,390,000.00</b>
014000100100	AUDITOR-GENERAL STATE	-	103,515,000.00	-	113,015,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	-	59,375,000.00	-	59,375,000.00
<b>016100000000</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>	<b>2,503,511,087.62</b>	<b>5,761,257,450.00</b>	<b>1,286,345,848.00</b>	<b>9,769,228,739.00</b>
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2,503,511,087.62	5,761,257,450.00	1,286,345,848.00	9,769,228,739.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>122,133,400,533.97</b>	<b>266,636,856,201.00</b>	<b>62,258,989,818.00</b>	<b>260,208,248,976.00</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>2,701,795,552.48</b>	<b>2,788,557,300.00</b>	<b>555,005,500.00</b>	<b>9,128,154,800.00</b>
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,701,795,552.48	2,788,557,300.00	555,005,500.00	9,128,154,800.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	<b>14,401,985,749.73</b>	<b>29,859,665,020.00</b>	<b>5,574,602,337.00</b>	<b>32,015,569,875.00</b>
022000100100	MINISTRY OF FINANCE	7,507,859,127.65	20,592,262,375.00	2,484,659,865.00	27,602,342,375.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	6,894,126,622.08	9,267,402,645.00	3,089,942,472.00	4,413,227,500.00
<b>022200000000</b>	<b>MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY</b>	<b>34,820,374,690.93</b>	<b>50,547,020,173.00</b>	<b>7,562,231,264.00</b>	<b>39,251,889,232.00</b>
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	30,360,462,596.60	47,547,020,173.00	6,698,899,469.00	35,251,889,232.00
022200200100	KWARA STATE SOCIAL INVESTMENT AGENCY	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	-	<b>1,456,127,954.00</b>	-	<b>4,460,787,928.00</b>
022900100100	MINISTRY OF TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
<b>023100000000</b>	<b>MINISTRY OF ENERGY</b>	<b>385,414,842.70</b>	<b>4,727,315,571.00</b>	<b>580,165,707.00</b>	<b>3,047,402,465.00</b>
023100100100	MINISTRY OF ENERGY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
<b>023300000000</b>	<b>MINISTRY OF SOLID MINERAL DEVELOPMENT</b>	-	<b>545,000,000.00</b>	-	<b>160,000,000.00</b>
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	545,000,000.00	-	160,000,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>56,072,652,809.39</b>	<b>118,253,497,790.00</b>	<b>32,211,563,081.00</b>	<b>109,962,355,435.00</b>
023400100100	MINISTRY OF WORKS	56,072,652,809.39	118,253,497,790.00	32,211,563,081.00	109,962,355,435.00
<b>023800000000</b>	<b>MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT</b>	<b>596,275,817.00</b>	<b>9,575,157,887.00</b>	<b>1,706,424,235.00</b>	<b>2,026,335,351.00</b>
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	594,072,067.00	1,433,277,067.00	14,139,475.00	1,320,830,371.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	1,518,164,000.00	-	458,164,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	-	6,500,000,000.00	1,692,284,760.00	200,000,000.00
023800400100	BUREAU OF STATISTICS	2,203,750.00	123,716,820.00	-	47,340,980.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>	-	<b>61,102,499.00</b>	<b>4,425,775.00</b>	<b>47,000,000.00</b>
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	61,102,499.00	4,425,775.00	47,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>1,358,741,021.15</b>	<b>3,781,366,000.00</b>	<b>1,379,759,126.00</b>	<b>10,390,018,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMENT</b>	<b>11,796,160,050.59</b>	<b>42,917,555,507.00</b>	<b>12,684,812,793.00</b>	<b>46,529,415,390.00</b>
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	10,672,342,708.59	40,284,815,507.00	11,817,075,785.00	43,063,602,732.00
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,123,817,342.00	2,632,740,000.00	867,737,008.00	3,465,812,658.00
<b>027000000000</b>	<b>MINISTRY OF LIVESTOCK</b>	-	<b>2,124,490,500.00</b>	-	<b>3,189,320,500.00</b>
027000100100	MINISTRY OF LIVESTOCK	-	2,124,490,500.00	-	3,189,320,500.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>887,315,000.00</b>	<b>2,560,935,888.00</b>	<b>1,638,368,390.00</b>	<b>3,292,283,029.00</b>
<b>031800000000</b>	<b>STATE JUDICIARY</b>	<b>887,315,000.00</b>	<b>2,455,100,000.00</b>	<b>1,628,370,353.00</b>	<b>3,263,311,629.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	35,200,000.00	147,200,000.00	-	165,000,000.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	837,600,000.00	1,579,600,000.00	1,208,000,000.00	2,108,485,809.00
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	14,515,000.00	728,300,000.00	420,370,353.00	989,825,820.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	-	<b>105,835,888.00</b>	<b>9,998,037.00</b>	<b>28,971,400.00</b>
032600100100	MINISTRY OF JUSTICE	-	105,835,888.00	9,998,037.00	28,971,400.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>44,144,714,660.67</b>	<b>143,567,301,481.00</b>	<b>33,570,469,240.00</b>	<b>159,646,210,269.00</b>
<b>051300000000</b>	<b>MINISTRY OF YOUTH DEVELOPMENT</b>	<b>29,794,909.40</b>	<b>170,000,000.00</b>	<b>57,475,000.00</b>	<b>235,000,000.00</b>
051300100100	MINISTRY OF YOUTH DEVELOPMENT	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00

Kwara State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS</b>	<b>20,000,000.00</b>	<b>5,205,000,000.00</b>	<b>16,257,200.00</b>	<b>5,106,000,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>12,307,186,400.59</b>	<b>53,072,101,897.00</b>	<b>7,801,329,227.00</b>	<b>52,528,889,520.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	12,307,186,400.59	53,072,101,897.00	7,801,329,227.00	52,528,889,520.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>24,321,872,880.06</b>	<b>60,005,905,109.00</b>	<b>21,999,285,936.00</b>	<b>70,883,796,043.00</b>
052100100100	MINISTRY OF HEALTH	24,066,766,630.06	59,914,798,859.00	21,999,285,936.00	70,712,889,793.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	255,106,250.00	91,106,250.00	-	170,906,250.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,179,668,488.08</b>	<b>6,060,626,991.00</b>	<b>632,738,617.00</b>	<b>16,637,521,055.00</b>
053500100100	MINISTRY OF ENVIRONMENT	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
<b>053900000000</b>	<b>KWARA STATE SPORTS COMMISSION</b>	<b>1,846,479,515.56</b>	<b>6,102,371,440.00</b>	<b>694,527,912.00</b>	<b>2,916,380,000.00</b>
053900100100	KWARA STATE SPORTS COMMISSION	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
<b>055100000000</b>	<b>MINISTRY OF LOCAL GOVT. &amp; CHIEFTAINCY AFFAIRS AND COMMUNITY DEVE</b>	<b>4,951,026.24</b>	<b>1,360,000,000.00</b>	<b>36,711,798.00</b>	<b>1,150,000,000.00</b>
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
<b>055700000000</b>	<b>MINISTRY OF TERTIARY EDUCATION</b>	<b>4,434,761,440.74</b>	<b>10,685,822,685.00</b>	<b>2,128,203,051.00</b>	<b>9,428,278,501.00</b>
055700100100	MINISTRY OF TERTIARY EDUCATION	4,434,761,440.74	10,685,822,685.00	2,128,203,051.00	9,428,278,501.00
<b>056700000000</b>	<b>MINISTRY OF SOCIAL DEVELOPMENT</b>	<b>-</b>	<b>905,473,359.00</b>	<b>203,940,499.00</b>	<b>760,345,150.00</b>
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	905,473,359.00	203,940,499.00	760,345,150.00

Kwara State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>309,477,068,380.01</b>	<b>626,646,609,582.00</b>	<b>212,340,853,829.93</b>	<b>656,595,559,298.49</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>309,477,068,380.01</b>	<b>626,646,609,582.00</b>	<b>212,340,853,829.93</b>	<b>656,595,559,298.49</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>51,183,673,114.67</b>	<b>68,918,617,318.00</b>	<b>49,108,087,109.64</b>	<b>72,080,317,446.00</b>
<b>2101</b>	<b>SALARY</b>	<b>38,727,642,713.87</b>	<b>52,565,769,898.00</b>	<b>38,102,472,475.64</b>	<b>54,584,828,371.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>38,727,642,713.87</b>	<b>52,565,769,898.00</b>	<b>38,102,472,475.64</b>	<b>54,584,828,371.00</b>
21010101	SALARY	36,503,943,423.52	49,004,786,783.00	35,938,554,737.36	51,332,017,598.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	2,223,699,290.35	3,560,983,115.00	2,163,917,738.28	3,252,810,773.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>246,342,758.59</b>	<b>1,152,847,420.00</b>	<b>215,690,711.00</b>	<b>2,295,489,075.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>93,005,640.00</b>	<b>113,580,000.00</b>	<b>69,754,230.00</b>	<b>1,257,551,889.00</b>
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,640.00	113,580,000.00	69,754,230.00	1,257,551,889.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>153,337,118.59</b>	<b>1,039,267,420.00</b>	<b>145,936,481.00</b>	<b>1,037,937,186.00</b>
21020201	NHIS CONTRIBUTION	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
21020202	CONTRIBUTORY PENSION	142,937,118.59	222,467,420.00	138,520,481.00	218,537,186.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>12,209,687,642.20</b>	<b>15,200,000,000.00</b>	<b>10,789,923,923.00</b>	<b>15,200,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>12,209,687,642.20</b>	<b>15,200,000,000.00</b>	<b>10,789,923,923.00</b>	<b>15,200,000,000.00</b>
21030101	GRATUITY	1,424,075,173.65	2,200,000,000.00	1,094,921,754.00	2,200,000,000.00
21030102	PENSION	10,785,612,468.55	13,000,000,000.00	9,695,002,169.00	13,000,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>84,675,676,241.92</b>	<b>128,074,524,244.00</b>	<b>62,839,869,537.29</b>	<b>140,532,838,070.12</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>47,846,165,723.75</b>	<b>85,930,731,487.00</b>	<b>42,953,827,477.29</b>	<b>95,972,810,468.62</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>4,431,899,488.83</b>	<b>6,695,423,824.00</b>	<b>1,967,387,987.00</b>	<b>5,600,824,200.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	845,864,253.03	1,263,245,625.00	455,742,773.00	1,181,311,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	98,079,100.00	175,164,000.00	91,906,700.00	178,513,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	20,000,000.00	-	20,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,487,956,135.80	5,237,014,199.00	1,419,738,514.00	4,221,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>927,869,951.67</b>	<b>2,235,509,437.00</b>	<b>1,299,025,290.00</b>	<b>2,253,062,317.00</b>
22020201	ELECTRICITY CHARGES	561,109,872.97	1,540,577,404.00	925,914,795.00	1,685,249,844.00
22020202	TELEPHONE CHARGES	13,155,925.00	20,958,000.00	12,207,680.00	26,208,000.00
22020203	INTERNET ACCESS CHARGES	277,344,998.71	560,800,151.00	296,279,503.00	388,090,176.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	38,793,554.96	51,825,077.00	28,875,279.00	51,453,492.00
22020205	WATER RATES	2,736,075.00	5,768,000.00	1,534,905.00	6,840,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	34,729,525.03	55,580,805.00	34,213,128.00	95,220,805.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,022,254,896.69</b>	<b>4,005,542,159.00</b>	<b>2,679,387,191.00</b>	<b>6,903,303,015.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	264,647,766.78	362,223,823.00	242,343,608.00	341,212,554.00
22020302	BOOKS	69,813,105.92	123,556,000.00	64,181,275.00	124,366,000.00
22020303	NEWSPAPERS	32,724,276.38	40,840,312.00	23,864,380.00	15,385,000.00
22020304	MAGAZINES & PERIODICALS	30,834,264.07	40,179,373.00	23,463,104.00	38,629,208.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	338,498,146.32	504,416,447.00	362,258,261.00	313,837,582.00
22020306	PRINTING OF SECURITY DOCUMENTS	262,663,910.08	305,010,936.00	221,100,048.00	309,324,271.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,347,080,963.25	1,674,224,461.00	1,102,532,813.00	1,516,353,400.00
22020309	UNIFORMS & OTHER CLOTHING	93,068,100.00	217,291,000.00	80,097,985.00	193,995,000.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	251,385,690.00	269,999,807.00	257,366,682.00	272,500,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	284,266,666.34	335,850,000.00	217,199,997.00	579,250,000.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	47,272,007.55	131,950,000.00	84,979,038.00	126,450,000.00
22020314	PRODUCTION OF MATERIALS	-	-	-	72,000,000.00
22020315	PRODUCTION/PROVISION OF SECURITY IDENTITY CARDS	-	-	-	3,000,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,585,644,392.16</b>	<b>2,531,811,812.00</b>	<b>1,621,757,826.00</b>	<b>2,216,715,014.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	295,683,892.46	419,911,528.00	284,795,795.00	355,304,683.00
22020402	MAINTENANCE OF OFFICE FURNITURE	57,088,142.00	117,863,639.00	73,464,779.00	100,309,571.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	454,733,987.82	614,182,652.00	446,084,786.00	580,485,052.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	90,185,383.36	116,262,984.00	75,993,266.00	117,950,676.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	160,994,340.13	210,140,530.00	128,349,553.00	203,567,023.00
22020406	OTHER MAINTENANCE SERVICES	376,263,924.94	580,209,841.00	363,166,809.00	521,665,261.00
22020407	MAINTENANCE OF AIRCRAFTS	139,031,093.45	450,496,500.00	237,661,677.00	300,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	3,000,000.00	-	6,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,471,000.00	3,706,250.00	2,594,600.00	3,720,000.00

Kwara State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,192,628.00	11,037,888.00	9,646,561.00	22,712,748.00
22020413	MINOR ROAD MAINTENANCE	-	5,000,000.00	-	5,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>504,488,707.25</b>	<b>1,252,087,687.00</b>	<b>727,610,926.00</b>	<b>1,262,872,957.00</b>
22020501	LOCAL TRAINING	347,413,446.25	917,004,957.00	438,497,144.00	916,006,957.00
22020502	INTERNATIONAL TRAINING	157,075,261.00	329,982,730.00	289,113,782.00	340,866,000.00
22020503	PRODUCTIVITY ENHANCEMENT TRAINING EXPENSES	-	5,100,000.00	-	6,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>6,734,062,041.27</b>	<b>9,469,725,359.00</b>	<b>4,373,174,232.00</b>	<b>11,738,811,964.00</b>
22020601	SECURITY SERVICES/EXPENSES	2,795,879,939.99	3,636,804,073.00	2,457,086,456.00	3,491,265,255.00
22020602	OFFICE RENT	758,000.00	758,000.00	568,503.00	3,458,000.00
22020603	RESIDENTIAL RENT	5,500.00	-	-	710,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,758,658,175.00	5,500,000,000.00	1,706,467,511.00	8,000,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	178,760,426.28	332,163,286.00	209,051,762.00	243,378,709.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>10,969,163,742.05</b>	<b>18,604,505,742.00</b>	<b>6,919,408,444.00</b>	<b>17,498,896,617.00</b>
22020701	FINANCIAL CONSULTING	9,518,840,562.40	16,016,805,801.00	6,133,008,141.00	15,346,600,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	116,010,326.68	139,092,700.00	89,138,079.00	100,298,000.00
22020703	LEGAL SERVICES	76,713,430.00	113,250,000.00	43,661,149.00	99,850,000.00
22020704	ENGINEERING SERVICES	3,249,800.00	8,876,440.00	2,238,575.00	7,876,440.00
22020706	SURVEYING SERVICES	14,480,570.00	15,000,000.00	-	10,000,000.00
22020707	AGRICULTURAL CONSULTING	-	250,000.00	-	250,000.00
22020709	WASTE MANAGEMENT CONSULTING	814,781,845.00	925,868,000.00	638,100,000.00	925,868,000.00
22020710	IPSAS CONSULTING	14,150,999.99	26,000,000.00	10,257,500.00	25,000,000.00
22020711	OTHER CONSULTING SERVICES	410,936,207.98	1,359,362,801.00	3,005,000.00	983,154,177.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,516,615,764.75</b>	<b>2,196,147,524.00</b>	<b>1,467,298,673.00</b>	<b>1,936,416,769.00</b>
22020801	MOTOR VEHICLE FUEL COST	517,215,810.97	716,294,317.00	467,817,257.00	641,347,489.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	74,500,000.00	117,950,000.00	39,012,503.00	105,950,000.00
22020803	PLANT/GENERATOR FUEL COST	886,275,453.78	1,271,903,207.00	909,925,913.00	1,099,119,280.00
22020804	AIRCRAFT FUEL COST	38,624,500.00	90,000,000.00	50,543,000.00	90,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>115,413,635.84</b>	<b>406,025,081.00</b>	<b>98,070,539.29</b>	<b>435,267,815.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,015,083.59	20,668,957.00	10,215,090.29	22,877,989.00
22020902	INSURANCE PREMIUM	85,087,868.40	357,840,262.00	68,472,133.00	381,773,964.00
22020904	OTHER CRF BANK CHARGES	1,248,791.96	1,415,862.00	1,006,697.00	1,415,862.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	16,061,891.89	26,100,000.00	18,376,619.00	29,200,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>18,038,753,103.24</b>	<b>38,533,952,862.00</b>	<b>21,800,706,369.00</b>	<b>46,126,639,800.62</b>
22021001	REFRESHMENT & MEALS	129,674,503.07	175,262,001.00	101,556,789.00	160,522,731.00
22021002	HONORARIUM & SITTING ALLOWANCE	678,342,562.71	1,125,126,000.00	465,226,263.00	1,068,380,000.00
22021003	PUBLICITY & ADVERTISEMENTS	307,165,886.61	678,913,908.00	238,426,804.00	613,737,138.00
22021004	MEDICAL EXPENSES - LOCAL	74,217,529.00	143,232,660.00	73,018,069.00	131,307,660.00
22021005	SCHOOL SERVICES	334,474,435.07	440,476,925.00	357,062,650.00	457,296,600.00
22021006	POSTAGES & COURIER SERVICES	12,381,770.68	21,300,463.00	12,481,265.00	22,203,463.00
22021007	WELFARE PACKAGES	1,759,404,945.98	2,058,976,000.00	1,136,524,839.00	2,092,238,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	46,238,900.00	293,750,000.00	48,552,235.00	111,200,000.00
22021009	SPORTING ACTIVITIES	191,937,395.00	589,495,300.00	526,747,250.00	454,600,000.00
22021010	DIRECT TEACHING & LABORATORY COST	2,897,350.00	10,660,000.00	4,523,060.00	12,500,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	-	10,000,000.00	4,866,000.00	7,000,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	1,692,776.04	1,850,000.00	1,652,625.00	1,850,000.00
22021013	PROMOTION (SERVICE WIDE)	16,187,500.00	26,374,300.00	17,000,000.00	46,652,500.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	40,807,736.00	100,863,333.00	43,825,069.00	110,881,000.00
22021015	CRECHE (MAINTENANCE)	-	11,599,000.00	300,000.00	5,600,000.00
22021016	OPERATIONAL EXPENSES	6,404,669,631.09	9,939,618,464.00	7,791,507,702.00	7,806,399,949.62
22021017	MONITORING & EVALUATION	166,788,353.60	377,085,630.00	176,168,555.00	356,270,752.00
22021018	GENDER	-	34,900,000.00	22,451,375.00	24,900,000.00
22021019	INCIDENTAL EXPENSES	3,704,657,471.15	5,737,772,622.00	3,523,727,934.00	4,389,596,347.00
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES	2,696,256.00	424,600,000.00	385,964,369.00	484,600,000.00
22021021	SPECIAL DAY/CELEBRATIONS	267,100,000.00	549,643,000.00	424,774,995.00	663,093,000.00
22021022	MEETING/VISITATION	60,200,639.00	161,505,000.00	54,057,877.00	155,636,400.00

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Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	46,694,200.00	10,550,000.00	-	308,150,000.00
22021025	RESEARCH ACTIVITIES	64,420,212.00	275,022,000.00	53,036,189.00	232,236,000.00
22021026	LEGAL EXPENSES	13,409,904.35	128,550,000.00	16,418,536.00	128,550,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	445,128,171.21	5,164,342,000.00	835,362,800.00	16,001,931,876.00
22021028	SOCIAL INVESTMENT SCHEME	-	-	-	50,000,000.00
22021029	GOVERNORS' FORUM EXPENSES	53,790,250.00	150,000,000.00	28,500,000.00	150,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	-	85,000,000.00	17,000,000.00	100,000,000.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSES	11,000,000.00	25,000,000.00	15,000,000.00	34,790,240.00
22021032	SOCIAL INTERVENTION FUND	-	5,000,000,000.00	2,999,610,000.00	5,000,000,000.00
22021033	AMBULANCE POINTS	-	1,000,000.00	-	4,000,000.00
22021035	BOARD OF SURVEY	6,000,000.00	6,500,000.00	-	6,500,000.00
22021036	HEALTH CARE SERVICES	2,000,000.04	8,000,000.00	1,333,336.00	18,000,000.00
22021037	MATRICULATION, CONVOCATION & ACCREDITATION EXPENSES	220,939,700.00	279,595,800.00	133,030,851.00	185,980,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	14,500,000.00	86,200,510.00	14,337,000.00	143,575,170.00
22021040	GENERAL OFFICE EXPENSES	1,130,938,054.64	1,587,372,950.00	935,514,240.00	1,485,219,478.00
22021041	COMMUNITY HEALTH INFLUENCERS, PROMOTERS AND SERVICES (CHIPS) PROGRAMME	-	5,000,000.00	-	-
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	-	500,000.00	-	500,000.00
22021043	CHEMICAL FOAM COMPOUND	4,790,200.00	9,000,000.00	-	9,000,000.00
22021044	COVID-19 RESPONSE ACTIVITIES	-	4,000,000.00	-	4,000,000.00
22021045	CHILDREN PARLIAMENT	-	1,000,000.00	-	1,000,000.00
22021046	ENTREPRENEURSHIP CONSUMABLES	54,739,247.00	84,115,500.00	39,784,215.00	54,000,000.00
22021047	ALUMNA (GRADUATE SUPPORT)	36,301,500.00	133,350,000.00	32,596,970.00	55,000,000.00
22021049	PILGRIMS WELFARE AND EXPENSES	1,236,031,727.00	2,000,000,000.00	1,038,630,842.00	2,000,000,000.00
22021050	WATER TREATMENT CHEMICAL EXPENSES	235,193,496.00	385,193,496.00	219,295,665.00	385,193,496.00
22021051	LABOUR INTENSIVE PUBLIC WORK FORCE EXPENSES	261,340,800.00	100,000,000.00	-	500,000,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXPENSES	-	76,656,000.00	-	60,980,000.00
22021053	CLIMATE CHANGE ACTIVITIES	-	15,000,000.00	10,840,000.00	20,000,000.00
22021054	SOCIAL SERVICES	-	-	-	11,567,600.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>297,031,980.32</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>297,031,980.32</b>
22030107	FURNISHING ADVANCES	-	10,000,000.00	-	297,031,980.32
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>21,696,987,187.56</b>	<b>22,405,387,880.00</b>	<b>6,811,865,139.00</b>	<b>25,800,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>21,696,987,187.56</b>	<b>22,405,387,880.00</b>	<b>6,811,865,139.00</b>	<b>25,800,000,000.00</b>
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	101,831,857.56	195,768,582.00	100,213,329.00	100,000,000.00
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	21,595,155,330.00	22,203,765,098.00	6,709,407,810.00	25,695,000,000.00
22040113	GRANT TO UNADOPABLE KWARANS IN HOMES OUTSIDE THE STATE	-	5,854,200.00	2,244,000.00	5,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>51,902,961.44</b>	<b>90,911,004.00</b>	<b>64,401,553.00</b>	<b>77,163,786.00</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>4,435,099,842.61</b>	<b>4,035,519,747.00</b>	<b>3,053,769,705.00</b>	<b>3,866,140,213.26</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	4,435,099,842.61	4,035,519,747.00	3,053,769,705.00	3,866,140,213.26
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>3,655,451,426.96</b>	<b>4,115,397,645.00</b>	<b>2,170,668,205.00</b>	<b>3,781,025,232.00</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,655,451,426.96	4,115,397,645.00	2,170,668,205.00	3,781,025,232.00
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>4,751,892,780.40</b>	<b>7,117,480,892.00</b>	<b>4,776,334,985.00</b>	<b>6,476,663,092.92</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	361,796,789.09	1,884,415,589.00	1,263,091,046.00	1,382,857,011.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	4,390,095,991.31	5,233,065,303.00	3,513,243,939.00	5,093,806,081.92
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>2,238,176,319.20</b>	<b>4,369,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,262,003,297.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>2,238,176,319.20</b>	<b>4,369,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,262,003,297.00</b>
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
22070107	TRANSFER OF 1% CRF TO FUND HEALTH INSURANCE SCHEME	-	500,000,000.00	-	250,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>173,617,719,023.42</b>	<b>429,653,468,020.00</b>	<b>100,392,897,183.00</b>	<b>443,982,403,782.37</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>17,470,909,940.17</b>	<b>51,076,385,364.00</b>	<b>17,349,975,709.00</b>	<b>54,628,311,624.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>17,470,909,940.17</b>	<b>51,076,385,364.00</b>	<b>17,349,975,709.00</b>	<b>54,628,311,624.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	978,605,900.00	2,000,000,000.00	804,462,008.00	2,000,000,000.00
23010104	PURCHASE OF MOTOR CYCLES	31,441,351.35	175,512,500.00	17,200,000.00	2,040,800,000.00

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23010105	PURCHASE OF MOTOR VEHICLES	5,719,467,552.45	9,264,750,000.00	3,776,024,942.00	10,361,950,000.00
23010106	PURCHASE OF VANS	-	1,772,000,000.00	-	563,662,275.00
23010107	PURCHASE OF TRUCKS	255,100,000.00	900,000,000.00	-	716,000,000.00
23010108	PURCHASE OF BUSES	30,000,000.00	2,345,000,000.00	7,130,000.00	2,183,624,248.00
23010109	PURCHASE OF SEA BOATS	-	-	-	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	39,146,351.35	914,437,215.00	80,813,203.00	892,134,217.00
23010113	PURCHASE OF COMPUTERS	37,109,142.00	324,238,500.00	37,564,622.00	342,385,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,000,000.00	-	3,418,750.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	11,946,621.62	24,275,000.00	-	27,162,000.00
23010117	PURCHASE OF SHREDDING MACHINES	-	1,000,000.00	-	1,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	17,335,987.50	344,182,375.00	-	352,617,375.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	10,000,000.00	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	15,000,000.00	-	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,082,073,176.32	6,620,000,000.00	5,570,908,255.00	12,153,925,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	36,730,960.00	27,712,640.00	36,730,960.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	7,000,000.00	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	20,835,888.00	-	38,971,400.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	1,013,592,500.00	399,405,500.00	516,481,800.00
23010128	PURCHASE OF SECURITY EQUIPMENT	4,695,235.14	3,037,000,000.00	-	4,517,000,000.00
23010136	PURCHASE OF LAW REPORT	-	3,000,000.00	-	3,000,000.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	109,031,275.13	551,727,500.00	80,414,397.00	382,509,511.00
23010141	PURCHASE OF OFFICE EQUIPMENT	195,545,495.00	2,151,100,249.00	29,558,313.00	2,704,321,100.00
23010142	PURCHASE OF SLASHERS, MOWERS & TRACTOR	-	50,000,000.00	-	50,000,000.00
23010143	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL	-	10,000,000.00	-	15,000,000.00
23010144	PURCHASE OF PRINTING MACHINE	3,990,000.00	88,804,500.00	-	101,400,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	77,248,397.83	90,000,000.00	16,834,500.00	90,000,000.00
23010147	PURCHASE OF SPARE PARTS	3,260,000.00	10,000,000.00	-	83,130,000.00
23010148	PURCHASE OF TRAINING EQUIPMENT	4,434,360,764.00	3,982,276,038.00	2,176,798,878.00	1,905,477,061.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	253,359,164.16	1,556,225,054.00	571,472,888.00	934,700,000.00
23010151	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	-	554,064,160.00	-	-
23010152	PURCHASE OF TOWING VEHICLES	-	150,000,000.00	-	-
23010153	PURCHASE OF TOOLS AND EQUIPMENT	3,082,346,526.25	11,215,626,925.00	3,709,729,888.00	6,455,729,116.00
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	-	22,366,000.00	-	22,366,000.00
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	6,000,000.00	15,000,000.00	7,900,000.00	70,923,250.00
23010160	PURCHASE OF COMMODITIES	3,380,000.00	538,000,000.00	11,600,000.00	719,035,250.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	92,667,000.07	1,095,000,000.00	-	3,091,136,811.00
23010165	PURCHASE OF TRAFFIC CONES	2,800,000.00	8,800,000.00	-	15,000,000.00
23010168	PURCHASE OF INSTRUCTIONAL MATERIALS & EQUIPMENT	-	7,840,000.00	7,752,000.00	7,840,000.00
23010172	PURCHASE OF HOSPITAL FURNITURE	-	100,000,000.00	-	810,000,000.00
23010173	PURCHASE OF SCHOOL FACILITIES	-	50,000,000.00	16,693,675.00	203,880,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>85,982,613,259.72</b>	<b>224,471,157,896.00</b>	<b>56,202,262,932.00</b>	<b>206,396,520,165.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>85,982,613,259.72</b>	<b>224,471,157,896.00</b>	<b>56,202,262,932.00</b>	<b>206,396,520,165.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,550,691,753.58	40,590,675,145.00	12,625,589,847.00	39,298,293,650.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	1,007,538,201.00	-	1,514,419,097.65
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	38,925,025.45	1,857,404,946.00	25,863,175.00	1,342,376,679.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	1,024,794,909.40	5,540,000,000.00	-	3,520,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	415,886,678.91	1,143,321,750.00	226,538,780.00	1,035,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,750,785,357.35	20,100,000,000.00	7,728,798,825.00	18,124,900,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	16,000,000,000.00	1,123,689,578.00	10,200,000,000.00
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS/POSTS	52,360,393.00	245,000,000.00	-	245,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	2,000,000,000.00	-	1,500,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70,916,462.50	3,000,000,000.00	3,940,119.00	2,000,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	750,000,000.00	900,000,000.00	-	900,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	15,269,491,147.98	42,000,000,000.00	8,883,831,671.00	40,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	51,093,007,744.48	69,837,620,998.00	23,249,146,118.00	71,344,427,141.31

**Kwara State Government 2026 Approved Budget - Expenditure by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	841,000,000.00	17,975,000.00	851,000,000.00
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	-	180,000,000.00	-	180,000,000.00
23020121	CONSTRUCTION OF STATE RURAL ROADS	890,508,580.28	1,000,000,000.00	-	1,000,000,000.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	-	350,000,000.00	-	1,500,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	412,778,209.66	6,900,000,000.00	315,092,977.00	3,500,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,261,078,928.75	2,208,465,915.00	1,278,517,432.00	2,064,169,738.04
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	1,917,756,888.62	2,500,000,000.00	73,383,300.00	2,465,048,050.00
23020133	CONSTRUCTION / PROVISION OF DATA PROCESSING CENTER	-	1,500,000,000.00	-	1,000,000,000.00
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES	-	-	-	386,885,809.00
23020137	CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTER PROCESSING CENTRES/CLUS	-	175,000,000.00	-	175,000,000.00
23020138	CONSTRUCTION / PROVISION OF BUS DEPOTS / LAYBYES/ ROAD SIGNAGE	-	1,250,000,000.00	51,132,405.00	200,000,000.00
23020141	CONSTRUCTION / PROVISION OF INJECTION SUB-STATIONS & POWER EVACUATIO	93,130,653.09	600,000,000.00	8,692,819.00	900,000,000.00
23020142	CONSTRUCTION / PROVISION OF GARMENT PRODUCTION VILLAGE	1,185,437,703.63	1,000,000,000.00	280,440,763.00	1,000,000,000.00
23020143	CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	205,062,823.04	1,745,130,941.00	309,630,123.00	150,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>39,875,730,679.86</b>	<b>80,101,764,068.00</b>	<b>14,770,579,793.00</b>	<b>85,789,365,889.37</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>39,875,730,679.86</b>	<b>80,101,764,068.00</b>	<b>14,770,579,793.00</b>	<b>85,789,365,889.37</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,125,302,763.78	3,530,000,000.00	411,185,220.00	4,677,025,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	5,000,000.00	-	5,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	491,669,180.64	1,400,000,000.00	700,000,000.00	7,500,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,958,243,548.98	2,025,000,000.00	36,194,705.00	1,500,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,949,068,747.97	16,585,474,742.00	4,450,747,994.00	22,085,474,742.00
23030107	REHABILITATION / REPAIRS OF POLICE STATIONS/POSTS	-	60,000,000.00	-	300,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	138,902,954.00	-	65,147,046.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,641,748,190.48	400,000,000.00	12,000,000.00	400,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	10,824,634,232.20	29,250,000,000.00	3,507,427,707.00	25,623,664,129.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	16,428,629,322.66	19,552,982,163.00	4,718,260,753.00	12,467,007,066.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	137,576,682.64	450,423,317.00	113,041,289.00	450,423,317.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	614,860,243.12	2,089,040,599.00	272,208,601.00	2,490,111,289.37
23030128	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH EQUIPMENT	4,650,000.00	100,000,000.00	-	100,000,000.00
23030129	REHABILITATION / REPAIRS OF MARKETS/PARKS	-	300,000,000.00	-	1,800,000,000.00
23030134	REHABILITATION / REPAIRS OF MULTIPURPOSE CENTER	20,000,000.00	150,000,000.00	-	8,000,000.00
23030138	REHABILITATION AND EXPANSION OF RURAL, SEMI-URBAN & URBAN WATER SCHE	412,278,754.89	800,000,000.00	417,952,148.00	1,000,000,000.00
23030144	REHABILITATION / REPAIRS OF COURT FACILITIES	200,000,000.00	225,000,000.00	-	220,000,000.00
23030145	REHABILITATION / FABRICATION OF RORO-BINS	39,780,912.50	5,361,993.00	5,340,000.00	85,000,000.00
23030146	REHABILITATION / REPAIRS - EQUIPMENT	27,288,100.00	3,034,578,300.00	126,221,376.00	5,012,513,300.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>1,199,642,024.09</b>	<b>5,723,719,500.00</b>	<b>287,901,787.00</b>	<b>16,920,959,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>1,199,642,024.09</b>	<b>5,723,719,500.00</b>	<b>287,901,787.00</b>	<b>16,920,959,000.00</b>
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	-	8,625,000.00	-	28,625,000.00
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREDGING OF ECOLOGICAL	150,000,000.00	62,954,500.00	12,954,500.00	95,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	98,799,977.69	100,000,000.00	36,081,875.00	100,000,000.00
23040107	COCOA PRODUCTION PROGRAMME	1,000,000.00	4,500,000.00	-	4,500,000.00
23040108	FISHERIES DEVELOPMENT PROGRAMME	100,000,000.00	33,000,000.00	-	27,354,000.00
23040109	LIVESTOCK DISEASES CONTROL	-	5,000,000.00	-	10,480,000.00
23040110	RABIES CONTROL	-	9,640,000.00	-	5,000,000.00
23040114	LIVESTOCK DEVELOPMENT	349,842,046.40	1,000,000,000.00	238,865,412.00	2,000,000,000.00
23040115	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACRESAL)	500,000,000.00	4,500,000,000.00	-	14,650,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>29,088,823,119.58</b>	<b>68,280,441,192.00</b>	<b>11,782,176,962.00</b>	<b>80,247,247,104.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>29,088,823,119.58</b>	<b>68,280,441,192.00</b>	<b>11,782,176,962.00</b>	<b>80,247,247,104.00</b>
23050101	RESEARCH AND DEVELOPMENT	1,801,384,577.00	6,790,983,626.00	2,194,788,530.00	9,003,340,001.00
23050102	COMPUTER SOFTWARE ACQUISITION	26,810,000.00	742,800,000.00	20,793,787.00	400,371,514.00
23050106	PROGRAMMES AND ACTIVITIES	22,809,159,096.40	46,461,657,566.00	9,566,594,645.00	65,453,535,589.00
23050109	EMPOWERMENT PROGRAMMES	-	5,070,000,000.00	-	5,240,000,000.00
23050110	CONTIGENCY FUND - CAPITAL	4,419,219,446.18	9,000,000,000.00	-	-
23050111	STATE MASTER PLANS	32,250,000.00	215,000,000.00	-	150,000,000.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>309,477,068,380.01</b>	<b>626,646,609,582.00</b>	<b>212,340,853,829.93</b>	<b>656,595,559,298.49</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>93,421,268,546.37</b>	<b>161,570,191,047.00</b>	<b>61,440,113,928.09</b>	<b>165,664,562,068.17</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>40,677,263,972.88</b>	<b>84,087,621,159.00</b>	<b>28,983,173,744.28</b>	<b>81,150,036,351.99</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,979,162,889.04	14,259,284,084.00	6,162,677,506.75	15,677,253,564.99
70112	FINANCIAL AND FISCAL AFFAIRS	35,698,101,083.84	69,828,337,075.00	22,820,496,237.53	65,472,782,787.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>37,605,474,440.88</b>	<b>58,217,703,639.00</b>	<b>19,371,001,235.81</b>	<b>66,281,283,723.00</b>
70131	GENERAL PERSONNEL SERVICES	5,374,755,301.05	6,892,321,706.00	3,135,064,417.00	6,123,132,019.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,058,707,788.80	13,097,122,564.00	3,655,127,560.25	11,686,951,200.00
70133	OTHER GENERAL SERVICES	30,172,011,351.03	38,228,259,369.00	12,580,809,258.56	48,471,200,504.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
70171	PUBLIC DEBT TRANSACTIONS	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV</b>	<b>2,238,176,319.20</b>	<b>3,869,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,012,003,297.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>3,226,949,273.61</b>	<b>6,087,515,005.00</b>	<b>3,820,715,744.04</b>	<b>6,615,187,910.32</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>3,226,949,273.61</b>	<b>6,087,515,005.00</b>	<b>3,820,715,744.04</b>	<b>6,615,187,910.32</b>
70331	LAW COURTS	3,226,949,273.61	6,087,515,005.00	3,820,715,744.04	6,615,187,910.32
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>97,075,611,560.41</b>	<b>185,244,625,250.00</b>	<b>43,868,407,103.68</b>	<b>175,334,868,352.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>35,890,775,987.45</b>	<b>52,177,721,664.00</b>	<b>8,576,770,233.66</b>	<b>41,890,803,458.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	35,890,775,987.45	52,177,721,664.00	8,576,770,233.66	41,890,803,458.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>3,422,542,069.01</b>	<b>5,947,678,802.00</b>	<b>1,185,663,537.02</b>	<b>13,429,895,030.00</b>
70421	AGRICULTURE	3,422,542,069.01	5,947,678,802.00	1,185,663,537.02	13,429,895,030.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>1,007,425,773.06</b>	<b>5,577,965,877.00</b>	<b>1,147,774,117.87</b>	<b>4,035,230,325.00</b>
70435	ELECTRICITY	1,007,425,773.06	5,577,965,877.00	1,147,774,117.87	4,035,230,325.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>56,505,040,056.99</b>	<b>119,521,211,708.00</b>	<b>32,662,793,692.13</b>	<b>110,827,759,307.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
70443	CONSTRUCTION	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00
<b>7045</b>	<b>TRANSPORT</b>	<b>249,827,673.90</b>	<b>2,020,047,199.00</b>	<b>295,405,523.00</b>	<b>5,151,180,232.00</b>
70451	ROAD TRANSPORT	249,827,673.90	2,020,047,199.00	295,405,523.00	5,151,180,232.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>2,370,510,423.47</b>	<b>7,229,294,892.00</b>	<b>1,433,484,608.00</b>	<b>18,228,593,761.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>61,381,342.90</b>	<b>55,343,250.00</b>	<b>36,684,793.00</b>	<b>59,520,672.00</b>
70511	WASTE MANAGEMENT	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>2,309,129,080.57</b>	<b>7,173,951,642.00</b>	<b>1,396,799,815.00</b>	<b>18,169,073,089.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>14,783,812,667.32</b>	<b>51,177,227,856.00</b>	<b>16,088,617,409.19</b>	<b>61,093,984,143.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>12,364,780,659.59</b>	<b>43,686,035,865.00</b>	<b>13,230,847,136.94</b>	<b>47,248,701,857.00</b>
70611	HOUSING DEVELOPMENT	12,364,780,659.59	43,686,035,865.00	13,230,847,136.94	47,248,701,857.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>290,682,810.09</b>	<b>1,765,552,122.00</b>	<b>275,666,408.51</b>	<b>1,549,818,728.00</b>
70621	COMMUNITY DEVELOPMENT	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>2,128,349,197.64</b>	<b>5,725,639,869.00</b>	<b>2,582,103,863.74</b>	<b>12,295,463,558.00</b>
70631	WATER SUPPLY	2,128,349,197.64	5,725,639,869.00	2,582,103,863.74	12,295,463,558.00
<b>707</b>	<b>HEALTH</b>	<b>31,909,487,938.09</b>	<b>70,418,964,527.00</b>	<b>29,156,004,145.09</b>	<b>87,498,689,517.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>1,441,556,600.04</b>	<b>2,655,115,600.00</b>	<b>1,194,371,987.00</b>	<b>2,113,227,200.00</b>
70731	GENERAL HOSPITAL SERVICES	1,441,556,600.04	2,655,115,600.00	1,194,371,987.00	2,113,227,200.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>336,971,528.54</b>	<b>758,398,098.00</b>	<b>60,829,404.00</b>	<b>907,044,734.00</b>
70741	PUBLIC HEALTH SERVICES	336,971,528.54	758,398,098.00	60,829,404.00	907,044,734.00
<b>7075</b>	<b>R &amp; D HEALTH</b>	-	<b>171,234,200.00</b>	-	<b>1,024,136,089.00</b>
70751	R & D HEALTH	-	171,234,200.00	-	1,024,136,089.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>30,130,959,809.51</b>	<b>66,834,216,629.00</b>	<b>27,900,802,754.09</b>	<b>83,454,281,494.00</b>
70761	HEALTH N.E.C.	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>4,057,168,591.15</b>	<b>11,729,483,567.00</b>	<b>2,919,929,346.80</b>	<b>8,651,763,076.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>2,748,159,947.96</b>	<b>7,688,891,304.00</b>	<b>1,792,591,431.00</b>	<b>4,179,866,690.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	2,748,159,947.96	7,688,891,304.00	1,792,591,431.00	4,179,866,690.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>99,335,458.87</b>	<b>155,253,074.00</b>	<b>84,611,706.00</b>	<b>151,324,738.00</b>

Kwara State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
70821	CULTURAL SERVICES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,193,937,270.47</b>	<b>3,862,064,869.00</b>	<b>1,029,375,764.80</b>	<b>4,299,283,728.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,193,937,270.47	3,862,064,869.00	1,029,375,764.80	4,299,283,728.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>15,735,913.85</b>	<b>23,274,320.00</b>	<b>13,350,445.00</b>	<b>21,287,920.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,735,913.85	23,274,320.00	13,350,445.00	21,287,920.00
<b>709</b>	<b>EDUCATION</b>	<b>49,987,548,227.03</b>	<b>110,767,154,084.00</b>	<b>42,022,412,914.82</b>	<b>110,804,779,895.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>10,749,125,195.00</b>
70912	PRIMARY EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
<b>7093</b>	<b>POSTSECONDARY NONTERTIALY EDUCATION</b>	<b>551,866,509.25</b>	<b>1,406,477,925.00</b>	<b>779,847,802.59</b>	<b>1,137,564,159.00</b>
70931	POST-SECONDARY NON-TERTIALY EDUCATION	551,866,509.25	1,406,477,925.00	779,847,802.59	1,137,564,159.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>20,661,308,178.68</b>	<b>28,751,146,709.00</b>	<b>19,385,975,223.95</b>	<b>25,690,424,526.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	4,635,775,618.12	6,572,591,110.00	4,539,842,134.95	5,952,930,599.00
70942	SECOND STAGE OF TERTIARY EDUCATION	16,025,532,560.56	22,178,555,599.00	14,846,133,089.00	19,737,493,927.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>26,280,416.04</b>	<b>55,266,584.00</b>	<b>26,343,942.85</b>	<b>55,551,932.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>10,065,107,447.23</b>	<b>13,422,728,425.00</b>	<b>9,995,545,939.00</b>	<b>13,326,175,560.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	10,065,107,447.23	13,422,728,425.00	9,995,545,939.00	13,326,175,560.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>18,426,433,300.95</b>	<b>66,837,671,692.00</b>	<b>11,653,461,158.43</b>	<b>59,845,938,523.00</b>
70981	EDUCATION N.E.C	18,426,433,300.95	66,837,671,692.00	11,653,461,158.43	59,845,938,523.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>12,644,711,152.55</b>	<b>22,422,153,354.00</b>	<b>11,591,168,630.22</b>	<b>22,703,130,576.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>12,352,624,760.79</b>	<b>15,422,467,420.00</b>	<b>10,928,444,404.00</b>	<b>15,418,537,186.00</b>
71021	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>96,369,532.49</b>	<b>5,379,540,048.00</b>	<b>117,222,471.49</b>	<b>5,298,056,647.00</b>
71041	FAMILY AND CHILDREN	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>149,241,831.31</b>	<b>385,652,915.00</b>	<b>174,053,203.82</b>	<b>464,191,090.00</b>
71051	UNEMPLOYMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>46,475,027.96</b>	<b>1,234,492,971.00</b>	<b>371,448,550.91</b>	<b>1,522,345,653.00</b>
71091	SOCIAL PROTECTION N.E.C.	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>51,183,673,114.67</b>	<b>68,918,617,318.00</b>	<b>49,108,087,109.64</b>	<b>72,080,317,446.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>5,593,497,273.49</b>	<b>7,992,373,833.00</b>	<b>5,947,069,266.09</b>	<b>8,570,228,937.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>2,969,537,173.88</b>	<b>4,486,928,463.00</b>	<b>3,450,917,388.28</b>	<b>4,472,929,806.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,042,959.00	168,153,959.00	88,225,282.75	167,260,639.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,968,494,214.88	4,318,774,504.00	3,362,692,105.53	4,305,669,167.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,623,960,099.61</b>	<b>3,505,445,370.00</b>	<b>2,496,151,877.81</b>	<b>4,097,299,131.00</b>
70131	GENERAL PERSONNEL SERVICES	1,347,912,229.76	1,580,108,647.00	1,194,195,568.00	1,580,439,496.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	340,954,542.99	475,316,150.00	357,900,439.25	868,839,062.00
70133	OTHER GENERAL SERVICES	935,093,326.86	1,450,020,573.00	944,055,870.56	1,648,020,573.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,860,974,451.60</b>	<b>2,544,525,772.00</b>	<b>1,919,092,893.68</b>	<b>2,736,868,343.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>400,935,370.64</b>	<b>575,677,499.00</b>	<b>427,780,344.13</b>	<b>579,560,953.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
70443	CONSTRUCTION	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
<b>7045</b>	<b>TRANSPORT</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>553,190,659.00</b>
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>352,050,516.45</b>	<b>425,213,437.00</b>	<b>349,208,902.00</b>	<b>455,502,063.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>26,235,472.90</b>	<b>30,330,026.00</b>	<b>30,329,873.00</b>	<b>30,330,026.00</b>
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>325,815,043.55</b>	<b>394,883,411.00</b>	<b>318,879,029.00</b>	<b>425,172,037.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,168,659,010.81</b>	<b>1,584,334,835.00</b>	<b>1,188,049,909.19</b>	<b>1,595,927,665.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>234,458,261.85</b>	<b>312,566,182.00</b>	<b>216,659,031.51</b>	<b>327,781,278.00</b>
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
<b>707</b>	<b>HEALTH</b>	<b>6,017,131,094.99</b>	<b>7,658,341,763.00</b>	<b>5,882,726,455.09</b>	<b>9,141,135,926.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>10,400,000.00</b>	<b>816,800,000.00</b>	<b>7,416,000.00</b>	<b>819,400,000.00</b>
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>19,607,702.54</b>	<b>35,891,005.00</b>	<b>11,995,501.00</b>	<b>35,891,005.00</b>
70741	PUBLIC HEALTH SERVICES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
<b>7075</b>	<b>R &amp; D HEALTH</b>	-	-	-	<b>519,171,889.00</b>
70751	R & D HEALTH	-	-	-	519,171,889.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>5,987,123,392.45</b>	<b>6,805,650,758.00</b>	<b>5,863,314,954.09</b>	<b>7,766,673,032.00</b>
70761	HEALTH N.E.C.	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>941,020,917.35</b>	<b>1,326,635,682.00</b>	<b>903,902,473.80</b>	<b>1,304,007,237.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>314,474,924.16</b>	<b>409,246,378.00</b>	<b>254,834,256.00</b>	<b>406,034,436.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	314,474,924.16	409,246,378.00	254,834,256.00	406,034,436.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>77,374,354.77</b>	<b>99,317,250.00</b>	<b>74,891,041.00</b>	<b>99,853,694.00</b>
70821	CULTURAL SERVICES	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>539,379,415.46</b>	<b>806,653,722.00</b>	<b>565,261,666.80</b>	<b>786,700,775.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	539,379,415.46	806,653,722.00	565,261,666.80	786,700,775.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>9,792,222.96</b>	<b>11,418,332.00</b>	<b>8,915,510.00</b>	<b>11,418,332.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>51,183,673,114.67</b>	<b>68,918,617,318.00</b>	<b>49,108,087,109.64</b>	<b>72,080,317,446.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>5,593,497,273.49</b>	<b>7,992,373,833.00</b>	<b>5,947,069,266.09</b>	<b>8,570,228,937.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>2,969,537,173.88</b>	<b>4,486,928,463.00</b>	<b>3,450,917,388.28</b>	<b>4,472,929,806.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,042,959.00	168,153,959.00	88,225,282.75	167,260,639.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,968,494,214.88	4,318,774,504.00	3,362,692,105.53	4,305,669,167.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,623,960,099.61</b>	<b>3,505,445,370.00</b>	<b>2,496,151,877.81</b>	<b>4,097,299,131.00</b>
70131	GENERAL PERSONNEL SERVICES	1,347,912,229.76	1,580,108,647.00	1,194,195,568.00	1,580,439,496.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	340,954,542.99	475,316,150.00	357,900,439.25	868,839,062.00
70133	OTHER GENERAL SERVICES	935,093,326.86	1,450,020,573.00	944,055,870.56	1,648,020,573.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,860,974,451.60</b>	<b>2,544,525,772.00</b>	<b>1,919,092,893.68</b>	<b>2,736,868,343.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>400,935,370.64</b>	<b>575,677,499.00</b>	<b>427,780,344.13</b>	<b>579,560,953.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
70443	CONSTRUCTION	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
<b>7045</b>	<b>TRANSPORT</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>553,190,659.00</b>
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>352,050,516.45</b>	<b>425,213,437.00</b>	<b>349,208,902.00</b>	<b>455,502,063.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>26,235,472.90</b>	<b>30,330,026.00</b>	<b>30,329,873.00</b>	<b>30,330,026.00</b>
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>325,815,043.55</b>	<b>394,883,411.00</b>	<b>318,879,029.00</b>	<b>425,172,037.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,168,659,010.81</b>	<b>1,584,334,835.00</b>	<b>1,188,049,909.19</b>	<b>1,595,927,665.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>234,458,261.85</b>	<b>312,566,182.00</b>	<b>216,659,031.51</b>	<b>327,781,278.00</b>
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
<b>707</b>	<b>HEALTH</b>	<b>6,017,131,094.99</b>	<b>7,658,341,763.00</b>	<b>5,882,726,455.09</b>	<b>9,141,135,926.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>10,400,000.00</b>	<b>816,800,000.00</b>	<b>7,416,000.00</b>	<b>819,400,000.00</b>
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>19,607,702.54</b>	<b>35,891,005.00</b>	<b>11,995,501.00</b>	<b>35,891,005.00</b>
<b>709</b>	<b>EDUCATION</b>	<b>21,364,960,131.20</b>	<b>29,517,807,531.00</b>	<b>20,476,610,868.53</b>	<b>30,711,735,410.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
70912	PRIMARY EDUCATION	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
<b>7093</b>	<b>POSTSECONDARY NONTERTIALY EDUCATION</b>	<b>171,978,013.52</b>	<b>356,585,388.00</b>	<b>217,111,445.59</b>	<b>293,816,936.00</b>
70931	POST-SECONDARY NON-TERTIALY EDUCATION	171,978,013.52	356,585,388.00	217,111,445.59	293,816,936.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>10,449,465,212.37</b>	<b>14,961,544,059.00</b>	<b>9,627,943,228.66</b>	<b>16,241,874,350.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,909,554,482.50	4,072,524,318.00	3,008,224,274.66	4,142,729,225.00
70942	SECOND STAGE OF TERTIARY EDUCATION	7,539,910,729.87	10,889,019,741.00	6,619,718,954.00	12,099,145,125.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>20,832,332.00</b>	<b>30,000,000.00</b>	<b>17,879,135.85</b>	<b>23,838,848.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>10,049,153,183.19</b>	<b>13,324,301,238.00</b>	<b>9,947,885,004.00</b>	<b>13,263,846,673.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>520,849,003.24</b>	<b>705,015,044.00</b>	<b>543,358,871.43</b>	<b>725,114,355.00</b>
70981	EDUCATION N.E.C.	520,849,003.24	705,015,044.00	543,358,871.43	725,114,355.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>12,423,316,356.78</b>	<b>15,726,820,876.00</b>	<b>11,158,130,708.22</b>	<b>15,725,761,134.00</b>

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>51,183,673,114.67</b>	<b>68,918,617,318.00</b>	<b>49,108,087,109.64</b>	<b>72,080,317,446.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>5,593,497,273.49</b>	<b>7,992,373,833.00</b>	<b>5,947,069,266.09</b>	<b>8,570,228,937.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>2,969,537,173.88</b>	<b>4,486,928,463.00</b>	<b>3,450,917,388.28</b>	<b>4,472,929,806.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,042,959.00	168,153,959.00	88,225,282.75	167,260,639.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,968,494,214.88	4,318,774,504.00	3,362,692,105.53	4,305,669,167.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,623,960,099.61</b>	<b>3,505,445,370.00</b>	<b>2,496,151,877.81</b>	<b>4,097,299,131.00</b>
70131	GENERAL PERSONNEL SERVICES	1,347,912,229.76	1,580,108,647.00	1,194,195,568.00	1,580,439,496.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	340,954,542.99	475,316,150.00	357,900,439.25	868,839,062.00
70133	OTHER GENERAL SERVICES	935,093,326.86	1,450,020,573.00	944,055,870.56	1,648,020,573.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>1,462,063,361.99</b>	<b>2,142,563,589.00</b>	<b>1,283,295,633.04</b>	<b>1,839,150,731.00</b>
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,860,974,451.60</b>	<b>2,544,525,772.00</b>	<b>1,919,092,893.68</b>	<b>2,736,868,343.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>400,935,370.64</b>	<b>575,677,499.00</b>	<b>427,780,344.13</b>	<b>579,560,953.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
70443	CONSTRUCTION	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
<b>7045</b>	<b>TRANSPORT</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>553,190,659.00</b>
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>352,050,516.45</b>	<b>425,213,437.00</b>	<b>349,208,902.00</b>	<b>455,502,063.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>26,235,472.90</b>	<b>30,330,026.00</b>	<b>30,329,873.00</b>	<b>30,330,026.00</b>
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>325,815,043.55</b>	<b>394,883,411.00</b>	<b>318,879,029.00</b>	<b>425,172,037.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,168,659,010.81</b>	<b>1,584,334,835.00</b>	<b>1,188,049,909.19</b>	<b>1,595,927,665.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>234,458,261.85</b>	<b>312,566,182.00</b>	<b>216,659,031.51</b>	<b>327,781,278.00</b>
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
<b>707</b>	<b>HEALTH</b>	<b>6,017,131,094.99</b>	<b>7,658,341,763.00</b>	<b>5,882,726,455.09</b>	<b>9,141,135,926.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>10,400,000.00</b>	<b>816,800,000.00</b>	<b>7,416,000.00</b>	<b>819,400,000.00</b>
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>19,607,702.54</b>	<b>35,891,005.00</b>	<b>11,995,501.00</b>	<b>35,891,005.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>12,352,624,760.79</b>	<b>15,422,467,420.00</b>	<b>10,928,444,404.00</b>	<b>15,418,537,186.00</b>
71021	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>40,375,451.09</b>	<b>55,037,473.00</b>	<b>40,613,356.49</b>	<b>55,037,473.00</b>
71041	FAMILY AND CHILDREN	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>30,316,144.90</b>	<b>92,441,388.00</b>	<b>69,951,932.82</b>	<b>93,269,243.00</b>
71051	UNEMPLOYMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>-</b>	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
71091	SOCIAL PROTECTION N.E.C.	-	156,874,595.00	119,121,014.91	158,917,232.00

Kwara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Other Non-Debt Recurrent Expenditure</b>	<b>71,781,329,230.51</b>	<b>112,715,214,956.00</b>	<b>52,774,695,089.29</b>	<b>126,331,845,745.94</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>53,862,802,247.75</b>	<b>83,263,015,070.00</b>	<b>35,279,784,388.00</b>	<b>94,597,979,089.62</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>23,305,741,049.27</b>	<b>44,575,935,177.00</b>	<b>19,953,228,244.00</b>	<b>43,969,483,382.62</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,978,119,930.04	9,150,030,125.00	6,074,452,224.00	10,037,329,637.62
70112	FINANCIAL AND FISCAL AFFAIRS	18,327,621,119.23	35,425,905,052.00	13,878,776,020.00	33,932,153,745.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>28,312,878,077.28</b>	<b>34,781,522,932.00</b>	<b>12,305,791,644.00</b>	<b>46,596,246,038.00</b>
70131	GENERAL PERSONNEL SERVICES	457,993,711.92	717,893,059.00	364,581,218.00	750,518,059.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,121,477,428.81	3,046,648,527.00	1,590,802,886.00	8,791,776,787.00
70133	OTHER GENERAL SERVICES	26,733,406,936.55	31,016,981,346.00	10,350,407,540.00	37,053,951,192.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
<b>7018</b>	<b>TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV</b>	<b>2,238,176,319.20</b>	<b>3,869,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,012,003,297.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>877,570,911.62</b>	<b>1,384,015,528.00</b>	<b>899,051,721.00</b>	<b>1,483,754,150.32</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>877,570,911.62</b>	<b>1,384,015,528.00</b>	<b>899,051,721.00</b>	<b>1,483,754,150.32</b>
70331	LAW COURTS	877,570,911.62	1,384,015,528.00	899,051,721.00	1,483,754,150.32
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,234,399,213.31</b>	<b>2,258,090,190.00</b>	<b>1,040,348,658.00</b>	<b>3,398,089,649.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>715,146,560.89</b>	<b>1,138,833,164.00</b>	<b>645,727,795.00</b>	<b>2,147,165,995.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	715,146,560.89	1,138,833,164.00	645,727,795.00	2,147,165,995.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>105,452,096.36</b>	<b>277,399,137.00</b>	<b>43,564,214.00</b>	<b>335,187,865.00</b>
70421	AGRICULTURE	105,452,096.36	277,399,137.00	43,564,214.00	335,187,865.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>371,487,069.10</b>	<b>520,902,225.00</b>	<b>319,535,200.00</b>	<b>652,691,225.00</b>
70435	ELECTRICITY	371,487,069.10	520,902,225.00	319,535,200.00	652,691,225.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>31,451,876.96</b>	<b>147,036,419.00</b>	<b>23,450,267.00</b>	<b>125,842,919.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
70443	CONSTRUCTION	27,435,167.96	90,292,503.00	20,417,348.00	95,313,903.00
<b>7045</b>	<b>TRANSPORT</b>	<b>10,861,610.00</b>	<b>173,919,245.00</b>	<b>8,071,182.00</b>	<b>137,201,645.00</b>
70451	ROAD TRANSPORT	10,861,610.00	173,919,245.00	8,071,182.00	137,201,645.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>838,791,418.94</b>	<b>743,454,464.00</b>	<b>451,537,089.00</b>	<b>1,135,570,643.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>35,145,870.00</b>	<b>25,013,224.00</b>	<b>6,354,920.00</b>	<b>29,190,646.00</b>
70511	WASTE MANAGEMENT	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>803,645,548.94</b>	<b>718,441,240.00</b>	<b>445,182,169.00</b>	<b>1,106,379,997.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>455,301,558.53</b>	<b>1,533,971,514.00</b>	<b>799,283,783.00</b>	<b>1,428,623,088.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>116,392,801.64</b>	<b>157,199,216.00</b>	<b>85,339,721.00</b>	<b>132,068,417.00</b>
70611	HOUSING DEVELOPMENT	116,392,801.64	157,199,216.00	85,339,721.00	132,068,417.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>51,273,522.00</b>	<b>92,985,940.00</b>	<b>22,295,579.00</b>	<b>72,037,450.00</b>
70621	COMMUNITY DEVELOPMENT	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>287,635,234.89</b>	<b>1,283,786,358.00</b>	<b>691,648,483.00</b>	<b>1,224,517,221.00</b>
70631	WATER SUPPLY	287,635,234.89	1,283,786,358.00	691,648,483.00	1,224,517,221.00
<b>707</b>	<b>HEALTH</b>	<b>1,570,483,963.04</b>	<b>2,754,717,655.00</b>	<b>1,273,991,754.00</b>	<b>7,473,757,548.00</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>1,431,156,600.04</b>	<b>1,838,315,600.00</b>	<b>1,186,955,987.00</b>	<b>1,293,827,200.00</b>
70731	GENERAL HOSPITAL SERVICES	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>62,257,576.00</b>	<b>631,400,843.00</b>	<b>48,833,903.00</b>	<b>700,247,479.00</b>
70741	PUBLIC HEALTH SERVICES	62,257,576.00	631,400,843.00	48,833,903.00	700,247,479.00
<b>7075</b>	<b>R &amp; D HEALTH</b>	-	<b>171,234,200.00</b>	-	<b>504,964,200.00</b>
70751	R & D HEALTH	-	171,234,200.00	-	504,964,200.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>77,069,787.00</b>	<b>113,767,012.00</b>	<b>38,201,864.00</b>	<b>4,974,718,669.00</b>
70761	HEALTH N.E.C.	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>889,739,776.45</b>	<b>2,871,669,445.00</b>	<b>1,259,062,705.00</b>	<b>2,802,170,822.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>587,205,508.24</b>	<b>1,177,273,486.00</b>	<b>843,229,263.00</b>	<b>857,452,254.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	587,205,508.24	1,177,273,486.00	843,229,263.00	857,452,254.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>21,961,104.10</b>	<b>55,935,824.00</b>	<b>9,720,665.00</b>	<b>51,471,044.00</b>
70821	CULTURAL SERVICES	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00

Kwara State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>274,629,473.22</b>	<b>1,626,604,147.00</b>	<b>401,677,842.00</b>	<b>1,883,377,936.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	274,629,473.22	1,626,604,147.00	401,677,842.00	1,883,377,936.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>5,943,690.89</b>	<b>11,855,988.00</b>	<b>4,434,935.00</b>	<b>9,869,588.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,943,690.89	11,855,988.00	4,434,935.00	9,869,588.00
<b>709</b>	<b>EDUCATION</b>	<b>11,880,640,254.50</b>	<b>17,491,421,971.00</b>	<b>11,616,269,768.29</b>	<b>13,135,876,464.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
70912	PRIMARY EDUCATION	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
<b>7093</b>	<b>POSTSECONDARY NON-TERTIARY EDUCATION</b>	<b>379,888,495.73</b>	<b>1,049,892,537.00</b>	<b>562,736,357.00</b>	<b>843,747,223.00</b>
70931	POST-SECONDARY NON-TERTIARY EDUCATION	379,888,495.73	1,049,892,537.00	562,736,357.00	843,747,223.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>10,211,842,966.31</b>	<b>13,789,602,650.00</b>	<b>9,758,031,995.29</b>	<b>9,448,550,176.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	1,726,221,135.62	2,500,066,792.00	1,531,617,860.29	1,810,201,374.00
70942	SECOND STAGE OF TERTIARY EDUCATION	8,485,621,830.69	11,289,535,858.00	8,226,414,135.00	7,638,348,802.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>5,448,084.04</b>	<b>25,266,584.00</b>	<b>8,464,807.00</b>	<b>31,713,084.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>15,954,264.04</b>	<b>98,427,187.00</b>	<b>47,660,935.00</b>	<b>62,328,887.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	15,954,264.04	98,427,187.00	47,660,935.00	62,328,887.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>1,163,636,456.38</b>	<b>2,374,732,066.00</b>	<b>1,180,570,009.00</b>	<b>2,163,656,147.00</b>
70981	EDUCATION N.E.C	1,163,636,456.38	2,374,732,066.00	1,180,570,009.00	2,163,656,147.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>171,599,886.37</b>	<b>414,859,119.00</b>	<b>155,365,223.00</b>	<b>876,024,292.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>35,994,081.40</b>	<b>119,502,575.00</b>	<b>60,351,915.00</b>	<b>137,019,174.00</b>
71041	FAMILY AND CHILDREN	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>89,130,777.01</b>	<b>123,211,527.00</b>	<b>46,626,271.00</b>	<b>135,921,847.00</b>
71051	UNEMPLOYMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>46,475,027.96</b>	<b>172,145,017.00</b>	<b>48,387,037.00</b>	<b>603,083,271.00</b>
71091	SOCIAL PROTECTION N.E.C.	46,475,027.96	172,145,017.00	48,387,037.00	603,083,271.00

Kwara State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Debt Service Expenditure</i></b>	<b><i>12,894,347,011.41</i></b>	<b><i>15,359,309,288.00</i></b>	<b><i>10,065,174,448.00</i></b>	<b><i>14,200,992,324.18</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
70171	PUBLIC DEBT TRANSACTIONS	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18

Kwara State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>173,617,719,023.42</b>	<b>429,653,468,020.00</b>	<b>100,392,897,183.00</b>	<b>443,982,403,782.37</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>21,070,622,013.72</b>	<b>54,955,492,856.00</b>	<b>10,148,085,826.00</b>	<b>48,295,361,717.37</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	<b>14,401,985,749.73</b>	<b>35,024,757,519.00</b>	<b>5,579,028,112.00</b>	<b>32,707,623,163.37</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	4,941,100,000.00	-	5,472,663,288.37
70112	FINANCIAL AND FISCAL AFFAIRS	14,401,985,749.73	30,083,657,519.00	5,579,028,112.00	27,234,959,875.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>6,668,636,263.99</b>	<b>19,930,735,337.00</b>	<b>4,569,057,714.00</b>	<b>15,587,738,554.00</b>
70131	GENERAL PERSONNEL SERVICES	3,568,849,359.37	4,594,320,000.00	1,576,287,631.00	3,792,174,464.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	596,275,817.00	9,575,157,887.00	1,706,424,235.00	2,026,335,351.00
70133	OTHER GENERAL SERVICES	2,503,511,087.62	5,761,257,450.00	1,286,345,848.00	9,769,228,739.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>887,315,000.00</b>	<b>2,560,935,888.00</b>	<b>1,638,368,390.00</b>	<b>3,292,283,029.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>887,315,000.00</b>	<b>2,560,935,888.00</b>	<b>1,638,368,390.00</b>	<b>3,292,283,029.00</b>
70331	LAW COURTS	887,315,000.00	2,560,935,888.00	1,638,368,390.00	3,292,283,029.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>93,980,237,895.50</b>	<b>180,442,009,288.00</b>	<b>40,908,965,552.00</b>	<b>169,199,910,360.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>34,820,374,690.93</b>	<b>50,547,020,173.00</b>	<b>7,562,231,264.00</b>	<b>39,251,889,232.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	34,820,374,690.93	50,547,020,173.00	7,562,231,264.00	39,251,889,232.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,701,795,552.48</b>	<b>4,913,047,800.00</b>	<b>555,005,500.00</b>	<b>12,317,475,300.00</b>
70421	AGRICULTURE	2,701,795,552.48	4,913,047,800.00	555,005,500.00	12,317,475,300.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>385,414,842.70</b>	<b>4,727,315,571.00</b>	<b>580,165,707.00</b>	<b>3,047,402,465.00</b>
70435	ELECTRICITY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>56,072,652,809.39</b>	<b>118,798,497,790.00</b>	<b>32,211,563,081.00</b>	<b>110,122,355,435.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	545,000,000.00	-	160,000,000.00
70443	CONSTRUCTION	56,072,652,809.39	118,253,497,790.00	32,211,563,081.00	109,962,355,435.00
<b>7045</b>	<b>TRANSPORT</b>	-	<b>1,456,127,954.00</b>	-	<b>4,460,787,928.00</b>
70451	ROAD TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1,179,668,488.08</b>	<b>6,060,626,991.00</b>	<b>632,738,617.00</b>	<b>16,637,521,055.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>1,179,668,488.08</b>	<b>6,060,626,991.00</b>	<b>632,738,617.00</b>	<b>16,637,521,055.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>13,159,852,097.98</b>	<b>48,058,921,507.00</b>	<b>14,101,283,717.00</b>	<b>58,069,433,390.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>11,796,160,050.59</b>	<b>42,917,555,507.00</b>	<b>12,684,812,793.00</b>	<b>46,529,415,390.00</b>
70611	HOUSING DEVELOPMENT	11,796,160,050.59	42,917,555,507.00	12,684,812,793.00	46,529,415,390.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>4,951,026.24</b>	<b>1,360,000,000.00</b>	<b>36,711,798.00</b>	<b>1,150,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,358,741,021.15</b>	<b>3,781,366,000.00</b>	<b>1,379,759,126.00</b>	<b>10,390,018,000.00</b>
70631	WATER SUPPLY	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
<b>707</b>	<b>HEALTH</b>	<b>24,321,872,880.06</b>	<b>60,005,905,109.00</b>	<b>21,999,285,936.00</b>	<b>70,883,796,043.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>255,106,250.00</b>	<b>91,106,250.00</b>	-	<b>170,906,250.00</b>
70741	PUBLIC HEALTH SERVICES	255,106,250.00	91,106,250.00	-	170,906,250.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>24,066,766,630.06</b>	<b>59,914,798,859.00</b>	<b>21,999,285,936.00</b>	<b>70,712,889,793.00</b>
70761	HEALTH N.E.C.	24,066,766,630.06	59,914,798,859.00	21,999,285,936.00	70,712,889,793.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,226,407,897.35</b>	<b>7,531,178,440.00</b>	<b>756,964,168.00</b>	<b>4,545,585,017.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,846,479,515.56</b>	<b>6,102,371,440.00</b>	<b>694,527,912.00</b>	<b>2,916,380,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>379,928,381.79</b>	<b>1,428,807,000.00</b>	<b>62,436,256.00</b>	<b>1,629,205,017.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
<b>709</b>	<b>EDUCATION</b>	<b>16,741,947,841.33</b>	<b>63,757,924,582.00</b>	<b>9,929,532,278.00</b>	<b>66,957,168,021.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	-	-	<b>10,000,000,000.00</b>
70912	PRIMARY EDUCATION	-	-	-	10,000,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>16,741,947,841.33</b>	<b>63,757,924,582.00</b>	<b>9,929,532,278.00</b>	<b>56,957,168,021.00</b>
70981	EDUCATION N.E.C.	16,741,947,841.33	63,757,924,582.00	9,929,532,278.00	56,957,168,021.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>49,794,909.40</b>	<b>6,280,473,359.00</b>	<b>277,672,699.00</b>	<b>6,101,345,150.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>20,000,000.00</b>	<b>5,205,000,000.00</b>	<b>16,257,200.00</b>	<b>5,106,000,000.00</b>
71041	FAMILY AND CHILDREN	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>29,794,909.40</b>	<b>170,000,000.00</b>	<b>57,475,000.00</b>	<b>235,000,000.00</b>
71051	UNEMPLOYMENT	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	<b>905,473,359.00</b>	<b>203,940,499.00</b>	<b>760,345,150.00</b>
71091	SOCIAL PROTECTION N.E.C.	-	905,473,359.00	203,940,499.00	760,345,150.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>309,477,068,380.01</b>	<b>626,646,609,582.00</b>	<b>212,340,853,829.93</b>	<b>656,595,559,298.49</b>
<b>01</b>	<b>Agriculture</b>	<b>5,505,467,658.96</b>	<b>8,502,878,802.00</b>	<b>1,515,282,174.02</b>	<b>17,562,011,310.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>370,527,512.76</b>	<b>1,078,218,215.00</b>	<b>246,626,571.00</b>	<b>2,076,926,215.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and review	4,566,000.00	50,000,000.00	-	50,000,000.00
010102	Agriculture sector coordination mechanisms	365,961,512.76	1,028,218,215.00	246,626,571.00	2,026,926,215.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>-</b>	<b>813,475,800.00</b>	<b>-</b>	<b>1,481,692,400.00</b>
010205	Animal health and livestock diseases management	-	315,845,800.00	-	15,480,000.00
010206	Livestock feeds development	-	497,630,000.00	-	1,466,212,400.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>3,129,812,694.79</b>	<b>2,117,412,500.00</b>	<b>92,473,019.00</b>	<b>7,158,572,080.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,393,329,151.24	533,000,000.00	-	5,087,354,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	983,083,543.55	655,200,000.00	90,753,225.00	1,132,116,280.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals)	753,400,000.00	929,212,500.00	1,719,794.00	939,101,800.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>92,703,880.00</b>	<b>1,727,125,922.00</b>	<b>444,088,761.00</b>	<b>1,307,674,250.00</b>
010401	Modern technology for post-harvest storage and value addition	-	1,060,000,000.00	399,405,500.00	560,000,000.00
010402	Buffer stocking and commodity warehousing	-	500,000,000.00	10,600,000.00	500,000,000.00
010404	Agricultural produce and quality control	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture, marine, inland)</b>	<b>-</b>	<b>270,000,000.00</b>	<b>-</b>	<b>320,500,000.00</b>
010503	Fish processing and post-harvest management	-	270,000,000.00	-	320,500,000.00
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>1,297,129,151.24</b>	<b>1,739,414,500.00</b>	<b>145,000,000.00</b>	<b>4,439,414,500.00</b>
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	1,297,129,151.24	1,686,340,500.00	145,000,000.00	4,386,340,500.00
010706	Capacity building for stakeholders and professional human resources development	-	53,074,000.00	-	53,074,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
011001	Agriculture Programme Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>3,131,039,301.92</b>	<b>6,446,342,538.00</b>	<b>2,679,466,498.16</b>	<b>6,206,931,606.32</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>3,131,039,301.92</b>	<b>6,446,342,538.00</b>	<b>2,679,466,498.16</b>	<b>6,206,931,606.32</b>
021001	Societal Re-orientation - General	3,131,039,301.92	6,446,342,538.00	2,679,466,498.16	6,206,931,606.32
<b>03</b>	<b>Poverty Alleviation</b>	<b>508,922,078.61</b>	<b>4,430,793,867.00</b>	<b>418,846,115.15</b>	<b>3,020,648,704.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>508,922,078.61</b>	<b>4,430,793,867.00</b>	<b>418,846,115.15</b>	<b>3,020,648,704.00</b>
031001	Poverty Alleviation - General	508,922,078.61	4,430,793,867.00	418,846,115.15	3,020,648,704.00
<b>04</b>	<b>Health</b>	<b>32,254,470,013.63</b>	<b>76,507,277,373.00</b>	<b>30,285,644,778.04</b>	<b>87,923,233,027.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>878,605,476.94</b>	<b>2,782,671,368.00</b>	<b>616,396,997.00</b>	<b>2,241,543,322.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and review	124,009,381.00	1,275,419,548.00	133,093,341.00	74,071,514.00
040102	Human and institutional capacity performance management	34,109,202.54	869,291,005.00	11,995,501.00	864,291,005.00
040104	Integrated supportive supervision	720,486,893.40	637,960,815.00	471,308,155.00	1,303,180,803.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to the poor</b>	<b>1,222,954,098.00</b>	<b>1,267,682,502.00</b>	<b>276,937,458.00</b>	<b>9,244,763,849.00</b>
040301	Reproductive, maternal and neonatal health	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
040302	Child health	610,946,792.00	764,465,000.00	143,789,957.00	764,465,000.00
040307	Emergency services	608,627,306.00	488,217,502.00	132,147,501.00	8,287,263,599.00
<b>0404</b>	<b>Provision of the right number and right skill mix of competent, motivated, and responsive health workers</b>	<b>80,163,073.00</b>	<b>343,081,702.00</b>	<b>103,683,029.66</b>	<b>1,198,879,079.00</b>
040403	In service training (continuing education)	80,163,073.00	343,081,702.00	103,683,029.66	1,198,879,079.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>8,802,338,932.65</b>	<b>32,050,000,000.00</b>	<b>13,447,244,086.00</b>	<b>36,883,825,000.00</b>
040501	Functional health facilities	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health products</b>	<b>463,822,373.86</b>	<b>8,221,752,649.00</b>	<b>1,880,683,938.00</b>	<b>7,025,136,811.00</b>
040601	Sustainable drug supply	103,067,000.07	6,113,400,000.00	7,416,000.00	3,867,136,811.00
040602	Vaccines supply chain	360,755,373.79	2,108,352,649.00	1,873,267,938.00	3,158,000,000.00
<b>0407</b>	<b>Evidence generation and utilisation</b>	<b>1,247,902,546.09</b>	<b>1,851,665,344.00</b>	<b>1,116,710,828.29</b>	<b>1,211,916,800.00</b>
040703	Research and development (Institutional Review Board, Clinical Trials)	1,247,902,546.09	1,851,665,344.00	1,116,710,828.29	1,211,916,800.00
<b>0408</b>	<b>Institution and maintenance of a responsive public health emergency preparedness and response system</b>	<b>7,006,955,890.24</b>	<b>11,694,065,744.00</b>	<b>1,555,393,365.00</b>	<b>1,595,327,700.00</b>
040801	Integrated national disease surveillance	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
040803	Emergency Operation Centres (EOC)	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>6,249,380,968.45</b>	<b>11,967,051,601.00</b>	<b>5,912,148,857.09</b>	<b>15,466,920,511.00</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	6,249,380,968.45	11,967,051,601.00	5,912,148,857.09	15,466,920,511.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>6,302,346,654.40</b>	<b>6,329,306,463.00</b>	<b>5,376,446,219.00</b>	<b>13,054,919,955.00</b>
041001	Health Not Elsewhere Classified	6,302,346,654.40	6,329,306,463.00	5,376,446,219.00	13,054,919,955.00

Kwara State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>05</b>	<b>Education</b>	<b>48,638,650,275.94</b>	<b>108,734,445,163.00</b>	<b>40,793,703,121.02</b>	<b>104,408,095,575.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>343,987,702.59</b>	<b>561,349,522.00</b>	<b>416,086,768.36</b>	<b>559,481,606.00</b>
050102	Human and institutional capacity performance management	-	146,803,925.00	77,236,861.59	107,045,866.00
050103	Education sector coordination mechanisms	343,987,702.59	414,545,597.00	338,849,906.77	452,435,740.00
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>9,067,810,408.22</b>	<b>12,091,438,253.00</b>	<b>8,700,126,832.00</b>	<b>8,822,514,323.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
050206	Tertiary institutions' new courses accreditation	8,963,940,420.22	11,937,937,306.00	8,641,321,167.00	8,236,633,376.00
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>385,336,579.77</b>	<b>11,075,159,121.00</b>	<b>571,201,164.00</b>	<b>10,875,460,307.00</b>
050302	Special education	385,336,579.77	1,075,159,121.00	571,201,164.00	875,460,307.00
050305	Girls/Boys child education	-	10,000,000,000.00	-	10,000,000,000.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>23,511,448,573.51</b>	<b>30,269,340,564.00</b>	<b>20,202,864,059.00</b>	<b>29,339,637,804.00</b>
050401	All levels of education quality assurance	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
050402	Instructional and learning materials	-	7,000,000.00	-	-
050403	Teaching and non-teaching staff capacity building	1,294,091,618.89	1,722,730,972.00	1,253,462,504.00	1,737,331,420.00
050404	Curriculum review and development	4,440,360,764.00	3,997,276,038.00	2,184,698,878.00	1,976,400,311.00
050405	Teachers' recruitment and deployment	17,775,243,412.58	24,539,055,054.00	16,763,764,444.00	25,622,999,573.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>12,251,587,077.33</b>	<b>43,455,012,943.00</b>	<b>6,931,694,507.00</b>	<b>46,914,989,419.96</b>
050501	Schools' infrastructure construction and rehabilitation	12,251,587,077.33	42,405,012,943.00	6,915,000,832.00	45,511,109,419.96
050502	Furnishing	-	1,050,000,000.00	16,693,675.00	1,403,880,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>311,835,117.00</b>	<b>5,970,570,428.00</b>	<b>1,220,583,516.00</b>	<b>3,501,261,105.04</b>
050601	ICT equipment, software and expertise	-	2,077,351,117.00	813,138,893.00	1,938,606,290.04
050602	Research and development	311,835,117.00	3,893,219,311.00	407,444,623.00	1,562,654,815.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	<b>2,766,644,817.52</b>	<b>5,311,574,332.00</b>	<b>2,751,146,274.66</b>	<b>4,394,751,010.00</b>
051001	Education Not Elsewhere Classified	2,766,644,817.52	5,311,574,332.00	2,751,146,274.66	4,394,751,010.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>12,886,287,894.55</b>	<b>44,703,333,710.00</b>	<b>13,251,264,484.94</b>	<b>47,201,308,832.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>12,886,287,894.55</b>	<b>44,703,333,710.00</b>	<b>13,251,264,484.94</b>	<b>47,201,308,832.00</b>
061001	Housing and Urban Development - General	12,886,287,894.55	44,703,333,710.00	13,251,264,484.94	47,201,308,832.00
<b>07</b>	<b>Gender</b>	<b>102,469,109.36</b>	<b>6,551,155,546.00</b>	<b>440,305,665.91</b>	<b>6,757,524,827.00</b>
<b>0710</b>	<b>Gender - General</b>	<b>102,469,109.36</b>	<b>6,551,155,546.00</b>	<b>440,305,665.91</b>	<b>6,757,524,827.00</b>
071001	Gender - General	102,469,109.36	6,551,155,546.00	440,305,665.91	6,757,524,827.00
<b>08</b>	<b>Youth</b>	<b>2,793,551,945.71</b>	<b>7,807,843,841.00</b>	<b>1,851,220,878.82</b>	<b>4,315,569,344.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>2,793,551,945.71</b>	<b>7,807,843,841.00</b>	<b>1,851,220,878.82</b>	<b>4,315,569,344.00</b>
081001	Youth - General	2,793,551,945.71	7,807,843,841.00	1,851,220,878.82	4,315,569,344.00
<b>09</b>	<b>Environmental Improvement</b>	<b>2,102,878,663.28</b>	<b>3,005,695,457.00</b>	<b>1,745,637,633.87</b>	<b>3,726,825,621.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>2,102,878,663.28</b>	<b>3,005,695,457.00</b>	<b>1,745,637,633.87</b>	<b>3,726,825,621.00</b>
091001	Environmental Improvement - General	2,102,878,663.28	3,005,695,457.00	1,745,637,633.87	3,726,825,621.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>2,081,166,140.64</b>	<b>5,655,188,889.00</b>	<b>2,576,105,499.74</b>	<b>12,269,408,706.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>2,081,166,140.64</b>	<b>5,655,188,889.00</b>	<b>2,576,105,499.74</b>	<b>12,269,408,706.00</b>
101001	Water Resources and Rural Deve - General	2,081,166,140.64	5,655,188,889.00	2,576,105,499.74	12,269,408,706.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>903,636,778.11</b>	<b>5,086,564,852.00</b>	<b>787,536,010.00</b>	<b>10,535,178,391.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>903,636,778.11</b>	<b>5,086,564,852.00</b>	<b>787,536,010.00</b>	<b>10,535,178,391.00</b>
111001	Information Communication and Technology - General	903,636,778.11	5,086,564,852.00	787,536,010.00	10,535,178,391.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>14,533,028,235.55</b>	<b>16,715,554,258.00</b>	<b>3,792,943,551.00</b>	<b>12,685,423,317.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>14,533,028,235.55</b>	<b>16,715,554,258.00</b>	<b>3,792,943,551.00</b>	<b>12,685,423,317.00</b>
121001	Growing the Private Sector - General	14,533,028,235.55	16,715,554,258.00	3,792,943,551.00	12,685,423,317.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>126,945,542,506.52</b>	<b>204,032,297,171.00</b>	<b>79,062,976,453.13</b>	<b>207,945,351,707.17</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>126,945,542,506.52</b>	<b>204,032,297,171.00</b>	<b>79,062,976,453.13</b>	<b>207,945,351,707.17</b>
131001	Reform of Government and Governance - General	126,945,542,506.52	204,032,297,171.00	79,062,976,453.13	207,945,351,707.17
<b>14</b>	<b>Power</b>	<b>1,024,761,760.56</b>	<b>8,913,568,252.00</b>	<b>1,147,774,117.87</b>	<b>9,141,480,358.00</b>
<b>1410</b>	<b>Power - General</b>	<b>1,024,761,760.56</b>	<b>8,913,568,252.00</b>	<b>1,147,774,117.87</b>	<b>9,141,480,358.00</b>
141001	Power - General	1,024,761,760.56	8,913,568,252.00	1,147,774,117.87	9,141,480,358.00
<b>16</b>	<b>Water Ways</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
<b>1610</b>	<b>Water Ways - General</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
161001	Water Ways - General	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00

**Kwara State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>17</b>	<b>Road</b>	<b>55,372,727,959.67</b>	<b>114,760,512,633.00</b>	<b>31,947,330,809.26</b>	<b>107,938,988,121.00</b>
<b>1710</b>	<b>Road - General</b>	<b>55,372,727,959.67</b>	<b>114,760,512,633.00</b>	<b>31,947,330,809.26</b>	<b>107,938,988,121.00</b>
171001	Road - General	55,372,727,959.67	114,760,512,633.00	31,947,330,809.26	107,938,988,121.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>650,000,000.00</b>	<b>4,572,954,500.00</b>	<b>12,954,500.00</b>	<b>14,800,000,000.00</b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>	<b>650,000,000.00</b>	<b>4,572,954,500.00</b>	<b>12,954,500.00</b>	<b>14,800,000,000.00</b>
201001	CLIMATE CHANGE - General	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00

Kwara State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>51,183,673,114.67</b>	<b>68,918,617,318.00</b>	<b>49,108,087,109.64</b>	<b>72,080,317,446.00</b>
<b>01</b>	<b>Agriculture</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
011001	Agriculture Programme Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,833,236,691.52</b>	<b>2,678,279,758.00</b>	<b>1,663,552,342.16</b>	<b>2,361,744,857.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>1,833,236,691.52</b>	<b>2,678,279,758.00</b>	<b>1,663,552,342.16</b>	<b>2,361,744,857.00</b>
021001	Societal Re-orientation - General	1,833,236,691.52	2,678,279,758.00	1,663,552,342.16	2,361,744,857.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>395,630,186.72</b>	<b>546,905,800.00</b>	<b>409,424,531.15</b>	<b>546,785,704.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>395,630,186.72</b>	<b>546,905,800.00</b>	<b>409,424,531.15</b>	<b>546,785,704.00</b>
031001	Poverty Alleviation - General	395,630,186.72	546,905,800.00	409,424,531.15	546,785,704.00
<b>04</b>	<b>Health</b>	<b>6,097,294,167.99</b>	<b>7,830,189,265.00</b>	<b>5,986,409,484.75</b>	<b>9,315,878,916.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>19,607,702.54</b>	<b>839,291,005.00</b>	<b>11,995,501.00</b>	<b>839,291,005.00</b>
040102	Human and institutional capacity performance management	19,607,702.54	839,291,005.00	11,995,501.00	839,291,005.00
<b>0404</b>	<b>Provision of the right number and right skill mix of competent, motivated, and</b>	<b>80,163,073.00</b>	<b>171,847,502.00</b>	<b>103,683,029.66</b>	<b>693,914,879.00</b>
040403	In service training (continuing education)	80,163,073.00	171,847,502.00	103,683,029.66	693,914,879.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health products</b>	<b>10,400,000.00</b>	<b>13,400,000.00</b>	<b>7,416,000.00</b>	<b>16,000,000.00</b>
040601	Sustainable drug supply	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>5,987,123,392.45</b>	<b>6,805,650,758.00</b>	<b>5,863,314,954.09</b>	<b>7,766,673,032.00</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
<b>05</b>	<b>Education</b>	<b>21,263,964,726.20</b>	<b>29,336,763,954.00</b>	<b>20,364,611,903.02</b>	<b>30,526,967,890.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>343,987,702.59</b>	<b>561,349,522.00</b>	<b>416,086,768.36</b>	<b>559,481,606.00</b>
050102	Human and institutional capacity performance management	-	146,803,925.00	77,236,861.59	107,045,866.00
050103	Education sector coordination mechanisms	343,987,702.59	414,545,597.00	338,849,906.77	452,435,740.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>19,055,133,545.47</b>	<b>26,166,637,339.00</b>	<b>17,970,504,246.00</b>	<b>27,300,908,606.00</b>
050403	Teaching and non-teaching staff capacity building	1,294,091,618.89	1,722,730,972.00	1,253,462,504.00	1,737,331,420.00
050405	Teachers' recruitment and deployment	17,761,041,926.58	24,443,906,367.00	16,717,041,742.00	25,563,577,186.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>311,835,117.00</b>	<b>543,219,311.00</b>	<b>407,444,623.00</b>	<b>562,654,815.00</b>
050602	Research and development	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	<b>1,553,008,361.14</b>	<b>2,065,557,782.00</b>	<b>1,570,576,265.66</b>	<b>2,103,922,863.00</b>
051001	Education Not Elsewhere Classified	1,553,008,361.14	2,065,557,782.00	1,570,576,265.66	2,103,922,863.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>452,227,807.36</b>	<b>611,281,142.00</b>	<b>460,694,622.94</b>	<b>587,218,050.00</b>
061001	Housing and Urban Development - General	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
<b>07</b>	<b>Gender</b>	-	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
<b>0710</b>	<b>Gender - General</b>	-	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
071001	Gender - General	-	156,874,595.00	119,121,014.91	158,917,232.00
<b>08</b>	<b>Youth</b>	<b>270,736,144.90</b>	<b>404,987,388.00</b>	<b>266,837,432.82</b>	<b>405,815,243.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>270,736,144.90</b>	<b>404,987,388.00</b>	<b>266,837,432.82</b>	<b>405,815,243.00</b>
081001	Youth - General	270,736,144.90	404,987,388.00	266,837,432.82	405,815,243.00
<b>09</b>	<b>Environmental Improvement</b>	<b>443,418,756.26</b>	<b>562,000,502.00</b>	<b>456,066,427.87</b>	<b>607,165,923.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>443,418,756.26</b>	<b>562,000,502.00</b>	<b>456,066,427.87</b>	<b>607,165,923.00</b>
091001	Environmental Improvement - General	443,418,756.26	562,000,502.00	456,066,427.87	607,165,923.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>481,972,941.60</b>	<b>660,487,511.00</b>	<b>510,696,254.74</b>	<b>680,928,337.00</b>
101001	Water Resources and Rural Deve - General	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>302,593,665.30</b>	<b>483,879,705.00</b>	<b>321,718,471.00</b>	<b>483,879,705.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>302,593,665.30</b>	<b>483,879,705.00</b>	<b>321,718,471.00</b>	<b>483,879,705.00</b>
111001	Information Communication and Technology - General	302,593,665.30	483,879,705.00	321,718,471.00	483,879,705.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>18,467,212,614.56</b>	<b>24,121,097,318.00</b>	<b>17,392,864,772.13</b>	<b>24,694,671,788.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>18,467,212,614.56</b>	<b>24,121,097,318.00</b>	<b>17,392,864,772.13</b>	<b>24,694,671,788.00</b>
131001	Reform of Government and Governance - General	18,467,212,614.56	24,121,097,318.00	17,392,864,772.13	24,694,671,788.00
<b>14</b>	<b>Power</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
<b>1410</b>	<b>Power - General</b>	<b>250,523,861.26</b>	<b>329,748,081.00</b>	<b>248,073,210.87</b>	<b>335,136,635.00</b>
141001	Power - General	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00

**Kwara State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>17</b>	<b>Road</b>	<b>309,567,130.83</b>	<b>438,890,434.00</b>	<b>320,922,818.26</b>	<b>597,975,301.00</b>
<b>1710</b>	<b>Road - General</b>	<b>309,567,130.83</b>	<b>438,890,434.00</b>	<b>320,922,818.26</b>	<b>597,975,301.00</b>
171001	Road - General	309,567,130.83	438,890,434.00	320,922,818.26	597,975,301.00

**Kwara State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Non-Debt Recurrent Expenditure</b>	<b>71,781,329,230.51</b>	<b>112,715,214,956.00</b>	<b>52,774,695,089.29</b>	<b>126,331,845,745.94</b>
<b>01</b>	<b>Agriculture</b>	<b>105,452,096.36</b>	<b>277,399,137.00</b>	<b>43,564,214.00</b>	<b>335,187,865.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>10,348,216.36</b>	<b>13,298,215.00</b>	<b>7,761,159.00</b>	<b>18,806,215.00</b>
010102	Agriculture sector coordination mechanisms	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>-</b>	<b>94,480,000.00</b>	<b>-</b>	<b>66,212,400.00</b>
010206	Livestock feeds development	-	94,480,000.00	-	66,212,400.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>2,400,000.00</b>	<b>2,495,000.00</b>	<b>1,719,794.00</b>	<b>2,495,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemical	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>92,703,880.00</b>	<b>167,125,922.00</b>	<b>34,083,261.00</b>	<b>247,674,250.00</b>
010404	Agricultural produce and quality control	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>956,749,228.61</b>	<b>1,544,793,280.00</b>	<b>935,502,900.00</b>	<b>1,617,132,232.32</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>956,749,228.61</b>	<b>1,544,793,280.00</b>	<b>935,502,900.00</b>	<b>1,617,132,232.32</b>
021001	Societal Re-orientation - General	956,749,228.61	1,544,793,280.00	935,502,900.00	1,617,132,232.32
<b>03</b>	<b>Poverty Alleviation</b>	<b>13,291,891.89</b>	<b>120,847,000.00</b>	<b>9,421,584.00</b>	<b>95,699,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>13,291,891.89</b>	<b>120,847,000.00</b>	<b>9,421,584.00</b>	<b>95,699,000.00</b>
031001	Poverty Alleviation - General	13,291,891.89	120,847,000.00	9,421,584.00	95,699,000.00
<b>04</b>	<b>Health</b>	<b>2,818,386,509.13</b>	<b>4,606,382,999.00</b>	<b>2,390,702,582.29</b>	<b>8,685,674,348.00</b>
<b>0404</b>	<b>Provision of the right number and right skill mix of competent, motivated, and</b>	<b>-</b>	<b>171,234,200.00</b>	<b>-</b>	<b>504,964,200.00</b>
040403	In service training (continuing education)	-	171,234,200.00	-	504,964,200.00
<b>0407</b>	<b>Evidence generation and utilisation</b>	<b>1,247,902,546.09</b>	<b>1,851,665,344.00</b>	<b>1,116,710,828.29</b>	<b>1,211,916,800.00</b>
040703	Research and development (Institutional Review Board, Clinical Trials)	1,247,902,546.09	1,851,665,344.00	1,116,710,828.29	1,211,916,800.00
<b>0408</b>	<b>Institution and maintenance of a responsive public health emergency preparedness and response</b>	<b>1,431,156,600.04</b>	<b>1,838,315,600.00</b>	<b>1,186,955,987.00</b>	<b>1,293,827,200.00</b>
040803	Emergency Operation Centres (EOC)	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>62,257,576.00</b>	<b>631,400,843.00</b>	<b>48,833,903.00</b>	<b>700,247,479.00</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	62,257,576.00	631,400,843.00	48,833,903.00	700,247,479.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>77,069,787.00</b>	<b>113,767,012.00</b>	<b>38,201,864.00</b>	<b>4,974,718,669.00</b>
041001	Health Not Elsewhere Classified	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
<b>05</b>	<b>Education</b>	<b>10,632,737,708.41</b>	<b>15,639,756,627.00</b>	<b>10,499,558,940.00</b>	<b>11,923,959,664.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>9,067,810,408.22</b>	<b>12,091,438,253.00</b>	<b>8,700,126,832.00</b>	<b>8,822,514,323.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
050206	Tertiary institutions' new courses accreditation	8,963,940,420.22	11,937,937,306.00	8,641,321,167.00	8,236,633,376.00
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>385,336,579.77</b>	<b>1,075,159,121.00</b>	<b>571,201,164.00</b>	<b>875,460,307.00</b>
050302	Special education	385,336,579.77	1,075,159,121.00	571,201,164.00	875,460,307.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>15,954,264.04</b>	<b>98,427,187.00</b>	<b>47,660,935.00</b>	<b>62,328,887.00</b>
050401	All levels of education quality assurance	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
050405	Teachers' recruitment and deployment	14,201,486.00	95,148,687.00	46,722,702.00	59,422,387.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	<b>1,163,636,456.38</b>	<b>2,374,732,066.00</b>	<b>1,180,570,009.00</b>	<b>2,163,656,147.00</b>
051001	Education Not Elsewhere Classified	1,163,636,456.38	2,374,732,066.00	1,180,570,009.00	2,163,656,147.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>143,827,969.60</b>	<b>247,491,719.00</b>	<b>105,757,069.00</b>	<b>227,382,320.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>143,827,969.60</b>	<b>247,491,719.00</b>	<b>105,757,069.00</b>	<b>227,382,320.00</b>
061001	Housing and Urban Development - General	143,827,969.60	247,491,719.00	105,757,069.00	227,382,320.00
<b>07</b>	<b>Gender</b>	<b>82,469,109.36</b>	<b>291,647,592.00</b>	<b>108,738,952.00</b>	<b>740,102,445.00</b>
<b>0710</b>	<b>Gender - General</b>	<b>82,469,109.36</b>	<b>291,647,592.00</b>	<b>108,738,952.00</b>	<b>740,102,445.00</b>
071001	Gender - General	82,469,109.36	291,647,592.00	108,738,952.00	740,102,445.00
<b>08</b>	<b>Youth</b>	<b>676,336,285.25</b>	<b>1,300,485,013.00</b>	<b>889,855,534.00</b>	<b>993,374,101.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>676,336,285.25</b>	<b>1,300,485,013.00</b>	<b>889,855,534.00</b>	<b>993,374,101.00</b>
081001	Youth - General	676,336,285.25	1,300,485,013.00	889,855,534.00	993,374,101.00
<b>09</b>	<b>Environmental Improvement</b>	<b>1,129,791,418.94</b>	<b>1,106,022,464.00</b>	<b>669,787,089.00</b>	<b>1,498,138,643.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>1,129,791,418.94</b>	<b>1,106,022,464.00</b>	<b>669,787,089.00</b>	<b>1,498,138,643.00</b>
091001	Environmental Improvement - General	1,129,791,418.94	1,106,022,464.00	669,787,089.00	1,498,138,643.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>245,167,177.89</b>	<b>1,063,583,628.00</b>	<b>659,786,944.00</b>	<b>1,066,937,369.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>245,167,177.89</b>	<b>1,063,583,628.00</b>	<b>659,786,944.00</b>	<b>1,066,937,369.00</b>
101001	Water Resources and Rural Deve - General	245,167,177.89	1,063,583,628.00	659,786,944.00	1,066,937,369.00

**Kwara State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>11</b>	<b>Information Communication and Technology</b>	<b>274,629,473.22</b>	<b>1,626,604,147.00</b>	<b>401,677,842.00</b>	<b>1,883,377,936.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>274,629,473.22</b>	<b>1,626,604,147.00</b>	<b>401,677,842.00</b>	<b>1,883,377,936.00</b>
111001	Information Communication and Technology - General	274,629,473.22	1,626,604,147.00	401,677,842.00	1,883,377,936.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>54,277,673,625.75</b>	<b>83,975,177,150.00</b>	<b>35,700,873,518.00</b>	<b>96,317,407,100.62</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>54,277,673,625.75</b>	<b>83,975,177,150.00</b>	<b>35,700,873,518.00</b>	<b>96,317,407,100.62</b>
131001	Reform of Government and Governance - General	54,277,673,625.75	83,975,177,150.00	35,700,873,518.00	96,317,407,100.62
<b>14</b>	<b>Power</b>	<b>371,487,069.10</b>	<b>520,902,225.00</b>	<b>319,535,200.00</b>	<b>652,691,225.00</b>
<b>1410</b>	<b>Power - General</b>	<b>371,487,069.10</b>	<b>520,902,225.00</b>	<b>319,535,200.00</b>	<b>652,691,225.00</b>
141001	Power - General	371,487,069.10	520,902,225.00	319,535,200.00	652,691,225.00
<b>16</b>	<b>Water Ways</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
<b>1610</b>	<b>Water Ways - General</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
161001	Water Ways - General	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
<b>17</b>	<b>Road</b>	<b>10,861,610.00</b>	<b>173,919,245.00</b>	<b>8,071,182.00</b>	<b>137,201,645.00</b>
<b>1710</b>	<b>Road - General</b>	<b>10,861,610.00</b>	<b>173,919,245.00</b>	<b>8,071,182.00</b>	<b>137,201,645.00</b>
171001	Road - General	10,861,610.00	173,919,245.00	8,071,182.00	137,201,645.00

**Kwara State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b><i>Total Debt Service Expenditure</i></b>	<b><i>12,894,347,011.41</i></b>	<b><i>15,359,309,288.00</i></b>	<b><i>10,065,174,448.00</i></b>	<b><i>14,200,992,324.18</i></b>
<b>13</b>	<b>Reform of Government and Governance</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
131001	Reform of Government and Governance - General	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18

Kwara State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>173,617,719,023.42</b>	<b>429,653,468,020.00</b>	<b>100,392,897,183.00</b>	<b>443,982,403,782.37</b>
<b>01</b>	<b>Agriculture</b>	<b>4,784,721,142.43</b>	<b>7,468,247,800.00</b>	<b>884,624,137.00</b>	<b>16,449,591,580.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>360,179,296.40</b>	<b>1,064,920,000.00</b>	<b>238,865,412.00</b>	<b>2,058,120,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols development and review	4,566,000.00	50,000,000.00	-	50,000,000.00
010102	Agriculture sector coordination mechanisms	355,613,296.40	1,014,920,000.00	238,865,412.00	2,008,120,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>-</b>	<b>718,995,800.00</b>	<b>-</b>	<b>1,415,480,000.00</b>
010205	Animal health and livestock diseases management	-	315,845,800.00	-	15,480,000.00
010206	Livestock feeds development	-	403,150,000.00	-	1,400,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>3,127,412,694.79</b>	<b>2,114,917,500.00</b>	<b>90,753,225.00</b>	<b>7,156,077,080.00</b>
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	1,393,329,151.24	533,000,000.00	-	5,087,354,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	983,083,543.55	655,200,000.00	90,753,225.00	1,132,116,280.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals)	751,000,000.00	926,717,500.00	-	936,606,800.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>-</b>	<b>1,560,000,000.00</b>	<b>410,005,500.00</b>	<b>1,060,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	-	1,060,000,000.00	399,405,500.00	560,000,000.00
010402	Buffer stocking and commodity warehousing	-	500,000,000.00	10,600,000.00	500,000,000.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture, marine, inland)</b>	<b>-</b>	<b>270,000,000.00</b>	<b>-</b>	<b>320,500,000.00</b>
010503	Fish processing and post-harvest management	-	270,000,000.00	-	320,500,000.00
<b>0107</b>	<b>Promotion of enabling environment for increased agricultural development</b>	<b>1,297,129,151.24</b>	<b>1,739,414,500.00</b>	<b>145,000,000.00</b>	<b>4,439,414,500.00</b>
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	1,297,129,151.24	1,686,340,500.00	145,000,000.00	4,386,340,500.00
010706	Capacity building for stakeholders and professional human resources development	-	53,074,000.00	-	53,074,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>341,053,381.79</b>	<b>2,223,269,500.00</b>	<b>80,411,256.00</b>	<b>2,228,054,517.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>341,053,381.79</b>	<b>2,223,269,500.00</b>	<b>80,411,256.00</b>	<b>2,228,054,517.00</b>
021001	Societal Re-orientation - General	341,053,381.79	2,223,269,500.00	80,411,256.00	2,228,054,517.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>100,000,000.00</b>	<b>3,763,041,067.00</b>	<b>-</b>	<b>2,378,164,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>100,000,000.00</b>	<b>3,763,041,067.00</b>	<b>-</b>	<b>2,378,164,000.00</b>
031001	Poverty Alleviation - General	100,000,000.00	3,763,041,067.00	-	2,378,164,000.00
<b>04</b>	<b>Health</b>	<b>23,338,789,336.51</b>	<b>64,070,705,109.00</b>	<b>21,908,532,711.00</b>	<b>69,921,679,763.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>858,997,774.40</b>	<b>1,943,380,363.00</b>	<b>604,401,496.00</b>	<b>1,402,252,317.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and review	124,009,381.00	1,275,419,548.00	133,093,341.00	74,071,514.00
040102	Human and institutional capacity performance management	14,501,500.00	30,000,000.00	-	25,000,000.00
040104	Integrated supportive supervision	720,486,893.40	637,960,815.00	471,308,155.00	1,303,180,803.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to the poor</b>	<b>1,222,954,098.00</b>	<b>1,267,682,502.00</b>	<b>276,937,458.00</b>	<b>9,244,763,849.00</b>
040301	Reproductive, maternal and neonatal health	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
040302	Child health	610,946,792.00	764,465,000.00	143,789,957.00	764,465,000.00
040307	Emergency services	608,627,306.00	488,217,502.00	132,147,501.00	8,287,263,599.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>8,802,338,932.65</b>	<b>32,050,000,000.00</b>	<b>13,447,244,086.00</b>	<b>36,883,825,000.00</b>
040501	Functional health facilities	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health products</b>	<b>453,422,373.86</b>	<b>8,208,352,649.00</b>	<b>1,873,267,938.00</b>	<b>7,009,136,811.00</b>
040601	Sustainable drug supply	92,667,000.07	6,100,000,000.00	-	3,851,136,811.00
040602	Vaccines supply chain	360,755,373.79	2,108,352,649.00	1,873,267,938.00	3,158,000,000.00
<b>0408</b>	<b>Institution and maintenance of a responsive public health emergency preparedness and response system</b>	<b>5,575,799,290.20</b>	<b>9,855,750,144.00</b>	<b>368,437,378.00</b>	<b>301,500,500.00</b>
040801	Integrated national disease surveillance	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>200,000,000.00</b>	<b>4,530,000,000.00</b>	<b>-</b>	<b>7,000,000,000.00</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	200,000,000.00	4,530,000,000.00	-	7,000,000,000.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>6,225,276,867.40</b>	<b>6,215,539,451.00</b>	<b>5,338,244,355.00</b>	<b>8,080,201,286.00</b>
041001	Health Not Elsewhere Classified	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00
<b>05</b>	<b>Education</b>	<b>16,741,947,841.33</b>	<b>63,757,924,582.00</b>	<b>9,929,532,278.00</b>	<b>61,957,168,021.00</b>
<b>0503</b>	<b>Equity and inclusiveness in the provision of educational services</b>	<b>-</b>	<b>10,000,000,000.00</b>	<b>-</b>	<b>10,000,000,000.00</b>
050305	Girls/Boys child education	-	10,000,000,000.00	-	10,000,000,000.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>4,440,360,764.00</b>	<b>4,004,276,038.00</b>	<b>2,184,698,878.00</b>	<b>1,976,400,311.00</b>
050402	Instructional and learning materials	-	7,000,000.00	-	-
050404	Curriculum review and development	4,440,360,764.00	3,997,276,038.00	2,184,698,878.00	1,976,400,311.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>12,251,587,077.33</b>	<b>43,455,012,943.00</b>	<b>6,931,694,507.00</b>	<b>46,914,989,419.96</b>
050501	Schools' infrastructure construction and rehabilitation	12,251,587,077.33	42,405,012,943.00	6,915,000,832.00	45,511,109,419.96
050502	Furnishing	-	1,050,000,000.00	16,693,675.00	1,403,880,000.00

Kwara State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	-	<b>5,427,351,117.00</b>	<b>813,138,893.00</b>	<b>2,938,606,290.04</b>
050601	ICT equipment, software and expertise	-	2,077,351,117.00	813,138,893.00	1,938,606,290.04
050602	Research and development	-	3,350,000,000.00	-	1,000,000,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	<b>50,000,000.00</b>	<b>871,284,484.00</b>	-	<b>127,172,000.00</b>
051001	Education Not Elsewhere Classified	50,000,000.00	871,284,484.00	-	127,172,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>12,290,232,117.59</b>	<b>43,844,560,849.00</b>	<b>12,684,812,793.00</b>	<b>46,386,708,462.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>12,290,232,117.59</b>	<b>43,844,560,849.00</b>	<b>12,684,812,793.00</b>	<b>46,386,708,462.00</b>
061001	Housing and Urban Development - General	12,290,232,117.59	43,844,560,849.00	12,684,812,793.00	46,386,708,462.00
<b>07</b>	<b>Gender</b>	<b>20,000,000.00</b>	<b>6,102,633,359.00</b>	<b>212,445,699.00</b>	<b>5,858,505,150.00</b>
<b>0710</b>	<b>Gender - General</b>	<b>20,000,000.00</b>	<b>6,102,633,359.00</b>	<b>212,445,699.00</b>	<b>5,858,505,150.00</b>
071001	Gender - General	20,000,000.00	6,102,633,359.00	212,445,699.00	5,858,505,150.00
<b>08</b>	<b>Youth</b>	<b>1,846,479,515.56</b>	<b>6,102,371,440.00</b>	<b>694,527,912.00</b>	<b>2,916,380,000.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>1,846,479,515.56</b>	<b>6,102,371,440.00</b>	<b>694,527,912.00</b>	<b>2,916,380,000.00</b>
081001	Youth - General	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>529,668,488.08</b>	<b>1,337,672,491.00</b>	<b>619,784,117.00</b>	<b>1,621,521,055.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>529,668,488.08</b>	<b>1,337,672,491.00</b>	<b>619,784,117.00</b>	<b>1,621,521,055.00</b>
091001	Environmental Improvement - General	529,668,488.08	1,337,672,491.00	619,784,117.00	1,621,521,055.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>1,354,026,021.15</b>	<b>3,931,117,750.00</b>	<b>1,405,622,301.00</b>	<b>10,521,543,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>1,354,026,021.15</b>	<b>3,931,117,750.00</b>	<b>1,405,622,301.00</b>	<b>10,521,543,000.00</b>
101001	Water Resources and Rural Deve - General	1,354,026,021.15	3,931,117,750.00	1,405,622,301.00	10,521,543,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>326,413,639.59</b>	<b>2,976,081,000.00</b>	<b>64,139,697.00</b>	<b>8,167,920,750.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>326,413,639.59</b>	<b>2,976,081,000.00</b>	<b>64,139,697.00</b>	<b>8,167,920,750.00</b>
111001	Information Communication and Technology - General	326,413,639.59	2,976,081,000.00	64,139,697.00	8,167,920,750.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>14,533,028,235.55</b>	<b>16,715,554,258.00</b>	<b>3,792,943,551.00</b>	<b>12,685,423,317.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	<b>14,533,028,235.55</b>	<b>16,715,554,258.00</b>	<b>3,792,943,551.00</b>	<b>12,685,423,317.00</b>
121001	Growing the Private Sector - General	14,533,028,235.55	16,715,554,258.00	3,792,943,551.00	12,685,423,317.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>41,306,309,254.80</b>	<b>80,576,713,415.00</b>	<b>15,904,063,715.00</b>	<b>72,732,280,494.37</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>41,306,309,254.80</b>	<b>80,576,713,415.00</b>	<b>15,904,063,715.00</b>	<b>72,732,280,494.37</b>
131001	Reform of Government and Governance - General	41,306,309,254.80	80,576,713,415.00	15,904,063,715.00	72,732,280,494.37
<b>14</b>	<b>Power</b>	<b>402,750,830.20</b>	<b>8,062,917,946.00</b>	<b>580,165,707.00</b>	<b>8,153,652,498.00</b>
<b>1410</b>	<b>Power - General</b>	<b>402,750,830.20</b>	<b>8,062,917,946.00</b>	<b>580,165,707.00</b>	<b>8,153,652,498.00</b>
141001	Power - General	402,750,830.20	8,062,917,946.00	580,165,707.00	8,153,652,498.00
<b>17</b>	<b>Road</b>	<b>55,052,299,218.84</b>	<b>114,147,702,954.00</b>	<b>31,618,336,809.00</b>	<b>107,203,811,175.00</b>
<b>1710</b>	<b>Road - General</b>	<b>55,052,299,218.84</b>	<b>114,147,702,954.00</b>	<b>31,618,336,809.00</b>	<b>107,203,811,175.00</b>
171001	Road - General	55,052,299,218.84	114,147,702,954.00	31,618,336,809.00	107,203,811,175.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>650,000,000.00</b>	<b>4,572,954,500.00</b>	<b>12,954,500.00</b>	<b>14,800,000,000.00</b>
<b>2010</b>	<b>CLIMATE CHANGE - General</b>	<b>650,000,000.00</b>	<b>4,572,954,500.00</b>	<b>12,954,500.00</b>	<b>14,800,000,000.00</b>
201001	CLIMATE CHANGE - General	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00

Kwara State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Health Sector Expenditure</b>	<b>23,214,779,955.51</b>	<b>62,865,285,561.00</b>	<b>21,777,483,370.00</b>	<b>69,921,679,763.00</b>
<b>04</b>	Health	<b>23,214,779,955.51</b>	<b>62,865,285,561.00</b>	<b>21,777,483,370.00</b>	<b>69,921,679,763.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>734,988,393.40</b>	<b>737,960,815.00</b>	<b>473,352,155.00</b>	<b>1,402,252,317.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and review	-	70,000,000.00	2,044,000.00	74,071,514.00
04010100000004	Other/Multiple Level of Health Care	-	70,000,000.00	2,044,000.00	74,071,514.00
040102	Human and institutional capacity performance management	14,501,500.00	30,000,000.00	-	25,000,000.00
04010200000004	Other/Multiple Level of Health Care	14,501,500.00	30,000,000.00	-	25,000,000.00
040104	Integrated supportive supervision	720,486,893.40	637,960,815.00	471,308,155.00	1,303,180,803.00
04010400000002	Secondary Health Care	43,706,250.00	43,706,250.00	-	43,706,250.00
04010400000004	Other/Multiple Level of Health Care	676,780,643.40	594,254,565.00	471,308,155.00	1,259,474,553.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to the poor and vulnerable</b>	<b>1,222,954,098.00</b>	<b>1,267,682,502.00</b>	<b>276,937,458.00</b>	<b>9,244,763,849.00</b>
040301	Reproductive, maternal and neonatal health	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
04030100000004	Other/Multiple Level of Health Care	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
040302	Child health	610,946,792.00	764,465,000.00	143,789,957.00	764,465,000.00
04030200000004	Other/Multiple Level of Health Care	610,946,792.00	764,465,000.00	143,789,957.00	764,465,000.00
040307	Emergency services	608,627,306.00	488,217,502.00	132,147,501.00	8,287,263,599.00
04030700000004	Other/Multiple Level of Health Care	608,627,306.00	488,217,502.00	132,147,501.00	8,287,263,599.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>8,802,338,932.65</b>	<b>32,050,000,000.00</b>	<b>13,447,244,086.00</b>	<b>36,883,825,000.00</b>
040501	Functional health facilities	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
04050100000004	Other/Multiple Level of Health Care	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health products</b>	<b>453,422,373.86</b>	<b>8,208,352,649.00</b>	<b>1,873,267,938.00</b>	<b>7,009,136,811.00</b>
040601	Sustainable drug supply	92,667,000.07	6,100,000,000.00	-	3,851,136,811.00
04060100000002	Secondary Health Care	-	5,000,000,000.00	-	-
04060100000004	Other/Multiple Level of Health Care	92,667,000.07	1,100,000,000.00	-	3,851,136,811.00
040602	Vaccines supply chain	360,755,373.79	2,108,352,649.00	1,873,267,938.00	3,158,000,000.00
04060200000004	Other/Multiple Level of Health Care	360,755,373.79	2,108,352,649.00	1,873,267,938.00	3,158,000,000.00
<b>0408</b>	<b>Institution and maintenance of a responsive public health emergency preparedness and response system</b>	<b>5,575,799,290.20</b>	<b>9,855,750,144.00</b>	<b>368,437,378.00</b>	<b>301,500,500.00</b>
040801	Integrated national disease surveillance	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
04080100000004	Other/Multiple Level of Health Care	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
<b>0409</b>	<b>Provision of universal health coverage and financial risk protection for citizens</b>	<b>200,000,000.00</b>	<b>4,530,000,000.00</b>	<b>-</b>	<b>7,000,000,000.00</b>
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	200,000,000.00	4,530,000,000.00	-	7,000,000,000.00
04090200000001	Primary Health Care	-	4,500,000,000.00	-	7,000,000,000.00
04090200000004	Other/Multiple Level of Health Care	200,000,000.00	30,000,000.00	-	-
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>6,225,276,867.40</b>	<b>6,215,539,451.00</b>	<b>5,338,244,355.00</b>	<b>8,080,201,286.00</b>
041001	Health Not Elsewhere Classified	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00
04100100000004	Other/Multiple Level of Health Care	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Expenditure</b>									
Purchase of 2 motorcycle including insurance for Assembly Service commission	13100121000400 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010104 - PURCHASE OF MOTOR CYCLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	3,600,000.00	-	3,600,000.00
Purchase of 7 Corolla, 1 Hilux Van and 2 Prado Jeep	13100121000500 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	867,500,000.00	-	867,500,000.00
Purchase of 4nos of Toyota Hiace 16 seater Buses	13100124000100 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	569,000,000.00	-	569,000,000.00
Purchase of furnitures for the 500 seater Hall & Administrative Offices	13100115000100 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	200,000,000.00	-	500,000,000.00
Procurement of laptops and desktops	13100115000200 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	100,000,000.00	-	150,000,000.00
Procurement of Medical Equipment for the clinic	04050120000204 - Functional health facilities	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	20,000,000.00	-	20,000,000.00
Procurement of published Law books, legislative Journal and law reports & replacement of obsolete books and publication for the Assembly Library	13100122000700 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	5,000,000.00	-	20,000,000.00
Purchase of 5nos walk through metal dictator and 15 CCTV Camera at Speaker and Deputy Speaker Lodge	13100122000800 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	17,000,000.00	-	17,000,000.00
Procurement of Communication Equipment, Camera and Radio Station for the Assembly Service Commission,	11100122000200 - Information Communication and Technology - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	50,000,000.00	-	50,000,000.00
Purchase of 1no Slasher and Central A/C compressor Hallow Chamber	13100122000900 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23010141 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	30,000,000.00	-	30,000,000.00
Construction of the ongoing 500 seater Hall 2 and Perimeter fencing	13100122001000 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	665,000,000.00	-	500,000,000.00
Provision and Installation of 100 units of Simple Solar Powered Panels for the Assembly Premises	14100119000100 - Power - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	5,000,000.00	-	65,000,000.00
Construction of Guardroom for Watchnight	13100122001100 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	10,000,000.00	-	10,000,000.00
Provision of 2 nos of Health Clinic at House of Assembly and Assembly Commission	04050121000104 - Functional health facilities	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	100,000,000.00	-	100,000,000.00
Provision of Solar Powered Boreholes, Solar Street lights for 24 Constituencies across 16LGAs in Kwara State, Grassroot	03100122000100 - Poverty Alleviation - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12341700 - STATE WIDE	-	960,000,000.00	-	960,000,000.00
Provision of Transformer armour cable, Repairs, and Connection of 33KVA to the National Grid electricity	14100122000100 - Power - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	5,000,000.00	-	5,000,000.00
Repairs of Assembly Service Commission Temporary Office	13100122001200 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	2,000,000.00	-	50,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Repairs of Hallowed Chamber and Administrative Blocks	13100122001300 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	50,000,000.00	-	75,000,000.00
Provision of Grinding Machine, Clippers, Hair Dryers, Generators, Tricycles, Solar panels for 24 Constituency across 16LGAs. Grassroot Empowerment	03100122000200 - Poverty Alleviation - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12341700 - STATE WIDE	-	960,000,000.00	-	960,000,000.00
Software acquisition for Assembly Service Commission	11100122000300 - Information Communication and Technology - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	2,000,000.00	-	2,000,000.00
Design, Setting up and Subscription of e-legislature (website and internet)	11100122000400 - Information Communication and Technology - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	320,000,000.00	-	100,000,000.00
Construction of Kwara State House of Assembly Resource Center	13100122001000 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	-	-	400,000,000.00
Interlocking and landscaping of Kwara State House of Assembly premises	13100122001000 - Reform of Government and Governance - General	011200300100 - KWARA STATE HOUSE OF ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12310800 - ILORIN WEST	-	-	-	18,563,288.37
Purchase of three (3Nos) TVS motorcycle for Herald Re-orientation - General	02100121000100 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010104 - PURCHASE OF MOTOR CYCLES	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	8,400,000.00	-	3,000,000.00
Purchase of Van	02100121000200 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010106 - PURCHASE OF VANS	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	72,000,000.00	-	-
Procurement of communication equipment for The Herald Newpaper Repositioning Project	02100122000400 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	4,214,000.00	70,000,000.00	-	28,960,000.00
Procurement of communication equipment for Kwara State Broadcasting Cooporation Project; 2 Pieces of 2 kilowatts transmitters, working tools (Elex/Mech), Console & Accessories at Apata Yakuba Station	02100120000100 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	89,514,240.13	100,000,000.00	23,331,897.00	100,000,000.00
Procurement of communication equipment for The Kwara State Television Repositioning Project	02100120000200 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	15,303,035.00	204,500,000.00	20,962,500.00	150,769,511.00
Purchase of tablets for 20 selected Press Secretaries	02100120000300 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	6,107,500.00	-	6,000,000.00
Procurement of LITHOGRAPHIC SECTION AMSKY U864 Ctcp (AI) 64 Channels, COMPUTER TO PLATE MACHINE (CTP) with soft ware, Industrial UPS, Installation and 1 year service plan UV Plate Processor for Government Press	02100122000100 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010144 - PURCHASE OF PRINTING MACHINE	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	3,990,000.00	80,000,000.00	-	100,000,000.00
Procurement of (i) Heat Transfer Machine 80 by 100 Heat press machine (ii) Epson, Eco Tank L3210 Printer (GRAPHICS)	02100122000200 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010144 - PURCHASE OF PRINTING MACHINE	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	8,804,500.00	-	1,400,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Procurement of Materials for Flag (i) White Stone Peach material 20 boundles (ii)Assoted Ink 150 ltrs (iii) Chemicals(Binder) 20 ltrs (iv) Bicromade 20kg (v) Seriget 10kg (vi) Boundles of Masken Tapes (vii) Dosen's twine	02100122000300 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010160 - PURCHASE OF COMMODITIES	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	4,000,000.00	-	1,000,000.00
Procurement of Promotional Materials: Roll-up banners/standing banners for Conferences, Events, Exhibition etc. Production of tourism promotional videos & documentaries	02100122001100 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010160 - PURCHASE OF COMMODITIES	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	2,000,000.00	-	1,000,000.00
Purchase of (1) 7.5 tons Hiab. Customized Hillux 4WD DC at 2.7L Petrol Engine, special adjustable roll bar, Tub Rack, Bed Ladder Rack Roof UTE TUB Roof Rack Cage, Fabric Seat, Authomatic Transmission	02100122000500 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	20,000,000.00	-	-
Procurement of Costumes & Equipments for Arts and Culture. ASO OKE, Fulani cloth, Costume Accessories, 6 talking drum, 6 Jembe drum, 6 Sakara drum, Set of badagary drum, Set of conga drum, Additional playing ground equipments	02100122000600 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12310800 - ILORIN WEST	-	5,800,000.00	5,000,000.00	5,576,000.00
Procurement of Archives Materials: (i) One (1) unit of Government and Governance (G5).	13100122001400 - Reform of Government and Governance - General	012300100100 - MINISTRY OF COMMUNICATIONS	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	537,500.00	-	1,150,500.00
Construction of Cultural Pavilion/Center at Gwanara	02100122000701 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12320200 - BARUTEN	-	300,000,000.00	-	400,000,000.00
Construction of Institute of Contemporary African Art & Film (ICAAF) at Ahmadu Bello Way, Ilorin	02100122000702 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	225,732,106.66	400,000,000.00	13,141,859.00	400,000,000.00
Provision for the Completion of F. M Radio Station project at Okuta	02100122000703 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12320200 - BARUTEN	2,300,000.00	29,262,500.00	-	29,262,500.00
Construction of Television Station at Ilesha, Gwanara, Yashikira	13100124000300 - Reform of Government and Governance - General	012300100100 - MINISTRY OF COMMUNICATIONS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12341700 - STATE WIDE	38,875,000.00	-	-	200,000,000.00
Construction & Provision of menial recreational facilities at OWU waterfalls, Sobi Hills and echo friendly huts.	02100122000800 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70831 - BROADCASTING AND PUBLISHING SERVICES	12330500 - IFELODUN	-	41,000,000.00	-	51,000,000.00
Renovation of theather Hall of Kwara State Council for Arts & Culture	02100122000900 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12310800 - ILORIN WEST	-	60,000,000.00	-	150,086,506.00
Renovation of Tourist Kitchen (Tourism Baord)	02100121000300 - Societal Re-orientation - General	012300100100 - MINISTRY OF COMMUNICATIONS	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	11,395,000.00	-	-
Repair of office building	13100123000200 - Reform of Government and Governance - General	012300100100 - MINISTRY OF COMMUNICATIONS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	12310700 - ILORIN SOUTH	-	5,000,000.00	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of Motor Vehicles for all MDAs: Toyota Fortuna, Toyota Landcruiser, Toyota High Roof Bus, Toyota Hiace, Toyota Hilux (4 x 4), Toyota Hilux (2 x 4), Toyota Coaster Bus	13100122001500 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	3,212,597,146.94	3,500,000,000.00	1,400,478,159.00	2,500,000,000.00
Purchase of 1 No. 32-Seater Toyota Coaster Buses (Deluxe 2025-Model, 5-Nos Toyota-HiAce Buses (SLWB) Specs, 6-Speed-Auto-Sequen Trial .	13100122000300 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	-	-	-	717,354,464.00
Purchase of Office furniture for all MDAs.	13100122001600 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	30,301,351.35	162,600,000.00	62,600,000.00	125,200,000.00
Purchase of Computers and Accessories for all MDAs	11100122000500 - Information Communication and Technology - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	-	102,100,000.00	15,000,000.00	70,000,000.00
Purchase of 2 nos 20 KVA solar systems with A. C as alternative to generating set for Office of Head of Service & SDC.	14100122000200 - Power - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	-	54,420,000.00	-	54,420,000.00
Purchase of 1000 copies of reference books, science and technology books, humanities Books, children books	13100122001700 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	-	10,000,000.00	-	10,000,000.00
Purchase of Office fridge, Standing Fan, Stabilizers, Scanning Machines & Television sets for all MDAs. STATE LIBRARY BOARD. Desktop computers, Screen reader for the visually impaired, Duxbury Braille Translator	13100123000300 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010141 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	5,372,460.00	40,000,000.00	19,143,713.00	40,000,000.00
Purchase of 15 KVA lithium ion solar battery with 5 years warranty and other accessories for State Library Board	14100122000300 - Power - General	012500100100 - OFFICE OF HEAD OF SERVICE	23010149 - PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12310700 - ILORIN SOUTH	-	25,200,000.00	-	25,200,000.00
Renovation of Offices for Kwara State Signage & Advertisement Agency & Kwara State Tourism & Hospitality, Ilorin Bill of Quantity Harmony Building Taiwo Road, former Ministry of Tertiary Edu. Civil Service Commission & KWEPA	13100118000200 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12341700 - STATE WIDE	320,578,401.08	500,000,000.00	79,065,759.00	100,000,000.00
Digitalization of Registries in 20 Ministries and 15 selected Depts. and Agencies. STATE LIBRARY BOARD. Installation of KOHA library automation software	13100118000201 - Reform of Government and Governance - General	012500100100 - OFFICE OF HEAD OF SERVICE	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12341700 - STATE WIDE	-	200,000,000.00	-	150,000,000.00
Procurement of motor vehicles	13100122001900 - Reform of Government and Governance - General	014000100100 - AUDITOR-GENERAL STATE	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	70,000,000.00	-	70,000,000.00
Purchase new furniture and fitting. Executive Table and Chair in the AG's Office	11100122000600 - Information Communication and Technology - General	014000100100 - AUDITOR-GENERAL STATE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	9,715,000.00	-	9,715,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of (16) HP Core i7 Computer system and (8) HP Desk. 3 in 1 Photocopy Machine, Colour Printer, 6 Photocopy Machines	11100122000601 - Information Communication and Technology - General	014000100100 - AUDITOR-GENERAL STATE	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	8,800,000.00	-	8,800,000.00
Purchase of Mikano 40 KVA Generating set	14100122000400 - Power - General	014000100100 - AUDITOR-GENERAL STATE	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	5,000,000.00	-	5,000,000.00
Purchase of 15KVA Solar Light with Lithium battery.	11100122000700 - Information Communication and Technology - General	014000100100 - AUDITOR-GENERAL STATE	23010149 - PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	-	-	9,500,000.00
Purchase of Updated highly specialized IPSAS, ISA and INTOSAI compliant Interrogative and Embedded audit softwares.	11100122000801 - Information Communication and Technology - General	014000100100 - AUDITOR-GENERAL STATE	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	10,000,000.00	-	10,000,000.00
Procurement of 1 no new toyota hilux	13100122002000 - Reform of Government and Governance - General	014000200100 - AUDITOR-GENERAL LOCAL GOVERNMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	56,250,000.00	-	56,250,000.00
Procurement of 1 new Laptop computer and 2 no photocopies machine for office use	13100122002100 - Reform of Government and Governance - General	014000200100 - AUDITOR-GENERAL LOCAL GOVERNMENT	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	3,125,000.00	-	3,125,000.00
Purchase of 2,000 Patrol Motorcycles (BAJA) Boxer for forest guards and security agencies to curb insurgency in the state,	13100122000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010104 - PURCHASE OF MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	15,351,351.35	75,000,000.00	-	1,900,000,000.00
Purchase of 33-Nos. Toyota Salon Cars (Corolla-Hybrid) to Public Office Holders.	13100121000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	1,716,027,805.51	1,000,000,000.00	578,071,108.00	2,500,000,000.00
Purchase of 3-Nos. Toyota Prado GXL5 Seat Specs: 2.8L, 8-SPEED AUTOMATIC (2025-Model)	13100122000200 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	-	1,500,000,000.00	-	563,662,275.00
Purchase of 1 No. 32-Seater Toyota Coaster Buses (Deluxe 2025-Model), being Operational vehicles for the SSG Office	13100122000300 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	-	636,000,000.00	-	717,354,464.00
Purchase of the office furniture and Interiors decorations to SSG Office	13100122000400 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	10,000,000.00	-	10,000,000.00
Purchase of 10-Nos Computers Sets & Printers for political office holders	11100122000100 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	3,783,882.00	13,196,000.00	6,425,647.00	32,250,000.00
Purchase of 4-Nos. Photocopying Machine for GH-1, SSG Office-2, Deputy Gov-1)	11100123000100 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	8,446,621.62	15,050,000.00	-	15,437,000.00
Purchase and Installation of 1-Sets of Sandproof 500KVA (Perkins-UK) Engine Generating Set for His Excellency's Residence in Ilorin	14100123000100 - Power - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	175,000,000.00	-	180,000,000.00
Procurement of Kitchen item/ equipment for His Excellency's Lodge at Govt. House (a) Ceiling Mounted Heat Extractor, Deep Freezers, Wall Mounted Heat Extractor, Electric Gas Cooker, Macro-wave, Servicing Plates, Plate Racks	13100121000200 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	10,000,000.00	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

<b>Project Name</b>	<b>Full Programme Code and Programme Level Description</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
Purchase of Furniture Item & Interior Decoration to Deputy Governor Residential Lodge	13100120000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	15,000,000.00	-	15,000,000.00
Procurement of HIV test-Kit, Youth Friendly Centres, Skill acquisition, Education support, M&E-ISS, DQA among others by KWASSACA	04050120000104 - Functional health facilities	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	-	100,000,000.00	-	50,000,000.00
Purchase of security gadgets to curb insecurity in the state.	11100121000100 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	4,695,235.14	20,000,000.00	-	500,000,000.00
Purchase 4-Nos Walkie-Talkie, Accessories, and Radio Antennae for Security Escorts/Convoy in Govt. House	11100120000100 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	10,500,000.00	-	5,000,000.00
Purchase of Office Equipment such as Cabinets, Desk, Office Chairs, Shredder, Chairs, Internet Connection, Lamination Machine, Air-Conditioner, Refrigerator	13100119000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010141 - PURCHASE OF OFFICE EQUIPMENT	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	4,229,435.00	16,100,000.00	-	16,500,000.00
Purchase of Communication equipment, Hub-innovation & Cloud Subscriptions for Kwara State Government Internet facilities (Website, E-mail & Google) through the office of GM Innovation Hub	11100118000100 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010146 - PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	77,248,397.83	82,000,000.00	16,834,500.00	82,000,000.00
Purchase of 28-Nos. Brand New Tyres, Replacement of Motor spare parts, including motor-battery, motor-gear, gear-brain box.	13100122000500 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010147 - PURCHASE OF SPARE PARTS	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	3,260,000.00	10,000,000.00	-	10,000,000.00
Procurement of tools for the environmental sanitation at Alimi Chalet and Ambassadorial Chalets. Supply of 1-Nos MTD 22hp-Ride on Mower, 6-Nos. Global Power of 7.5hp Lawn Mowers2-Nos Bush Cutter Engine	13100116000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	-	8,000,000.00	2,617,216.00	14,000,000.00
Purchase and installation of SKVA 2by24v Electricity Inverter in: HE's Office, Council Chamber, Office of the COS & DCOS, Press Centre & Admin Block, and Main-Gate	10100121000100 - Water Resources and Rural Devt - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	158,430,000.00	25,863,175.00	232,025,000.00
Construction of 2-No. industrial-boreholes (180m) including pumping machine and installation to the Presidential-Lodge and Ministerial Chalets	10100121000200 - Water Resources and Rural Devt - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	-	3,321,750.00	-	10,000,000.00
Construction of 9-Nos. Police Stations at 3-Senatorial District	11100120000200 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23020108 - CONSTRUCTION / PROVISION OF POLICE STATIONS/POSTS	70133 - OTHER GENERAL SERVICES	12310800 - ILORIN WEST	52,360,393.00	-	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Construction of ITC Centre as part of National Hajj Commission of Nigeria (NAHCOM) Accreditation Conditions for MPWB and Technology - General	11100120000201 - Information Communication and Technology - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12310800 - ILORIN WEST	-	165,000,000.00	-	116,000,000.00
Construction of the Perimeter fence of 4-selected (out of 15-existing Police posts) at Alagbado Area, Harmony Estate, Mandate-1 Estate, and Asa-Dam Road police post.	13100123000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23030107 - REHABILITATION / REPAIRS OF POLICE STATIONS/POSTS	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	-	60,000,000.00	-	300,000,000.00
Repair of Metropolitan Square at Ilorin and Police Station at Offa	13100121000300 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	146,344,821.33	195,000,000.00	10,069,899.00	156,000,000.00
Rehabilitation of First Lady in Ilorin (2)Repairs of VIP Main-Car Park at GH at a cost of N17m (3) Press Centre a (4) Fuel Dump at GH @N15m (5) Rehabilitation of PRS and Account Department	13100117000100 - Reform of Government and Governance - General	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	12310700 - ILORIN SOUTH	121,921,098.44	483,659,700.00	407,598,891.00	344,000,000.00
Livestock development	01010220000100 - Agriculture sector coordination mechanisms	016100100100 - OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23040114 - LIVESTOCK DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12341700 - STATE WIDE	349,842,046.40	1,000,000,000.00	238,865,412.00	2,000,000,000.00
Purchase of 5 nos motorcycles (Bajaj Type) for extension services.	01010222000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23010104 - PURCHASE OF MOTOR CYCLES	70421 - AGRICULTURE	12310600 - ILORIN EAST	5,771,250.00	5,800,000.00	-	6,000,000.00
Purchase of agricultural working equipment wire for fencing	01030323000100 - Farm inputs supply and service delivery system (Improved seeds, fertilizer, agro-chemicals etc.)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	3,592,500.00	-	6,481,800.00
Procurement of Earth moving equipment: i)5Nos 2WD 75HP Tractors ii)Lowbed of 100tons capacity, Farm Processing Machine. Agricultural Mechanization	01040121000100 - Modern technology for post-harvest storage and value addition	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12341700 - STATE WIDE	-	1,000,000,000.00	399,405,500.00	500,000,000.00
Procurement of i) 3 Lawn Mower and 2 Grass Brusher	01010222000200 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23010141 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	9,120,000.00	-	2,120,000.00
Purchase of 80mT of Maize, 50mT of )Sorghum, 30mT of Paddy rice and t 30mT of Soya beans BUFFER STOCK	01040222000100 - Buffer stocking and commodity warehousing	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23010160 - PURCHASE OF COMMODITIES	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	500,000,000.00	10,600,000.00	500,000,000.00
Provision of Fish Hatchery Complex, Fish Farm Estate and fencing i) New Hatchery for Fingerling Production= N8m ii) Fish of Govt fish Farm iii) Fish processing centre at Jebba; iv)	01050317000100 - Fish processing and post-harvest management	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	20,000,000.00	-	20,000,000.00
Construction of 36nos of 100m borehole across the 2 Senatorial District, Kwara South & Central. Drilling of 29nos of tube-well at depth of 50m for Kwara North AB)	01070217000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12310600 - ILORIN EAST	3,800,000.00	200,000,000.00	-	50,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Construction of Phase 2 Digitization of Kwara State Agricultural Value Chain (Farmers' Census) for 1,000,000 Kwars involved in the Agricultural Value Chain.	01010124000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70421 - AGRICULTURE	12341700 - STATE WIDE	4,566,000.00	50,000,000.00	-	50,000,000.00
Renovation of residential building	01070219000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	30,000,000.00	-	30,000,000.00
Rehabilitation of Warehouses/ Area Offices Strengthening and rehabilitation of 6Nos areas offices at oke-oyi, Omu-aran, Share, Lafagi, Kaiama and Patigi.	01040118000100 - Modern technology for post-harvest storage and value addition	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	60,000,000.00	-	60,000,000.00
Raising of 500 Sprouted Coconut, Raising of 3,000 Oil palm seedling	01030322000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23040101 - TREE PLANTING:- HIGH FOREST REGENERATION	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	8,625,000.00	-	8,625,000.00
Raising of 10,000 hybrid cocoa seedlings for sale. Digitalization of cocoa Farmers. Database of cocoa production	01030322000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23040107 - COCOA PRODUCTION PROGRAMME	70421 - AGRICULTURE	12310600 - ILORIN EAST	1,000,000.00	4,500,000.00	-	4,500,000.00
Scaling up (value Adding) Processing- i) 7 Smoking Klin ii) Fish Farming Training/Empowerment for Women, Youths and potential retirees-N8m iii) Fish Inputs Subsidy- a) 1 bundi line 2000x 305farmers	01030122000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23040108 - FISHERIES DEVELOPMENT PROGRAMME	70421 - AGRICULTURE	12321100 - MORO	100,000,000.00	33,000,000.00	-	27,354,000.00
CBPPV 4500 vials of vaccine; 600 Nos of 18G needles; 15 Nos of Authomatic syringes; PPRV 1200 vials; 16L dilvet; 300 No 18G needles; and Anthrax disease vaccine; Anthrax Spore vaccine 2000 vials; 200 ltr of dilvet	01020518000100 - Animal health and livestock diseases management	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23040109 - LIVESTOCK DISEASES CONTROL	70421 - AGRICULTURE	12341700 - STATE WIDE	-	5,000,000.00	-	-
Annual State wide vaccination of Dogs/ Cats against rabies; 5000 ARV; 5000 Nos of 5ML syringes and needles; 250 vials of dilvet; 5 cotton wools and chlorhexidine; Publicity and awareness and logistics	01020518000200 - Animal health and livestock diseases management	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23040110 - RABIES CONTROL	70421 - AGRICULTURE	12341700 - STATE WIDE	-	4,640,000.00	-	-
MTP. 1 HECTARE OF MAIZE WHICH IS EQUIVALENT TO 4 MTPs. 1 HECTARE OF RICE WHICH IS EQUIVALENT TO 4 MTPs. 1 HECTARE OF CASSAVA WHICH IS EQUIVALENT TO 4 MTPs	01070621000100 - Capacity building for stakeholders and professional human resources development	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12341700 - STATE WIDE	-	3,074,000.00	-	3,074,000.00
Phaze 2 of Digitization of Kwara State Agricultural Value Chain (Farmers' Census)	01020522000100 - Animal health and livestock diseases management	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70421 - AGRICULTURE	12341700 - STATE WIDE	-	301,205,800.00	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
FADAMA Related Activities (CARES Driven) To achieve 437,000 Farmers Beneficiaries. FADAMA Related Activities (CARES Driven)	01070221000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70421 - AGRICULTURE	12341700 - STATE WIDE	1,293,329,151.24	250,000,000.00	145,000,000.00	3,000,000,000.00
National Program for Food Security - draw down from FGN-IsDB Intervention plus Counterpart Fund (State contribution to access N4.56b)	01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	021500100100 - MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70421 - AGRICULTURE	12341700 - STATE WIDE	1,293,329,151.24	300,000,000.00	-	4,860,000,000.00
Purchase of 4 Large shelves for the two registries, 10 cabinet shelves, 32 window blind and Cotton for Ministry & AG's office	13100118000300 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	2,630,000.00	30,300,000.00	8,213,203.00	30,300,000.00
Purchase of 24nos of special 3 in 1 desktop computers, 22nos of computer and its appliances for Payroll section others in Accountant General Office	11100123000200 - Information Communication and Technology - General	022000100100 - MINISTRY OF FINANCE	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	28,725,260.00	49,920,000.00	-	20,000,000.00
Provision and Installation of 22.5 KVA solar system within the Ministry and Accountant General office	14100123000200 - Power - General	022000100100 - MINISTRY OF FINANCE	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	17,335,987.50	62,742,375.00	-	62,742,375.00
Purchase of security equipment	14100123000301 - Power - General	022000100100 - MINISTRY OF FINANCE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	3,000,000,000.00	-	4,000,000,000.00
Purchase of computers, software and its networking and other accessories for the Automation of all MDAs business activities involves in SABER Programme	13100122002200 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	3,002,995,026.25	3,000,000,000.00	2,009,827,912.00	4,000,000,000.00
Construction of a new modern central office complex (Proposed Finance House)	13100122002201 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	-	-	10,000,000,000.00
3% Public Private Partnership (PPP)	13100122002202 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	-	500,000,000.00	250,000,000.00	250,000,000.00
Construction of Infrastructure for all MDAs	13100122002203 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	-	-	-	2,000,000,000.00
Payment of Contractual Obligation on Completed Projects across the state	13100122002205 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	26,643,407.72	400,000,000.00	200,000,000.00	200,000,000.00
Rehabilitation of Infrastructure for all MDAs	13100122002204 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	-	-	-	2,000,000,000.00
Rehabilitation of office for Kwara State Public Procurement Agency (PPA)	13100123000400 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	5,000,000.00	40,000,000.00	12,867,000.00	30,000,000.00
Upgrading of payroll software, laserjet kits and Network activities, Computer server and Upgrading of operating system soft ware	11100123000300 - Information Communication and Technology - General	022000100100 - MINISTRY OF FINANCE	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	5,310,000.00	9,300,000.00	3,751,750.00	9,300,000.00

Kwara State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
PHC Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	04090200000001 - Mobilising employers' contributions to the State Social Health Insurance Scheme	022000100100 - MINISTRY OF FINANCE	23050106 - PROGRAMMES AND ACTIVITIES	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	-	4,500,000,000.00	-	-
BED Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	11100123000400 - Information Communication and Technology - General	022000100100 - MINISTRY OF FINANCE	23050106 - PROGRAMMES AND ACTIVITIES	70912 - PRIMARY EDUCATION	12341700 - STATE WIDE	-	-	-	5,000,000,000.00
Contingency Fund	13100120000200 - Reform of Government and Governance - General	022000100100 - MINISTRY OF FINANCE	23050110 - CONTINGENCY FUND - CAPITAL	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	4,419,219,446.18	9,000,000,000.00	-	-
Purchase of 10 motorcycles for operational use in the Area Offices	13100123000500 - Reform of Government and Governance - General	022000800100 - KWARA STATE INTERNAL REVENUE SERVICE	23010104 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	-	18,000,000.00	17,200,000.00	19,500,000.00
Procurement of Changhan SUV for the Executive Chairman and 8 Operational Vehicles	13100123000600 - Reform of Government and Governance - General	022000800100 - KWARA STATE INTERNAL REVENUE SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	190,842,600.00	250,000,000.00	127,805,675.00	250,000,000.00
Procurement of HR Record Management Software, dedicated Server to host ERP Application, HR Document Management Software, Registry Files and Storage,Back up Mail Server.	11100123000500 - Information Communication and Technology - General	022000800100 - KWARA STATE INTERNAL REVENUE SERVICE	23010141 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	134,743,850.00	2,000,000,000.00	5,988,825.00	2,000,000,000.00
Construction of the Revenue House at Amadu Bello Way	13100123000700 - Reform of Government and Governance - General	022000800100 - KWARA STATE INTERNAL REVENUE SERVICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	6,550,691,753.58	6,855,675,145.00	2,849,713,802.00	2,000,000,000.00
Rehabilitation of 3 Area offices, Phase III and other KW-IRS out-stations	13100121000600 - Reform of Government and Governance - General	022000800100 - KWARA STATE INTERNAL REVENUE SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12341700 - STATE WIDE	17,848,418.50	143,727,500.00	89,234,170.00	143,727,500.00
Purchase of 10 motor cycle for ten Area cooperative officers in ten LGAs	13100118000400 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23010104 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	-	13,000,000.00	-	13,000,000.00
Construction of Okuta motel	12100121000200 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12320200 - BARUTEN	-	250,000,000.00	-	250,000,000.00
Provision of Agro processing facilities, shea nut butter processing	01030321000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12321000 - KAI AMA	750,000,000.00	900,000,000.00	-	900,000,000.00
Construction of Ilorin Conference Center	13100121000700 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	13,825,872,458.54	10,000,000,000.00	2,400,500,000.00	7,100,000,000.00
ConStruction of Ilorin innovation Hub (ICT Centre) at ilorin	13100122002300 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	1,182,867,895.75	659,465,915.00	356,303,744.00	659,465,915.00
Contruiction of Ultra-modern ICT Hub at Shonga	13100122002302 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	73,645,033.00	499,000,000.00	116,204,795.00	499,000,000.00
Establishment of a modern pottery space at Dada pottery,ilorin	13100122002304 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020143 - CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	-	150,000,000.00	51,684,177.00	150,000,000.00
Establishment of Agricultural Aggregation Centre in kwara north where Agriculture Produce can be source	13100119000300 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12341700 - STATE WIDE	-	5,000,000.00	-	5,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Contruction of Kwara Convention Centre	13100119000301 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	-	13,000,000,000.00	-	10,000,000,000.00
Contruction of patigi Cultural Centre, at Patigi	02100118000200 - Societal Re-orientation - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12321600 - PATEGI	-	800,000,000.00	17,975,000.00	800,000,000.00
Construction of prototype shops, frontier perimeter fencing, gate.	12100118000100 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12320200 - BARUTEN	-	50,000,000.00	-	50,000,000.00
Contruction of industrial park phase 2: Solar and virtual pipeline (CNG)	13100122002400 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310800 - ILORIN WEST	-	2,500,000,000.00	-	1,000,000,000.00
Contruction of Modern Market Ilorin	13100122002500 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310800 - ILORIN WEST	-	1,500,000,000.00	-	1,000,000,000.00
Provision of ICT services and extension innovation technology entrepreneurship (Innovation Hub Project) across the state and Innovation programmes and activities	13100119000302 - Reform of Government and Governance - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020133 - CONSTRUCTION / PROVISION OF DATA PROCESSING CENTER	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12341700 - STATE WIDE	-	1,500,000,000.00	-	1,000,000,000.00
Construction of shea nuts processing plant at Gwanara, provision of perimetre fencing, provision of outdoor processing shed.	12100121000100 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020137 - CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTER PROCESSING CENTRES/CLUSTERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12320200 - BARUTEN	-	175,000,000.00	-	175,000,000.00
Construction of Garment village	12100124000200 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020142 - CONSTRUCTION / PROVISION OF GARMENT PRODUCTION VILLAGE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310100 - ASA	1,185,437,703.63	1,000,000,000.00	280,440,763.00	1,000,000,000.00
Construction of film factory and facility management.	12100123000100 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23020143 - CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310600 - ILORIN EAST	205,062,823.04	1,595,130,941.00	257,945,946.00	-
Rehabilitation and Resculation of industrial development center obbondoroko	12100123000200 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310100 - ASA	-	200,000,000.00	-	400,000,000.00
Rehabilitation of kwara Hotels	12100123000300 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12310700 - ILORIN SOUTH	13,000,000,000.00	12,000,000,000.00	3,104,803,755.00	8,000,000,000.00
Rehabilitation of Patigi Motel	12100123000400 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12321600 - PATEGI	137,576,682.64	450,423,317.00	113,041,289.00	450,423,317.00
Rehabilitation of Ajase-ipo Market	12100124000300 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030129 - REHABILITATION / REPAIRS OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12330900 - IREPUDUN	-	150,000,000.00	-	800,000,000.00
Rehabilitation of Ifelodun Market park	12100120000100 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030129 - REHABILITATION / REPAIRS OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12330500 - IFELODUN	-	150,000,000.00	-	400,000,000.00
Rehabilitation of Markets accros the State.	12100120000200 - Growing the Private Sector - General	022200100100 - MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	23030129 - REHABILITATION / REPAIRS OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12341700 - STATE WIDE	-	-	-	600,000,000.00
Programme of Kwara Social Investment-Owo-Isowo,youth empowerment,social safety net, Kwapreneur, Palliatives.	13100121000800 - Reform of Government and Governance - General	022202000100 - KWARA STATE SOCIAL INVESTMENT AGENCY	23050106 - PROGRAMMES AND ACTIVITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12341700 - STATE WIDE	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of 18Nos of Bajaj Boxer Motorcycle, 5No for VIU, 10No for KWARTMA 1 for PRS, and 2 for Registry for dispatch.	13100121001012 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010104 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	8,750,000.00	-	27,000,000.00
Purchase of Vehicles for the Agencies.	13100121001102 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	310,000,000.00	-	2,500,000,000.00
Procurement of two 50 Passenger Fibre ferries.	17100121000102 - Road - General	022900100100 - MINISTRY OF TRANSPORT	23010109 - PURCHASE OF SEA BOATS	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	200,000,000.00
Purchase of Communication equipment for KWARTMA and VIU	13100121001400 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	41,780,000.00
Purchase of ICT Office Equipment for KWARTMA and VIU	13100121001500 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010141 - PURCHASE OF OFFICE EQUIPMENT	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	50,730,850.00
Purchase of Parts for general overhauling and repair of VIU operational vehicles.	13100119000400 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010147 - PURCHASE OF SPARE PARTS	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	33,130,000.00
Purchase of Towing vehicle for KWARTMA	13100120000300 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010152 - PURCHASE OF TOWING VEHICLES	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	75,000,000.00	-	-
Purchase of vital tools for KWARTMA and VIU's operation.	13100121001600 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	43,147,078.00
Procurement of 400 Nos. of PE Cone with Rubber Base 500mm	17100121000100 - Road - General	022900100100 - MINISTRY OF TRANSPORT	23010165 - PURCHASE OF TRAFFIC CONES	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	3,000,000.00	-	15,000,000.00
Construction and Provision of Office Building For KWARTMA and VIU	13100121001202 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	-
Construction of Tsaragi International Garage	17100124000100 - Road - General	022900100100 - MINISTRY OF TRANSPORT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	250,000,000.00	-	50,000,000.00
Construction of Industrial Park at Eyenkorin and fencing.	17100124000200 - Road - General	022900100100 - MINISTRY OF TRANSPORT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	12310100 - ASA	-	500,000,000.00	-	-
Construction of 10 nos Bus terminal at Ilorin, Offa & Omu-aran	13100120000400 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23020138 - CONSTRUCTION / PROVISION OF BUS DEPOTS / LAYBYES/ ROAD SIGNAGE	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	250,000,000.00	-	-
Repairs of KWARTMA and VIU head Office and Sub-Stations.	17100123000100 - Road - General	022900100100 - MINISTRY OF TRANSPORT	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70451 - ROAD TRANSPORT	12310700 - ILORIN SOUTH	-	59,377,954.00	-	-
Construction of street light	13100121001202 - Reform of Government and Governance - General	022900100100 - MINISTRY OF TRANSPORT	23020123 - CONSTRUCTION OF TRAFFIC/STREET LIGHTS	70451 - ROAD TRANSPORT	12341700 - STATE WIDE	-	-	-	1,500,000,000.00
Purchase of 1 no habi 20-ton & 1 no Hydraulic Platform 100tons, mounting height.	14100121000100 - Power - General	023100100100 - MINISTRY OF ENERGY	23010105 - PURCHASE OF MOTOR VEHICLES	70435 - ELECTRICITY	12310700 - ILORIN SOUTH	-	350,000,000.00	-	-
Procurement and Installation of 50nos Transformers of various capacities.	14100124000100 - Power - General	023100100100 - MINISTRY OF ENERGY	23010149 - PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	70435 - ELECTRICITY	12341700 - STATE WIDE	253,359,164.16	1,531,025,054.00	571,472,888.00	900,000,000.00
Purchase of Assorted Electrical Equipment and Materials.	14100123000300 - Power - General	023100100100 - MINISTRY OF ENERGY	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70435 - ELECTRICITY	12310700 - ILORIN SOUTH	-	12,602,771.00	-	15,381,580.00
Procurement of tools for the installations of transformers	14100121000200 - Power - General	023100100100 - MINISTRY OF ENERGY	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70435 - ELECTRICITY	12341700 - STATE WIDE	-	149,712,800.00	-	149,712,800.00
Provision for Connection of Towns and Villages in Kwara Central(4), Kwara North(9) and Kwara South(4) to National Grid.	14100123000400 - Power - General	023100100100 - MINISTRY OF ENERGY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12310700 - ILORIN SOUTH	-	500,000,000.00	-	500,000,000.00

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Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Provision of 755nos solar street light in towns and villages	14100123000500 - Power - General	023100100100 - MINISTRY OF ENERGY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12310700 - ILORIN SOUTH	38,925,025.45	833,974,946.00	-	437,234,313.00
Construction of Mini Grids as alternative power supply to MDAs in the state.	14100123000600 - Power - General	023100100100 - MINISTRY OF ENERGY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12310700 - ILORIN SOUTH	-	300,000,000.00	-	43,117,366.00
Provision of street lights	14100123000601 - Power - General	023100100100 - MINISTRY OF ENERGY	23020123 - CONSTRUCTION OF TRAFFIC/STREET LIGHTS	70435 - ELECTRICITY	12341700 - STATE WIDE	-	350,000,000.00	-	-
Construction of 7.5MVA,33/11KV at Ilesha Baruba in Barutu LGA. Provision of 1nos 7.5MVA with 15MVA, 33/11KV at Idi-Ogun Offa LGA	14100118000100 - Power - General	023100100100 - MINISTRY OF ENERGY	23020141 - CONSTRUCTION / PROVISION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	70435 - ELECTRICITY	12341700 - STATE WIDE	93,130,653.09	600,000,000.00	8,692,819.00	900,000,000.00
Rehabilitaion of Infrastructure.	14100123000700 - Power - General	023100100100 - MINISTRY OF ENERGY	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70435 - ELECTRICITY	12341700 - STATE WIDE	-	100,000,000.00	-	101,956,406.00
Procurement of 2 Hilux Vehicles	13100121000900 - Reform of Government and Governance - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12310700 - ILORIN SOUTH	-	100,000,000.00	-	-
Purchase of heavy minning Equipment(1 Excavator).	12100121000300 - Growing the Private Sector - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12310700 - ILORIN SOUTH	-	100,000,000.00	-	-
Procurement of XRF Machine for laboratories analysis of mineral samples to confirmed their component.	12100121000302 - Growing the Private Sector - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23010163 - PURCHASE OF LABORATORY EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12310700 - ILORIN SOUTH	-	45,000,000.00	-	-
Provision of SPV -Minning companies	12100121000600 - Growing the Private Sector - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12341700 - STATE WIDE	-	150,000,000.00	-	150,000,000.00
Provision of site and service scheme (basic Infrastructures). Creating solid mineral market through (PPP) will help to monitor and help the state to improve 13% derivation from federal government.	12100121000400 - Growing the Private Sector - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12341700 - STATE WIDE	-	100,000,000.00	-	-
Preliminary Exploration of Solid Minerals/Rocks in the State and Mining related activities	12100121000500 - Growing the Private Sector - General	023300100100 - MINISTRY OF SOLID MINERAL DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12341700 - STATE WIDE	-	50,000,000.00	-	10,000,000.00
Purchase of 5No Bajaj Bike for FIRE SERVICE, KWARMA, Hon Commissioner Offices, Account Session and PRS	13100121001000 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010104 - PURCHASE OF MOTOR CYCLES	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	9,900,000.00	-	14,300,000.00
Purchase of 1No Toyota Hilux double cabin van 2022 model. Purchase of 1no Rescue Boat	13100121001100 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010105 - PURCHASE OF MOTOR VEHICLES	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	288,000,000.00	-	-
Purchase of 2No of fire fighter Trucks	13100121001200 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010107 - PURCHASE OF TRUCKS	70443 - CONSTRUCTION	12341700 - STATE WIDE	255,100,000.00	500,000,000.00	-	500,000,000.00
Purchase of Modern fire fighting equipment	13100121001300 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	36,730,960.00	27,712,640.00	36,730,960.00
Purchase of fire service Communication Equipments are needed at the 4 Stations	13100121001400 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010140 - PURCHASE OF COMMUNICATION EQUIPMENT	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	110,620,000.00	36,120,000.00	-
Purchase of office Equipment @ five million naira at 4 FIRE SERVICE STATION	13100121001500 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010141 - PURCHASE OF OFFICE EQUIPMENT	70443 - CONSTRUCTION	12341700 - STATE WIDE	4,493,500.00	2,520,000.00	-	10,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Repairs of working implement at KWARMA (i) Load Bed (Trailer) (ii). Grader 120E (Outstation)	13100119000400 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23030146 - REHABILITATION / REPAIRS - EQUIPMENT	70443 - CONSTRUCTION	12341700 - STATE WIDE	20,701,250.00	34,578,300.00	14,879,075.00	12,513,300.00
Provision of towing vehicles	13100120000300 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010152 - PURCHASE OF TOWING VEHICLES	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	75,000,000.00	-	-
Purchase of Material Testing Lab Equipment.	13100121001600 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	10,823,530.00	-	-
Procurement of cones	17100121000100 - Road - General	023400100100 - MINISTRY OF WORKS	23010165 - PURCHASE OF TRAFFIC CONES	70443 - CONSTRUCTION	12341700 - STATE WIDE	2,800,000.00	5,800,000.00	-	-
Construction of New 2 Fire service stations in Kwara North (Bode saadu and Baruteen)	13100123000900 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	2,000,000,000.00	-	1,500,000,000.00
Construction of Roads across the State.	17100120000100 - Road - General	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	15,269,491,147.98	22,000,000,000.00	8,883,831,671.00	20,000,000,000.00
Provision for Payment of Contractual Obligation for on-going projects.	17100122000100 - Road - General	023400100100 - MINISTRY OF WORKS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	12341700 - STATE WIDE	28,005,510,888.66	40,000,000,000.00	19,412,078,404.00	40,000,000,000.00
Provision for Ilorin Smart City and Project Consultancy.	17100122000200 - Road - General	023400100100 - MINISTRY OF WORKS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	20,000,000,000.00	-	20,000,000,000.00
Grading of State Rural Roads across the State and Interlock Access Road across the State	17100120000200 - Road - General	023400100100 - MINISTRY OF WORKS	23020121 - CONSTRUCTION OF STATE RURAL ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	890,508,580.28	1,000,000,000.00	-	1,000,000,000.00
Construction of Tsaragi International Garage	17100124000100 - Road - General	023400100100 - MINISTRY OF WORKS	23020124 - CONSTRUCTION OF MARKETS/PARKS	70443 - CONSTRUCTION	12320300 - EDU	-	250,000,000.00	-	-
Construction of Industrial Park at Eyenkorin and fencing.	17100124000200 - Road - General	023400100100 - MINISTRY OF WORKS	23020124 - CONSTRUCTION OF MARKETS/PARKS	70443 - CONSTRUCTION	12310100 - ASA	407,827,183.42	1,500,000,000.00	278,381,179.00	1,000,000,000.00
Construction of Bus Depots /Laybys and Road Signage across the State	13100120000400 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23020138 - CONSTRUCTION / PROVISION OF BUS DEPOTS / LAYBYES/ ROAD SIGNAGE	70443 - CONSTRUCTION	12341700 - STATE WIDE	-	1,000,000,000.00	51,132,405.00	200,000,000.00
Rehabilitation of Ahmadu Bello Fire Station and Furnishing, Rehabilitation of Omu Aran and Offa Fire Stations.	17100123000100 - Road - General	023400100100 - MINISTRY OF WORKS	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70443 - CONSTRUCTION	12310700 - ILORIN SOUTH	-	79,525,000.00	-	65,147,046.00
Rehabilitation of Roads by Kwara State Road Maintenance Agency (KWARMA) across the three senatorial district	17100123000200 - Road - General	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	1,877,066,390.00	2,000,000,000.00	116,856,127.00	1,500,000,000.00
Rehabilitation of Roads by Rural Access and Agricultural Marketing Projects (RAAMP)	17100120000300 - Road - General	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	8,599,095,028.50	26,500,000,000.00	2,927,189,428.00	23,373,664,129.00
Rehabilitation of Roads by Public Works Unit	13100118000500 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	12341700 - STATE WIDE	348,472,813.70	750,000,000.00	463,382,152.00	750,000,000.00
Rehabilitation of Infrastructure	13100118000502 - Reform of Government and Governance - General	023400100100 - MINISTRY OF WORKS	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70443 - CONSTRUCTION	12341700 - STATE WIDE	391,586,026.85	100,000,000.00	-	-
Purchase of 2 no motor cycles for despatching mails	13100120000500 - Reform of Government and Governance - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23010104 - PURCHASE OF MOTOR CYCLES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	1,500,000.00	-	1,500,000.00
Procurement of 10 nos Large shelves and 20 cabinet shelves	13100118000600 - Reform of Government and Governance - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	1,900,000.00	-	-
Procurement of 22 units of professional HP 14X360Laptop Intelcorei5 (512gbssd/16gb Ram)	11100118000200 - Information Communication and Technology - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	25,000,000.00	14,139,475.00	35,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Provision and Installation of Solar system	11100118000300 - Information Communication and Technology - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	60,000,000.00	-	65,000,000.00
Purchase and installation of SPSS: E-View for Macro-economic forecast, Router (1 units)	11100122000800 - Information Communication and Technology - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	5,000,000.00	-	-
FG suport to NASCO, NG-CARES intervention on State social register, Bulilding of new 268,368 register.	06100118000100 - Housing and Urban Development - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	494,072,067.00	1,000,000,000.00	-	1,219,330,371.00
Provision of amenities under the NG-CARE and SCCU Programme	03100122000500 - Poverty Alleviation - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	100,000,000.00	324,877,067.00	-	-
Production of State Economic Master Plan, State Medium Term Plan Review, stakeholders/review activities, MTS and MTEF Development/articulation	13100122002700 - Reform of Government and Governance - General	023800100100 - MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	23050111 - STATE MASTER PLANS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	15,000,000.00	-	-
Purchase of 1 Hp Laptop; 1 All in One Desktop; 1 Hp Laserjet Coloured Printer and 1 Photocopier	03100122000700 - Poverty Alleviation - General	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	23010141 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	3,164,000.00	-	3,164,000.00
Production of 200 branded face caps, 100 Mugs, 500 T-Shirts, 200 Keyholders, 200 Bags 200Crests	03100122000702 - Poverty Alleviation - General	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	23010160 - PURCHASE OF COMMODITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	5,000,000.00	-	5,000,000.00
Procurement of Equipment for cluster MSME.	03100122000600 - Poverty Alleviation - General	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	250,000,000.00	-	250,000,000.00
Provision for the Mobilization of 200 person for Research and Development on HCD Projects and SDGs Goals - Training	03100123000700 - Poverty Alleviation - General	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	200,000,000.00	-	200,000,000.00
Matching Grant Intervention from CGS-FGN OSSAP-SDG and its Counterpart fund 500m	03100122000800 - Poverty Alleviation - General	023800200100 - OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	23050106 - PROGRAMMES AND ACTIVITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	1,060,000,000.00	-	-
Procurement of additional Registration devices	13100124001100 - Reform of Government and Governance - General	023800300100 - KWARA STATE RESIDENTS REGISTRATION AGENCY	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	6,500,000,000.00	1,692,284,760.00	200,000,000.00
Purchase of 5 motorcycles and other accessories (registration, helmets, restructure, e.t.c) for field work services	13100122002800 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23010104 - PURCHASE OF MOTOR CYCLES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	2,203,750.00	7,750,000.00	-	9,000,000.00
Procurement of 4 nos corei7 Laptops, 4 nos desktop computers and 4 nos UPS (653KVA)	13100123001000 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	12,685,000.00	-	12,685,000.00
Renovation of Bureau of Statistics Headquarters	13100122002900 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12310700 - ILORIN SOUTH	-	3,500,000.00	-	3,500,000.00
Development on Socio-Economic Data Generation & Publication : Production of Statistical publications - (A) Price Statistics, (B) GDP Results.	13100123001100 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	2,000,000.00	-	2,000,000.00
Development on Statistical Analysis of Educational Results in Kwara State (WAEC, NECO AND NABTEB)	13100123001200 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	20,155,980.00	-	20,155,980.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Nutrition Survey	13100116000200 - Reform of Government and Governance - General	023800400100 - BUREAU OF STATISTICS	23050106 - PROGRAMMES AND ACTIVITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12341700 - STATE WIDE	-	77,625,840.00	-	-
Purchase of two Motor Cycle	13100119000500 - Reform of Government and Governance - General	025000100100 - FISCAL RESPONSIBILITY COMMISSION	23010104 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	1,612,500.00	-	3,200,000.00
Purchase of one Toyota Bus	13100122003000 - Reform of Government and Governance - General	025000100100 - FISCAL RESPONSIBILITY COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	55,000,000.00	-	39,200,000.00
Purchase of one Generator, two nos. TV set, two nos. Printer and Furniture for Members with Contingency	13100120000600 - Reform of Government and Governance - General	025000100100 - FISCAL RESPONSIBILITY COMMISSION	23010141 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12310700 - ILORIN SOUTH	-	4,489,999.00	4,425,775.00	4,600,000.00
Purchase of additional 4 nos of Bajaj ii. Purchase of additional 3 nos. of Bajaj motorcycle	13100123001300 - Reform of Government and Governance - General	025200100100 - MINISTRY OF WATER RESOURCES	23010104 - PURCHASE OF MOTOR CYCLES	70631 - WATER SUPPLY	12310700 - ILORIN SOUTH	4,715,000.00	12,000,000.00	-	10,500,000.00
Procurements of Sundry parts & consumable items. Categories & sizes of UPVC pipes. Categories & Sizes of V.J Couplings	10100120000100 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23010160 - PURCHASE OF COMMODITIES	70631 - WATER SUPPLY	12310700 - ILORIN SOUTH	-	12,000,000.00	-	12,000,000.00
Purchase of 1no. New ABEM Terameter SAS 100 2. Procurement of 1no. New Water Turbidity Meter (Spectra Lab. Model) 3. Procurement of 1no. New Global Positioning System (GPS) (German 645X) 4. Procurement of 1no.	10100123000100 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23010155 - PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	22,366,000.00	-	22,366,000.00
Purchase of Laboratory Equipment ii. Establishment of Central Laboratory System to generate Revenue (MWR) for testing water quality of Borehole	10100123000200 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23010163 - PURCHASE OF LABORATORY EQUIPMENT	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	50,000,000.00	-	50,000,000.00
Construction of 8 nos. New Simple-Solar Powered Boreholes. Construction of 40 nos. New Hand pump boreholes unit. across the 3 Senatorial Districts	10100123000202 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12341700 - STATE WIDE	119,400,048.24	500,000,000.00	226,538,780.00	400,000,000.00
Construction of 20 nos. Simple Solar-Powered Bore holes ii. 10 nos. 4- Compartment VIP Toilets iii. 10 nos. 2- Compartment VIP/H ousehold Toilets ( Male/Female separate blocks) WATER SUPPLY, SANITATION & HYGIENE PROGRAMME	10100123000500 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12341700 - STATE WIDE	296,486,630.67	300,000,000.00	-	300,000,000.00
Construction of 34 nos. Simple-Solar Powered Boreholes. PARTNERSHIP EXPANDED WATER SUPPLY, SANITATION & HYGIENE PROGRAMME (PEWASH) In Partnership with Federal Government (FG) intervention Projects.	10100123000600 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	300,000,000.00	-	300,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
CLEAN KWARA PROGRAMME (Ongoing SDG & Non-CGS Initiatives) In Partnership with Sustainable Developmental Goal (SDG) Intervention Projects. Provision of 10 nos. Solar Powered Boreholes & Construction of 10 nos. Simple Smart Toilets	10100123000700 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23050106 - PROGRAMMES AND ACTIVITIES	70631 - WATER SUPPLY	12341700 - STATE WIDE	14,637,435.25	25,000,000.00	9,265,000.00	118,384,000.00
Provision of 16 Nos. Simple Solar powered Boreholes & 16 Nos. 2 Compartment Simple Smart VIP Toilets (Male/Female separate) across the 3 senatorial district. WASH project/WASH Emergency activities in the state	10100123000704 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	-	-	176,768,000.00
Drilling of 36nos of 100m borehole, 29nos of tube-well at depth of 50m across the 2- Senatorial District, Kwara South & Central.	01070217000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	025200100100 - MINISTRY OF WATER RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	-	-	100,000,000.00
Repairs of Water facilities under Sustainable Power & Irrigation for Nigeria (SPIN) Programme	10100124000101 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12310700 - ILORIN SOUTH	491,669,180.64	1,400,000,000.00	700,000,000.00	7,500,000,000.00
Repair of 65nos. Damaged Motorized Boreholes across the 3-Senatorial Districts ii. Repair of 85 nos. Damaged Handpump Boreholes across the 3-Senatorial Districts	10100124000200 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70631 - WATER SUPPLY	12310700 - ILORIN SOUTH	-	40,000,000.00	-	40,000,000.00
Repairs of infrastructure under SPECIALIZED (WASH) PROGRAMME on Food and Nutrition	10100123000800 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70631 - WATER SUPPLY	12341700 - STATE WIDE	9,592,700.00	50,000,000.00	-	50,000,000.00
Rehabilitation of RUWASSA Office Building Phase 2. ii. Rehabilitation of Office Accommodation of 3 nos. Waterworks in Kwara South (Isanlu-Isin, Ajase-Ipo),	10100124000100 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12310700 - ILORIN SOUTH	9,961,271.46	100,000,000.00	26,003,198.00	100,000,000.00
Reticulation of Water from fetching point to Erin-Mope Community (Oke-Ero) ii. Reconstruction of Iludun Oro Water works iii. Rehabilitation of Arandun Water works . iv. Extension of Water Supply from FG Dam to Aran-Orin Comm.	10100122000100 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23030138 - REHABILITATION AND EXPANSION OF RURAL, SEMI-URBAN & URBAN WATER SCHEME	70631 - WATER SUPPLY	12341700 - STATE WIDE	412,278,754.89	800,000,000.00	417,952,148.00	1,000,000,000.00
Comprehensive Baseline Survey on Water Supply, Sanita and Hygiene facilities (WASH) across the 193 wards of the State	10100123000300 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	10,000,000.00	-	10,000,000.00
Provision of Geographic Information System (GIS) for Planning and Monitoring of Water Distribution Pipelines	10100123000400 - Water Resources and Rural Dev - General	025200100100 - MINISTRY OF WATER RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	10,000,000.00	-	50,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Laying of additional 102km of 2-4 inches pipes to the existing 138 km to cover 240 km of Tertiary Distribution Pipelines within Ilorin Metropolis (as stated in the Ministry's WorkPlan)	10100123000900 - Water Resources and Rural Dev - General		025200100100 - MINISTRY OF WATER RESOURCES	23050111 - STATE MASTER PLANS	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	150,000,000.00	-
Procurement of office furniture	13100123001400 - Reform of Government and Governance - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	64,579,658.00	-
Procurement of tools and equipment	13100123001500 - Reform of Government and Governance - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	6,175,000.00	-
Construction of office complex at Kwara Smart City for Ministry of Housing & Urban Devt.; Ministry of Agric; and, Ministry of Justice at their original location	06100124000100 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	28,070,000,000.00	9,775,876,045.00
Construction of Court House.	06100124000101 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	6,586,983,000.00
Construction of New Office Secretariat, Opposite GH, Ilorin	06100124000102 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	2,212,543,300.00
Construction of Upper Area Court, in Ganmo	06100124000103 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	44,999,350.00
Construction of KWASUED Central Admin / Senate Building.	06100124000104 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	8,353,633,000.00
Construction of KWASUED Campus Entrance / Gate House.	06100124000105 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	600,135,000.00
Construction of Kwara State Drug Rehabilitation Centre	06100124000106 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	3,500,000,000.00
Construction of Mass Housing project of 250 flats	06100124000201 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	1,000,000,000.00	5,000,000,000.00	-
Construction of 7nos. Police Stations across the State	06100124000200 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020108 - CONSTRUCTION / PROVISION OF POLICE STATIONS/POSTS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	245,000,000.00	-
Construction, Upgrade & completion of Ilorin Metropolitan Square	06100122000100 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12310800 - ILORIN WEST	8,515,440,792.73	1,500,000,000.00	448,098,513.00
Construction of Key Facilities at Lafiaji Sports Stadium	06100122000102 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	597,500,000.00
Construction of Key Facilities at Ofa Sports Stadium	06100122000104 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	3,000,000,000.00
Rehabilitation of residential building	06100118000200 - Housing and Urban Development - General		025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	1,125,302,763.78	3,000,000,000.00	411,185,220.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Rehabilitation of Govt House Landscaping Project.	06100118000202 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	-	124,220,000.00
Rehabilitation and Expansion of Banquet-Hall	06100118000204 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	-	4,000,000,000.00
Renovation and Prancing Horse Sculpture Project	06100118000201 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	-	22,805,000.00
Renovation of Building facilities in Govt House	06100120000100 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	500,000,000.00	-	500,000,000.00
Renovation of Ilorin Museum	06100120000200 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	-
Renovation of kwara Football Academy Hostel Block A & Other facilities	06100124000300 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	31,599,152.08	357,307,203.00	59,562,621.00	12,500,000.00
Renovation of Hostel Block at kwara Football Academy & Other facilite, and Installation of Furniture & Fittings	06100124000301 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	45,205,761.00
Renovation of Deputy Gov. office	06100124000304 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	50,808,110.00
Renovation of Office Building at Kwara State Housing Corporation	06100124000302 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	112,000,000.00
Renovation of Kwara State library	06100124000303 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	120,450,000.00
Renovation of Government buildings	13100118000200 - Reform of Government and Governance - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	647,453,641.00
Smart City Master Plan Project Consultancy; 98% Completion	06100124000400 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	1,541,753,646.00	1,122,353,386.00	435,000,000.00
Court House Project Consultancy	06100124000401 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	280,363,220.00
Lafiagi Sports Stadium Project Consultancy	06100124000402 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	70,000,000.00
Offa Sports Stadium Project Consultancy	06100124000404 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	70,000,000.00
New Secretariat (0pp. Gov House) Project Consultancy	06100124000403 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	189,000,000.00
Central Admin /Senate Building & Gate House Consultancy for KWASUED	06100124000406 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	347,560,500.00
Proposed Kwara State Drug Rehabilitation Centre Project Consultancy	06100124000408 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	600,000,000.00

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Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Development of 113km long temporary access path through different districts within the Kwara Smart City	06100124000405 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	-	114,895,850.00
Reconstruction of Key Facilities at Offa Sports Stadium	06100122000104 - Housing and Urban Development - General	025300100100 - MINISTRY OF HOUSING AND URBAN DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	-	-	673,776,000.00
Payment of Land Compensation to Land Owners	06100122000200 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	978,605,900.00	2,000,000,000.00	804,462,008.00	2,000,000,000.00
Purchase of No4 Hilux Vechicle	06100122000300 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	200,000,000.00	63,275,000.00	268,000,000.00
Purchase of 1No of Bulldozer	06100122000302 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010107 - PURCHASE OF TRUCKS	70611 - HOUSING DEVELOPMENT	12310700 - ILORIN SOUTH	-	250,000,000.00	-	-
Purchase of 16 generator set for 16 area offices across the 16 LGAs in Kwara State.	14100120000100 - Power - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010119 - PURCHASE OF POWER GENERATING SET	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	2,240,000.00	-	5,600,000.00
Procurement of tools for the Computerization and Implementation of GIS Base Digital Land Information	14100120000102 - Power - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	702,212,658.00
Provision of Land	06100122000400 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	99,238,900.00	100,000,000.00	-	100,000,000.00
Repairs of entire roofs of GI Building. Wood & Installation-170m 2) Zinc & Installation190m	06100121000200 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	10,500,000.00	-	370,000,000.00
Enumeration & Documentation of Properties in Urban Areas	06100121000201 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	13,722,542.00	20,000,000.00	-	20,000,000.00
City Master Plan, this is the balance to Contractor on the ongoing Master Plan design that is almost concluded.	06100121000202 - Housing and Urban Development - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23050111 - STATE MASTER PLANS	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	32,250,000.00	50,000,000.00	-	-
Purchase of Clinical Equipments. Disease Surveillance	01030323000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	027000100100 - MINISTRY OF LIVESTOCK	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	10,000,000.00	-	10,000,000.00
Rural Poultry Biosecurity Improvement Scheme (RUPBIS) (FG Contribution), item usually includes Disinfectants, rainboots, sprayers etc. Rural Poultry Biosecurity Improvement Scheme (RUPBIS) (FG Contribution)	01030323000201 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	027000100100 - MINISTRY OF LIVESTOCK	23010160 - PURCHASE OF COMMODITIES	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	-	-	7,000,000.00
Procurement of livestock equipments and tools for efficient & sustainable livestock production from basic feeding	01070222000200 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	027000100100 - MINISTRY OF LIVESTOCK	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70421 - AGRICULTURE	12341700 - STATE WIDE	-	706,340,500.00	-	706,340,500.00
Construction/Renovation of Veterinary Hospitals/Clinics/Labouratory @ one per senatorial districts	01050317000100 - Fish processing and post-harvest management	027000100100 - MINISTRY OF LIVESTOCK	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	250,000,000.00	-	250,000,000.00

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Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
CONSTRUCTION OF SHEDS IN AT LEAST ONE KARA IN EACH SENATORIAL DISTRICT. FOUNDATION AND CONCRETE FLOORING	01050317000200 - Fish processing and post-harvest management	027000100100 - MINISTRY OF LIVESTOCK	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	-	-	50,500,000.00
CONSTRUCTION OF LIVESTOCK VILLAGE: Provision of infrastructure and facilities such as housing, animal shelters, water sources, veterinary clinics, processing facilities, feed production and storage, fencing and grazing areas	01070217000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	027000100100 - MINISTRY OF LIVESTOCK	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12310600 - ILORIN EAST	-	500,000,000.00	-	500,000,000.00
Construction of Kwara Alfalfa Estate Project: To cover 500 Hectares of farm land and Feed pasture fodders (such as maize, Soyabean, Napier, sorghum etc..)	01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	027000100100 - MINISTRY OF LIVESTOCK	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12341700 - STATE WIDE	-	200,000,000.00	-	200,000,000.00
NLTF protection of all animals within and outside grazing reserve against vaccine preventable diseases.	01020518000102 - Animal health and livestock diseases management	027000100100 - MINISTRY OF LIVESTOCK	23040109 - LIVESTOCK DISEASES CONTROL	70421 - AGRICULTURE	12341700 - STATE WIDE	-	-	-	10,480,000.00
Annual State wide vaccination of Dogs/ Cats against rabies to prevent rabies outbreak amongs human Population and reduce incidence in pets; Small Animal Disease Control: 3,000 vials of Antibodies vaccine	01020518000200 - Animal health and livestock diseases management	027000100100 - MINISTRY OF LIVESTOCK	23040110 - RABIES CONTROL	70421 - AGRICULTURE	12341700 - STATE WIDE	-	5,000,000.00	-	5,000,000.00
Livestock Productivity and Resilience Support (I-PRES) and Counterpart Funding	01020623000100 - Livestock feeds development	027000100100 - MINISTRY OF LIVESTOCK	23050106 - PROGRAMMES AND ACTIVITIES	70421 - AGRICULTURE	12341700 - STATE WIDE	-	403,150,000.00	-	1,400,000,000.00
Women in Livestock Production and Processing (Value Chain): Capacity Building and Empowerment through revolving scheme initiative.	01070621000100 - Capacity building for stakeholders and professional human resources development	027000100100 - MINISTRY OF LIVESTOCK	23050109 - EMPOWERMENT PROGRAMMES	70421 - AGRICULTURE	12341700 - STATE WIDE	-	50,000,000.00	-	50,000,000.00
Purchase of office vehicle for the commission	13100122003700 - Reform of Government and Governance - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	30,000,000.00	140,000,000.00	-	150,000,000.00
Procurement of office Chair, Table, Book shelves	13100122003800 - Reform of Government and Governance - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	1,200,000.00	1,200,000.00	-	2,000,000.00
Procurement of Photocopy machines for the Commission	13100122003900 - Reform of Government and Governance - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	1,000,000.00	1,000,000.00	-	3,500,000.00
Procurement of Air conditions, Fans and Cabinet	13100124001200 - Reform of Government and Governance - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23010141 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	2,000,000.00	-	3,500,000.00
Renovation of Office Building	13100124001300 - Reform of Government and Governance - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	1,500,000.00	1,500,000.00	-	3,000,000.00
Provision of Database networking system for the use of the commission	11100119000100 - Information Communication and Technology - General	031801100100 - STATE JUDICIAL SERVICE COMMISSION	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	12310700 - ILORIN SOUTH	1,500,000.00	1,500,000.00	-	3,000,000.00
Purchase of 5nos 2025 model Bajaj Motor Cycles for Bailiffs	13100124000600 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010104 - PURCHASE OF MOTOR CYCLES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	2,000,000.00	5,000,000.00	-	5,000,000.00

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Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of Toyota Corolla (2025 model) for Magistrates and Area Court Judges	13100120000700 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	600,000,000.00	1,208,000,000.00	1,208,000,000.00	1,000,000,000.00
Replacement of Chairs and Tables at Judges' Chambers / Chamber Replacement of Chairs and Tables at 85 Magistrates in Area Court Judges Offices	13100120000800 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	21,600,000.00	-	21,600,000.00
Purchase of Laptops for the 30 Senior Magistrates, And Area Court Judges, Purchase of 10 Computers for Offices at the headquarters	11100121000200 - Information Communication and Technology - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	2,600,000.00	10,000,000.00	-	10,000,000.00
Purchase of 10 Printers for Offices at the headquarters and OutStations	13100120000900 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	1,000,000.00	-	1,000,000.00
Purchase of 20 Shreding Machines for Offices at the headquarter and Out-Station	13100120000902 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	1,000,000.00	-	1,000,000.00
Purchase of Electronic law report.	13100120000901 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010136 - PURCHASE OF LAW REPORT	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	3,000,000.00	-	3,000,000.00
Purchase of Large inverter (above 500kw)	13100122003100 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23010141 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12310700 - ILORIN SOUTH	3,000,000.00	-	-	500,000,000.00
Construction of a Perimeter Fence at Judges Quarters, Construction of 2 New Oath Offices	13100123001600 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	-	-	100,000,000.00
Provision of 2no of Boreholes within the Court Premises/Reservoirs	13100123001605 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	20,000,000.00	-	20,000,000.00
Construction of 1no of Modern Public Toilet for the Judiciary Staff, and 1no for Lawyers and Litigants	13100123001604 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23020120 - CONSTRUCTION / PROVISION OF PUBLIC TOILET	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	40,000,000.00	-	40,000,000.00
Construction of Magistrate Court Afon	13100123001601 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23020134 - CONSTRUCTION / PROVISION OF COURT FACILITIES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	-	-	136,885,809.00
Rehabilitation of Juvenile Centre Oko Erin, Expansion of Oath office At Highcourt Premises Ilorin	13100123001602 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	25,000,000.00	60,000,000.00	-	60,000,000.00
Rehabilitation of Magistrate Court at Shao, Omu Aran, and Ibolo Area Court Erinle, Ipata Oloje Magistrate and Area Court, Magistrate and Area Court Kaima.	13100120001000 - Reform of Government and Governance - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23030144 - REHABILITATION / REPAIRS OF COURT FACILITIES	70331 - LAW COURTS	12341700 - STATE WIDE	200,000,000.00	205,000,000.00	-	200,000,000.00
Upgrade of salary pay roll software system for staff payment data base	11100120000400 - Information Communication and Technology - General	031805100100 - JUDICIARY (HIGH COURT OF JUSTICE)	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	12310700 - ILORIN SOUTH	5,000,000.00	5,000,000.00	-	10,000,000.00
Purchase of 2 nos of Motorcycle for Ballif, AT OFFA SHARIAH COURT , AND LAJIAGI COURT	13100120001100 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010104 - PURCHASE OF MOTOR CYCLES	70331 - LAW COURTS	12341700 - STATE WIDE	-	2,800,000.00	-	4,000,000.00

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Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of 1 no land cruiser jeep for Grand Khadi, 2Hilux CR, DCR and CHIEF REGISTRER OFFICE, toyota cruise for 3no DCR and 2no Directors	13100120001202 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	650,000,000.00	398,395,000.00	200,000,000.00
Purchase of 2 no Sema pool car, AT HEAD OFFICE	13100120001200 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	-	-	29,915,320.00
Provision of furniture and fitting in the office of 6 Grand Khadis And 1 Registra, admin section, account section	13100122003300 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	5,015,000.00	10,000,000.00	10,000,000.00	10,416,750.00
Purchase of 2nos of LAP TOP Computers AT CHIEF REGISTRER OFFICE, DFA set Office	11100122000900 - Information Communication and Technology - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	2,000,000.00	2,000,000.00	1,999,500.00	2,500,000.00
Purchase of 1no of Printer machine	11100122000901 - Information Communication and Technology - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	-	-	2,418,750.00
Procurement of 1 no of Photocoping Machines. At grand khadis office	13100122003400 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	2,500,000.00	2,500,000.00	-	2,500,000.00
Purchase of 1 Tamcooil Gen Set set, at patigi sharia court	14100122000500 - Power - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	12321600 - PATEGI	-	1,000,000.00	-	1,075,000.00
Provision of fee for land allocation and other process. And Provision of Residential Buildings for Grandkhadi.	13100122003500 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	30,000,000.00	-	450,000,000.00
Construction of office building at lafagi, To be taking care by Ministry of Housing	13100122003503 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23020134 - CONSTRUCTION / PROVISION OF COURT FACILITIES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	-	-	250,000,000.00
Repairs of roof of aluminium sheets of 2,672 metres for Offices. Accessories( nails cap nails )and workmanship	13100122003600 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	5,000,000.00	4,975,853.00	10,000,000.00
Repairs of Court Rooms, at head office	13100119000600 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23030144 - REHABILITATION / REPAIRS OF COURT FACILITIES	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	20,000,000.00	-	20,000,000.00
Payroll software acquisition at the head office	13100120001300 - Reform of Government and Governance - General	031805200100 - JUDICIARY (SHARIA COURT OF APPEAL)	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	12310700 - ILORIN SOUTH	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00
Purchase of published Law books and law reports (1) Refurbishment of the library cabinet of Ministry of Justice.(2) Weekly Law Report , 1 copy per week, 4 copies in a month (3) Supreme Court Judgment on Land	13100124000700 - Reform of Government and Governance - General	032600100100 - MINISTRY OF JUSTICE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	5,835,888.00	-	8,971,400.00
Purchase of 6 new photocopy machine for the Ministry of Justices, 10 sets of Laptop computer, 6 sets of Desktop computers and 9 Colored Printers	13100118000700 - Reform of Government and Governance - General	032600100100 - MINISTRY OF JUSTICE	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	12310700 - ILORIN SOUTH	-	100,000,000.00	9,998,037.00	20,000,000.00
Construction of 40 rooms youth House to accomodate 200 youths.	13100122004000 - Reform of Government and Governance - General	051300100100 - MINISTRY OF YOUTH DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71051 - UNEMPLOYMENT	12320300 - EDU	24,794,909.40	80,000,000.00	-	60,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

<b>Project Name</b>	<b>Full Programme Code and Programme Level Description</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
Construction of Borehole for the Ministry.	13100123001700 - Reform of Government and Governance - General	051300100100 - MINISTRY OF YOUTH DEVELOPMENT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71051 - UNEMPLOYMENT	12341700 - STATE WIDE	-	20,000,000.00	-	5,000,000.00
Construction of youth sporting centre no2, Resource centre no2 and provision of acquisition centre.	13100121002000 - Reform of Government and Governance - General	051300100100 - MINISTRY OF YOUTH DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71051 - UNEMPLOYMENT	12341700 - STATE WIDE	-	50,000,000.00	57,475,000.00	50,000,000.00
Rehabilitation of multi-purpose hall, Hostels and Staff Quarters at NYSC camp,Yipata.	13100121001800 - Reform of Government and Governance - General	051300100100 - MINISTRY OF YOUTH DEVELOPMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	71051 - UNEMPLOYMENT	12320300 - EDU	5,000,000.00	20,000,000.00	-	20,000,000.00
Assisting the youth through the empowerment of unemployed youth of Esie, oro in irepodun LGA by Special Adviser on Youth Empowerment	13100121001900 - Reform of Government and Governance - General	051300100100 - MINISTRY OF YOUTH DEVELOPMENT	23050109 - EMPOWERMENT PROGRAMMES	71051 - UNEMPLOYMENT	12341700 - STATE WIDE	-	-	-	100,000,000.00
Purchase of ICT Equipment for SGBV Situation room/ E-Referral Pathway for management of GBV data	07100121000100 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23010146 - PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	71041 - FAMILY AND CHILDREN	12341700 - STATE WIDE	-	8,000,000.00	-	8,000,000.00
Renovation of the Ministry Creche. Replacement of 5 WC; reconstruction of soak away; repainting 1,	07100121000200 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23030134 - REHABILITATION / REPAIRS OF MULTIPURPOSE CENTER	71041 - FAMILY AND CHILDREN	12310700 - ILORIN SOUTH	20,000,000.00	150,000,000.00	-	8,000,000.00
Mapping and need assessment of OVC to ascertain the actual number of OVC in Kwara State	07100121000300 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12341700 - STATE WIDE	-	27,000,000.00	16,257,200.00	-
<b>GIRLS CHILD EMPOWERMENT FOR GIRLS AGED 10-18 YEARS ACROSS PILOT AND SCALE PHASES</b>	07100123000100 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23050109 - EMPOWERMENT PROGRAMMES	71041 - FAMILY AND CHILDREN	12341700 - STATE WIDE	-	20,000,000.00	-	40,000,000.00
Nigeria for Women Empowerment Programme Scale-up Project.	07100123000101 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23050109 - EMPOWERMENT PROGRAMMES	71041 - FAMILY AND CHILDREN	12341700 - STATE WIDE	-	4,950,000,000.00	-	4,950,000,000.00
Women empowerment for 500 indigent women across the 16 LGAs in Kwara State being anchored by Her Excellency office.	07100122000100 - Gender General	051400100100 - MINISTRY OF WOMEN AFFAIRS	23050109 - EMPOWERMENT PROGRAMMES	71041 - FAMILY AND CHILDREN	12341700 - STATE WIDE	-	50,000,000.00	-	100,000,000.00
Purchase of bus for Rural teachers shuttle in the State; 1 hilux van and hummer bus for Teaching Service Commission.	05060122000100 - ICT equipment, software and expertise	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010108 - PURCHASE OF BUSES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	1,000,000,000.00	7,130,000.00	-
Purchase of Office Furniture & Fiting in SUBEB HQ and II. 10 Office tables for teaching sevice commission	05060122000102 - ICT equipment, software and expertise	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	77,351,117.00	-	82,902,467.00
Purchase of 10 sewing machine, 5 knitting machine, 1 solar power hub 3300 batteries &450 watts -6 pannel for hqtr HCD:i Nigeria learning passport.	05040222000100 - Instructional and learning materials	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	7,000,000.00	-	-
Purchase of teaching and learning gadget for 343 SSO.	05040422000200 - Curriculum review and development	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010148 - PURCHASE OF TRAINING EQUIPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	4,434,360,764.00	3,982,276,038.00	2,176,798,878.00	1,905,477,061.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Purchase of 2 Desktop computer, 5 Photocopier machine each for QAB, SS, C&A, HCD, EPRD & PRS, 1 Laptop each for QAB, C&A, SS, PRS, HCD, ACCT, ADMIN and 6 for EPRD 2 LAPTOP(DELL).	05100124000100 - Education Not Elsewhere Classified	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70981 - EDUCATION N.E.C	12310700 - ILORIN SOUTH	-	5,000,000.00	-	27,172,000.00
Purchase of English text book 5,200 copies Mathematics text book 5,200 copies Civic Education: 5,200 copies: Production of teachers guide on Mathematics and English ii. Production of structured pedagogy practice manual in SUBEB.	05040422000100 - Curriculum review and development	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010157 - PURCHASE OF BOOKS-AIDS PROGRAMME	70981 - EDUCATION N.E.C	12310700 - ILORIN SOUTH	6,000,000.00	15,000,000.00	7,900,000.00	70,923,250.00
Purchase of Science equipment to 15 Schools across the State.	05050222000100 - Furnishing	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23010173 - PURCHASE OF SCHOOL FACILITIES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	50,000,000.00	16,693,675.00	203,880,000.00
Construction of New Site for Govt Sec. Sch. Gwanara	05050222000200 - Furnishing	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12320200 - BARUTEN	-	1,000,000,000.00	-	1,200,000,000.00
Construction of Schools across Kwara Central, Kwara North, Kwara South	05050124000200 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	15,000,000,000.00	1,123,689,578.00	9,000,000,000.00
Provision of School furnitures to senior sec sch across the 3 senatorial districts 3,000 units SUBEB: Provision of furniture for 1,500 pupils (100,170,/UNIT) x 12	05050122000100 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23020128 - CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	1,917,756,888.62	2,000,000,000.00	18,369,102.00	1,953,060,000.00
Renovation of 3 Technical and Vocational College. GTC Patigi. Rehabilitation of agency for Mass Education Centre, Shao, Ilorin, Patigi Lafiaqi	05050122000200 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	624,863,478.36	5,040,900,322.00	994,905,603.00	10,000,000,000.00
Rehabilitation of Public Schools. -State Counterpart fund and FG counterpart fund	05050122000301 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	5,324,205,269.61	11,544,574,420.00	3,455,842,391.00	11,544,574,420.00
Adolecent Girl Initiative for Leraning and Empowerment (AGILE)	05030522000100 - Girls/Boys child education	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	10,000,000,000.00	-	10,000,000,000.00
Global partnership for Education.	05060222000100 - Research and development	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	3,350,000,000.00	-	1,000,000,000.00
Comprehensive Renovation/Remodelling of SUBEB HQ Building Complex	05050122000301 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	-	-	435,617,205.00
Interlocking of Car Park and Spaces within SUBEB HQ	05050122000302 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	-	-	105,283,117.00
KwaraLearn Activities	05050122000303 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70912 - PRIMARY EDUCATION	12341700 - STATE WIDE	-	-	-	5,000,000,000.00

Kwara State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Procurement of 1 no. coaster Bus for MOH, 2 nos. Brand new Toyota Hilux, 1 no. Brand new LSM 18 seater Bus, 1 no. Brand new Toyota coaster 32 seater (Kwasuth) (5) 1 no Hillux for HOPE Project, 2 no Hillux and 1 no bus AOP HMB	04050118000204 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12310700 - ILORIN SOUTH	-	200,000,000.00	-	-
Procurement of Essential Medical Equipment for: Civil Service Hospital-10 Secondary Health Facilities & 20 Primary Health Centres-3, 15 PHCs HOPE-PHC (DLT.1.1) KWSPHCDA	04050118000304 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	2,082,073,176.32	6,500,000,000.00	5,570,908,255.00	12,083,925,000.00
Purchase of Health Management Information System (HMIS) tools and Distribution	04010218000104 - Human and institutional capacity performance management	052100100100 - MINISTRY OF HEALTH	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	14,501,500.00	30,000,000.00	-	25,000,000.00
Purchase of Family Planning commodities	04030124000104 - Reproductive, maternal and neonatal health	052100100100 - MINISTRY OF HEALTH	23010160 - PURCHASE OF COMMODITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
Procurement of Laboratory Equipment for Civil Service hospital lab, Public Health Lab and 23 Primary Health Care Centre.	04060118000204 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23010163 - PURCHASE OF LABORATORY EQUIPMENT	70761 - HEALTH N.E.C.	12310700 - ILORIN SOUTH	92,667,000.07	1,000,000,000.00	-	3,041,136,811.00
Provision for Civil Service Hospital Furniture. Modern furniture for each of the renovated 45 hospital (HMB).	04060118000304 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23010172 - PURCHASE OF HOSPITAL FURNITURE	70761 - HEALTH N.E.C.	12310700 - ILORIN SOUTH	-	100,000,000.00	-	810,000,000.00
Imaging and Scanning Laboratory	04060118000302 - Sustainable drug supply	052100100100 - MINISTRY OF HEALTH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	-	5,000,000,000.00	-	-
Completion of phase 1, Construction of Civil Service Clinic (phase I &II) and other. b. Construction of MOH lab.	04050118000404 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12310700 - ILORIN SOUTH	4,750,785,357.35	20,000,000,000.00	7,728,798,825.00	18,024,900,000.00
Rehabilitation of dilapidated health infrastructure across the State	04050118000504 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	1,111,427,648.41	1,025,000,000.00	-	1,000,000,000.00
Rehabilitation of health facilities and On-going projects	04050118000804 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	846,815,900.57	1,000,000,000.00	36,194,705.00	500,000,000.00
Repair/Routine supportive maintenance of hospital equipment in the Secondary Health Centres.	04050118000604 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030128 - REHABILITATION / REPAIRS OF HOSPITAL/HEALTH EQUIPMENT	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	4,650,000.00	100,000,000.00	-	100,000,000.00
Repair/Upgrading and procurement equipment towards the conversion of General Hospital Ilorin to Kwara State University Teaching Hospital	04050118000704 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23030146 - REHABILITATION / REPAIRS - EQUIPMENT	70761 - HEALTH N.E.C.	12310800 - ILORIN WEST	6,586,850.00	3,000,000,000.00	111,342,301.00	5,000,000,000.00
Provision for operational research and service oriented studies to promote achievement and attainment in health care services intervention in the state,	04050118000904 - Functional health facilities	052100100100 - MINISTRY OF HEALTH	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	-	5,000,000.00	-	5,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Provision for Debt and Innovarstral Company. Electronic Documentation: E-Record system of data collection and gathering. Procurement Human Resources Registry tools	04010118000104 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	052100100100 - MINISTRY OF HEALTH	23050102 - COMPUTER SOFTWARE ACQUISITION	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	-	70,000,000.00	2,044,000.00	74,071,514.00
Support for Healthcare Outreach Programme (Free Medical & Surgical Outreaches)	04010118000105 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	124,009,381.00	1,205,419,548.00	131,049,341.00	-
Federal Ministry of Health (NPI Activities) Inclusive and State Counterpart Fund	04100121000104 - Health Not Elsewhere Classified	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00
Neglected Tropical Diseases. Donor Assisted	04080121000104 - Integrated national disease surveillance	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
UNICEF Support Child Survival Programme. Donor Assisted	04030221000104 - Child health	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	610,946,792.00	764,465,000.00	143,789,957.00	764,465,000.00
Global Fund Support on Malaria and HIV/AIDS. Donor Assisted and State Counterpart Fund	04030723000104 - Emergency services	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	608,627,306.00	488,217,502.00	132,147,501.00	8,287,263,599.00
Accelerating Nutrition Results in Nigeria Projects (ANRIN) (World Bank IDA-International Development Association) Food and Nutrition. Donor Assisted and 75m State Counterpart Fund	01030222000104 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	983,083,543.55	655,200,000.00	90,753,225.00	1,132,116,280.00
Basic Health Care Provision Fund (BHPF) Donor Assisted and State Counterpart Fund.	04010422000104 - Integrated supportive supervision	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	665,380,643.40	576,854,565.00	471,308,155.00	1,132,274,553.00
Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) Donor Assisted and state counterpart fund	04060222000104 - Vaccines supply chain	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	360,755,373.79	2,108,352,649.00	1,873,267,938.00	3,158,000,000.00
PHC Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	04090200000001 - Mobilising employers' contributions to the State Social Health Insurance Scheme	052100100100 - MINISTRY OF HEALTH	23050106 - PROGRAMMES AND ACTIVITIES	70761 - HEALTH N.E.C.	12341700 - STATE WIDE	-	-	-	7,000,000,000.00
Purchase of 2 motorcycles to be used by marketing department, PRS and for dispatch of letters. 2 Motorcycles at 1.2m	04010422000204 - Integrated supportive supervision	052100200100 - KWARA STATE HEALTH INSURANCE AGENCY	23010104 - PURCHASE OF MOTOR CYCLES	70741 - PUBLIC HEALTH SERVICES	12341700 - STATE WIDE	1,400,000.00	2,400,000.00	-	1,200,000.00
Purchase of Vehicles for effective and efficient service delivery. 1 Operational Van. 1 Hilux	04010422000304 - Integrated supportive supervision	052100200100 - KWARA STATE HEALTH INSURANCE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12341700 - STATE WIDE	-	-	-	111,000,000.00
Procurement of office equipment	04010422000302 - Integrated supportive supervision	052100200100 - KWARA STATE HEALTH INSURANCE AGENCY	23010141 - PURCHASE OF OFFICE EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12341700 - STATE WIDE	43,706,250.00	43,706,250.00	-	43,706,250.00
Repair of office building	04090221000104 - Mobilising employers' contributions to the State Social Health Insurance Scheme	052100200100 - KWARA STATE HEALTH INSURANCE AGENCY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12341700 - STATE WIDE	200,000,000.00	30,000,000.00	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

<b>Project Name</b>	<b>Full Programme Code and Programme Level Description</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
Acquisition of Computer Software under BHCPF at 3 million each, for Five Regional centres (Barutu, Kaiama, Edu, Kwara South, and Kwara Central	04010422000404 - Integrated supportive supervision	052100200100 - KWARA STATE HEALTH INSURANCE AGENCY	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	12341700 - STATE WIDE	10,000,000.00	15,000,000.00	-	15,000,000.00
Purchase of 4 NOS Tricycles for the use of Forestry and Environment Departments	20100122000100 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23010104 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	-	-	20,000,000.00
Purchase of 2 NOS Tippers, 2 Hilux 2020 model, 2 Toyota Hiace.	13100122004100 - Reform of Government and Governance - General	053500100100 - MINISTRY OF ENVIRONMENT	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	150,000,000.00	-	216,000,000.00
Purchase of 42 pieces of Thermometer, 40 pieces of windvane, 10 pieces of GPS, 42 pieces of remote censor, 10 pieces of gas detector, 10 pieces of water sampler, 10 pieces of 11-in-1 environmental meter	20100120000100 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23010143 - PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	10,000,000.00	-	15,000,000.00
Purchase of 2 nos Lawn mowers, 25 Nos Rake, 20 Nos Cutlass, 4 nos GPS receiver, 3 nos Hoedad, 3 nos Planting shovel, 2 nos Range poles, Weigh Scale, 50 Nos Broom.	09100122000100 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	14,850,000.00	84,372,000.00	-	195,835,500.00
Purchase of tools for the Installation of Equipment supplied by WHO	09100122000200 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	14,580,000.00	-	14,580,000.00
Construction of 15 Nos of modern Public Toilets across the 3 senatorial districts.	09100124000100 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23020120 - CONSTRUCTION / PROVISION OF PUBLIC TOILET	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	-	140,000,000.00	-	140,000,000.00
Expanding the scope of Flower Garden phase 2 and Amusement Park Unity Road.	09100122000400 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	-	300,000,000.00	-	1,000,000,000.00
Contractual obligation for the contractors (FlowerGarden phase 2).	09100124000200 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	376,237,597.89	683,358,498.00	578,362,242.00	60,743,562.00
Renovation of the Laboratory, Toilet, Bath Area at Kwara Environmental Protection Agency Office, Ilorin.	09100122000500 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	10,000,000.00	-	25,361,993.00
Rehabilitation of Roll-on-Roll-off Bins. The Fabrication of concrete basement slabs for Roll-on-Roll-off bins.	09100121000100 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23030145 - REHABILITATION / FABRICATION OF RORO-BINS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	39,780,912.50	5,361,993.00	5,340,000.00	85,000,000.00
Establishment of Nursery, and (2) Household Tree Planting/ Afforestation.	20100122000200 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23040101 - TREE PLANTING:- HIGH FOREST REGENERATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	-	-	-	20,000,000.00
Provision of Culverts/Drainages at Wayata, Nyamikan, Kpada Road, Wadata Extension and Nassarawa (2) Construction of Culverts/at Emi Tsaduko shonga to Masalachi Bolaji	20100120000200 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23040102 - EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREDGING OF ECOLOGICAL PROBLEM SITE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	150,000,000.00	62,954,500.00	12,954,500.00	95,000,000.00

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Clearing of illegal Dumpsites, Acquisition of 2Nos additional dumpsite each in Kwara North and South. Desilting of Drainages across the Metropolis. Mop-up of waste along major rivers. Sanitary land fill	09100123000100 - Environmental Improvement - General	053500100100 - MINISTRY OF ENVIRONMENT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	98,799,977.69	100,000,000.00	36,081,875.00	100,000,000.00
Agro-Climatic Resilience in Semi-Arid Landscape (ACRESAL Project) State Counterpart Fund	20100122000300 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23040115 - AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACRESAL)	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12341700 - STATE WIDE	500,000,000.00	4,500,000,000.00	-	14,650,000,000.00
Provision of furniture, fittings and electronic for the Executive chairman, DOS, Com. Sec., CFA, Sport Officers, Coaches, PRS office, etc. at the indoor sports complex.	08100123000100 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	325,191,440.00	-	100,000,000.00
Purchase of 2 Nos of Photocopying machines, (Sharp AR 7024)	08100123000102 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	2,600,000.00	-	2,600,000.00
Purchase of 20KVA SP Perkins Engine Mikano Diesel and Sygnite for Sport Commission	08100123000104 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	43,780,000.00	-	43,780,000.00
Purchase of 2 nos of Slashers for Sports Commission and KF, and purchase of 4 nos of Mowers, (Massey Ferguson 2021, MF375) brand.	08100123000101 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23010142 - PURCHASE OF SLASHERS, MOWERS & TRACTOR	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	50,000,000.00	-	50,000,000.00
Purchase of Motor spare parts	08100123000103 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23010147 - PURCHASE OF SPARE PARTS	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	-	-	40,000,000.00
Construction of Sporting facilities in three senatorial district.	08100122000300 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12341700 - STATE WIDE	70,916,462.50	2,000,000,000.00	3,940,119.00	1,000,000,000.00
Construction of Offa and Lafiaji sports stadium.	08100122000200 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12341700 - STATE WIDE	-	1,000,000,000.00	-	1,000,000,000.00
Renovation of 2 Chalets at the Kwara Football Academy.	08100122000400 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	-	30,000,000.00	-	30,000,000.00
Renovation of Tennis Courts, Face lifting of the 3 Entrances of Stadium Complex and Renovation of stadia at Offa and Lafiaji Edu.	08100122000500 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12341700 - STATE WIDE	1,641,748,190.48	400,000,000.00	12,000,000.00	400,000,000.00
Rehabilitation of Indoor Sports Hall and Payment of retention of Contractual Obligation for on-going projects- Hostel C at the Kwara Football Academy.	08100122000301 - Youth - General	053900100100 - KWARA STATE SPORTS COMMISSION	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70811 - RECREATIONAL AND SPORTING SERVICES	12310800 - ILORIN WEST	133,814,862.58	2,250,800,000.00	678,587,793.00	250,000,000.00
Purchase of 5 vehicles each for first class chiefs	13100122004400 - Reform of Government and Governance - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12341700 - STATE WIDE	-	360,000,000.00	-	-

**Kwara State Government 2026 Approved Budget - Capital Expenditure by Project**

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Construction of 8 nos of royal chalet for OKUTA, YASHIKIRA, GWANARA, OLSI OF OSI, OLUPAKO OF SHARE, ALOFA OF ILOFA, ILESHA BARUBA AND OLUSIN OF ISANLU ISIN	13100122004500 - Reform of Government and Governance - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12341700 - STATE WIDE	-	150,000,000.00	-	150,000,000.00
Repairs/Renovation of 12 Royal palace at ELEKAN, ONIJAGBO AND OBAJISUN OF AYEDUN, MINI HALL AT BAALE COMPOUND SHARE	13100118000800 - Reform of Government and Governance - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12341700 - STATE WIDE	-	300,000,000.00	-	300,000,000.00
Renovation of 11 Royal Chalets at ILORIN, OFFA, AJASE, KAIAMA, PATIGI, IGBAJA, OMU ARAN, SHONGA, TSARAGI, LAFIAGI AND ERIN ILE	13100118000900 - Reform of Government and Governance - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12341700 - STATE WIDE	-	100,000,000.00	-	100,000,000.00
Construction of Palaces at Yashikira, Gwanara, Osi, Kajama, Oba Edemarun Palace Oke-Ero, Olukotun's Palace Ikorun	13100118001000 - Reform of Government and Governance - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70621 - COMMUNITY DEVELOPMENT	12341700 - STATE WIDE	-	200,000,000.00	-	200,000,000.00
Construction of Second phase International Market at Gbugbu in Edu, LGA of Kwara State.	12100118000200 - Growing the Private Sector - General	055100100100 - MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	12320300 - EDU	4,951,026.24	250,000,000.00	36,711,798.00	400,000,000.00
Purchase of 2 Aircraft Engines, and 3 Propellers	05100118000100 - Education Not Elsewhere Classified	055700100100 - MINISTRY OF TERTIARY EDUCATION	23010151 - PURCHASE OF AIRCRAFT BASIC EQUIPMENT	70981 - EDUCATION N.E.C	12310800 - ILORIN WEST	-	554,064,160.00	-	-
Purchase of HVAC Equipment, Automobile equipment, Building Equipment at IYTEC Ajase-Ipo, Kwara state University of Education (KWASUED) Ilorin and Ministry of Tertiary Education.	05100121000100 - Education Not Elsewhere Classified	055700100100 - MINISTRY OF TERTIARY EDUCATION	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	50,000,000.00	312,220,324.00	-	100,000,000.00
Construction of 2 units of 30 rooms of Hostel at COHT OFFA, Female Hostel at College of Nursing, OKE-ODE and Renovation of Buildings at College of Education(Tech) Lafiagi.	05050122000400 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	177,538,201.00	-	264,419,097.65
Construction of a Perimeter fencing(4270m) at College of Education, Ilorin, IYTEC at Ajase-Ipo, COE (Tech) Lafiagi and Construction of ICT Centre @ College of Health Tech Offa.	05050123000100 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	500,000,000.00	74,490,100.00	379,877,079.31
Constructions and installations of Eight (8) CBT Centres across the 3 Senatorial Districts.	05060124000100 - ICT equipment, software and expertise	055700100100 - MINISTRY OF TERTIARY EDUCATION	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	1,000,000,000.00	806,008,893.00	855,703,823.04
Establishment of New Tertiary Institutions (Citizens engagement)	05060124000200 - ICT equipment, software and expertise	055700100100 - MINISTRY OF TERTIARY EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	-	-	1,000,000,000.00

Kwara State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Construction of Male & Female Hostel, Perimeter Fencing at CALS ILORIN, Construction of Lecture Rooms at Kwara State University of Education, Ilorin.	05050122000500 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23020128 - CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	500,000,000.00	55,014,198.00	511,988,050.00
Rehabilitation of Phase 2 Satellite Campuses Project at Osi, and Ilesha-Baruba	05050121000100 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	2,593,726,405.74	3,000,000,000.00	136,511,916.00	200,000,000.00
Renovation of ZONE 0 of junior Quarters at KWARAPOLY & COETECH LAFIAG, Repair of Multi-Purpose Hall Offices and Building at COEORO, Coll. of Edu. Renovation of Library and Auditorium at COHTOFFA.	05050124000100 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	3,373,000.00	700,000,000.00	-	500,000,000.00
Donor Assisted TETFUND for Kwara State Polytechnic, Ilorin	05050123000200 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	1,787,662,035.00	2,207,000,000.00	1,056,177,944.00	2,332,000,000.00
Donor Assisted TETFUND for Kwara State University Malete	05050123000300 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	870,000,000.00	-	1,905,562,363.00
Donor Assisted TETFUND for College of Education, Ilorin	05050123000402 - Schools' infrastructure construction and rehabilitation	055700100100 - MINISTRY OF TERTIARY EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12341700 - STATE WIDE	-	865,000,000.00	-	1,378,728,088.00
Purchase of mobility Aids: 1) 34 Wheel chairs, 14 Crutches, 10 Tricycles walking support wheel, 4 Artificial Limbs, 20 Gulle Cane, 21 Gaviai Sunblock.	13100123001800 - Reform of Government and Governance - General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23010168 - PURCHASE OF INSTRUCTIONAL MATERIALS & EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	7,840,000.00	7,752,000.00	7,840,000.00
Construction of Elderly home at Amoyo town.	07100123000300 - Gender General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12330500 - IFELODUN	-	250,000,000.00	-	250,000,000.00
Rehabilitation/Repairs of Children Reception center, at Amoyo	07100124000200 - Gender General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23030117 - REHABILITATION / REPAIRS - INFRASTRUCTURES	71091 - SOCIAL PROTECTION N.E.C.	12330500 - IFELODUN	-	550,127,463.00	180,688,499.00	414,964,154.00
Rehabilitation and Repair of Saboline Area office.	07100124000300 - Gender General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	22,505,896.00	500,000.00	22,505,896.00
Construction of VIP Toilet, Borehole, Land scapping, Standtion with Tanks for Marriage Registry.	07100121000400 - Gender General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12310700 - ILORIN SOUTH	-	25,000,000.00	15,000,000.00	25,000,000.00
Rehabilitation of area office at Oko-erni	07100124000202 - Gender General	056700100100 - MINISTRY OF SOCIAL DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12310800 - ILORIN WEST	-	50,000,000.00	-	40,035,100.00

Kwara State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>256,552,374.88</i></b>	<b><i>293,862,749.00</i></b>	<b><i>181,238,848.00</i></b>	<b><i>10,749,125,195.00</i></b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	-	-	-	<b>5,000,000,000.00</b>
<b>022000000000</b>	<b>MINISTRY OF FINANCE</b>	-	-	-	<b>5,000,000,000.00</b>
022000100100	MINISTRY OF FINANCE	-	-	-	5,000,000,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>5,749,125,195.00</b>
<b>051700000000</b>	<b>MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>5,749,125,195.00</b>
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	-	-	5,000,000,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00

Kwara State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>10,749,125,195.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>10,749,125,195.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
<b>2101</b>	<b>SALARY</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
21010101	SALARY	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>8,584,500.00</b>	<b>10,000,000.00</b>	<b>5,070,000.00</b>	<b>10,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,670,893.00</b>	<b>3,500,000.00</b>	<b>1,825,000.00</b>	<b>3,500,000.00</b>
22020203	INTERNET ACCESS CHARGES	2,410,000.00	3,000,000.00	1,690,000.00	3,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	260,893.00	500,000.00	135,000.00	500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>17,825,100.00</b>	<b>25,000,000.00</b>	<b>12,065,000.00</b>	<b>27,000,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,245,100.00	8,500,000.00	5,015,000.00	8,500,000.00
22020303	NEWSPAPERS	380,000.00	500,000.00	240,000.00	-
22020304	MAGAZINES & PERIODICALS	2,780,000.00	3,000,000.00	1,700,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,420,000.00	8,000,000.00	5,110,000.00	8,000,000.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	-	5,000,000.00	-	7,500,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,321,590.00</b>	<b>8,370,400.00</b>	<b>4,990,000.00</b>	<b>8,370,400.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,675,000.00	1,700,000.00	725,000.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	161,500.00	300,000.00	170,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	189,000.00	300,000.00	245,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,864,090.00	5,070,400.00	3,600,000.00	5,070,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	432,000.00	500,000.00	250,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	-	500,000.00	-	500,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	-	<b>5,000,000.00</b>	-	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	-	5,000,000.00	-	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>648,000.00</b>	<b>750,000.00</b>	<b>500,000.00</b>	<b>750,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	500,000.00	600,000.00	400,000.00	600,000.00
22020605	CLEANING & FUMIGATION SERVICES	148,000.00	150,000.00	100,000.00	150,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>12,500,000.00</b>	<b>1,500,000.00</b>	<b>8,500,000.00</b>
22020701	FINANCIAL CONSULTING	2,000,000.00	5,000,000.00	1,500,000.00	3,000,000.00
22020703	LEGAL SERVICES	-	2,500,000.00	-	1,500,000.00
22020704	ENGINEERING SERVICES	-	5,000,000.00	-	4,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>9,378,200.00</b>	<b>9,894,087.00</b>	<b>3,811,000.00</b>	<b>9,894,087.00</b>
22020801	MOTOR VEHICLE FUEL COST	7,571,200.00	7,894,087.00	3,131,000.00	7,894,087.00
22020803	PLANT/GENERATOR FUEL COST	1,807,000.00	2,000,000.00	680,000.00	2,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>56,441,705.00</b>	<b>78,486,460.00</b>	<b>29,044,665.00</b>	<b>512,866,460.00</b>
22021001	REFRESHMENT & MEALS	3,742,000.00	4,000,000.00	2,025,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,289,145.00	5,000,000.00	3,202,625.00	7,020,000.00
22021005	SCHOOL SERVICES	5,210,000.00	5,000,000.00	-	4,000,000.00
22021006	POSTAGES & COURIER SERVICES	87,560.00	100,000.00	59,040.00	100,000.00
22021007	WELFARE PACKAGES	-	4,500,000.00	-	4,000,000.00
22021009	SPORTING ACTIVITIES	-	5,000,000.00	-	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	200,000.00	-	200,000.00
22021016	OPERATIONAL EXPENSES	32,984,000.00	33,000,000.00	21,880,000.00	33,000,000.00
22021017	MONITORING & EVALUATION	-	2,000,000.00	-	2,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	-	1,593,000.00	-	1,593,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	9,129,000.00	5,000,000.00	1,878,000.00	438,860,000.00
22021036	HEALTH CARE SERVICES	-	3,000,000.00	-	3,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	-	10,093,460.00	-	10,093,460.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	-	-	-	<b>10,000,000,000.00</b>
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	-	-	-	<b>10,000,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	-	-	-	<b>10,000,000,000.00</b>
23050106	PROGRAMMES AND ACTIVITIES	-	-	-	10,000,000,000.00

Kwara State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>256,552,374.88</i></b>	<b><i>293,862,749.00</i></b>	<b><i>181,238,848.00</i></b>	<b><i>10,749,125,195.00</i></b>
709	EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
70912	PRIMARY EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00

Kwara State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>256,552,374.88</i></b>	<b><i>293,862,749.00</i></b>	<b><i>181,238,848.00</i></b>	<b><i>10,749,125,195.00</i></b>
<b>05</b>	<b>Education</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>5,749,125,195.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
050103	Education sector coordination mechanisms	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>5,000,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	5,000,000,000.00
<b>11</b>	<b>Information Communication and Technology</b>	-	-	-	<b>5,000,000,000.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	-	-	-	<b>5,000,000,000.00</b>
111001	Information Communication and Technology - General	-	-	-	5,000,000,000.00

Kwara State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Expenditure</b>						-	-	-	<b>10,000,000,000.00</b>
BED Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	11100123000400 - Information Communication and Technology - General	022000100100 - MINISTRY OF FINANCE	23050106 - PROGRAMMES AND ACTIVITIES	70912 - PRIMARY EDUCATION	12341700 - STATE WIDE	-	-	-	5,000,000,000.00
KwaraLearn Activities	05050122000303 - Schools' infrastructure construction and rehabilitation	051700100100 - MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23050106 - PROGRAMMES AND ACTIVITIES	70912 - PRIMARY EDUCATION	12341700 - STATE WIDE	-	-	-	5,000,000,000.00

011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>277,730,571.16</b>	<b>228,000,000.00</b>	<b>234,688,845.00</b>	<b>273,000,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>277,730,571.16</b>	<b>228,000,000.00</b>	<b>234,688,845.00</b>	<b>273,000,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>277,730,571.16</b>	<b>228,000,000.00</b>	<b>234,688,845.00</b>	<b>273,000,000.00</b>
120204	<b>FEES - GENERAL</b>	<b>275,350,571.16</b>	<b>225,000,000.00</b>	<b>232,508,845.00</b>	<b>270,000,000.00</b>
12020406	ADMINISTRATIVE FEES	64,406,074.66	25,000,000.00	18,237,500.00	30,000,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	71,914,040.26	60,000,000.00	62,356,845.00	75,000,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	113,855,013.24	100,000,000.00	123,002,000.00	130,000,000.00
12020429	REGISTRATION RENEWAL - FEES	25,175,443.00	40,000,000.00	28,912,500.00	35,000,000.00
120206	<b>SALES - GENERAL</b>	<b>2,380,000.00</b>	<b>3,000,000.00</b>	<b>2,180,000.00</b>	<b>3,000,000.00</b>
12020603	SALES OF I D CARDS	2,380,000.00	3,000,000.00	2,180,000.00	3,000,000.00

011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOAR				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>21,455,500.00</b>	<b>43,650,000.00</b>	<b>19,555,000.00</b>	<b>42,134,400.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>21,455,500.00</b>	<b>43,650,000.00</b>	<b>19,555,000.00</b>	<b>42,134,400.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>21,455,500.00</b>	<b>43,650,000.00</b>	<b>19,555,000.00</b>	<b>42,134,400.00</b>
120206	<b>SALES - GENERAL</b>	<b>21,455,500.00</b>	<b>43,650,000.00</b>	<b>19,555,000.00</b>	<b>42,134,400.00</b>
12020606	SALES OF APPLICATION FORMS	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00

011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>437,044.50</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>437,044.50</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>437,044.50</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>
120206	<b>SALES - GENERAL</b>	<b>437,044.50</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>
12020606	SALES OF APPLICATION FORMS	437,044.50	1,100,000.00	0.00	1,100,000.00

011200300100	KWARA STATE HOUSE OF ASSEMBLY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>0.00</b>	<b>6,028,000.00</b>	<b>0.00</b>	<b>6,046,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>0.00</b>	<b>6,028,000.00</b>	<b>0.00</b>	<b>6,046,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>0.00</b>	<b>6,028,000.00</b>	<b>0.00</b>	<b>6,046,000.00</b>
120204	<b>FEES - GENERAL</b>	<b>0.00</b>	<b>2,760,000.00</b>	<b>0.00</b>	<b>2,760,000.00</b>
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABL	0.00	2,760,000.00	0.00	2,760,000.00
120206	<b>SALES - GENERAL</b>	<b>0.00</b>	<b>3,250,000.00</b>	<b>0.00</b>	<b>3,250,000.00</b>
12020618	SALES OF HANSARD	0.00	3,250,000.00	0.00	3,250,000.00
120207	<b>EARNINGS -GENERAL</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>36,000.00</b>
12020716	EARNINGS FROM CATERING SERVICE	0.00	18,000.00	0.00	36,000.00

012300100100	MINISTRY OF COMMUNICATIONS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	18,455,200.00	30,918,150.00	5,769,137.00	32,765,900.00
12	INDEPENDENT REVENUE	18,455,200.00	30,918,150.00	5,769,137.00	32,765,900.00
1202	NON-TAX REVENUE	18,455,200.00	30,918,150.00	5,769,137.00	32,765,900.00
120201	LICENCES - GENERAL	4,267,300.00	8,265,000.00	1,862,500.00	9,165,000.00
12020101	REGISTRATION OF ARTISANS	10,000.00	40,000.00	0.00	40,000.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKAT	460,500.00	1,500,000.00	280,000.00	1,500,000.00
12020114	REGISTRSTION OF EVENT CENTRES	805,500.00	1,025,000.00	300,000.00	1,025,000.00
12020117	REGISTRATION OF AUCTIONERS	180,000.00	500,000.00	40,000.00	300,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENT	2,697,300.00	5,000,000.00	1,227,500.00	6,000,000.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	114,000.00	200,000.00	15,000.00	300,000.00
120204	FEES - GENERAL	13,421,900.00	20,218,150.00	3,720,637.00	22,150,900.00
12020429	REGISTRATION RENEWAL - FEES	13,359,900.00	20,067,250.00	3,686,137.00	22,000,000.00
12020454	PARKING & GATE FEES	62,000.00	150,900.00	34,500.00	150,900.00
120206	SALES - GENERAL	422,000.00	1,300,000.00	161,000.00	950,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	220,000.00	300,000.00	62,000.00	300,000.00
12020629	SALES OF GRAPHIC ART PRODUCTS	38,500.00	0.00	0.00	50,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	163,500.00	1,000,000.00	99,000.00	600,000.00
120207	EARNINGS -GENERAL	344,000.00	1,135,000.00	25,000.00	500,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0.00	30,000.00	0.00	0.00
12020730	EARNINGS FROM PRINTING	7,000.00	100,000.00	15,000.00	100,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADD	0.00	150,000.00	0.00	150,000.00
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC	0.00	105,000.00	0.00	0.00
12020735	EARNINGS FROM OTHER REVENUE	337,000.00	750,000.00	10,000.00	250,000.00

012300300100	KWARA STATE TELEVISION SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
12	INDEPENDENT REVENUE	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
1202	NON-TAX REVENUE	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
120207	EARNINGS -GENERAL	22,792,258.98	29,359,000.00	16,675,368.00	33,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	129,600.00	2,000,000.00	80,000.00	500,000.00
12020777	EARNINGS FROM TELEVISION SERVICES	11,396,810.10	12,640,000.00	11,128,446.00	16,500,000.00
12020781	EARNINGS FROM ADVERTISEMENT	11,265,848.88	14,719,000.00	5,466,922.00	16,000,000.00

012300400100	KWARA STATE BROADCASTING CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
12	INDEPENDENT REVENUE	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
1202	NON-TAX REVENUE	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
120207	EARNINGS -GENERAL	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	76,105,222.43	150,000,000.00	52,089,777.00	120,000,000.00

012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AG				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<u>REVENUE</u>	<u>106,366,623.65</u>	<u>200,045,000.00</u>	<u>40,843,824.00</u>	<u>300,000,000.00</u>
12	<u>INDEPENDENT REVENUE</u>	<u>106,366,623.65</u>	<u>200,045,000.00</u>	<u>40,843,824.00</u>	<u>300,000,000.00</u>
1202	NON-TAX REVENUE	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
120201	LICENCES - GENERAL	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
12020159	ADVERTISING PERMITS	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00

012301300100	KWARA STATE PRINTING AND PUBLISHING CORPC				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<u>REVENUE</u>	<u>16,104,190.00</u>	<u>33,959,419.00</u>	<u>11,616,527.00</u>	<u>33,954,729.00</u>
12	<u>INDEPENDENT REVENUE</u>	<u>16,104,190.00</u>	<u>33,959,419.00</u>	<u>11,616,527.00</u>	<u>33,954,729.00</u>
1202	NON-TAX REVENUE	16,104,190.00	33,959,419.00	11,616,527.00	33,954,729.00
120206	SALES - GENERAL	2,926,850.00	4,001,400.00	380,980.00	4,001,400.00
12020601	SALES OF JOURNAL & PUBLICATIONS	2,926,850.00	4,001,400.00	380,980.00	4,001,400.00
120207	EARNINGS -GENERAL	13,177,340.00	29,958,019.00	11,235,547.00	29,953,329.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,405,530.00	5,000,000.00	5,275,945.00	5,000,000.00
12020735	EARNINGS FROM OTHER REVENUE	23,900.00	1,000,000.00	160,760.00	1,000,000.00
12020781	EARNINGS FROM ADVERTISEMENT	8,747,910.00	23,958,019.00	5,798,842.00	23,953,329.00

012500100100	OFFICE OF HEAD OF SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<u>REVENUE</u>	<u>128,430,526.64</u>	<u>61,956,500.00</u>	<u>23,080,458.00</u>	<u>59,579,000.00</u>
12	<u>INDEPENDENT REVENUE</u>	<u>128,430,526.64</u>	<u>61,956,500.00</u>	<u>23,080,458.00</u>	<u>34,449,000.00</u>
1202	NON-TAX REVENUE	128,430,526.64	61,956,500.00	23,080,458.00	34,449,000.00
120204	FEES - GENERAL	10,126,409.42	7,550,000.00	5,237,326.00	10,630,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	10,102,410.92	7,150,000.00	5,017,326.00	10,310,000.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU) FE	23,998.50	400,000.00	220,000.00	320,000.00
120206	SALES - GENERAL	78,496,544.24	33,720,000.00	7,923,768.00	1,900,000.00
12020603	SALES OF I D CARDS	125,400.00	2,000,000.00	731,766.00	1,500,000.00
12020606	SALES OF APPLICATION FORMS	78,371,144.24	31,720,000.00	7,192,002.00	400,000.00
120207	EARNINGS -GENERAL	17,928,595.00	9,592,500.00	7,288,857.00	10,825,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL	13,317,500.00	4,092,500.00	2,199,500.00	4,475,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	286,387.00	400,000.00	125,000.00	400,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT T	4,324,708.00	5,100,000.00	4,964,357.00	5,950,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	21,878,977.98	11,094,000.00	2,630,507.00	11,094,000.00
12020801	RENT ON GOVERNMENT QUARTERS	21,878,977.98	11,094,000.00	2,630,507.00	11,094,000.00
14	<u>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,130,000.00</u>
1402	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	25,130,000.00
140201	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	25,130,000.00
14020103	SALES OF BUILDING	0.00	0.00	0.00	25,130,000.00

014000100100	AUDITOR-GENERAL STATE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	360,000.00	620,000.00	410,000.00	5,080,000.00
12	INDEPENDENT REVENUE	360,000.00	620,000.00	410,000.00	5,080,000.00
1202	NON-TAX REVENUE	360,000.00	620,000.00	410,000.00	5,080,000.00
120201	LICENCES - GENERAL	150,000.00	200,000.00	80,000.00	280,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTR	150,000.00	200,000.00	80,000.00	280,000.00
120204	FEES - GENERAL	210,000.00	420,000.00	330,000.00	400,000.00
12020429	REGISTRATION RENEWAL - FEES	210,000.00	420,000.00	330,000.00	400,000.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	0.00	4,400,000.00
12021302	REIMBURSEMENT OF AUDIT FEES	0.00	0.00	0.00	4,400,000.00

014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	32,960,000.00	32,960,000.00	18,510,000.00	32,960,000.00
12	INDEPENDENT REVENUE	32,960,000.00	32,960,000.00	18,510,000.00	32,960,000.00
1202	NON-TAX REVENUE	32,960,000.00	32,960,000.00	18,510,000.00	32,960,000.00
120206	SALES - GENERAL	960,000.00	960,000.00	0.00	960,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	960,000.00	960,000.00	0.00	960,000.00
120213	RE-IMBURSEMENT GENERAL	32,000,000.00	32,000,000.00	18,510,000.00	32,000,000.00
12021302	REIMBURSEMENT OF AUDIT FEES	32,000,000.00	32,000,000.00	18,510,000.00	32,000,000.00

016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	20,280,123,933.66	23,406,615,098.00	12,835,500,299.00	27,762,850,000.00
12	INDEPENDENT REVENUE	19,930,281,887.26	22,406,615,098.00	12,835,500,299.00	25,750,850,000.00
1202	NON-TAX REVENUE	19,930,281,887.26	22,406,615,098.00	12,835,500,299.00	25,750,850,000.00
120204	FEES - GENERAL	19,876,251,137.26	22,204,415,098.00	12,686,340,299.00	25,695,650,000.00
12020407	RELIGIOUS PILGRIMAGE FEES	19,875,751,137.26	22,203,765,098.00	12,685,820,299.00	25,695,000,000.00
12020429	REGISTRATION RENEWAL - FEES	500,000.00	650,000.00	520,000.00	650,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	54,030,750.00	202,200,000.00	149,160,000.00	55,200,000.00
12020803	RENT ON GOVERNMENT BUILDINGS	54,030,750.00	202,200,000.00	149,160,000.00	55,200,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	349,842,046.40	1,000,000,000.00	0.00	2,012,000,000.00
1402	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	12,000,000.00
140201	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	12,000,000.00
14020103	SALES OF BUILDING	0.00	0.00	0.00	12,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	349,842,046.40	1,000,000,000.00	0.00	2,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	349,842,046.40	1,000,000,000.00	0.00	2,000,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	349,842,046.40	1,000,000,000.00	0.00	2,000,000,000.00

021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	203,801,003.57	3,038,817,000.00	46,593,824.00	6,169,140,000.00
12	INDEPENDENT REVENUE	203,801,003.57	231,817,000.00	46,593,824.00	109,140,000.00
1202	NON-TAX REVENUE	203,801,003.57	231,817,000.00	46,593,824.00	109,140,000.00
120201	LICENCES - GENERAL	20,792,300.00	15,795,000.00	13,398,450.00	1,840,000.00
12020103	TRADE ANIMAL LICENCES	15,542,600.00	7,500,000.00	9,935,700.00	0.00
12020104	REGISTRATION OF AGRO DEALERS	1,657,000.00	2,000,000.00	120,000.00	160,000.00
12020111	REGISTRATION OF FEED MILL CENTRES	1,695,000.00	50,000.00	5,000.00	0.00
12020112	REGISTRATION OF LIVESTOCK FARMS	0.00	150,000.00	35,000.00	0.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	398,200.00	250,000.00	454,250.00	0.00
12020119	FISHING PERMITS	57,000.00	400,000.00	318,500.00	600,000.00
12020122	PRODUCE BUYING LICENCES	1,262,500.00	3,000,000.00	2,430,000.00	480,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	45,000.00	100,000.00	100,000.00	0.00
12020125	FISHER LICENCES/FISH COLD ROOMS	105,000.00	150,000.00	0.00	100,000.00
12020136	TRADE PERMIT LICENSES	30,000.00	2,020,000.00	0.00	0.00
12020153	REGISTRATION OF FISH FARMERS	0.00	175,000.00	0.00	500,000.00
120204	FEES - GENERAL	41,816,746.15	49,360,000.00	20,650,581.00	45,210,000.00
12020429	REGISTRATION RENEWAL - FEES	19,131,106.15	6,000,000.00	5,806,500.00	3,000,000.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	317,140.00	300,000.00	317,450.00	0.00
12020450	INSPECTION FEES	22,341,500.00	42,000,000.00	14,526,631.00	42,000,000.00
12020461	GRAZING RESERVE FEES	25,000.00	50,000.00	0.00	0.00
12020469	FUMIGATION / PEST CONTROL CERTIFICATE	2,000.00	10,000.00	0.00	10,000.00
12020491	FEES FROM FISH HAULAGE	0.00	1,000,000.00	0.00	200,000.00
120206	SALES - GENERAL	44,806,122.42	15,162,000.00	10,047,593.00	50,000.00
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATI	24,200.00	90,000.00	0.00	0.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC E	0.00	72,000.00	20,000.00	50,000.00
12020627	SALES OF LIVESTOCK INPUTS (BIRDS)	44,781,922.42	15,000,000.00	10,027,593.00	0.00
120207	EARNINGS -GENERAL	93,479,835.00	60,700,000.00	1,497,200.00	26,640,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	7,069,835.00	10,580,000.00	1,400,000.00	5,140,000.00
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENT	580,000.00	120,000.00	97,200.00	1,500,000.00
12020735	EARNINGS FROM OTHER REVENUE	85,830,000.00	50,000,000.00	0.00	20,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,906,000.00	90,800,000.00	1,000,000.00	35,400,000.00
12020905	LEASE RENTAL	800,000.00	2,000,000.00	1,000,000.00	1,000,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	2,106,000.00	2,400,000.00	0.00	800,000.00
12020910	RENT ON GOVERNMENT TRACTORS	0.00	86,400,000.00	0.00	33,600,000.00
13	AID AND GRANTS	0.00	1,307,000,000.00	0.00	4,560,000,000.00
1302	GRANTS	0.00	1,307,000,000.00	0.00	4,560,000,000.00
130201	DOMESTIC GRANTS	0.00	1,307,000,000.00	0.00	4,560,000,000.00
130202	CAPITAL GRANTS FROM FGN	0.00	1,307,000,000.00	0.00	4,560,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	1,500,000,000.00	0.00	1,500,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	1,500,000,000.00	0.00	1,500,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	1,500,000,000.00	0.00	1,500,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	1,500,000,000.00	0.00	1,500,000,000.00

MINISTRY OF FINANCE					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>202,480,281,936.64</b>	<b>406,720,431,896.00</b>	<b>178,276,127,089.00</b>	<b>373,491,543,939.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>187,496,958,793.04</b>	<b>383,193,300,433.00</b>	<b>178,258,419,139.00</b>	<b>320,487,848,335.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>187,496,958,793.04</b>	<b>383,193,300,433.00</b>	<b>178,258,419,139.00</b>	<b>320,487,848,335.00</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVE</b>	<b>13,426,680,839.62</b>	<b>57,745,723,212.00</b>	<b>46,406,275,897.00</b>	<b>72,875,034,529.00</b>
11010101	SHARE FROM FEDERATION ACCOUNT	13,426,680,839.62	57,745,723,212.00	46,406,275,897.00	72,875,034,529.00
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>62,230,200,933.08</b>	<b>85,936,893,565.00</b>	<b>60,511,144,252.00</b>	<b>88,681,525,676.00</b>
11010201	SHARE FROM VAT ALLOCATION	62,230,200,933.08	85,936,893,565.00	60,511,144,252.00	88,681,525,676.00
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REV</b>	<b>111,840,077,020.34</b>	<b>239,510,683,656.00</b>	<b>71,340,998,990.00</b>	<b>158,931,288,130.00</b>
11010301	EXCESS CRUDE	1,143,231,864.61	6,890,952,265.00	0.00	0.00
11010302	EXCESS NON-OIL	0.00	6,435,468,917.00	0.00	0.00
11010303	EXCHANGE GAIN	24,974,667,274.48	16,483,876,993.00	3,894,025,627.00	8,375,208,759.00
11010304	ECOLOGICAL FUND	532,638,913.60	5,871,730,109.00	720,277,797.00	960,370,397.00
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	2,187,936,638.30	5,649,824,497.00	2,858,377,995.00	5,649,824,497.00
11010308	SOLID MINERALS	72,463,845.67	2,123,235,475.00	149,837,513.00	153,986,859.00
11010311	NLNG DIVIDEND	0.00	71,317,829,458.00	0.00	71,317,829,458.00
11010313	STATE INFRASTRUCTURE & SECURITY	17,000,000,000.00	48,200,000,000.00	34,216,216,217.00	49,621,621,621.00
11010314	SIGNATURE BONUS	57,829,643,837.00	41,623,121,580.00	0.00	0.00
11010315	GOODS & VALUABLE CONSIDERATION	3,617,889,657.54	7,420,567,775.00	0.00	0.00
11010316	FLOOD INTERVENTION	3,000,000,000.00	7,104,488,593.00	0.00	0.00
11010317	AUGUMENTATION ON SRA	1,143,231,864.61	3,389,587,994.00	2,833,015,195.00	5,852,446,539.00
11010319	PROJECT GAZELLE INITIATIVE	0.00	12,000,000,000.00	26,669,248,646.00	12,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	338,373,124.53	5,000,000,000.00	0.00	5,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>10,884,038.97</b>	<b>10,000,000.00</b>	<b>17,707,950.00</b>	<b>25,000,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>10,884,038.97</b>	<b>10,000,000.00</b>	<b>17,707,950.00</b>	<b>25,000,000.00</b>
<b>120206</b>	<b>SALES - GENERAL</b>	<b>10,884,038.97</b>	<b>10,000,000.00</b>	<b>17,707,950.00</b>	<b>25,000,000.00</b>
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEM	10,884,038.97	10,000,000.00	17,707,950.00	25,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>	<b>14,972,439,104.63</b>	<b>23,517,131,463.00</b>	<b>0.00</b>	<b>52,978,695,604.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,057,337,888.72</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>42,978,695,604.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>5,057,337,888.72</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>42,978,695,604.00</b>
14020108	RECEIPT FROM MISCELLANEOUS SOURCES	5,057,337,888.72	20,000,000.00	0.00	42,978,695,604.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>9,915,101,215.91</b>	<b>23,497,131,463.00</b>	<b>0.00</b>	<b>10,000,000,000.00</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>9,915,101,215.91</b>	<b>23,497,131,463.00</b>	<b>0.00</b>	<b>10,000,000,000.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	9,915,101,215.91	23,497,131,463.00	0.00	10,000,000,000.00

022000800100	KWARA STATE INTERNAL REVENUE SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>20,257,375,144.87</b>	<b>24,264,659,545.00</b>	<b>23,510,352,926.00</b>	<b>26,265,446,903.49</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>20,257,375,144.87</b>	<b>24,264,659,545.00</b>	<b>23,510,352,926.00</b>	<b>26,265,446,903.49</b>
1201	TAX REVENUE	19,421,302,461.32	23,389,866,643.00	22,747,581,999.00	25,171,519,759.49
120101	PERSONAL TAXES	16,774,985,838.10	18,419,866,643.00	18,276,513,816.00	20,505,450,706.49
12010101	PAY-AS-YOU-EARN	14,046,315,889.38	15,600,000,000.00	15,740,155,142.00	16,750,715,992.49
12010102	DIRECT ASSESSMENT	2,728,669,948.72	2,819,866,643.00	2,536,358,674.00	3,754,734,714.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>2,646,316,623.22</b>	<b>4,970,000,000.00</b>	<b>4,471,068,183.00</b>	<b>4,666,069,053.00</b>
12010303	STAMP DUTIES AND PENALTIES	143,311,988.92	130,000,000.00	76,752,123.00	100,000,000.00
12010304	DEVELOPMENT TAX	2,503,004,634.30	4,840,000,000.00	4,394,316,060.00	4,566,069,053.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>836,072,683.55</b>	<b>874,792,902.00</b>	<b>762,770,927.00</b>	<b>1,093,927,144.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>453,796,856.05</b>	<b>480,430,802.00</b>	<b>427,796,969.00</b>	<b>541,967,119.00</b>
12020129	GAMING/POOL BETTING & CASINO LICENCES	93,519,984.05	122,376,542.00	119,911,265.00	147,218,899.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	200,012,402.00	200,496,500.00	160,208,748.00	200,497,500.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	115,997,500.00	106,625,000.00	106,830,952.00	136,536,000.00
12020140	HACKNEY PERMIT LICENCES	39,000,920.00	45,250,260.00	34,403,304.00	45,252,220.00
12020141	MOTOR DEALERSHIP LICENCES	5,266,050.00	5,682,500.00	6,442,700.00	12,462,500.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>80,582,150.00</b>	<b>91,256,300.00</b>	<b>78,118,785.00</b>	<b>118,574,525.00</b>
12020405	CHANGE OF CATEGORY/CHANGE OF USE	843,200.00	800,000.00	616,900.00	800,300.00
12020406	ADMINISTRATIVE FEES	50,982,125.00	50,000,000.00	35,474,500.00	51,104,600.00
12020445	CHANGE OF OWNERSHIP FEES	10,819,500.00	12,804,300.00	9,281,375.00	15,282,625.00
12020458	PROOF OF OWNERSHIP FEES	17,937,325.00	27,652,000.00	32,746,010.00	51,387,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>301,693,677.50</b>	<b>303,105,800.00</b>	<b>256,855,173.00</b>	<b>433,385,500.00</b>
12020606	SALES OF APPLICATION FORMS	2,546,200.00	2,404,800.00	1,436,700.00	2,598,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	13,372,600.00	13,500,000.00	11,415,750.00	14,987,500.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	285,774,877.50	287,201,000.00	244,002,723.00	415,800,000.00

022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>73,174,469.78</u>	<u>89,690,000.00</u>	<u>113,287,053.00</u>	<u>144,390,000.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>73,174,469.78</u>	<u>89,690,000.00</u>	<u>113,287,053.00</u>	<u>144,390,000.00</u>
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>73,174,469.78</u>	<u>89,690,000.00</u>	<u>113,287,053.00</u>	<u>144,390,000.00</u>
<u>120201</u>	<u>LICENCES - GENERAL</u>	<u>3,875,935.83</u>	<u>6,700,000.00</u>	<u>2,808,120.00</u>	<u>6,700,000.00</u>
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCA	1,448,700.00	4,000,000.00	1,337,100.00	4,000,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	2,372,235.83	2,500,000.00	1,471,020.00	2,500,000.00
12020157	REGISTRATION OF TRADE ASSOCIATION	55,000.00	200,000.00	0.00	200,000.00
<u>120204</u>	<u>FEES - GENERAL</u>	<u>45,855,381.81</u>	<u>56,000,000.00</u>	<u>85,509,872.00</u>	<u>106,000,000.00</u>
12020429	REGISTRATION RENEWAL - FEES	42,044,381.81	50,000,000.00	85,201,372.00	100,000,000.00
12020454	PARKING & GATE FEES	3,811,000.00	6,000,000.00	308,500.00	6,000,000.00
<u>120207</u>	<u>EARNINGS -GENERAL</u>	<u>457,501.00</u>	<u>890,000.00</u>	<u>349,000.00</u>	<u>390,000.00</u>
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING	351,500.00	390,000.00	60,000.00	390,000.00
12020735	EARNINGS FROM OTHER REVENUE	106,001.00	500,000.00	289,000.00	0.00
<u>120208</u>	<u>RENT ON GOVERNMENT BUILDINGS - GENERAL</u>	<u>2,863,920.00</u>	<u>3,600,000.00</u>	<u>2,227,600.00</u>	<u>3,000,000.00</u>
12020806	GRAND RENT ON ULTRAL MODERN MARKET	2,863,920.00	3,600,000.00	2,227,600.00	3,000,000.00
<u>120209</u>	<u>RENT ON LAND &amp; OTHERS - GENERAL</u>	<u>1,120,000.00</u>	<u>1,500,000.00</u>	<u>400,000.00</u>	<u>1,500,000.00</u>
12020906	RENT ON GOVERNMENT PROPERTIES	1,120,000.00	1,500,000.00	400,000.00	1,500,000.00
<u>120210</u>	<u>REPAYMENTS - GENERAL</u>	<u>300,000.00</u>	<u>1,000,000.00</u>	<u>500,000.00</u>	<u>1,800,000.00</u>
12021008	REVENUE ON MASS TRANSIT PARK	300,000.00	1,000,000.00	500,000.00	1,800,000.00
<u>120213</u>	<u>RE-IMBURSEMENT GENERAL</u>	<u>18,701,731.14</u>	<u>20,000,000.00</u>	<u>21,492,461.00</u>	<u>25,000,000.00</u>
12021301	REIMBURSEMENT OF COOPERATIVE AUDIT AND SU	18,701,731.14	20,000,000.00	21,492,461.00	25,000,000.00

022900100100	MINISTRY OF TRANSPORT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>110,418,477.00</u>	<u>0.00</u>	<u>215,875,000.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>0.00</u>	<u>110,418,477.00</u>	<u>0.00</u>	<u>215,875,000.00</u>
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>0.00</u>	<u>110,418,477.00</u>	<u>0.00</u>	<u>215,875,000.00</u>
<u>120201</u>	<u>LICENCES - GENERAL</u>	<u>0.00</u>	<u>31,735,000.00</u>	<u>0.00</u>	<u>31,735,000.00</u>
12020160	OPERATIONAL PERMIT	0.00	31,735,000.00	0.00	31,735,000.00
<u>120204</u>	<u>FEES - GENERAL</u>	<u>0.00</u>	<u>69,511,477.00</u>	<u>0.00</u>	<u>165,000,000.00</u>
12020415	TRADE TESTING FEES	0.00	288,000.00	0.00	1,200,000.00
12020430	REGISTRATION FEES	0.00	8,827,109.00	0.00	20,050,000.00
12020450	INSPECTION FEES	0.00	32,400,757.00	0.00	55,050,000.00
12020457	CERTIFICATE OF ROAD WORTHINESS FEES	0.00	27,235,949.00	0.00	85,000,000.00
12020459	DRIVERS TESTING FEE	0.00	600,000.00	0.00	700,000.00
12020462	VALUATION VETTING FEES	0.00	159,662.00	0.00	3,000,000.00
<u>120205</u>	<u>FINES - GENERAL</u>	<u>0.00</u>	<u>3,797,000.00</u>	<u>0.00</u>	<u>12,000,000.00</u>
12020511	VIO FINES	0.00	3,797,000.00	0.00	12,000,000.00
<u>120206</u>	<u>SALES - GENERAL</u>	<u>0.00</u>	<u>4,295,000.00</u>	<u>0.00</u>	<u>6,060,000.00</u>
12020615	SALES OF UNIFORMS & OTHERS	0.00	1,267,000.00	0.00	2,040,000.00
12020647	SALES OF LEARNER'S PERMIT & PLATE	0.00	1,849,500.00	0.00	2,520,000.00
12020648	SALES OF HIGHWAY CODE	0.00	1,178,500.00	0.00	1,500,000.00
<u>120207</u>	<u>EARNINGS -GENERAL</u>	<u>0.00</u>	<u>1,080,000.00</u>	<u>0.00</u>	<u>1,080,000.00</u>
12020739	EARNINGS FROM MECHANICAL WORKSHOP	0.00	1,080,000.00	0.00	1,080,000.00

023100100100	MINISTRY OF ENERGY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	390,000.00	5,745,000.00	315,000.00	5,025,000.00
12	INDEPENDENT REVENUE	390,000.00	5,745,000.00	315,000.00	5,025,000.00
1202	NON-TAX REVENUE	390,000.00	5,745,000.00	315,000.00	5,025,000.00
120201	LICENCES - GENERAL	390,000.00	4,725,000.00	315,000.00	5,025,000.00
12020101	REGISTRATION OF ARTISANS	390,000.00	4,725,000.00	315,000.00	4,775,000.00
12020146	REGISTRATION RENEWAL - LICENSE	0.00	0.00	0.00	250,000.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	1,020,000.00	0.00	0.00
12020906	RENT ON GOVERNMENT PROPERTIES	0.00	1,020,000.00	0.00	0.00

023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
12	INDEPENDENT REVENUE	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
1202	NON-TAX REVENUE	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
120201	LICENCES - GENERAL	0.00	500,000.00	1,525,000.00	500,000.00
12020101	REGISTRATION OF ARTISANS	0.00	500,000.00	1,525,000.00	500,000.00
120204	FEES - GENERAL	12,414,500.00	18,720,000.00	12,011,000.00	33,000,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL	6,400,500.00	12,720,000.00	5,687,000.00	21,000,000.00
12020490	HAULAGE FEES FROM MINING OPERATORS (TIPPER)	6,014,000.00	6,000,000.00	6,324,000.00	12,000,000.00

023400100100	MINISTRY OF WORKS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	8,760,435,004.19	24,145,512,000.00	0.00	21,535,030,907.00
12	INDEPENDENT REVENUE	161,339,975.69	145,512,000.00	0.00	31,260,000.00
1202	NON-TAX REVENUE	161,339,975.69	145,512,000.00	0.00	31,260,000.00
120204	FEES - GENERAL	149,516,970.69	110,805,000.00	0.00	25,260,000.00
12020415	TRADE TESTING FEES	919,500.00	1,000,000.00	0.00	0.00
12020416	MATERIAL TESTING FEES	654,639.56	1,000.00	0.00	100,000.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICA	10,132,900.00	15,060,000.00	0.00	25,060,000.00
12020430	REGISTRATION FEES	16,659,627.98	13,000,000.00	0.00	0.00
12020444	ROAD SET BACKS FEES/ROAD CUTTING	1,829,111.28	1,000,000.00	0.00	100,000.00
12020450	INSPECTION FEES	45,892,948.79	32,444,000.00	0.00	0.00
12020457	CERTIFICATE OF ROAD WORTHINESS FEES	71,008,540.08	47,000,000.00	0.00	0.00
12020459	DRIVERS TESTING FEE	1,322,000.00	300,000.00	0.00	0.00
12020462	VALUATION VETTING FEES	1,097,703.00	1,000,000.00	0.00	0.00
120205	FINES - GENERAL	6,935,505.00	5,040,000.00	0.00	6,000,000.00
12020511	VIO FINES	6,935,505.00	5,040,000.00	0.00	0.00
12020519	ROAD USE VIOLATION AND FINE	0.00	0.00	0.00	6,000,000.00
120206	SALES - GENERAL	4,731,500.00	15,267,000.00	0.00	0.00
12020615	SALES OF UNIFORMS & OTHERS	1,719,500.00	1,267,000.00	0.00	0.00
12020647	SALES OF LEARNER'S PERMIT & PLATE	2,700,000.00	2,000,000.00	0.00	0.00
12020648	SALES OF HIGHWAY CODE	312,000.00	12,000,000.00	0.00	0.00
120207	EARNINGS -GENERAL	156,000.00	14,400,000.00	0.00	0.00
12020735	EARNINGS FROM OTHER REVENUE	0.00	13,900,000.00	0.00	0.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	156,000.00	500,000.00	0.00	0.00

14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	8,599,095,028.50	24,000,000,000.00	0.00	21,503,770,907.00
1403	LOANS/ BORROWINGS RECEIPT	8,599,095,028.50	24,000,000,000.00	0.00	21,503,770,907.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	8,599,095,028.50	24,000,000,000.00	0.00	21,503,770,907.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	8,599,095,028.50	24,000,000,000.00	0.00	21,503,770,907.00

023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	19,430,175.00	28,810,000.00	34,947,600.00	27,310,000.00
12	INDEPENDENT REVENUE	19,430,175.00	28,810,000.00	34,947,600.00	27,310,000.00
1202	NON-TAX REVENUE	19,430,175.00	28,810,000.00	34,947,600.00	27,310,000.00
120205	FINES - GENERAL	16,797,800.00	26,310,000.00	34,947,600.00	27,310,000.00
12020507	CONTRAVENTION/FINES	15,349,800.00	24,000,000.00	33,990,000.00	25,000,000.00
12020508	TOWING FINES	1,399,000.00	2,110,000.00	828,000.00	2,110,000.00
12020509	DEMURRAGE	49,000.00	200,000.00	129,600.00	200,000.00
120206	SALES - GENERAL	2,632,375.00	2,500,000.00	0.00	0.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUC	2,632,375.00	2,500,000.00	0.00	0.00

023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
12	INDEPENDENT REVENUE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
1202	NON-TAX REVENUE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
120206	SALES - GENERAL	498,980.00	717,000.00	178,800.00	717,000.00
12020632	SALES OF TEXTILE, TIE & DYE	233,380.00	300,000.00	106,800.00	300,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	265,600.00	417,000.00	72,000.00	417,000.00
120207	EARNINGS -GENERAL	4,855,250.00	7,225,000.00	4,793,100.00	8,225,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL	610,000.00	1,200,000.00	1,180,000.00	1,500,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURIS	3,110,000.00	4,000,000.00	2,200,000.00	4,000,000.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	297,500.00	800,000.00	807,000.00	1,500,000.00
12020796	EARNINGS FROM EXCURSION	837,750.00	1,225,000.00	606,100.00	1,225,000.00
120209	RENT ON LAND & OTHERS - GENERAL	368,650.00	500,000.00	367,500.00	1,000,000.00
12020902	RENT ON COSTUMES & SEWING	368,650.00	500,000.00	367,500.00	1,000,000.00

023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	15,673,800.00	5,867,778,371.00	12,040,000.00	7,305,492,621.00
12	INDEPENDENT REVENUE	3,952,000.00	13,000,000.00	12,040,000.00	13,000,000.00
1202	NON-TAX REVENUE	3,952,000.00	13,000,000.00	12,040,000.00	13,000,000.00
120206	SALES - GENERAL	3,952,000.00	13,000,000.00	12,040,000.00	13,000,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	3,952,000.00	13,000,000.00	12,040,000.00	13,000,000.00
13	AID AND GRANTS	0.00	350,000,000.00	0.00	0.00
1302	GRANTS	0.00	350,000,000.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	350,000,000.00	0.00	0.00
13020102	CAPITAL GRANTS FROM FGN	0.00	350,000,000.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	11,721,800.00	5,504,778,371.00	0.00	7,292,492,621.00
1403	LOANS/ BORROWINGS RECEIPT	11,721,800.00	5,504,778,371.00	0.00	7,292,492,621.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	11,721,800.00	5,504,778,371.00	0.00	7,292,492,621.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	11,721,800.00	5,504,778,371.00	0.00	7,292,492,621.00

023800200100		OFFICE OF SUSTAINABLE DEVELOPMENT GOALS			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	1,510,000,000.00	0.00	510,000,000.00
13	AID AND GRANTS	0.00	1,510,000,000.00	0.00	510,000,000.00
1302	GRANTS	0.00	1,510,000,000.00	0.00	510,000,000.00
130201	DOMESTIC GRANTS	0.00	1,060,000,000.00	0.00	60,000,000.00
13020102	CAPITAL GRANTS FROM FGN	0.00	1,050,000,000.00	0.00	50,000,000.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	0.00	10,000,000.00	0.00	10,000,000.00
130202	FOREIGN GRANTS	0.00	450,000,000.00	0.00	450,000,000.00
13020202	CAPITAL FOREIGN GRANTS	0.00	450,000,000.00	0.00	450,000,000.00

023800400100		BUREAU OF STATISTICS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
1	REVENUE	0.00	6,000,000.00	0.00	2,750,000.00	
12	INDEPENDENT REVENUE	0.00	6,000,000.00	0.00	2,750,000.00	
1202	NON-TAX REVENUE	0.00	6,000,000.00	0.00	2,750,000.00	
120206	SALES - GENERAL	0.00	6,000,000.00	0.00	2,750,000.00	
12020601	SALES OF JOURNAL & PUBLICATIONS	0.00	6,000,000.00	0.00	2,750,000.00	

025200100100		MINISTRY OF WATER RESOURCES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
1	REVENUE	1,556,000.00	1,316,866,000.00	9,350,500.00	8,117,370,000.00	
12	INDEPENDENT REVENUE	1,556,000.00	16,866,000.00	9,350,500.00	17,370,000.00	
1202	NON-TAX REVENUE	1,556,000.00	16,866,000.00	9,350,500.00	17,370,000.00	
120201	LICENCES - GENERAL	556,000.00	3,500,000.00	806,500.00	2,500,000.00	
12020101	REGISTRATION OF ARTISANS	556,000.00	3,500,000.00	806,500.00	2,500,000.00	
120204	FEES - GENERAL	0.00	416,000.00	94,000.00	620,000.00	
12020429	REGISTRATION RENEWAL - FEES	0.00	416,000.00	94,000.00	620,000.00	
120207	EARNINGS -GENERAL	1,000,000.00	12,950,000.00	8,450,000.00	14,250,000.00	
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPME	1,000,000.00	12,950,000.00	8,450,000.00	14,250,000.00	
13	AID AND GRANTS	0.00	1,300,000,000.00	0.00	8,100,000,000.00	
1301	AID	0.00	1,300,000,000.00	0.00	8,100,000,000.00	
130101	DOMESTIC AIDS	0.00	1,000,000,000.00	0.00	7,800,000,000.00	
13010102	CAPITAL DOMESTIC AIDS	0.00	1,000,000,000.00	0.00	7,800,000,000.00	
130102	FOREIGN AIDS	0.00	300,000,000.00	0.00	300,000,000.00	
13010202	CAPITAL FOREIGN AIDS	0.00	300,000,000.00	0.00	300,000,000.00	

025210200100		KWARA STATE WATER CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
1	REVENUE	167,855,255.70	171,780,400.00	143,571,643.00	211,800,000.00	
12	INDEPENDENT REVENUE	167,855,255.70	171,780,400.00	143,571,643.00	211,800,000.00	
1202	NON-TAX REVENUE	167,855,255.70	171,780,400.00	143,571,643.00	211,800,000.00	
120204	FEES - GENERAL	32,075,900.00	33,700,000.00	16,059,890.00	53,700,000.00	
12020409	FEES FROM CONSUMERS	1,985,000.00	3,500,000.00	2,453,050.00	3,500,000.00	
12020435	OTHER SUNDRIES FEES	0.00	200,000.00	0.00	200,000.00	
12020499	WATER FEES	30,090,900.00	30,000,000.00	13,606,840.00	50,000,000.00	
120207	EARNINGS -GENERAL	134,823,355.70	136,080,400.00	126,816,253.00	156,100,000.00	
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPME	0.00	500,000.00	20,000.00	0.00	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	133,260,155.70	123,060,000.00	118,917,753.00	153,500,000.00	

12020759	EARNINGS FROM TANKER SERVICES	1,563,200.00	12,520,400.00	7,878,500.00	2,600,000.00
120209	RENT ON LAND & OTHERS - GENERAL	956,000.00	2,000,000.00	695,500.00	2,000,000.00
12020905	LEASE RENTAL	956,000.00	2,000,000.00	695,500.00	2,000,000.00

025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	3,635,000.00	4,800,000.00	2,989,000.00	5,800,000.00
12	INDEPENDENT REVENUE	3,635,000.00	4,800,000.00	2,989,000.00	5,800,000.00
1202	NON-TAX REVENUE	3,635,000.00	4,800,000.00	2,989,000.00	5,800,000.00
120201	LICENCES - GENERAL	3,210,000.00	4,500,000.00	2,764,400.00	5,500,000.00
12020128	DRILLING PERMIT	2,410,000.00	3,000,000.00	2,664,400.00	3,000,000.00
12020146	REGISTRATION RENEWAL - LICENSE	0.00	0.00	0.00	1,000,000.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING CO	800,000.00	1,500,000.00	100,000.00	1,500,000.00
120207	EARNINGS -GENERAL	425,000.00	300,000.00	224,600.00	300,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	425,000.00	300,000.00	224,600.00	300,000.00

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	21,280,000.00	25,168,000.00	28,594,000.00	36,500,000.00
12	INDEPENDENT REVENUE	21,280,000.00	25,168,000.00	28,594,000.00	7,500,000.00
1202	NON-TAX REVENUE	21,280,000.00	25,168,000.00	28,594,000.00	7,500,000.00
120201	LICENCES - GENERAL	200,000.00	550,000.00	750,000.00	6,000,000.00
12020102	REGISTRATION OF DEVELOPERS	200,000.00	500,000.00	750,000.00	5,000,000.00
12020146	REGISTRATION RENEWAL - LICENSE	0.00	50,000.00	0.00	1,000,000.00
120204	FEES - GENERAL	21,080,000.00	24,618,000.00	27,844,000.00	1,500,000.00
12020479	PLANTS/TOOLS HIRING CHARGES	19,000,000.00	21,618,000.00	21,629,000.00	0.00
12020492	BUILDING SERVICES CHARGES	2,080,000.00	3,000,000.00	6,215,000.00	1,500,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	29,000,000.00
1402	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	29,000,000.00
140201	OTHER CAPITAL RECEIPTS	0.00	0.00	0.00	29,000,000.00
14020103	SALES OF BUILDING	0.00	0.00	0.00	29,000,000.00

025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>1,299,247,381.30</b>	<b>1,480,035,000.00</b>	<b>1,041,009,667.00</b>	<b>1,516,016,175.00</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>1,299,247,381.30</b>	<b>1,480,035,000.00</b>	<b>1,041,009,667.00</b>	<b>1,516,016,175.00</b>
1201	TAX REVENUE	69,151,074.00	60,000,000.00	53,969,528.00	50,000,000.00
120103	OTHER TAXES	69,151,074.00	60,000,000.00	53,969,528.00	50,000,000.00
12010301	CAPITAL GAINS TAX	69,151,074.00	60,000,000.00	53,969,528.00	50,000,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>1,230,096,307.30</b>	<b>1,420,035,000.00</b>	<b>987,040,139.00</b>	<b>1,466,016,175.00</b>
120201	LICENCES - GENERAL	0.00	5,000.00	0.00	10,000.00
12020154	RIGHT OF WAY LICENSE	0.00	5,000.00	0.00	10,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>545,187,327.66</b>	<b>801,030,000.00</b>	<b>608,495,998.00</b>	<b>855,950,000.00</b>
12020405	CHANGE OF CATEGORY/CHANGE OF USE	867,000.00	5,000,000.00	1,139,303.00	10,000,000.00
12020406	ADMINISTRATIVE FEES	19,577,109.87	45,280,000.00	24,011,582.00	25,100,000.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	42,041,468.84	30,000,000.00	17,505,000.00	30,000,000.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	1,705,000.00	2,500,000.00	1,530,000.00	3,000,000.00
12020430	REGISTRATION FEES	57,117,125.87	145,000,000.00	103,788,720.00	134,000,000.00
12020436	GEO SPATIAL INFORMATION REQUEST FEES	0.00	100,000.00	0.00	100,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	597,000.00	1,000,000.00	1,175,500.00	2,000,000.00
12020438	SURVEY FEES	25,735,350.00	25,000,000.00	12,409,475.00	25,000,000.00
12020443	STREET NAMING/HOUSE NUMBERING FEES	3,350,000.00	7,000,000.00	3,777,400.00	10,000,000.00
12020444	ROAD SET BACKS FEES/ROAD CUTTING	12,629,560.00	10,000,000.00	7,502,600.00	10,000,000.00
12020450	INSPECTION FEES	3,491,000.00	10,000,000.00	8,776,400.00	15,000,000.00
12020453	APPLICATION FEES	3,503,000.00	10,000,000.00	8,737,500.00	15,000,000.00
12020462	VALUATION VETTING FEES	4,400,546.76	5,000,000.00	2,705,000.00	5,000,000.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	130,134,454.32	150,000,000.00	148,171,719.00	192,000,000.00
12020464	C. OF O. PROCESSING FEES	13,199,220.00	25,000,000.00	16,724,481.00	25,500,000.00
12020466	C. OF O. CERTIFIED TRUE COPY FEE	2,031,000.00	3,000,000.00	4,611,476.00	7,000,000.00
12020468	CAVEAT EMPTOR FEES	135,000.00	150,000.00	90,000.00	150,000.00
12020470	ACQUISITION LOGISTIC FEES	0.00	10,000,000.00	0.00	0.00
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEM)	46,508,050.00	30,000,000.00	19,610,328.00	50,000,000.00
12020472	CHANGE OF PURPOSE CLAUSE FEES	2,102,852.00	2,500,000.00	1,678,385.00	5,000,000.00
12020473	CERTIFICATE OF OCCUPANCY	2,178,750.00	7,000,000.00	4,119,500.00	7,100,000.00
12020475	COMPLAINT FEES	427,500.00	1,000,000.00	533,500.00	2,000,000.00
12020480	SITE ANALYSIS AND REPORT FEES	2,237,000.00	3,000,000.00	636,500.00	3,000,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	825,925.00	1,000,000.00	546,000.00	500,000.00
12020487	CHARGES FOR CONFIRMATION	7,248,635.00	10,000,000.00	7,816,800.00	10,000,000.00
12020488	LAYOUT REGISTRATION FEES	13,223,000.00	10,000,000.00	6,514,150.00	10,000,000.00
12020489	ENVIRONMENTAL IMPACT STATEMENT FEES	3,169,250.00	2,500,000.00	1,435,000.00	4,500,000.00
12020495	DEMOLITION / ROAD OPENING	0.00	0.00	0.00	5,000,000.00
12020497	BUILDING PLAN FEES	146,752,530.00	250,000,000.00	202,949,679.00	250,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>385,000.00</b>	<b>5,000,000.00</b>	<b>2,971,000.00</b>	<b>5,000,000.00</b>
12020507	CONTRAVICTION/FINES	385,000.00	5,000,000.00	2,971,000.00	5,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>81,349,500.00</b>	<b>70,000,000.00</b>	<b>37,795,000.00</b>	<b>80,000,000.00</b>
12020606	SALES OF APPLICATION FORMS	81,349,500.00	70,000,000.00	37,795,000.00	80,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>208,800.00</b>	<b>2,000,000.00</b>
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	0.00	5,000,000.00	208,800.00	2,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>603,174,479.64</b>	<b>539,000,000.00</b>	<b>337,569,341.00</b>	<b>523,056,175.00</b>
12020903	PREMIUM ON THE ALLOCATION OF LAND	286,531,697.27	238,000,000.00	118,330,706.00	200,000,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	2,388,350.00	1,000,000.00	151,200.00	3,056,175.00

12020909	LAND USE CHARGE	314,254,432.37	300,000,000.00	219,087,435.00	320,000,000.00
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027000100100		MINISTRY OF LIVESTOCK			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	2,019,287,500.00	0.00	1,525,092,000.00
12	INDEPENDENT REVENUE	0.00	12,287,500.00	0.00	18,092,000.00
1202	NON-TAX REVENUE	0.00	12,287,500.00	0.00	18,092,000.00
120201	LICENCES - GENERAL	0.00	4,445,100.00	0.00	11,260,000.00
12020103	TRADE ANIMAL LICENCES	0.00	2,905,100.00	0.00	9,100,000.00
12020111	REGISTRATION OF FEED MILL CENTRES	0.00	50,000.00	0.00	60,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	0.00	1,165,000.00	0.00	600,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	0.00	185,000.00	0.00	150,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	0.00	90,000.00	0.00	150,000.00
12020136	TRADE PERMIT LICENSES	0.00	50,000.00	0.00	1,200,000.00
120204	FEES - GENERAL	0.00	2,662,400.00	0.00	4,932,000.00
12020429	REGISTRATION RENEWAL - FEES	0.00	1,707,500.00	0.00	1,150,000.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	0.00	274,900.00	0.00	420,000.00
12020450	INSPECTION FEES	0.00	630,000.00	0.00	3,312,000.00
12020461	GRAZING RESERVE FEES	0.00	50,000.00	0.00	50,000.00
120206	SALES - GENERAL	0.00	5,180,000.00	0.00	100,000.00
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATI	0.00	180,000.00	0.00	60,000.00
12020627	SALES OF LIVESTOCK INPUTS (BIRDS)	0.00	5,000,000.00	0.00	40,000.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	1,800,000.00
12020735	EARNINGS FROM OTHER REVENUE	0.00	0.00	0.00	1,800,000.00
13	AID AND GRANTS	0.00	1,007,000,000.00	0.00	507,000,000.00
1302	GRANTS	0.00	1,007,000,000.00	0.00	507,000,000.00
130201	DOMESTIC GRANTS	0.00	1,007,000,000.00	0.00	507,000,000.00
13020102	CAPITAL GRANTS FROM FGN	0.00	1,007,000,000.00	0.00	507,000,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	1,000,000,000.00	0.00	1,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	1,000,000,000.00	0.00	1,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	1,000,000,000.00	0.00	1,000,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	1,000,000,000.00	0.00	1,000,000,000.00

031805100100		JUDICIARY (HIGH COURT OF JUSTICE)			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	103,471,596.14	160,000,000.00	4,711,935.00	172,400,000.00
12	INDEPENDENT REVENUE	103,471,596.14	160,000,000.00	4,711,935.00	172,400,000.00
1202	NON-TAX REVENUE	103,471,596.14	160,000,000.00	4,711,935.00	172,400,000.00
120204	FEES - GENERAL	97,796,183.14	150,000,000.00	4,711,935.00	152,400,000.00
12020401	COURT FEES	97,796,183.14	150,000,000.00	4,711,935.00	152,400,000.00
120205	FINES - GENERAL	5,675,413.00	10,000,000.00	0.00	20,000,000.00
12020502	COURTS FINES	5,675,413.00	10,000,000.00	0.00	20,000,000.00

031805200100	JUDICIARY (SHARIA COURT OF APPEAL)				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
12	INDEPENDENT REVENUE	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
1202	NON-TAX REVENUE	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
120204	FEES - GENERAL	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
12020401	COURT FEES	2,126,975.00	4,000,000.00	1,146,775.00	4,000,000.00
12020418	MARRIAGE/DIVORCE FEES	2,286,000.00	2,500,000.00	1,621,400.00	2,500,000.00
12020432	ESTATE DISTRIBUTION FEES	1,780,000.00	2,000,000.00	1,014,000.00	2,000,000.00

032600100100	MINISTRY OF JUSTICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,106,461,313.70	2,003,000,000.00	0.00	2,204,000,000.00
12	INDEPENDENT REVENUE	1,106,461,313.70	2,003,000,000.00	0.00	2,204,000,000.00
1202	NON-TAX REVENUE	1,106,461,313.70	2,003,000,000.00	0.00	2,204,000,000.00
120204	FEES - GENERAL	1,105,340,513.70	2,000,000,000.00	0.00	2,200,000,000.00
12020477	CONTRACT AGREEMENT FEES	1,105,340,513.70	2,000,000,000.00	0.00	2,200,000,000.00
120206	SALES - GENERAL	1,120,800.00	3,000,000.00	0.00	4,000,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	1,120,800.00	3,000,000.00	0.00	4,000,000.00

032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	115,342,549.00	170,650,700.00	31,870,750.00	119,845,000.00
12	INDEPENDENT REVENUE	115,342,549.00	170,650,700.00	31,870,750.00	119,845,000.00
1201	TAX REVENUE	15,025,611.00	12,268,500.00	2,475,760.00	6,120,000.00
120103	OTHER TAXES	15,025,611.00	12,268,500.00	2,475,760.00	6,120,000.00
12010304	DEVELOPMENT TAX	15,025,611.00	12,268,500.00	2,475,760.00	6,120,000.00
1202	NON-TAX REVENUE	100,316,938.00	158,382,200.00	29,394,990.00	113,725,000.00
120204	FEES - GENERAL	82,763,672.00	114,284,200.00	23,976,240.00	79,280,000.00
12020404	STUDENTS UNION FEES - REG./RENEWAL	370,000.00	1,014,000.00	269,000.00	550,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	50,000.00	200,000.00	30,000.00	300,000.00
12020419	ACCEPTANCE FEES	6,745,000.00	10,260,000.00	1,029,000.00	8,200,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	0.00	200,000.00	0.00	200,000.00
12020435	OTHER SUNDRIES FEES	15,427,051.00	37,390,500.00	8,499,255.00	26,005,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	8,326,045.00	9,040,000.00	4,633,000.00	9,280,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	49,677,576.00	50,939,700.00	8,983,485.00	33,020,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	2,168,000.00	5,240,000.00	532,500.00	1,725,000.00
120206	SALES - GENERAL	9,355,500.00	26,267,000.00	2,271,000.00	24,450,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	1,609,000.00	7,142,000.00	627,000.00	5,150,000.00
12020603	SALES OF I D CARDS	1,121,500.00	3,120,000.00	222,000.00	1,700,000.00
12020606	SALES OF APPLICATION FORMS	4,715,000.00	11,505,000.00	822,000.00	12,850,000.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	1,910,000.00	4,500,000.00	600,000.00	4,750,000.00
120207	EARNINGS -GENERAL	8,127,766.00	16,931,000.00	2,647,750.00	8,795,000.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	908,698.00	1,020,000.00	967,250.00	1,045,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	2,017,500.00	4,542,000.00	447,000.00	2,950,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	2,220,164.00	4,749,000.00	560,500.00	2,250,000.00
12020714	EARNINGS FROM ICT SERVICES	2,981,404.00	6,620,000.00	673,000.00	2,550,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	70,000.00	900,000.00	500,000.00	1,200,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	70,000.00	900,000.00	500,000.00	1,200,000.00

051300100100	MINISTRY OF YOUTH DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	149,400.00	310,000.00	49,000.00	350,000.00
12	INDEPENDENT REVENUE	149,400.00	310,000.00	49,000.00	350,000.00
1202	NON-TAX REVENUE	149,400.00	310,000.00	49,000.00	350,000.00
120201	LICENCES - GENERAL	125,400.00	250,000.00	45,000.00	250,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	125,400.00	250,000.00	45,000.00	250,000.00
120204	FEES - GENERAL	24,000.00	60,000.00	4,000.00	100,000.00
12020429	REGISTRATION RENEWAL - FEES	24,000.00	60,000.00	4,000.00	100,000.00

051400100100	MINISTRY OF WOMEN AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	587,000.00	4,501,920,000.00	1,013,000.00	4,502,490,000.00
12	INDEPENDENT REVENUE	587,000.00	1,920,000.00	1,013,000.00	2,490,000.00
1202	NON-TAX REVENUE	587,000.00	1,920,000.00	1,013,000.00	2,490,000.00
120201	LICENCES - GENERAL	326,000.00	760,000.00	487,000.00	800,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	326,000.00	760,000.00	487,000.00	800,000.00
120204	FEES - GENERAL	91,000.00	500,000.00	285,000.00	550,000.00
12020429	REGISTRATION RENEWAL - FEES	91,000.00	500,000.00	285,000.00	550,000.00
120206	SALES - GENERAL	18,000.00	300,000.00	73,000.00	240,000.00
12020606	SALES OF APPLICATION FORMS	18,000.00	300,000.00	73,000.00	240,000.00
120207	EARNINGS -GENERAL	152,000.00	360,000.00	168,000.00	900,000.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE	152,000.00	360,000.00	168,000.00	900,000.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	4,500,000,000.00	0.00	4,500,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	4,500,000,000.00	0.00	4,500,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	4,500,000,000.00	0.00	4,500,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	4,500,000,000.00	0.00	4,500,000,000.00

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	643,759,117.49	26,132,269,315.00	333,531,981.00	23,324,098,097.00
12	INDEPENDENT REVENUE	253,806,764.51	441,182,516.00	333,531,981.00	317,369,500.00
1202	NON-TAX REVENUE	253,806,764.51	441,182,516.00	333,531,981.00	317,369,500.00
120201	LICENCES - GENERAL	30,405,100.01	45,000,000.00	30,200,000.00	40,600,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCA	0.00	0.00	0.00	600,000.00
12020134	PRIVATE SCHOOLS LICENSES	30,405,100.01	45,000,000.00	30,200,000.00	40,000,000.00
120204	FEES - GENERAL	222,667,664.50	391,232,516.00	302,882,981.00	272,014,500.00
12020424	ACCREDITATION FEES	1,225,001.00	1,750,000.00	976,200.00	1,500,000.00
12020429	REGISTRATION RENEWAL - FEES	41,431,400.00	68,132,516.00	51,327,004.00	55,000,000.00
12020498	SCHOOL CERTIFICATE EXAMINATION FEES	180,011,263.50	321,350,000.00	250,579,777.00	215,514,500.00
120207	EARNINGS -GENERAL	734,000.00	4,950,000.00	449,000.00	4,755,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	55,000.00	3,750,000.00	54,000.00	3,750,000.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	679,000.00	1,200,000.00	395,000.00	1,005,000.00

13	AID AND GRANTS	389,952,352.98	15,691,086,799.00	0.00	13,006,728,597.00
1302	GRANTS	389,952,352.98	15,691,086,799.00	0.00	13,006,728,597.00
130201	DOMESTIC GRANTS	389,952,352.98	12,691,086,799.00	0.00	12,006,728,597.00
13020102	CAPITAL GRANTS FROM FGN	389,952,352.98	12,691,086,799.00	0.00	12,006,728,597.00
130202	FOREIGN GRANTS	0.00	3,000,000,000.00	0.00	1,000,000,000.00
13020201	CURRENT FOREIGN GRANTS	0.00	3,000,000,000.00	0.00	1,000,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	10,000,000,000.00	0.00	10,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	10,000,000,000.00	0.00	10,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	10,000,000,000.00	0.00	10,000,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	10,000,000,000.00	0.00	10,000,000,000.00

051701000100		AGENCY FOR MASS EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
1	REVENUE	1,191,400.00	2,585,000.00	1,072,000.00	1,158,000.00	
12	INDEPENDENT REVENUE	1,191,400.00	2,585,000.00	1,072,000.00	1,158,000.00	
1202	NON-TAX REVENUE	1,191,400.00	2,585,000.00	1,072,000.00	1,158,000.00	
120201	LICENCES - GENERAL	605,000.00	1,260,000.00	520,000.00	558,000.00	
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCA	505,000.00	600,000.00	186,000.00	250,000.00	
12020123	REGISTRATION OF COACHING CENTRES	100,000.00	660,000.00	334,000.00	308,000.00	
120204	FEES - GENERAL	586,400.00	1,325,000.00	552,000.00	600,000.00	
12020429	REGISTRATION RENEWAL - FEES	586,400.00	1,325,000.00	552,000.00	600,000.00	

051701800100		KWARA STATE POLYTECHNIC, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
1	REVENUE	4,989,898,225.72	8,527,574,480.00	4,514,329,930.00	8,742,426,400.00	
12	INDEPENDENT REVENUE	4,989,898,225.72	8,527,574,480.00	4,514,329,930.00	8,742,426,400.00	
1201	TAX REVENUE	82,180,000.00	202,839,000.00	58,256,000.00	180,376,500.00	
120103	OTHER TAXES	82,180,000.00	202,839,000.00	58,256,000.00	180,376,500.00	
12010304	DEVELOPMENT TAX	82,180,000.00	202,839,000.00	58,256,000.00	180,376,500.00	
1202	NON-TAX REVENUE	4,907,718,225.72	8,324,735,480.00	4,456,073,930.00	8,562,049,900.00	
120204	FEES - GENERAL	3,986,501,053.72	6,696,843,280.00	3,686,582,135.00	6,900,867,900.00	
12020406	ADMINISTRATIVE FEES	69,454,000.00	140,998,500.00	50,966,000.00	178,434,000.00	
12020411	INSURANCE FEES	0.00	500,000.00	0.00	500,000.00	
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	465,500.00	8,720,000.00	114,000.00	8,720,000.00	
12020427	TENDER FEES (NON-REFUNDABLE)	30,000.00	8,695,000.00	0.00	8,680,000.00	
12020433	ALUMNI FEES	41,237,500.00	87,637,200.00	34,080,000.00	135,408,000.00	
12020434	CAUTION FEES	38,057,000.00	75,000,000.00	24,956,500.00	71,250,000.00	
12020435	OTHER SUNDRIES FEES	284,500,463.72	547,386,000.00	293,213,925.00	588,053,000.00	
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	380,275,900.00	729,500,000.00	264,406,600.00	694,500,000.00	
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	1,108,417,390.00	2,276,830,080.00	1,684,684,910.00	1,860,638,100.00	
12020453	APPLICATION FEES	746,600,500.00	795,346,500.00	384,475,900.00	944,879,000.00	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	1,126,542,800.00	1,453,308,000.00	808,250,300.00	1,721,006,300.00	
12020465	SPORTS/RECREATIONAL FACILITIES FEES	63,640,000.00	93,999,000.00	47,266,000.00	118,956,000.00	
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	63,640,000.00	384,924,000.00	47,084,000.00	450,887,500.00	
12020494	MEDICAL / HEALTH INSURANCE FEES	63,640,000.00	93,999,000.00	47,084,000.00	118,956,000.00	
120206	SALES - GENERAL	273,087,200.00	611,000,000.00	343,988,750.00	605,500,000.00	
12020601	SALES OF JOURNAL & PUBLICATIONS	17,031,000.00	51,000,000.00	11,214,000.00	48,500,000.00	
12020603	SALES OF I D CARDS	17,031,000.00	60,000,000.00	11,214,000.00	57,000,000.00	
12020606	SALES OF APPLICATION FORMS	239,025,200.00	500,000,000.00	321,560,750.00	500,000,000.00	

<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>636,800,300.00</b>	<b>991,880,700.00</b>	<b>420,169,904.00</b>	<b>1,033,606,000.00</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	94,175,400.00	200,000,000.00	102,048,204.00	120,000,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	49,095,000.00	123,235,000.00	34,176,000.00	138,780,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	119,559,800.00	102,000,000.00	54,752,300.00	96,900,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,102,500.00	5,250,000.00	2,832,000.00	5,250,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	63,640,000.00	93,999,000.00	47,084,000.00	118,956,000.00
12020714	EARNINGS FROM ICT SERVICES	50,637,000.00	156,665,000.00	37,254,000.00	198,260,000.00
12020747	EARNINGS FROM VOCATIONAL TRAINING CENTRE/	115,635,000.00	153,531,700.00	85,657,000.00	198,260,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	141,955,600.00	157,200,000.00	56,366,400.00	157,200,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,207,000.00</b>	<b>5,011,500.00</b>	<b>1,624,000.00</b>	<b>2,076,000.00</b>
12020801	RENT ON GOVERNMENT QUARTERS	2,207,000.00	5,011,500.00	1,624,000.00	2,076,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>9,122,672.00</b>	<b>20,000,000.00</b>	<b>3,709,141.00</b>	<b>20,000,000.00</b>
12021210	BANK INTEREST (INTEREST RECEIVABLE FROM BAN	8,766,572.00	18,000,000.00	3,332,941.00	18,000,000.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	356,100.00	2,000,000.00	376,200.00	2,000,000.00

051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>314,779,933.00</b>	<b>494,644,800.00</b>	<b>275,850,933.00</b>	<b>509,199,800.00</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>314,779,933.00</b>	<b>494,644,800.00</b>	<b>275,850,933.00</b>	<b>509,199,800.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>4,671,000.00</b>	<b>21,400,000.00</b>	<b>14,939,000.00</b>	<b>21,400,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>4,671,000.00</b>	<b>21,400,000.00</b>	<b>14,939,000.00</b>	<b>21,400,000.00</b>
12010304	DEVELOPMENT TAX	4,671,000.00	21,400,000.00	14,939,000.00	21,400,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>310,108,933.00</b>	<b>473,244,800.00</b>	<b>260,911,933.00</b>	<b>487,799,800.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>	<b>260,886,433.00</b>	<b>376,679,800.00</b>	<b>208,546,683.00</b>	<b>385,784,800.00</b>
12020411	INSURANCE FEES	417,500.00	750,000.00	266,500.00	780,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	26,500.00	124,800.00	49,100.00	124,800.00
12020434	CAUTION FEES	646,000.00	7,000,000.00	3,423,000.00	8,000,000.00
12020435	OTHER SUNDRIES FEES	86,767,872.50	128,650,000.00	70,268,562.00	128,650,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	61,708,075.00	87,730,000.00	22,591,270.00	87,730,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	92,821,885.50	121,625,000.00	94,694,951.00	132,025,000.00
12020453	APPLICATION FEES	1,835,000.00	2,750,000.00	2,044,500.00	0.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	11,238,000.00	18,200,000.00	11,029,500.00	18,450,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	4,684,000.00	9,100,000.00	3,235,000.00	9,100,000.00
12020499	WATER FEES	741,600.00	750,000.00	944,300.00	925,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>19,026,900.00</b>	<b>33,265,000.00</b>	<b>18,008,050.00</b>	<b>37,565,000.00</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	1,642,900.00	1,800,000.00	1,819,100.00	1,800,000.00
12020603	SALES OF I D CARDS	2,438,200.00	2,650,000.00	2,089,800.00	2,900,000.00
12020606	SALES OF APPLICATION FORMS	14,945,800.00	28,815,000.00	14,099,150.00	32,865,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>30,195,600.00</b>	<b>63,300,000.00</b>	<b>34,357,200.00</b>	<b>64,450,000.00</b>
12020707	EARNINGS FROM MEDICAL SERVICES	5,393,000.00	8,200,000.00	6,736,000.00	8,425,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	2,603,300.00	3,750,000.00	2,174,300.00	3,875,000.00
12020714	EARNINGS FROM ICT SERVICES	11,085,000.00	36,200,000.00	16,158,000.00	37,000,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	11,114,300.00	15,150,000.00	9,288,900.00	15,150,000.00

051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>662,627,885.81</u>	<u>689,649,971.00</u>	<u>568,423,541.00</u>	<u>695,300,100.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>662,627,885.81</u>	<u>689,649,971.00</u>	<u>568,423,541.00</u>	<u>695,300,100.00</u>
1201	TAX REVENUE	10,837,000.00	10,696,000.00	7,588,500.00	10,696,000.00
120103	OTHER TAXES	10,837,000.00	10,696,000.00	7,588,500.00	10,696,000.00
12010304	DEVELOPMENT TAX	10,837,000.00	10,696,000.00	7,588,500.00	10,696,000.00
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>651,790,885.81</u>	<u>678,953,971.00</u>	<u>560,835,041.00</u>	<u>684,604,100.00</u>
<u>120204</u>	<u>FEES - GENERAL</u>	<u>564,653,285.81</u>	<u>604,541,771.00</u>	<u>504,929,091.00</u>	<u>610,191,900.00</u>
12020406	ADMINISTRATIVE FEES	28,185,300.00	26,131,000.00	16,132,550.00	26,131,000.00
12020413	DEPARTMENTAL FEES	5,618,000.00	5,943,000.00	4,991,000.00	5,943,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	180,000.00	280,000.00	200,000.00	280,000.00
12020422	COMPUTER TRAINING FEES	6,260,000.00	6,651,500.00	5,593,000.00	6,651,500.00
12020430	REGISTRATION FEES	29,185,150.00	37,841,000.00	17,722,250.00	29,371,000.00
12020433	ALUMNI FEES	3,637,000.00	2,128,000.00	1,723,500.00	1,128,000.00
12020435	OTHER SUNDRIES FEES	169,208,422.23	180,031,300.00	167,292,191.00	182,595,400.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	65,268,500.00	60,811,700.00	40,435,000.00	60,811,700.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	150,815,651.00	190,008,921.00	160,419,600.00	191,464,800.00
12020453	APPLICATION FEES	4,308,500.00	4,322,000.00	4,518,500.00	4,322,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	92,261,462.58	80,520,350.00	79,212,000.00	91,620,500.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	9,725,300.00	9,873,000.00	6,689,500.00	9,873,000.00
<u>120206</u>	<u>SALES - GENERAL</u>	<u>4,494,500.00</u>	<u>4,501,000.00</u>	<u>3,417,500.00</u>	<u>4,501,000.00</u>
12020602	SALES OF HANDBOOK	1,993,000.00	2,000,000.00	1,686,000.00	2,000,000.00
12020603	SALES OF I D CARDS	2,501,500.00	2,501,000.00	1,731,500.00	2,501,000.00
<u>120207</u>	<u>EARNINGS -GENERAL</u>	<u>75,681,100.00</u>	<u>62,481,200.00</u>	<u>47,368,450.00</u>	<u>62,481,200.00</u>
12020706	EARNINGS FROM NHIS	12,340,000.00	12,639,000.00	9,986,000.00	12,639,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	14,396,100.00	14,094,300.00	10,538,050.00	14,094,300.00
12020713	EARNINGS FROM LIBRARY SERVICES	10,639,200.00	10,875,900.00	7,080,900.00	10,875,900.00
12020714	EARNINGS FROM ICT SERVICES	10,320,000.00	10,002,000.00	9,553,000.00	10,002,000.00
12020747	EARNINGS FROM VOCATIONAL TRAINING CENTRE/	2,503,000.00	3,870,000.00	2,400,500.00	3,870,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	25,482,800.00	11,000,000.00	7,810,000.00	11,000,000.00
<u>120209</u>	<u>RENT ON LAND &amp; OTHERS - GENERAL</u>	<u>6,962,000.00</u>	<u>7,430,000.00</u>	<u>5,120,000.00</u>	<u>7,430,000.00</u>
12020906	RENT ON GOVERNMENT PROPERTIES	1,031,500.00	1,400,000.00	1,143,000.00	1,400,000.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	5,930,500.00	6,030,000.00	3,977,000.00	6,030,000.00

051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIA				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>252,602,816.00</u>	<u>213,078,300.00</u>	<u>174,676,089.00</u>	<u>213,432,000.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>252,602,816.00</u>	<u>213,078,300.00</u>	<u>174,676,089.00</u>	<u>213,432,000.00</u>
1201	TAX REVENUE	7,658,480.00	5,198,000.00	2,469,100.00	4,739,500.00
120103	OTHER TAXES	7,658,480.00	5,198,000.00	2,469,100.00	4,739,500.00
12010304	DEVELOPMENT TAX	7,658,480.00	5,198,000.00	2,469,100.00	4,739,500.00
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>244,944,336.00</u>	<u>207,880,300.00</u>	<u>172,206,989.00</u>	<u>208,692,500.00</u>
<u>120204</u>	<u>FEES - GENERAL</u>	<u>187,029,843.00</u>	<u>160,489,300.00</u>	<u>145,864,315.00</u>	<u>159,144,500.00</u>
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	180,000.00	200,000.00	0.00	200,000.00
12020430	REGISTRATION FEES	5,703,840.00	6,710,000.00	5,488,820.00	7,530,500.00
12020434	CAUTION FEES	503,000.00	700,000.00	665,200.00	850,000.00
12020435	OTHER SUNDRIES FEES	120,395,448.00	108,867,300.00	119,226,231.00	32,403,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	14,396,415.00	13,000,000.00	6,633,364.00	13,500,000.00

12020441	LABORATORY FEES	4,328,800.00	3,422,000.00	1,344,200.00	5,262,500.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	27,387,440.00	18,592,000.00	8,615,500.00	84,357,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	4,400,500.00	2,410,000.00	887,500.00	4,367,500.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	3,244,800.00	2,196,000.00	1,016,700.00	3,558,000.00
12020499	WATER FEES	6,489,600.00	4,392,000.00	1,986,800.00	7,116,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>8,006,878.00</b>	<b>8,500,000.00</b>	<b>7,063,006.00</b>	<b>6,690,000.00</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	553,200.00	750,000.00	483,000.00	675,000.00
12020603	SALES OF I D CARDS	854,900.00	1,250,000.00	809,880.00	1,125,000.00
12020606	SALES OF APPLICATION FORMS	6,598,778.00	6,500,000.00	5,770,126.00	4,890,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>48,384,115.00</b>	<b>37,430,000.00</b>	<b>18,213,918.00</b>	<b>41,457,000.00</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	22,614,217.00	18,000,000.00	6,647,607.00	16,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	6,489,600.00	4,392,000.00	2,033,400.00	8,153,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	4,326,400.00	2,928,000.00	1,355,600.00	4,744,000.00
12020714	EARNINGS FROM ICT SERVICES	14,060,000.00	11,410,000.00	8,056,000.00	11,860,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	893,898.00	700,000.00	121,311.00	700,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>1,523,500.00</b>	<b>1,461,000.00</b>	<b>1,065,750.00</b>	<b>1,401,000.00</b>
12020801	RENT ON GOVERNMENT QUARTERS	1,523,500.00	1,461,000.00	1,065,750.00	1,401,000.00

KWARA STATE UNIVERSITY, MALETE					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>12,202,628,537.00</b>	<b>13,914,294,572.00</b>	<b>5,548,419,171.00</b>	<b>14,513,683,645.00</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>12,202,628,537.00</b>	<b>13,914,294,572.00</b>	<b>5,548,419,171.00</b>	<b>14,513,683,645.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>12,202,628,537.00</b>	<b>13,914,294,572.00</b>	<b>5,548,419,171.00</b>	<b>14,513,683,645.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>	<b>9,416,849,804.50</b>	<b>11,180,012,500.00</b>	<b>4,359,273,702.00</b>	<b>11,534,747,500.00</b>
12020406	ADMINISTRATIVE FEES	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
12020413	DEPARTMENTAL FEES	992,055,555.00	935,000,000.00	300,580,000.00	993,000,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	450,000.00	450,000.00	450,000.00	450,000.00
12020419	ACCEPTANCE FEES	707,598,000.00	647,500,000.00	373,030,000.00	735,000,000.00
12020420	WELFARE FEES	229,455,000.00	233,750,000.00	45,230,000.00	248,250,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00
12020430	REGISTRATION FEES	458,910,000.00	467,500,000.00	150,290,000.00	496,500,000.00
12020435	OTHER SUNDRIES FEES	42,808,000.00	50,000,000.00	49,846,000.00	80,000,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	230,922,500.00	163,625,000.00	76,274,850.00	173,775,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1,300,000.00	1,500,000.00	1,500,000.00	1,500,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	4,435,204,042.00	4,097,637,500.00	1,476,247,486.00	4,351,822,500.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	2,040,300,707.50	4,300,050,000.00	1,793,151,366.00	4,152,050,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	275,346,000.00	280,500,000.00	90,174,000.00	297,900,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>110,444,700.00</b>	<b>40,952,000.00</b>	<b>35,658,650.00</b>	<b>42,000,000.00</b>
12020603	SALES OF I D CARDS	104,929,700.00	26,452,000.00	23,402,000.00	27,000,000.00
12020606	SALES OF APPLICATION FORMS	5,515,000.00	14,500,000.00	12,256,650.00	15,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>2,675,334,032.50</b>	<b>2,693,330,072.00</b>	<b>1,153,486,819.00</b>	<b>2,936,936,145.00</b>
12020707	EARNINGS FROM MEDICAL SERVICES	229,460,000.00	233,750,000.00	75,145,000.00	248,250,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	229,635,000.00	233,750,000.00	75,145,000.00	248,250,000.00
12020714	EARNINGS FROM ICT SERVICES	458,910,000.00	467,500,000.00	150,290,000.00	496,500,000.00
12020734	EARNINGS FROM POST GRADUATE SCHOOL	277,637,100.00	374,000,000.00	133,988,600.00	396,000,000.00
12020735	EARNINGS FROM OTHER REVENUE	720,751,343.50	616,550,000.00	438,118,219.00	629,340,000.00
12020747	EARNINGS FROM VOCATIONAL TRAINING CENTRE/	458,910,000.00	467,500,000.00	150,290,000.00	496,500,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	298,530,589.00	298,780,072.00	129,010,000.00	420,096,145.00

051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	370,035,888.04	818,929,834.00	563,724,872.00	820,548,258.00
12	INDEPENDENT REVENUE	370,035,888.04	818,929,834.00	563,724,872.00	820,548,258.00
1202	NON-TAX REVENUE	370,035,888.04	818,929,834.00	563,724,872.00	820,548,258.00
120204	FEES - GENERAL	329,548,627.02	714,929,834.00	558,211,372.00	809,360,108.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	322,175,232.56	678,753,834.00	557,951,372.00	808,320,108.00
12020499	WATER FEES	7,373,394.46	36,176,000.00	260,000.00	1,040,000.00
120206	SALES - GENERAL	1,540,000.00	5,000,000.00	3,160,000.00	3,000,000.00
12020606	SALES OF APPLICATION FORMS	1,540,000.00	5,000,000.00	3,160,000.00	3,000,000.00
120207	EARNINGS -GENERAL	1,688,000.00	9,000,000.00	2,353,500.00	5,625,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	1,688,000.00	9,000,000.00	2,353,500.00	5,625,000.00
120210	REPAYMENTS - GENERAL	37,259,261.02	90,000,000.00	0.00	2,563,150.00
12021015	INSURANCE CLAIM	37,259,261.02	90,000,000.00	0.00	2,563,150.00

051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	114,100,000.00	64,545,465.00	428,400,000.00
12	INDEPENDENT REVENUE	0.00	114,100,000.00	64,545,465.00	428,400,000.00
1202	NON-TAX REVENUE	0.00	114,100,000.00	64,545,465.00	428,400,000.00
120204	FEES - GENERAL	0.00	109,100,000.00	61,154,866.00	408,400,000.00
12020413	DEPARTMENTAL FEES	0.00	10,000,000.00	4,140,000.00	40,000,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	0.00	400,000.00	150,000.00	1,000,000.00
12020419	ACCEPTANCE FEES	0.00	15,000,000.00	22,200,000.00	30,000,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	0.00	200,000.00	0.00	400,000.00
12020430	REGISTRATION FEES	0.00	5,000,000.00	2,070,000.00	20,000,000.00
12020435	OTHER SUNDRIES FEES	0.00	3,500,000.00	1,544,866.00	7,000,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	0.00	75,000,000.00	31,050,000.00	300,000,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	0.00	0.00	0.00	10,000,000.00
120206	SALES - GENERAL	0.00	2,500,000.00	2,355,599.00	10,000,000.00
12020603	SALES OF I D CARDS	0.00	1,000,000.00	425,000.00	5,000,000.00
12020606	SALES OF APPLICATION FORMS	0.00	1,500,000.00	1,930,599.00	5,000,000.00
120207	EARNINGS -GENERAL	0.00	2,500,000.00	1,035,000.00	10,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	0.00	2,500,000.00	1,035,000.00	10,000,000.00

051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND E				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	30,316,975.00	28,442,500.00	12,933,999.00	29,334,500.00
12	INDEPENDENT REVENUE	30,316,975.00	28,442,500.00	12,933,999.00	29,334,500.00
1202	NON-TAX REVENUE	30,316,975.00	28,442,500.00	12,933,999.00	29,334,500.00
120204	FEES - GENERAL	25,106,300.00	19,465,500.00	7,113,950.00	21,340,500.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDA	45,000.00	75,000.00	15,000.00	200,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	0.00	1,000,000.00	0.00	1,000,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	2,710,000.00	3,200,000.00	56,000.00	3,200,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	22,351,300.00	15,190,500.00	7,042,950.00	16,940,500.00
120206	SALES - GENERAL	2,384,000.00	2,725,000.00	2,838,200.00	2,130,000.00
12020603	SALES OF I D CARDS	63,000.00	75,000.00	28,000.00	80,000.00
12020606	SALES OF APPLICATION FORMS	2,321,000.00	2,650,000.00	2,810,200.00	2,050,000.00

120207	EARNINGS -GENERAL	2,826,675.00	6,252,000.00	2,981,849.00	5,864,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	151,200.00	252,000.00	64,000.00	264,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	985,475.00	3,600,000.00	1,897,849.00	3,600,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	1,690,000.00	2,400,000.00	1,020,000.00	2,000,000.00

052100100100		MINISTRY OF HEALTH				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
<u>1</u>	<u>REVENUE</u>	<u>14,829,291,055.05</u>	<u>21,073,709,858.00</u>	<u>8,907,945,884.00</u>	<u>25,057,658,771.00</u>	
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>16,882,505.00</u>	<u>24,020,000.00</u>	<u>8,872,150.00</u>	<u>24,400,000.00</u>	
1202	NON-TAX REVENUE	16,882,505.00	24,020,000.00	8,872,150.00	24,400,000.00	
120201	LICENCES - GENERAL	6,128,500.00	11,220,000.00	1,822,000.00	11,500,000.00	
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STO	3,380,000.00	5,500,000.00	1,467,000.00	5,500,000.00	
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,206,000.00	5,000,000.00	140,000.00	5,000,000.00	
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRE	542,500.00	720,000.00	215,000.00	1,000,000.00	
120204	FEES - GENERAL	9,446,500.00	10,500,000.00	6,220,150.00	10,500,000.00	
12020429	REGISTRATION RENEWAL - FEES	9,446,500.00	10,500,000.00	6,220,150.00	10,500,000.00	
120206	SALES - GENERAL	595,005.00	600,000.00	200,000.00	600,000.00	
12020606	SALES OF APPLICATION FORMS	595,005.00	600,000.00	200,000.00	600,000.00	
120207	EARNINGS -GENERAL	712,500.00	1,700,000.00	630,000.00	1,800,000.00	
12020710	EARNINGS FROM HEALTH RESEARCH ETHICS CLEAR	712,500.00	1,200,000.00	610,000.00	1,800,000.00	
12020735	EARNINGS FROM OTHER REVENUE	0.00	500,000.00	20,000.00	0.00	
<u>13</u>	<u>AID AND GRANTS</u>	<u>13,740,393,980.94</u>	<u>18,305,793,209.00</u>	<u>6,240,256,356.00</u>	<u>20,743,142,491.00</u>	
1301	AID	11,771,646,905.32	16,071,289,595.00	5,410,894,777.00	8,381,701,786.00	
130101	DOMESTIC AIDS	6,188,776,867.40	6,215,539,451.00	5,302,244,355.00	8,080,201,286.00	
13010102	CAPITAL DOMESTIC AIDS	6,188,776,867.40	6,215,539,451.00	5,302,244,355.00	8,080,201,286.00	
130102	FOREIGN AIDS	5,582,870,037.92	9,855,750,144.00	108,650,422.00	301,500,500.00	
13010202	CAPITAL FOREIGN AIDS	5,582,870,037.92	9,855,750,144.00	108,650,422.00	301,500,500.00	
1302	GRANTS	1,968,747,075.62	2,234,503,614.00	829,361,579.00	12,361,440,705.00	
130201	DOMESTIC GRANTS	1,135,457,154.63	1,450,382,614.00	521,668,119.00	11,410,905,857.00	
13020102	CAPITAL GRANTS FROM FGN	1,135,457,154.63	1,450,382,614.00	521,668,119.00	9,153,083,242.00	
13020105	CURRENT GRANTS FROM OTHER SOURCES	0.00	0.00	0.00	2,257,822,615.00	
130202	FOREIGN GRANTS	833,289,920.99	784,121,000.00	307,693,460.00	950,534,848.00	
13020201	CURRENT FOREIGN GRANTS	520,286,386.00	764,465,000.00	307,693,460.00	950,534,848.00	
13020202	CAPITAL FOREIGN GRANTS	313,003,534.99	19,656,000.00	0.00	0.00	
<u>14</u>	<u>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</u>	<u>1,072,014,569.11</u>	<u>2,743,896,649.00</u>	<u>2,658,817,378.00</u>	<u>4,290,116,280.00</u>	
1403	LOANS/ BORROWINGS RECEIPT	1,072,014,569.11	2,743,896,649.00	2,658,817,378.00	4,290,116,280.00	
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,072,014,569.11	2,743,896,649.00	2,658,817,378.00	4,290,116,280.00	
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	1,072,014,569.11	2,743,896,649.00	2,658,817,378.00	4,290,116,280.00	

052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	0.00	607,090,203.00	0.00	796,937,829.00
12	INDEPENDENT REVENUE	0.00	607,090,203.00	0.00	796,937,829.00
1202	NON-TAX REVENUE	0.00	607,090,203.00	0.00	796,937,829.00
120204	FEES - GENERAL	0.00	241,219,414.00	0.00	290,660,800.00
12020414	BED OCCUPANCY FEES	0.00	22,000,000.00	0.00	33,600,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	0.00	3,124,800.00	0.00	3,124,800.00
12020440	HOSPITAL SERVICE FEES	0.00	110,000,000.00	0.00	137,616,000.00
12020441	LABORATORY FEES	0.00	90,094,614.00	0.00	100,000,000.00
12020474	HOSPITAL CARD FEES	0.00	16,000,000.00	0.00	16,320,000.00
120206	SALES - GENERAL	0.00	256,593,760.00	0.00	396,000,000.00
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATI	0.00	255,000,000.00	0.00	396,000,000.00
12020645	SALES OF CLINIC CARD/FOLDER	0.00	1,593,760.00	0.00	0.00
120207	EARNINGS -GENERAL	0.00	109,277,029.00	0.00	110,277,029.00
12020706	EARNINGS FROM NHIS	0.00	20,000,000.00	0.00	20,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	0.00	25,527,029.00	0.00	0.00
12020735	EARNINGS FROM OTHER REVENUE	0.00	62,500,000.00	0.00	88,027,029.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	0.00	250,000.00	0.00	250,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT T	0.00	1,000,000.00	0.00	2,000,000.00

052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	1,571,803,542.13	1,783,200,000.00	1,294,842,085.00	1,237,700,000.00
12	INDEPENDENT REVENUE	1,571,803,542.13	1,783,200,000.00	1,294,842,085.00	1,237,700,000.00
1202	NON-TAX REVENUE	1,571,803,542.13	1,783,200,000.00	1,294,842,085.00	1,237,700,000.00
120201	LICENCES - GENERAL	1,400,000.00	2,000,000.00	1,435,000.00	500,000.00
12020158	REGISTRATION OF VENDORS	1,400,000.00	2,000,000.00	1,435,000.00	500,000.00
120204	FEES - GENERAL	592,359,685.58	454,000,000.00	500,798,920.00	390,000,000.00
12020414	BED OCCUPANCY FEES	42,770,400.00	30,000,000.00	29,981,220.00	20,000,000.00
12020429	REGISTRATION RENEWAL - FEES	0.00	0.00	0.00	2,000,000.00
12020440	HOSPITAL SERVICE FEES	225,422,649.00	174,000,000.00	197,433,685.00	127,000,000.00
12020441	LABORATORY FEES	264,113,276.52	200,000,000.00	231,887,125.00	200,000,000.00
12020474	HOSPITAL CARD FEES	60,053,360.06	50,000,000.00	41,496,890.00	41,000,000.00
120206	SALES - GENERAL	845,631,156.55	1,200,000,000.00	709,854,721.00	750,000,000.00
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATI	845,631,156.55	1,200,000,000.00	709,854,721.00	750,000,000.00
120207	EARNINGS -GENERAL	132,412,700.00	127,200,000.00	82,753,444.00	97,200,000.00
12020706	EARNINGS FROM NHIS	59,443,915.00	40,000,000.00	23,018,200.00	35,000,000.00
12020735	EARNINGS FROM OTHER REVENUE	68,496,685.00	80,000,000.00	45,965,614.00	55,000,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT T	946,100.00	3,000,000.00	13,723,630.00	3,000,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	3,526,000.00	4,200,000.00	46,000.00	4,200,000.00

052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWI				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	303,182,300.00	417,559,031.00	342,411,882.00	383,604,500.00
12	INDEPENDENT REVENUE	303,182,300.00	417,559,031.00	342,411,882.00	383,604,500.00
1201	TAX REVENUE	7,842,500.00	10,431,500.00	8,320,500.00	9,524,000.00
120103	OTHER TAXES	7,842,500.00	10,431,500.00	8,320,500.00	9,524,000.00
12010304	DEVELOPMENT TAX	7,842,500.00	10,431,500.00	8,320,500.00	9,524,000.00
1202	NON-TAX REVENUE	295,339,800.00	407,127,531.00	334,091,382.00	374,080,500.00
120204	FEES - GENERAL	91,744,500.00	133,479,000.00	116,536,500.00	109,608,500.00
12020406	ADMINISTRATIVE FEES	790,000.00	1,178,500.00	891,500.00	730,000.00
12020419	ACCEPTANCE FEES	11,655,000.00	10,740,000.00	7,230,000.00	8,700,000.00
12020434	CAUTION FEES	5,991,000.00	9,237,000.00	7,665,000.00	7,554,000.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	1,408,500.00	1,023,000.00	526,000.00	2,710,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	65,915,000.00	102,060,500.00	92,554,000.00	82,360,500.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	5,985,000.00	9,240,000.00	7,670,000.00	7,554,000.00
120206	SALES - GENERAL	42,851,000.00	69,211,300.00	62,726,300.00	65,426,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	13,783,000.00	12,493,000.00	6,018,000.00	27,076,000.00
12020603	SALES OF I D CARDS	744,000.00	1,064,000.00	814,000.00	580,000.00
12020606	SALES OF APPLICATION FORMS	20,194,000.00	47,719,300.00	49,789,300.00	30,000,000.00
12020615	SALES OF UNIFORMS & OTHERS	8,130,000.00	7,935,000.00	6,105,000.00	7,770,000.00
120207	EARNINGS -GENERAL	160,744,300.00	204,437,231.00	154,828,582.00	199,046,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	38,303,000.00	48,623,000.00	31,095,500.00	50,278,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,041,000.00	1,278,000.00	672,000.00	1,500,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	9,925,000.00	15,395,000.00	12,775,000.00	27,330,000.00
12020714	EARNINGS FROM ICT SERVICES	5,645,000.00	11,160,000.00	7,252,000.00	13,262,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	39,700,000.00	58,780,000.00	48,300,000.00	50,360,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	66,130,300.00	69,201,231.00	54,734,082.00	56,316,000.00

052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWI				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	233,962,485.00	450,143,300.00	312,688,552.00	386,725,000.00
12	INDEPENDENT REVENUE	233,962,485.00	450,143,300.00	312,688,552.00	386,725,000.00
1201	TAX REVENUE	13,768,000.00	35,845,000.00	24,262,500.00	26,460,000.00
120103	OTHER TAXES	13,768,000.00	35,845,000.00	24,262,500.00	26,460,000.00
12010304	DEVELOPMENT TAX	13,768,000.00	35,845,000.00	24,262,500.00	26,460,000.00
1202	NON-TAX REVENUE	220,194,485.00	414,298,300.00	288,426,052.00	360,265,000.00
120204	FEES - GENERAL	124,452,380.00	245,954,800.00	159,352,069.00	208,005,000.00
12020419	ACCEPTANCE FEES	10,495,500.00	18,000,000.00	8,050,000.00	9,960,000.00
12020434	CAUTION FEES	3,157,000.00	7,260,000.00	6,202,000.00	6,690,000.00
12020435	OTHER SUNDRIES FEES	45,052,080.00	53,244,800.00	43,457,469.00	57,775,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	61,353,300.00	158,190,000.00	94,400,600.00	124,410,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	4,394,500.00	9,260,000.00	7,242,000.00	9,170,000.00
120206	SALES - GENERAL	38,212,105.00	50,683,500.00	49,611,983.00	54,500,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	4,643,000.00	14,760,000.00	14,620,000.00	16,665,000.00
12020603	SALES OF I D CARDS	1,408,000.00	2,383,500.00	1,435,000.00	2,535,000.00
12020606	SALES OF APPLICATION FORMS	21,435,105.00	18,000,000.00	26,246,997.00	27,000,000.00
12020615	SALES OF UNIFORMS & OTHERS	10,726,000.00	15,540,000.00	7,309,986.00	8,300,000.00
120207	EARNINGS -GENERAL	57,530,000.00	117,660,000.00	79,462,000.00	97,760,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	6,008,000.00	12,520,000.00	11,007,000.00	13,380,000.00

12020713	EARNINGS FROM LIBRARY SERVICES	4,273,000.00	13,250,000.00	10,545,000.00	13,380,000.00
12020714	EARNINGS FROM ICT SERVICES	8,840,000.00	21,420,000.00	18,760,000.00	29,700,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	38,409,000.00	70,470,000.00	39,150,000.00	41,300,000.00

052110600100		KWARA STATE COLLEGE OF HEALTH TECHNOLOGY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
<u>1</u>	<u>REVENUE</u>	<u>967,739,621.00</u>	<u>1,120,344,150.00</u>	<u>740,897,992.00</u>	<u>1,415,615,900.00</u>	
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>967,739,621.00</u>	<u>1,120,344,150.00</u>	<u>740,897,992.00</u>	<u>1,415,615,900.00</u>	
<u>1201</u>	<u>TAX REVENUE</u>	<u>55,016,873.00</u>	<u>118,563,400.00</u>	<u>65,596,150.00</u>	<u>135,830,100.00</u>	
<u>120103</u>	<u>OTHER TAXES</u>	<u>55,016,873.00</u>	<u>118,563,400.00</u>	<u>65,596,150.00</u>	<u>135,830,100.00</u>	
12010304	DEVELOPMENT TAX	55,016,873.00	118,563,400.00	65,596,150.00	135,830,100.00	
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>912,722,748.00</u>	<u>1,001,780,750.00</u>	<u>675,301,842.00</u>	<u>1,279,785,800.00</u>	
<u>120204</u>	<u>FEES - GENERAL</u>	<u>593,226,848.00</u>	<u>645,802,750.00</u>	<u>427,453,012.00</u>	<u>799,264,800.00</u>	
12020406	ADMINISTRATIVE FEES	46,891,800.00	86,911,500.00	33,769,400.00	55,913,600.00	
12020411	INSURANCE FEES	40,824,818.00	53,177,500.00	29,356,000.00	54,072,400.00	
12020430	REGISTRATION FEES	26,910,700.00	20,637,500.00	14,608,500.00	13,468,000.00	
12020434	CAUTION FEES	9,422,000.00	8,190,000.00	7,850,000.00	8,190,000.00	
12020435	OTHER SUNDRIES FEES	175,754,976.00	96,232,500.00	127,745,962.00	172,448,000.00	
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATI	15,764,000.00	12,285,000.00	5,690,550.00	18,930,000.00	
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	185,831,054.00	250,092,750.00	125,559,600.00	344,377,800.00	
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	44,198,000.00	58,818,000.00	41,652,000.00	58,128,000.00	
12020465	SPORTS/RECREATIONAL FACILITIES FEES	25,633,500.00	30,842,500.00	21,337,000.00	30,895,000.00	
12020489	ENVIRONMENTAL IMPACT STATEMENT FEES	21,996,000.00	28,615,500.00	19,884,000.00	42,842,000.00	
<u>120206</u>	<u>SALES - GENERAL</u>	<u>125,561,600.00</u>	<u>144,823,000.00</u>	<u>107,807,960.00</u>	<u>210,340,000.00</u>	
12020601	SALES OF JOURNAL & PUBLICATIONS	15,948,000.00	18,802,000.00	10,408,960.00	22,716,000.00	
12020603	SALES OF I D CARDS	13,544,600.00	24,570,000.00	14,196,000.00	37,860,000.00	
12020606	SALES OF APPLICATION FORMS	63,271,500.00	61,425,000.00	51,239,000.00	56,790,000.00	
12020615	SALES OF UNIFORMS & OTHERS	26,503,500.00	29,414,000.00	22,961,000.00	77,830,000.00	
12020645	SALES OF CLINIC CARD/FOLDER	6,294,000.00	10,612,000.00	9,003,000.00	15,144,000.00	
<u>120207</u>	<u>EARNINGS -GENERAL</u>	<u>193,934,300.00</u>	<u>211,155,000.00</u>	<u>140,040,870.00</u>	<u>270,181,000.00</u>	
12020707	EARNINGS FROM MEDICAL SERVICES	13,831,800.00	12,659,500.00	11,049,370.00	11,358,000.00	
12020713	EARNINGS FROM LIBRARY SERVICES	18,646,500.00	18,799,500.00	14,231,500.00	34,619,000.00	
12020714	EARNINGS FROM ICT SERVICES	48,816,000.00	56,846,000.00	43,225,000.00	53,834,000.00	
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	112,640,000.00	122,850,000.00	71,535,000.00	170,370,000.00	

053500100100		MINISTRY OF ENVIRONMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
<u>1</u>	<u>REVENUE</u>	<u>59,811,578.00</u>	<u>8,039,650,000.00</u>	<u>39,815,950.00</u>	<u>14,703,392,500.00</u>	
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>59,811,578.00</u>	<u>39,650,000.00</u>	<u>39,815,950.00</u>	<u>53,392,500.00</u>	
<u>1202</u>	<u>NON-TAX REVENUE</u>	<u>59,811,578.00</u>	<u>39,650,000.00</u>	<u>39,815,950.00</u>	<u>53,392,500.00</u>	
<u>120201</u>	<u>LICENCES - GENERAL</u>	<u>9,622,000.00</u>	<u>3,500,000.00</u>	<u>1,705,000.00</u>	<u>2,500,000.00</u>	
12020101	REGISTRATION OF ARTISANS	8,573,000.00	2,500,000.00	1,165,000.00	1,500,000.00	
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AC	1,049,000.00	1,000,000.00	540,000.00	1,000,000.00	
<u>120204</u>	<u>FEES - GENERAL</u>	<u>36,714,376.00</u>	<u>24,150,000.00</u>	<u>26,001,500.00</u>	<u>36,892,500.00</u>	
12020429	REGISTRATION RENEWAL - FEES	4,998,675.00	4,150,000.00	6,197,500.00	6,172,500.00	
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	31,535,701.00	19,280,000.00	19,674,000.00	30,000,000.00	
12020482	FEE FROM PUBLIC TOILET	180,000.00	720,000.00	130,000.00	720,000.00	
<u>120205</u>	<u>FINES - GENERAL</u>	<u>13,475,202.00</u>	<u>12,000,000.00</u>	<u>12,109,450.00</u>	<u>14,000,000.00</u>	
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	3,400,000.00	7,000,000.00	5,823,500.00	7,000,000.00	

12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	10,075,202.00	5,000,000.00	6,285,950.00	7,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>0.00</b>	<b>8,000,000,000.00</b>	<b>0.00</b>	<b>14,650,000,000.00</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>0.00</b>	<b>8,000,000,000.00</b>	<b>0.00</b>	<b>14,650,000,000.00</b>
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>0.00</b>	<b>8,000,000,000.00</b>	<b>0.00</b>	<b>14,650,000,000.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINA	0.00	8,000,000,000.00	0.00	14,650,000,000.00

053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>38,550,000.00</b>	<b>92,838,000.00</b>	<b>75,174,550.00</b>	<b>200,672,000.00</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>38,550,000.00</b>	<b>92,838,000.00</b>	<b>75,174,550.00</b>	<b>200,672,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>38,550,000.00</b>	<b>92,838,000.00</b>	<b>75,174,550.00</b>	<b>200,672,000.00</b>
<b>120204</b>	<b>FEES - GENERAL</b>	<b>28,000,000.00</b>	<b>57,000,000.00</b>	<b>54,249,450.00</b>	<b>67,892,000.00</b>
12020469	FUMIGATION / PEST CONTROL CERTIFICATE	12,000,000.00	28,000,000.00	26,745,700.00	35,092,000.00
12020486	SAFETY PERMIT FEES	3,000,000.00	5,000,000.00	4,839,000.00	6,000,000.00
12020489	ENVIRONMENTAL IMPACT STATEMENT FEES	13,000,000.00	24,000,000.00	22,664,750.00	26,800,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>5,350,000.00</b>	<b>29,598,000.00</b>	<b>17,955,100.00</b>	<b>105,700,000.00</b>
12020504	FOOD OUTLET FINES (FOOD VENDOR)	1,500,000.00	3,000,000.00	1,286,000.00	3,000,000.00
12020506	UNCOVERED TIPPER LOADS FINES	100,000.00	1,000,000.00	180,000.00	250,000.00
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	200,000.00	500,000.00	373,500.00	600,000.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	0.00	498,000.00	256,000.00	450,000.00
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL F	0.00	600,000.00	664,100.00	900,000.00
12020517	FINES FROM WASTE BINS & BAGS (MODEL VIOLAT	500,000.00	18,000,000.00	11,213,000.00	94,000,000.00
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT)	1,000,000.00	3,000,000.00	1,747,500.00	3,000,000.00
12020520	EFFLUENT DISCHARGE FINES	2,000,000.00	2,500,000.00	2,220,000.00	3,000,000.00
12020521	FINE FROM GASEOUS EMISSION	50,000.00	500,000.00	15,000.00	500,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>10,000.00</b>	<b>200,000.00</b>
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEM	200,000.00	200,000.00	10,000.00	200,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>5,000,000.00</b>	<b>6,040,000.00</b>	<b>2,960,000.00</b>	<b>26,880,000.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,000,000.00	6,040,000.00	2,960,000.00	26,880,000.00

053900100100	KWARA STATE SPORTS COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>18,428,400.00</b>	<b>223,158,457.00</b>	<b>127,521,558.00</b>	<b>206,988,000.00</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>18,428,400.00</b>	<b>223,158,457.00</b>	<b>127,521,558.00</b>	<b>206,988,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>18,428,400.00</b>	<b>223,158,457.00</b>	<b>127,521,558.00</b>	<b>206,988,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>61,800.00</b>	<b>100,000.00</b>	<b>47,500.00</b>	<b>200,000.00</b>
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	61,800.00	100,000.00	47,500.00	200,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>12,927,600.00</b>	<b>75,140,000.00</b>	<b>13,684,000.00</b>	<b>98,600,000.00</b>
12020429	REGISTRATION RENEWAL - FEES	78,900.00	100,000.00	0.00	100,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	2,480,000.00	16,480,000.00	3,240,000.00	25,000,000.00
12020493	FEEDING FEES	7,820,000.00	53,560,000.00	9,750,000.00	70,000,000.00
12020499	WATER FEES	2,548,700.00	5,000,000.00	694,000.00	3,500,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>5,439,000.00</b>	<b>5,208,400.00</b>	<b>1,080,000.00</b>	<b>8,188,000.00</b>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,576,000.00	1,208,400.00	420,000.00	1,368,000.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	3,513,000.00	2,500,000.00	190,000.00	5,650,000.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	350,000.00	1,500,000.00	470,000.00	1,170,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>0.00</b>	<b>142,710,057.00</b>	<b>112,710,058.00</b>	<b>100,000,000.00</b>
12021104	SOLIDARITY COMPENSATION	0.00	142,710,057.00	112,710,058.00	100,000,000.00

053905200100	KWARA UNITED FOOTBALL CLUB				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>2,991,000.00</b>	<b>49,940,000.00</b>	<b>3,735,800.00</b>	<b>241,000,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>2,991,000.00</b>	<b>49,940,000.00</b>	<b>3,735,800.00</b>	<b>241,000,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>2,991,000.00</b>	<b>49,940,000.00</b>	<b>3,735,800.00</b>	<b>241,000,000.00</b>
120204	<b>FEES - GENERAL</b>	<b>2,991,000.00</b>	<b>4,940,000.00</b>	<b>3,735,800.00</b>	<b>6,000,000.00</b>
12020454	PARKING & GATE FEES	2,991,000.00	4,940,000.00	3,735,800.00	6,000,000.00
120206	<b>SALES - GENERAL</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	0.00	45,000,000.00	0.00	45,000,000.00
120211	<b>INVESTMENT INCOME</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,000,000.00</b>
12021104	SOLIDARITY COMPENSATION	0.00	0.00	0.00	190,000,000.00

055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>396,100.00</b>	<b>750,000.00</b>	<b>482,000.00</b>	<b>900,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>396,100.00</b>	<b>750,000.00</b>	<b>482,000.00</b>	<b>900,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>396,100.00</b>	<b>750,000.00</b>	<b>482,000.00</b>	<b>900,000.00</b>
120201	LICENCES - GENERAL	360,000.00	500,000.00	424,000.00	600,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	360,000.00	500,000.00	424,000.00	600,000.00
120204	<b>FEES - GENERAL</b>	<b>36,100.00</b>	<b>250,000.00</b>	<b>58,000.00</b>	<b>300,000.00</b>
12020429	REGISTRATION RENEWAL - FEES	36,100.00	250,000.00	58,000.00	300,000.00

055700100100	MINISTRY OF TERTIARY EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>1,802,100,385.00</b>	<b>3,956,763,750.00</b>	<b>914,718,155.00</b>	<b>5,636,604,201.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>14,438,350.00</b>	<b>14,763,750.00</b>	<b>9,601,250.00</b>	<b>20,313,750.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>14,438,350.00</b>	<b>14,763,750.00</b>	<b>9,601,250.00</b>	<b>20,313,750.00</b>
120201	LICENCES - GENERAL	14,438,350.00	14,763,750.00	9,601,250.00	16,313,750.00
12020160	OPERATIONAL PERMIT	9,150,000.00	6,950,000.00	3,750,000.00	8,500,000.00
12020162	OPERATIONAL PERMIT RENEWAL	5,288,350.00	7,813,750.00	5,851,250.00	7,813,750.00
120204	<b>FEES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000,000.00</b>
12020496	CBT SERVICES CHARGES	0.00	0.00	0.00	4,000,000.00
13	<b>AID AND GRANTS</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>905,116,905.00</b>	<b>5,616,290,451.00</b>
1302	<b>GRANTS</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>905,116,905.00</b>	<b>5,616,290,451.00</b>
130201	<b>DOMESTIC GRANTS</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>905,116,905.00</b>	<b>5,616,290,451.00</b>
13020102	CAPITAL GRANTS FROM FGN	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00

056700100100	MINISTRY OF SOCIAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	<b>REVENUE</b>	<b>18,169,000.00</b>	<b>38,325,000.00</b>	<b>0.00</b>	<b>41,575,000.00</b>
12	<b>INDEPENDENT REVENUE</b>	<b>18,169,000.00</b>	<b>38,325,000.00</b>	<b>0.00</b>	<b>41,575,000.00</b>
1202	<b>NON-TAX REVENUE</b>	<b>18,169,000.00</b>	<b>38,325,000.00</b>	<b>0.00</b>	<b>41,575,000.00</b>
120201	LICENCES - GENERAL	2,583,000.00	3,250,000.00	0.00	5,500,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	1,296,000.00	1,750,000.00	0.00	4,000,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	1,287,000.00	1,500,000.00	0.00	1,500,000.00
120204	<b>FEES - GENERAL</b>	<b>13,307,000.00</b>	<b>29,525,000.00</b>	<b>0.00</b>	<b>31,725,000.00</b>
12020418	MARRIAGE/DIVORCE FEES	12,651,000.00	26,225,000.00	0.00	26,225,000.00
12020429	REGISTRATION RENEWAL - FEES	656,000.00	3,300,000.00	0.00	5,500,000.00
120206	<b>SALES - GENERAL</b>	<b>2,159,000.00</b>	<b>4,800,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>

12020606	SALES OF APPLICATION FORMS	1,786,000.00	3,600,000.00	0.00	3,000,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES C	373,000.00	1,200,000.00	0.00	600,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>120,000.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>750,000.00</b>
12020906	RENT ON GOVERNMENT PROPERTIES	120,000.00	750,000.00	0.00	750,000.00

GOVERNMENT HOUSE					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,636,188,681.82</b>	<b>5,486,646,610.00</b>	<b>3,601,856,610.75</b>	<b>5,585,447,844.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,042,959.00</b>	<b>1,753,959.00</b>	<b>1,315,468.75</b>	<b>860,639.00</b>
2101	SALARY	1,042,959.00	1,753,959.00	1,315,468.75	860,639.00
210101	SALARIES AND WAGES	1,042,959.00	1,753,959.00	1,315,468.75	860,639.00
21010101	SALARY	1,042,959.00	1,753,959.00	1,315,468.75	860,639.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,635,145,722.82</b>	<b>5,484,892,651.00</b>	<b>3,600,541,142.00</b>	<b>5,584,587,205.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,635,145,722.82</b>	<b>5,484,892,651.00</b>	<b>3,600,541,142.00</b>	<b>5,584,587,205.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>363,651,926.00</b>	<b>435,000,000.00</b>	<b>14,466,250.00</b>	<b>435,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	352,550,526.00	400,000,000.00	6,637,250.00	400,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,101,400.00	35,000,000.00	7,829,000.00	35,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>82,695,801.80</b>	<b>178,446,388.00</b>	<b>78,308,564.00</b>	<b>193,446,388.00</b>
22020201	ELECTRICITY CHARGES	69,855,801.80	165,606,388.00	68,678,564.00	180,606,388.00
22020203	INTERNET ACCESS CHARGES	4,200,000.00	4,200,000.00	3,150,000.00	4,200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	8,640,000.00	8,640,000.00	6,480,000.00	8,640,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>60,510,000.00</b>	<b>66,760,000.00</b>	<b>45,382,500.00</b>	<b>65,530,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,600,000.00	3,600,000.00	2,700,000.00	3,600,000.00
22020303	NEWSPAPERS	2,460,000.00	2,460,000.00	1,845,000.00	1,230,000.00
22020304	MAGAZINES & PERIODICALS	450,000.00	450,000.00	337,500.00	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	1,200,000.00	900,000.00	1,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,200,000.00	1,200,000.00	900,000.00	1,200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	3,000,000.00	2,250,000.00	3,000,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	48,600,000.00	54,850,000.00	36,450,000.00	54,850,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>294,608,315.06</b>	<b>298,405,140.00</b>	<b>234,572,058.00</b>	<b>335,080,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	48,000,000.00	48,000,000.00	39,000,000.00	48,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	120,000,000.00	120,000,000.00	99,477,506.00	120,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000,000.00	60,000,000.00	42,000,000.00	60,000,000.00
22020406	OTHER MAINTENANCE SERVICES	59,048,435.06	60,000,000.00	44,922,552.00	85,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,559,880.00	10,405,140.00	9,172,000.00	22,080,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
22020501	LOCAL TRAINING	0.00	3,000,000.00	0.00	3,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,299,507,268.50</b>	<b>2,710,000,000.00</b>	<b>2,032,500,000.00</b>	<b>2,710,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	2,289,507,268.50	2,700,000,000.00	2,025,000,000.00	2,700,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	7,500,000.00	10,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>39,214,564.68</b>	<b>42,140,000.00</b>	<b>38,536,101.00</b>	<b>42,140,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	39,214,564.68	42,140,000.00	38,536,101.00	42,140,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>334,974,540.00</b>	<b>421,325,706.00</b>	<b>330,970,666.00</b>	<b>455,171,400.00</b>
22020801	MOTOR VEHICLE FUEL COST	143,598,540.00	235,769,659.00	145,814,660.00	235,778,400.00
22020803	PLANT/GENERATOR FUEL COST	191,376,000.00	185,556,047.00	185,156,006.00	219,393,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,159,983,306.78</b>	<b>1,329,815,417.00</b>	<b>825,805,003.00</b>	<b>1,345,219,417.00</b>
22021001	REFRESHMENT & MEALS	24,000,000.00	24,000,000.00	18,000,000.00	24,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	195,669,423.59	364,234,966.00	128,644,122.00	364,234,966.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	10,000,000.00	0.00	15,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	207,996,532.22	209,000,000.00	208,999,319.00	219,404,000.00
22021019	INCIDENTAL EXPENSES	426,498,306.97	416,561,407.00	240,841,561.00	416,561,407.00
22021040	GENERAL OFFICE EXPENSES	305,819,044.00	305,819,044.00	229,320,001.00	305,819,044.00

011100100200	OFFICE OF THE DEPUTY GOVERNOR				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>342,974,207.22</b>	<b>403,415,339.00</b>	<b>154,615,670.00</b>	<b>440,747,339.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>342,974,207.22</b>	<b>403,415,339.00</b>	<b>154,615,670.00</b>	<b>440,747,339.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>342,974,207.22</b>	<b>403,415,339.00</b>	<b>154,615,670.00</b>	<b>440,747,339.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>97,639,600.00</b>	<b>100,000,000.00</b>	<b>28,777,500.00</b>	<b>100,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	97,639,600.00	100,000,000.00	28,777,500.00	100,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,161,999.97</b>	<b>1,162,000.00</b>	<b>871,497.00</b>	<b>1,162,000.00</b>
22020201	ELECTRICITY CHARGES	999,999.97	1,000,000.00	749,997.00	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	162,000.00	162,000.00	121,500.00	162,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,485,999.93</b>	<b>2,486,000.00</b>	<b>1,912,494.00</b>	<b>1,718,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	399,999.96	400,000.00	299,997.00	400,000.00
22020303	NEWSPAPERS	768,000.00	768,000.00	624,000.00	0.00
22020304	MAGAZINES & PERIODICALS	72,000.00	72,000.00	54,000.00	72,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	150,000.00	112,500.00	150,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	96,000.00	96,000.00	72,000.00	96,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	999,999.97	1,000,000.00	749,997.00	1,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>13,276,500.00</b>	<b>13,414,000.00</b>	<b>6,540,500.00</b>	<b>13,414,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,680,000.00	1,680,000.00	1,260,000.00	1,680,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,200,000.00	1,200,000.00	900,000.00	1,200,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	624,000.00	624,000.00	468,000.00	624,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	660,000.00	660,000.00	495,000.00	660,000.00
22020406	OTHER MAINTENANCE SERVICES	6,862,500.00	7,000,000.00	1,730,000.00	7,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	2,250,000.00	2,250,000.00	1,687,500.00	2,250,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	6,000,000.00	6,000,000.00	0.00	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>14,999,999.98</b>	<b>23,000,000.00</b>	<b>11,250,000.00</b>	<b>23,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	9,999,999.98	17,000,000.00	7,499,997.00	17,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	6,000,000.00	3,750,003.00	6,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>78,830,000.00</b>	<b>89,087,339.00</b>	<b>41,780,000.00</b>	<b>114,087,339.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,880,000.00	4,487,339.00	1,680,000.00	4,487,339.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	73,550,000.00	75,000,000.00	38,300,000.00	100,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,400,000.00	9,600,000.00	1,800,000.00	9,600,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>128,580,107.34</b>	<b>168,266,000.00</b>	<b>63,483,679.00</b>	<b>182,366,000.00</b>
22021001	REFRESHMENT & MEALS	4,999,999.92	6,000,000.00	3,750,003.00	6,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,583,326.00	5,000,000.00	0.00	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,749,992.00	5,000,000.00	0.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	48,000.00	96,000.00	36,000.00	96,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	2,500,000.00	7,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	300,000.00	200,000.00	0.00	300,000.00
22021016	OPERATIONAL EXPENSES	28,505,660.04	30,853,996.00	21,379,248.00	30,853,996.00
22021019	INCIDENTAL EXPENSES	34,253,127.46	35,000,000.00	26,534,925.00	35,000,000.00
22021022	MEETING/VISITATION	18,736,000.00	20,000,000.00	2,700,000.00	32,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	18,626,000.00	50,280,000.00	0.00	50,280,000.00
22021040	GENERAL OFFICE EXPENSES	8,778,001.92	10,836,004.00	6,583,503.00	10,836,004.00

011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>4,900,000.00</b>	<b>123,509,056.00</b>	<b>30,954,056.00</b>	<b>38,026,000.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>4,900,000.00</b>	<b>123,509,056.00</b>	<b>30,954,056.00</b>	<b>38,026,000.00</b>
2202	OVERHEAD COST	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,240,000.00	3,000,000.00	10,060,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,240,000.00	3,000,000.00	10,060,000.00
220202	UTILITIES - GENERAL	508,000.00	508,000.00	380,997.00	508,000.00
22020203	INTERNET ACCESS CHARGES	340,000.00	340,000.00	254,997.00	340,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	168,000.00	168,000.00	126,000.00	168,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>764,000.00</b>	<b>764,000.00</b>	<b>573,003.00</b>	<b>694,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	380,000.00	380,000.00	285,003.00	380,000.00
22020303	NEWSPAPERS	70,000.00	70,000.00	52,497.00	0.00
22020304	MAGAZINES & PERIODICALS	24,000.00	24,000.00	18,000.00	24,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	290,000.00	290,000.00	217,503.00	290,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>412,497.00</b>	<b>553,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	330,000.00	330,000.00	247,500.00	333,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	220,000.00	220,000.00	164,997.00	220,000.00
220205	<b>TRAINING - GENERAL</b>	<b>1,000,000.00</b>	<b>5,000,000.00</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>
22020501	LOCAL TRAINING	1,000,000.00	5,000,000.00	2,000,000.00	10,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>119,997.00</b>	<b>160,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	160,000.00	119,997.00	160,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000.00</b>	<b>1,000,000.00</b>	<b>375,003.00</b>	<b>1,000,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	1,000,000.00	375,003.00	1,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>672,000.00</b>	<b>1,172,000.00</b>	<b>504,000.00</b>	<b>808,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	364,000.00	864,000.00	272,997.00	500,000.00
22020803	PLANT/GENERATOR FUEL COST	308,000.00	308,000.00	231,003.00	308,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	1,500,000.00	0.00	1,500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>746,000.00</b>	<b>109,615,056.00</b>	<b>23,588,559.00</b>	<b>12,743,000.00</b>
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	112,500.00	147,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	4,840,000.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	0.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	86,000.00	86,000.00	64,503.00	86,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	510,000.00	510,000.00	382,500.00	510,000.00
22021017	MONITORING & EVALUATION	0.00	500,000.00	0.00	500,000.00
22021019	INCIDENTAL EXPENSES	0.00	103,029,056.00	23,029,056.00	10,000,000.00

011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOAR				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>12,762,525.96</b>	<b>17,764,332.00</b>	<b>11,143,235.00</b>	<b>15,990,332.00</b>
21	<b>PERSONNEL COST</b>	<b>9,792,222.96</b>	<b>11,418,332.00</b>	<b>8,915,510.00</b>	<b>11,418,332.00</b>
2101	SALARY	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
210101	SALARIES AND WAGES	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
21010101	SALARY	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
22	<b>OTHER RECURRENT COSTS</b>	<b>2,970,303.00</b>	<b>6,346,000.00</b>	<b>2,227,725.00</b>	<b>4,572,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>2,970,303.00</b>	<b>6,346,000.00</b>	<b>2,227,725.00</b>	<b>4,572,000.00</b>
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>698,000.00</b>	<b>1,044,000.00</b>	<b>515,000.00</b>	<b>670,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	270,000.00	360,000.00	180,000.00	280,000.00
22020303	NEWSPAPERS	85,000.00	144,000.00	55,000.00	0.00
22020304	MAGAZINES & PERIODICALS	55,000.00	60,000.00	55,000.00	60,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	99,000.00	180,000.00	95,000.00	110,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	189,000.00	300,000.00	130,000.00	220,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>499,000.00</b>	<b>700,000.00</b>	<b>294,000.00</b>	<b>520,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	295,000.00	400,000.00	150,000.00	250,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	108,000.00	150,000.00	72,000.00	150,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	96,000.00	150,000.00	72,000.00	120,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>975,600.00</b>	<b>1,740,000.00</b>	<b>727,200.00</b>	<b>1,160,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	876,000.00	1,440,000.00	644,000.00	960,000.00
22020605	CLEANING & FUMIGATION SERVICES	99,600.00	300,000.00	83,200.00	200,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>424,803.00</b>	<b>800,000.00</b>	<b>326,875.00</b>	<b>500,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	198,000.00	300,000.00	158,675.00	240,000.00
22020803	PLANT/GENERATOR FUEL COST	226,803.00	500,000.00	168,200.00	260,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>372,900.00</b>	<b>2,062,000.00</b>	<b>364,650.00</b>	<b>1,722,000.00</b>
22021001	REFRESHMENT & MEALS	93,000.00	312,000.00	72,000.00	122,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,200,000.00	0.00	1,200,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,500.00	250,000.00	169,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	179,400.00	300,000.00	123,650.00	200,000.00

011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,973,387.89</b>	<b>5,509,988.00</b>	<b>2,207,210.00</b>	<b>5,297,588.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,973,387.89</b>	<b>5,509,988.00</b>	<b>2,207,210.00</b>	<b>5,297,588.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,973,387.89</b>	<b>5,509,988.00</b>	<b>2,207,210.00</b>	<b>5,297,588.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>132,000.00</b>	<b>276,000.00</b>	<b>109,284.00</b>	<b>150,000.00</b>
22020203	INTERNET ACCESS CHARGES	132,000.00	150,000.00	109,284.00	150,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	126,000.00	0.00	0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>797,670.00</b>	<b>803,070.00</b>	<b>601,343.00</b>	<b>716,670.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	366,669.96	416,670.00	303,576.00	416,670.00
22020303	NEWSPAPERS	116,000.04	86,400.00	70,087.00	0.00
22020304	MAGAZINES & PERIODICALS	114,999.96	120,000.00	89,107.00	120,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.04	180,000.00	138,573.00	180,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>708,000.00</b>	<b>624,000.00</b>	<b>464,667.00</b>	<b>624,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	219,999.96	300,000.00	192,380.00	300,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	258,000.00	204,000.00	162,644.00	204,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	230,000.04	120,000.00	109,643.00	120,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>60,000.00</b>	<b>180,000.00</b>	<b>113,572.00</b>	<b>180,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	60,000.00	180,000.00	113,572.00	180,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>879,717.92</b>	<b>886,918.00</b>	<b>625,641.00</b>	<b>886,918.00</b>
22020801	MOTOR VEHICLE FUEL COST	479,717.96	550,918.00	362,216.00	550,918.00
22020803	PLANT/GENERATOR FUEL COST	399,999.96	336,000.00	263,425.00	336,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>395,999.97</b>	<b>2,740,000.00</b>	<b>292,703.00</b>	<b>2,740,000.00</b>
22021001	REFRESHMENT & MEALS	195,999.93	740,000.00	142,497.00	740,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	200,000.04	800,000.00	150,206.00	800,000.00

011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<i>EXPENDITURES</i>	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
22	<i>OTHER RECURRENT COSTS</i>	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
2202	OVERHEAD COST	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
22021016	OPERATIONAL EXPENSES	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62

011200300100	KWARA STATE HOUSE OF ASSEMBLY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>5,528,800,000.00</b>	<b>86,909,814.00</b>	<b>6,378,663,288.37</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>166,400,000.00</b>	<b>86,909,814.00</b>	<b>166,400,000.00</b>
2101	<b>SALARY</b>	<b>0.00</b>	<b>166,400,000.00</b>	<b>86,909,814.00</b>	<b>166,400,000.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>166,400,000.00</b>	<b>86,909,814.00</b>	<b>166,400,000.00</b>
210103	CONSOLIDATED REVENUE FUND CHARGES - SALARI	0.00	166,400,000.00	86,909,814.00	166,400,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>421,300,000.00</b>	<b>0.00</b>	<b>739,600,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>421,300,000.00</b>	<b>0.00</b>	<b>739,600,000.00</b>
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>105,000,000.00</b>	<b>0.00</b>	<b>105,000,000.00</b>
22020501	LOCAL TRAINING	0.00	105,000,000.00	0.00	105,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>316,300,000.00</b>	<b>0.00</b>	<b>634,600,000.00</b>
22021007	WELFARE PACKAGES	0.00	3,300,000.00	0.00	6,600,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	45,000,000.00	0.00	45,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	35,000,000.00	0.00	50,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	5,000,000.00	0.00	5,000,000.00
22021026	LEGAL EXPENSES	0.00	108,000,000.00	0.00	108,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	120,000,000.00	0.00	420,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>4,941,100,000.00</b>	<b>0.00</b>	<b>5,472,663,288.37</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>1,862,100,000.00</b>	<b>0.00</b>	<b>2,227,100,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>1,862,100,000.00</b>	<b>0.00</b>	<b>2,227,100,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	3,600,000.00	0.00	3,600,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	867,500,000.00	0.00	867,500,000.00
23010108	PURCHASE OF BUSES	0.00	569,000,000.00	0.00	569,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	200,000,000.00	0.00	500,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	100,000,000.00	0.00	150,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	20,000,000.00	0.00	20,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,000,000.00	0.00	20,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	17,000,000.00	0.00	17,000,000.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	0.00	50,000,000.00	0.00	50,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	30,000,000.00	0.00	30,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>1,740,000,000.00</b>	<b>0.00</b>	<b>2,035,000,000.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>1,740,000,000.00</b>	<b>0.00</b>	<b>2,035,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	665,000,000.00	0.00	900,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	5,000,000.00	0.00	65,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	10,000,000.00	0.00	10,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	0.00	100,000,000.00	0.00	100,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	960,000,000.00	0.00	960,000,000.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>0.00</b>	<b>148,563,288.37</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>0.00</b>	<b>148,563,288.37</b>
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	5,000,000.00	0.00	5,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	2,000,000.00	0.00	50,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	0.00	93,563,288.37
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>1,282,000,000.00</b>	<b>0.00</b>	<b>1,062,000,000.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>1,282,000,000.00</b>	<b>0.00</b>	<b>1,062,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	960,000,000.00	0.00	960,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	322,000,000.00	0.00	102,000,000.00

011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<i>EXPENDITURES</i>	0.00	8,297,000.00	3,972,753.00	8,297,004.00
22	<i>OTHER RECURRENT COSTS</i>	0.00	8,297,000.00	3,972,753.00	8,297,004.00
2202	OVERHEAD COST	0.00	8,297,000.00	3,972,753.00	8,297,004.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,297,000.00	3,972,753.00	8,297,004.00
22021016	OPERATIONAL EXPENSES	0.00	8,297,000.00	3,972,753.00	8,297,004.00

012300100100	MINISTRY OF COMMUNICATIONS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>755,441,887.95</b>	<b>3,178,366,198.00</b>	<b>613,730,688.80</b>	<b>3,627,181,843.00</b>
21	<b>PERSONNEL COST</b>	<b>236,785,750.16</b>	<b>322,774,017.00</b>	<b>243,543,195.80</b>	<b>302,821,070.00</b>
2101	<b>SALARY</b>	<b>236,785,750.16</b>	<b>322,774,017.00</b>	<b>243,543,195.80</b>	<b>302,821,070.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>236,785,750.16</b>	<b>322,774,017.00</b>	<b>243,543,195.80</b>	<b>302,821,070.00</b>
21010101	SALARY	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
22	<b>OTHER RECURRENT COSTS</b>	<b>138,727,756.00</b>	<b>1,426,785,181.00</b>	<b>307,751,237.00</b>	<b>1,695,155,756.00</b>
2202	<b>OVERHEAD COST</b>	<b>138,727,756.00</b>	<b>1,426,785,181.00</b>	<b>307,751,237.00</b>	<b>1,695,155,756.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>710,000.00</b>	<b>4,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	710,000.00	4,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>1,224,000.00</b>	<b>1,244,000.00</b>	<b>846,000.00</b>	<b>1,244,000.00</b>
22020203	INTERNET ACCESS CHARGES	900,000.00	920,000.00	645,000.00	920,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	324,000.00	324,000.00	201,000.00	324,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,658,860.00</b>	<b>2,686,860.00</b>	<b>1,806,000.00</b>	<b>72,114,860.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	558,860.00	558,860.00	381,000.00	558,860.00
22020302	BOOKS	180,000.00	200,000.00	45,000.00	200,000.00
22020303	NEWSPAPERS	564,000.00	572,000.00	381,000.00	0.00
22020304	MAGAZINES & PERIODICALS	996,000.00	996,000.00	729,000.00	996,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	360,000.00	360,000.00	270,000.00	360,000.00
22020314	PRODUCTION OF MATERIALS	0.00	0.00	0.00	70,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,234,000.00</b>	<b>2,239,896.00</b>	<b>1,584,000.00</b>	<b>2,239,896.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	900,000.00	905,896.00	645,000.00	905,896.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	564,000.00	564,000.00	381,000.00	564,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	360,000.00	360,000.00	270,000.00	360,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	410,000.00	410,000.00	288,000.00	410,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	240,000.00	240,000.00	180,000.00	240,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,813,896.00</b>	<b>4,160,000.00</b>	<b>2,448,078.00</b>	<b>4,160,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,765,896.00	2,600,000.00	1,572,000.00	2,600,000.00
22020803	PLANT/GENERATOR FUEL COST	1,048,000.00	1,560,000.00	876,078.00	1,560,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>129,557,000.00</b>	<b>1,412,214,425.00</b>	<b>300,177,159.00</b>	<b>1,611,157,000.00</b>
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	390,000.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	16,000,000.00	8,050,000.00	20,500,000.00
22021005	SCHOOL SERVICES	0.00	2,177,425.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	60,000.00	60,000.00	44,739.00	60,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	10,097,000.00	10,097,000.00	7,572,000.00	8,897,000.00
22021017	MONITORING & EVALUATION	0.00	1,500,000.00	0.00	0.00
22021019	INCIDENTAL EXPENSES	1,300,000.00	4,000,000.00	1,320,000.00	500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	79,100,000.00	250,000,000.00	249,999,995.00	300,000,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	0.00	1,000,000.00	0.00	300,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	32,000,000.00	1,006,680,000.00	32,800,425.00	930,500,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	5,000,000.00	10,000,000.00	0.00	10,000,000.00
22021040	GENERAL OFFICE EXPENSES	0.00	100,000,000.00	0.00	30,000,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	10,000,000.00	0.00	10,000,000.00

012300100100	MINISTRY OF COMMUNICATIONS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23	<b>CAPITAL EXPENDITURE</b>	<b>379,928,381.79</b>	<b>1,428,807,000.00</b>	<b>62,436,256.00</b>	<b>1,629,205,017.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>113,021,275.13</b>	<b>582,149,500.00</b>	<b>49,294,397.00</b>	<b>398,856,011.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>113,021,275.13</b>	<b>582,149,500.00</b>	<b>49,294,397.00</b>	<b>398,856,011.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	8,400,000.00	0.00	3,000,000.00
23010106	PURCHASE OF VANS	0.00	72,000,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	537,500.00	0.00	1,150,500.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	109,031,275.13	380,607,500.00	44,294,397.00	285,729,511.00
23010144	PURCHASE OF PRINTING MACHINE	3,990,000.00	88,804,500.00	0.00	101,400,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	25,800,000.00	5,000,000.00	5,576,000.00
23010160	PURCHASE OF COMMODITIES	0.00	6,000,000.00	0.00	2,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>266,907,106.66</b>	<b>770,262,500.00</b>	<b>13,141,859.00</b>	<b>1,080,262,500.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>266,907,106.66</b>	<b>770,262,500.00</b>	<b>13,141,859.00</b>	<b>1,080,262,500.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	266,907,106.66	729,262,500.00	13,141,859.00	1,029,262,500.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	0.00	41,000,000.00	0.00	51,000,000.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>76,395,000.00</b>	<b>0.00</b>	<b>150,086,506.00</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>0.00</b>	<b>76,395,000.00</b>	<b>0.00</b>	<b>150,086,506.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	71,395,000.00	0.00	150,086,506.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	0.00	0.00

012300300100	KWARA STATE TELEVISION SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>125,944,067.05</b>	<b>178,992,336.00</b>	<b>113,443,950.00</b>	<b>180,027,486.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>79,754,977.09</b>	<b>110,673,246.00</b>	<b>80,027,535.00</b>	<b>110,673,246.00</b>
<b>2101</b>	<b>SALARY</b>	<b>79,754,977.09</b>	<b>110,673,246.00</b>	<b>80,027,535.00</b>	<b>110,673,246.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>79,754,977.09</b>	<b>110,673,246.00</b>	<b>80,027,535.00</b>	<b>110,673,246.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>79,754,977.09</b>	<b>110,673,246.00</b>	<b>80,027,535.00</b>	<b>110,673,246.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>46,189,089.96</b>	<b>68,319,090.00</b>	<b>33,416,415.00</b>	<b>69,354,240.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>46,189,089.96</b>	<b>68,319,090.00</b>	<b>33,416,415.00</b>	<b>69,354,240.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,412,500.00</b>	<b>1,550,000.00</b>	<b>1,197,500.00</b>	<b>3,110,000.00</b>
<b>22020101</b>	<b>LOCAL TRAVEL &amp; TRANSPORT: TRAINING</b>	<b>1,412,500.00</b>	<b>1,550,000.00</b>	<b>1,197,500.00</b>	<b>3,110,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>771,000.00</b>	<b>936,000.00</b>	<b>631,000.00</b>	<b>936,000.00</b>
<b>22020201</b>	<b>ELECTRICITY CHARGES</b>	<b>700,000.00</b>	<b>720,000.00</b>	<b>546,000.00</b>	<b>720,000.00</b>
<b>22020203</b>	<b>INTERNET ACCESS CHARGES</b>	<b>71,000.00</b>	<b>108,000.00</b>	<b>85,000.00</b>	<b>108,000.00</b>
<b>22020204</b>	<b>SATELLITE BROADCASTING ACCESS CHARGES</b>	<b>0.00</b>	<b>108,000.00</b>	<b>0.00</b>	<b>108,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,545,370.00</b>	<b>2,695,630.00</b>	<b>2,054,943.00</b>	<b>2,166,380.00</b>
<b>22020301</b>	<b>OFFICE STATIONERIES/COMPUTER CONSUMABLES</b>	<b>1,771,120.00</b>	<b>1,906,880.00</b>	<b>1,432,443.00</b>	<b>1,906,880.00</b>
<b>22020302</b>	<b>BOOKS</b>	<b>30,000.00</b>	<b>32,000.00</b>	<b>30,000.00</b>	<b>32,000.00</b>
<b>22020303</b>	<b>NEWSPAPERS</b>	<b>519,250.00</b>	<b>529,250.00</b>	<b>392,500.00</b>	<b>0.00</b>
<b>22020305</b>	<b>PRINTING OF NON SECURITY DOCUMENTS</b>	<b>225,000.00</b>	<b>227,500.00</b>	<b>200,000.00</b>	<b>227,500.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,042,140.00</b>	<b>4,191,260.00</b>	<b>3,105,650.00</b>	<b>4,191,260.00</b>
<b>22020401</b>	<b>MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E</b>	<b>865,740.00</b>	<b>872,349.00</b>	<b>616,250.00</b>	<b>872,349.00</b>
<b>22020402</b>	<b>MAINTENANCE OF OFFICE FURNITURE</b>	<b>212,400.00</b>	<b>218,571.00</b>	<b>165,200.00</b>	<b>218,571.00</b>
<b>22020403</b>	<b>MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL</b>	<b>558,000.00</b>	<b>560,340.00</b>	<b>419,200.00</b>	<b>560,340.00</b>
<b>22020404</b>	<b>MAINTENANCE OF OFFICE/IT EQUIPMENTS</b>	<b>491,000.00</b>	<b>500,000.00</b>	<b>371,000.00</b>	<b>500,000.00</b>
<b>22020405</b>	<b>MAINTENANCE OF PLANTS/GENERATORS</b>	<b>1,375,000.00</b>	<b>1,500,000.00</b>	<b>1,125,000.00</b>	<b>1,500,000.00</b>
<b>22020406</b>	<b>OTHER MAINTENANCE SERVICES</b>	<b>540,000.00</b>	<b>540,000.00</b>	<b>409,000.00</b>	<b>540,000.00</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>800,000.00</b>	<b>1,000,000.00</b>	<b>200,000.00</b>	<b>1,000,000.00</b>
<b>22020501</b>	<b>LOCAL TRAINING</b>	<b>800,000.00</b>	<b>1,000,000.00</b>	<b>200,000.00</b>	<b>1,000,000.00</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,556,500.00</b>	<b>1,569,600.00</b>	<b>1,177,500.00</b>	<b>1,574,000.00</b>
<b>22020601</b>	<b>SECURITY SERVICES/EXPENSES</b>	<b>1,196,500.00</b>	<b>1,200,000.00</b>	<b>902,500.00</b>	<b>1,200,000.00</b>
<b>22020605</b>	<b>CLEANING &amp; FUMIGATION SERVICES</b>	<b>360,000.00</b>	<b>369,600.00</b>	<b>275,000.00</b>	<b>374,000.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,199,800.00</b>	<b>3,231,600.00</b>	<b>2,460,000.00</b>	<b>3,231,600.00</b>
<b>22020701</b>	<b>FINANCIAL CONSULTING</b>	<b>750,000.00</b>	<b>750,000.00</b>	<b>600,000.00</b>	<b>750,000.00</b>
<b>22020704</b>	<b>ENGINEERING SERVICES</b>	<b>2,449,800.00</b>	<b>2,481,600.00</b>	<b>1,860,000.00</b>	<b>2,481,600.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>13,286,650.00</b>	<b>34,000,000.00</b>	<b>20,254,020.00</b>	<b>34,000,000.00</b>
<b>22020801</b>	<b>MOTOR VEHICLE FUEL COST</b>	<b>1,983,400.00</b>	<b>2,000,000.00</b>	<b>1,550,600.00</b>	<b>2,000,000.00</b>
<b>22020803</b>	<b>PLANT/GENERATOR FUEL COST</b>	<b>11,303,250.00</b>	<b>32,000,000.00</b>	<b>18,703,420.00</b>	<b>32,000,000.00</b>
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>532,929.96</b>	<b>700,000.00</b>	<b>469,802.00</b>	<b>700,000.00</b>
<b>22020904</b>	<b>OTHER CRF BANK CHARGES</b>	<b>532,929.96</b>	<b>700,000.00</b>	<b>469,802.00</b>	<b>700,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>18,042,200.00</b>	<b>18,445,000.00</b>	<b>1,866,000.00</b>	<b>18,445,000.00</b>
<b>22021001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>343,600.00</b>	<b>345,000.00</b>	<b>30,000.00</b>	<b>345,000.00</b>
<b>22021002</b>	<b>HONORARIUM &amp; SITTING ALLOWANCE</b>	<b>295,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22021008</b>	<b>SUBSCRIPTION TO PROFESSIONAL BODIES</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>
<b>22021014</b>	<b>ANNUAL BUDGET EXPENSES &amp; ADMINISTRATION</b>	<b>86,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22021016</b>	<b>OPERATIONAL EXPENSES</b>	<b>2,347,600.00</b>	<b>2,450,000.00</b>	<b>1,836,000.00</b>	<b>2,450,000.00</b>
<b>22021019</b>	<b>INCIDENTAL EXPENSES</b>	<b>14,970,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>

012300400100	KWARA STATE BROADCASTING CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>200,301,617.77</b>	<b>329,091,871.00</b>	<b>198,656,978.00</b>	<b>328,531,927.00</b>
21	<b>PERSONNEL COST</b>	<b>149,791,279.88</b>	<b>264,421,951.00</b>	<b>164,510,446.00</b>	<b>264,421,951.00</b>
2101	<b>SALARY</b>	<b>149,791,279.88</b>	<b>264,421,951.00</b>	<b>164,510,446.00</b>	<b>264,421,951.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>149,791,279.88</b>	<b>264,421,951.00</b>	<b>164,510,446.00</b>	<b>264,421,951.00</b>
21010101	SALARY	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
22	<b>OTHER RECURRENT COSTS</b>	<b>50,510,337.89</b>	<b>64,669,920.00</b>	<b>34,146,532.00</b>	<b>64,109,976.00</b>
2202	<b>OVERHEAD COST</b>	<b>50,510,337.89</b>	<b>64,669,920.00</b>	<b>34,146,532.00</b>	<b>64,109,976.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>364,200.00</b>	<b>1,000,000.00</b>	<b>315,000.00</b>	<b>1,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	364,200.00	1,000,000.00	315,000.00	1,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>6,878,002.16</b>	<b>7,579,185.00</b>	<b>6,256,269.00</b>	<b>7,579,185.00</b>
22020201	ELECTRICITY CHARGES	5,346,302.16	5,539,185.00	4,947,569.00	5,539,185.00
22020203	INTERNET ACCESS CHARGES	1,351,450.00	1,800,000.00	1,122,800.00	1,800,000.00
22020205	WATER RATES	180,250.00	240,000.00	185,900.00	240,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,437,050.00</b>	<b>2,379,000.00</b>	<b>847,500.00</b>	<b>1,850,500.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,130,550.00	1,909,000.00	587,500.00	1,500,500.00
22020302	BOOKS	58,000.00	50,000.00	25,000.00	50,000.00
22020303	NEWSPAPERS	115,000.00	120,000.00	55,000.00	0.00
22020304	MAGAZINES & PERIODICALS	70,000.00	100,000.00	60,000.00	100,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	63,500.00	200,000.00	120,000.00	200,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,166,750.00</b>	<b>5,232,186.00</b>	<b>2,759,650.00</b>	<b>4,975,545.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,331,250.00	1,331,611.00	600,200.00	1,331,820.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	783,000.00	1,000,000.00	524,700.00	700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,169,500.00	1,200,600.00	557,000.00	1,200,000.00
22020406	OTHER MAINTENANCE SERVICES	758,000.00	393,725.00	242,650.00	393,725.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	1,125,000.00	1,306,250.00	835,100.00	1,350,000.00
220205	<b>TRAINING - GENERAL</b>	<b>753,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020501	LOCAL TRAINING	753,000.00	1,000,000.00	0.00	1,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>3,471,000.00</b>	<b>3,540,000.00</b>	<b>3,080,000.00</b>	<b>3,540,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	2,010,000.00	2,040,000.00	1,925,000.00	2,040,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,461,000.00	1,500,000.00	1,155,000.00	1,500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,426,450.00</b>	<b>2,844,840.00</b>	<b>628,575.00</b>	<b>2,894,840.00</b>
22020701	FINANCIAL CONSULTING	200,000.00	450,000.00	250,000.00	500,000.00
22020703	LEGAL SERVICES	1,426,450.00	1,500,000.00	0.00	1,500,000.00
22020704	ENGINEERING SERVICES	800,000.00	894,840.00	378,575.00	894,840.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>21,226,491.90</b>	<b>21,224,803.00</b>	<b>17,772,378.00</b>	<b>25,400,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,821,250.00	1,800,000.00	1,500,000.00	1,800,000.00
22020803	PLANT/GENERATOR FUEL COST	19,405,241.90	19,424,803.00	16,272,378.00	23,600,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>49,693.83</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	49,693.83	120,000.00	0.00	120,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>8,737,700.00</b>	<b>19,749,906.00</b>	<b>2,487,160.00</b>	<b>15,749,906.00</b>
22021001	REFRESHMENT & MEALS	272,500.00	500,000.00	174,900.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	136,200.00	500,000.00
22021007	WELFARE PACKAGES	980,000.00	1,000,000.00	356,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	320,000.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	130,000.00	200,000.00	25,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,542,000.00	2,549,906.00	1,795,060.00	2,549,906.00
22021019	INCIDENTAL EXPENSES	4,493,200.00	14,000,000.00	0.00	10,000,000.00

012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AG				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>11,729,400.00</b>	<b>19,429,400.00</b>	<b>6,384,000.00</b>	<b>13,720,408.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>11,729,400.00</b>	<b>19,429,400.00</b>	<b>6,384,000.00</b>	<b>13,720,408.00</b>
2202	OVERHEAD COST	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
220202	UTILITIES - GENERAL	1,063,200.00	1,063,200.00	620,200.00	1,063,200.00
22020202	TELEPHONE CHARGES	546,000.00	546,000.00	318,500.00	546,000.00
22020203	INTERNET ACCESS CHARGES	420,000.00	420,000.00	245,000.00	420,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	97,200.00	97,200.00	56,700.00	97,200.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,180,628.00</b>	<b>2,180,628.00</b>	<b>1,225,371.00</b>	<b>1,920,628.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	880,000.00	880,000.00	466,669.00	880,000.00
22020302	BOOKS	60,000.00	60,000.00	35,000.00	60,000.00
22020303	NEWSPAPERS	260,000.00	260,000.00	151,669.00	0.00
22020304	MAGAZINES & PERIODICALS	85,800.00	85,800.00	50,050.00	85,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	894,828.00	894,828.00	521,983.00	894,828.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,083,280.00</b>	<b>1,083,280.00</b>	<b>631,911.00</b>	<b>1,083,280.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	539,200.00	539,200.00	314,531.00	539,200.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL EQUIPMENT	190,080.00	190,080.00	110,880.00	190,080.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	300,000.00	300,000.00	175,000.00	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	54,000.00	54,000.00	31,500.00	54,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	1,500,000.00	0.00	0.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>180,000.00</b>	<b>180,000.00</b>	<b>105,000.00</b>	<b>180,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	180,000.00	180,000.00	105,000.00	180,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	0.00	500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,057,400.00</b>	<b>2,057,400.00</b>	<b>1,025,150.00</b>	<b>2,057,400.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	875,000.00	1,500,000.00
22020803	PLANT/GENERATOR FUEL COST	557,400.00	557,400.00	150,150.00	557,400.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>600,000.00</b>
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	500,000.00	0.00	600,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,164,892.00</b>	<b>8,364,892.00</b>	<b>2,776,368.00</b>	<b>4,315,900.00</b>
22021001	REFRESHMENT & MEALS	225,900.00	225,900.00	131,775.00	225,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	90,000.00	90,000.00	52,500.00	90,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	4,848,992.00	4,848,992.00	2,592,093.00	3,000,000.00
22021017	MONITORING & EVALUATION	0.00	500,000.00	0.00	500,000.00
22021019	INCIDENTAL EXPENSES	0.00	2,000,000.00	0.00	0.00
22021022	MEETING/VISITATION	0.00	0.00	0.00	0.00

012301300100	KWARA STATE PRINTING AND PUBLISHING CORP				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>100,520,297.70</b>	<b>156,185,064.00</b>	<b>97,160,148.00</b>	<b>149,822,064.00</b>
21	<b>PERSONNEL COST</b>	<b>73,047,408.33</b>	<b>108,784,508.00</b>	<b>77,180,490.00</b>	<b>108,784,508.00</b>
2101	SALARY	73,047,408.33	108,784,508.00	77,180,490.00	108,784,508.00
210101	SALARIES AND WAGES	73,047,408.33	108,784,508.00	77,180,490.00	108,784,508.00
21010101	SALARY	73,047,408.33	108,784,508.00	77,180,490.00	108,784,508.00
22	<b>OTHER RECURRENT COSTS</b>	<b>27,472,889.37</b>	<b>47,400,556.00</b>	<b>19,979,658.00</b>	<b>41,037,556.00</b>
2202	<b>OVERHEAD COST</b>	<b>27,472,889.37</b>	<b>47,400,556.00</b>	<b>19,979,658.00</b>	<b>41,037,556.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,040,000.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,040,000.00	0.00	0.00
220202	<b>UTILITIES - GENERAL</b>	<b>655,733.33</b>	<b>682,400.00</b>	<b>481,806.00</b>	<b>1,522,400.00</b>
22020201	ELECTRICITY CHARGES	180,000.00	180,000.00	135,000.00	180,000.00
22020202	TELEPHONE CHARGES	80,000.00	80,000.00	60,003.00	80,000.00
22020203	INTERNET ACCESS CHARGES	213,333.33	240,000.00	150,003.00	240,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	182,400.00	182,400.00	136,800.00	182,400.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	0.00	0.00	840,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>13,357,774.04</b>	<b>13,941,174.00</b>	<b>9,960,795.00</b>	<b>13,661,174.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,585,200.00	1,738,600.00	1,131,372.00	1,738,600.00
22020303	NEWSPAPERS	280,000.00	280,000.00	209,997.00	0.00
22020304	MAGAZINES & PERIODICALS	136,000.00	136,000.00	101,997.00	136,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	11,356,574.04	11,786,574.00	8,517,429.00	11,786,574.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>488,200.00</b>	<b>564,000.00</b>	<b>337,725.00</b>	<b>564,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	348,200.00	424,000.00	232,722.00	424,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	140,000.00	140,000.00	105,003.00	140,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>2,391,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	2,391,000.00	0.00	0.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>808,000.00</b>	<b>808,000.00</b>	<b>606,006.00</b>	<b>808,000.00</b>
22020602	OFFICE RENT	758,000.00	758,000.00	568,503.00	758,000.00
22020605	CLEANING & FUMIGATION SERVICES	50,000.00	50,000.00	37,503.00	50,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	800,000.00	0.00	800,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,187,320.00</b>	<b>6,598,120.00</b>	<b>3,361,437.00</b>	<b>5,446,120.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,141,600.00	2,652,000.00	1,414,800.00	1,500,000.00
22020803	PLANT/GENERATOR FUEL COST	3,045,720.00	3,946,120.00	1,946,637.00	3,946,120.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,715,862.00</b>	<b>1,215,862.00</b>	<b>1,286,892.00</b>	<b>1,215,862.00</b>
22020904	OTHER CRF BANK CHARGES	715,862.00	715,862.00	536,895.00	715,862.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	1,000,000.00	500,000.00	749,997.00	500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,260,000.00</b>	<b>18,360,000.00</b>	<b>3,944,997.00</b>	<b>17,020,000.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	0.00
22021007	WELFARE PACKAGES	640,000.00	640,000.00	479,997.00	640,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000.00	200,000.00	74,997.00	200,000.00
22021016	OPERATIONAL EXPENSES	4,520,000.00	4,520,000.00	3,390,003.00	3,680,000.00
22021019	INCIDENTAL EXPENSES	0.00	10,000,000.00	0.00	10,000,000.00
22021022	MEETING/VISITATION	0.00	2,000,000.00	0.00	2,000,000.00
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMM	0.00	500,000.00	0.00	500,000.00

012500100100	OFFICE OF HEAD OF SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>17,517,927,149.70</b>	<b>21,993,281,822.00</b>	<b>13,856,172,894.92</b>	<b>21,208,671,286.00</b>
21	<b>PERSONNEL COST</b>	<b>13,544,431,270.29</b>	<b>16,757,746,031.00</b>	<b>11,967,099,390.92</b>	<b>16,757,746,031.00</b>
2101	SALARY	1,334,743,628.09	1,557,746,031.00	1,177,175,467.92	1,557,746,031.00
210101	SALARIES AND WAGES	1,334,743,628.09	1,557,746,031.00	1,177,175,467.92	1,557,746,031.00
21010101	SALARY	1,334,743,628.09	1,557,746,031.00	1,177,175,467.92	1,557,746,031.00
2103	<b>SOCIAL BENEFITS</b>	<b>12,209,687,642.20</b>	<b>15,200,000,000.00</b>	<b>10,789,923,923.00</b>	<b>15,200,000,000.00</b>
210301	<b>SOCIAL BENEFITS</b>	<b>12,209,687,642.20</b>	<b>15,200,000,000.00</b>	<b>10,789,923,923.00</b>	<b>15,200,000,000.00</b>
21030101	GRATUITY	1,424,075,173.65	2,200,000,000.00	1,094,921,754.00	2,200,000,000.00
21030102	PENSION	10,785,612,468.55	13,000,000,000.00	9,695,002,169.00	13,000,000,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>404,646,520.04</b>	<b>641,215,791.00</b>	<b>312,785,873.00</b>	<b>658,750,791.00</b>
2202	<b>OVERHEAD COST</b>	<b>404,646,520.04</b>	<b>641,215,791.00</b>	<b>312,785,873.00</b>	<b>658,750,791.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	1,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,179,972.00</b>	<b>10,300,000.00</b>	<b>2,909,979.00</b>	<b>8,500,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,079,996.00	2,600,000.00	1,559,997.00	2,100,000.00
22020302	BOOKS	0.00	5,100,000.00	0.00	5,100,000.00
22020303	NEWSPAPERS	799,992.00	800,000.00	599,994.00	0.00
22020304	MAGAZINES & PERIODICALS	499,992.00	500,000.00	374,994.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	499,992.00	1,000,000.00	374,994.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00	300,000.00	0.00	300,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>9,099,996.00</b>	<b>9,100,000.00</b>	<b>6,824,997.00</b>	<b>38,270,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	6,000,000.00	6,000,000.00	4,500,000.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,899,996.00	1,900,000.00	1,424,997.00	1,900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	1,200,000.00	900,000.00	1,200,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	29,170,000.00
220205	<b>TRAINING - GENERAL</b>	<b>24,600,000.00</b>	<b>105,100,000.00</b>	<b>37,002,479.00</b>	<b>106,000,000.00</b>
22020501	LOCAL TRAINING	24,600,000.00	100,000,000.00	37,002,479.00	100,000,000.00
22020503	PRODUCTIVITY ENHANCEMENT TRAINING EXPENSE	0.00	5,100,000.00	0.00	6,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>31,500,000.00</b>	<b>40,325,000.00</b>	<b>23,625,000.00</b>	<b>40,325,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	31,500,000.00	39,375,000.00	23,625,000.00	39,375,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	950,000.00	0.00	950,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>291,000,000.00</b>	<b>362,568,000.00</b>	<b>218,250,000.00</b>	<b>362,568,000.00</b>
22020709	WASTE MANAGEMENT CONSULTING	291,000,000.00	362,568,000.00	218,250,000.00	362,568,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,499,992.00</b>	<b>3,500,000.00</b>	<b>2,624,994.00</b>	<b>3,500,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,999,992.00	2,000,000.00	1,499,994.00	2,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>60,262,271.00</b>	<b>0.00</b>	<b>60,262,271.00</b>
22020902	INSURANCE PREMIUM	0.00	60,262,271.00	0.00	60,262,271.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>40,766,560.04</b>	<b>49,060,520.00</b>	<b>21,548,424.00</b>	<b>38,325,520.00</b>
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	900,000.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	999,996.00	1,000,000.00	749,997.00	1,000,000.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	0.00	2,000,000.00
22021009	SPORTING ACTIVITIES	0.00	875,000.00	0.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	7,005,572.04	7,805,520.00	5,254,182.00	7,805,520.00
22021017	MONITORING & EVALUATION	499,992.00	9,180,000.00	374,994.00	1,000,000.00

012500100100	OFFICE OF HEAD OF SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22021019	INCIDENTAL EXPENSES	4,991,000.00	5,000,000.00	3,849,251.00	5,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	16,750,000.00	7,500,000.00	1,810,000.00	10,500,000.00
22021022	MEETING/VISITATION	0.00	2,000,000.00	0.00	3,820,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	4,929,000.00	6,000,000.00	6,000,000.00	0.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATION	3,091,000.00	5,000,000.00	1,485,000.00	4,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,568,849,359.37</b>	<b>4,594,320,000.00</b>	<b>1,576,287,631.00</b>	<b>3,792,174,464.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>3,248,270,958.29</b>	<b>3,894,320,000.00</b>	<b>1,497,221,872.00</b>	<b>3,542,174,464.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>3,248,270,958.29</b>	<b>3,894,320,000.00</b>	<b>1,497,221,872.00</b>	<b>3,542,174,464.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	3,212,597,146.94	3,500,000,000.00	1,400,478,159.00	2,500,000,000.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	717,354,464.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,301,351.35	162,600,000.00	62,600,000.00	125,200,000.00
23010113	PURCHASE OF COMPUTERS	0.00	102,100,000.00	15,000,000.00	70,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	54,420,000.00	0.00	54,420,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	10,000,000.00	0.00	10,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	5,372,460.00	40,000,000.00	19,143,713.00	40,000,000.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	0.00	25,200,000.00	0.00	25,200,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>320,578,401.08</b>	<b>500,000,000.00</b>	<b>79,065,759.00</b>	<b>100,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>320,578,401.08</b>	<b>500,000,000.00</b>	<b>79,065,759.00</b>	<b>100,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	320,578,401.08	500,000,000.00	79,065,759.00	100,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	200,000,000.00	0.00	150,000,000.00

014000100100	AUDITOR-GENERAL STATE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>245,384,708.52</b>	<b>454,295,664.00</b>	<b>213,638,657.44</b>	<b>434,097,632.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>115,447,312.01</b>	<b>176,335,609.00</b>	<b>130,301,813.44</b>	<b>154,308,744.00</b>
2101	SALARY	115,447,312.01	176,335,609.00	130,301,813.44	154,308,744.00
210101	SALARIES AND WAGES	115,447,312.01	176,335,609.00	130,301,813.44	154,308,744.00
21010101	SALARY	115,447,312.01	176,335,609.00	130,301,813.44	154,308,744.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>129,937,396.51</b>	<b>174,445,055.00</b>	<b>83,336,844.00</b>	<b>166,773,888.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>129,937,396.51</b>	<b>174,445,055.00</b>	<b>83,336,844.00</b>	<b>166,773,888.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>34,799,004.49</b>	<b>53,300,000.00</b>	<b>12,000,000.00</b>	<b>47,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,998,999.99	22,000,000.00	12,000,000.00	22,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	18,800,004.50	31,300,000.00	0.00	25,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>12,960,000.00</b>	<b>14,960,000.00</b>	<b>13,573,849.00</b>	<b>15,960,000.00</b>
22020203	INTERNET ACCESS CHARGES	960,000.00	960,000.00	573,849.00	960,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	12,000,000.00	14,000,000.00	13,000,000.00	15,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>39,373,627.99</b>	<b>46,173,628.00</b>	<b>28,020,200.00</b>	<b>44,960,126.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	4,000,000.00	5,000,000.00
22020303	NEWSPAPERS	213,502.00	213,502.00	192,700.00	0.00
22020304	MAGAZINES & PERIODICALS	160,126.00	160,126.00	70,000.00	160,126.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	10,600,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	4,000,000.00	3,000,000.00	3,000,000.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF AN	15,999,999.99	21,800,000.00	10,157,500.00	21,800,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,715,643.53</b>	<b>4,734,388.00</b>	<b>3,026,845.00</b>	<b>4,734,388.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,995,010.53	2,000,000.00	1,389,796.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	400,000.00	150,000.00	400,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,000,000.00	1,000,000.00	775,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	520,000.00	533,755.00	211,949.00	533,755.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	800,633.00	800,633.00	500,100.00	800,633.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>20,000,000.00</b>	<b>32,000,000.00</b>	<b>13,497,500.00</b>	<b>32,000,000.00</b>
22020501	LOCAL TRAINING	20,000,000.00	32,000,000.00	13,497,500.00	32,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>542,335.00</b>	<b>700,000.00</b>	<b>308,949.00</b>	<b>542,335.00</b>
22020601	SECURITY SERVICES/EXPENSES	400,000.00	400,000.00	200,000.00	400,000.00
22020605	CLEANING & FUMIGATION SERVICES	142,335.00	300,000.00	108,949.00	142,335.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>12,150,999.99</b>	<b>17,000,000.00</b>	<b>9,357,500.00</b>	<b>16,000,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	600,000.00	1,000,000.00
22020710	IPSAS CONSULTING	12,150,999.99	16,000,000.00	8,757,500.00	15,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,556,785.51</b>	<b>2,556,786.00</b>	<b>1,690,000.00</b>	<b>2,556,786.00</b>
22020801	MOTOR VEHICLE FUEL COST	999,999.51	1,000,000.00	1,000,000.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,556,786.00	1,556,786.00	690,000.00	1,556,786.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,839,000.00</b>	<b>3,020,253.00</b>	<b>1,862,001.00</b>	<b>3,020,253.00</b>
22021001	REFRESHMENT & MEALS	307,000.00	320,253.00	214,000.00	320,253.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	200,000.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	32,000.00	200,000.00	120,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,000,000.00	2,000,000.00	1,328,001.00	2,000,000.00

014000100100	AUDITOR-GENERAL STATE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23	CAPITAL EXPENDITURE	0.00	103,515,000.00	0.00	113,015,000.00
2301	FIXED ASSETS PURCHASED	0.00	93,515,000.00	0.00	103,015,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	93,515,000.00	0.00	103,015,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	70,000,000.00	0.00	70,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,715,000.00	0.00	9,715,000.00
23010113	PURCHASE OF COMPUTERS	0.00	8,800,000.00	0.00	8,800,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	0.00	5,000,000.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT A	0.00	0.00	0.00	9,500,000.00
2305	OTHER CAPITAL PROJECTS	0.00	10,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	10,000,000.00	0.00	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	0.00	10,000,000.00

014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>165,800,078.00</b>	<b>311,795,716.00</b>	<b>136,253,702.00</b>	<b>280,670,089.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>136,920,414.00</b>	<b>155,608,516.00</b>	<b>114,593,957.00</b>	<b>136,252,689.00</b>
<b>2101</b>	<b>SALARY</b>	<b>136,920,414.00</b>	<b>155,608,516.00</b>	<b>114,593,957.00</b>	<b>136,252,689.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>136,920,414.00</b>	<b>155,608,516.00</b>	<b>114,593,957.00</b>	<b>136,252,689.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>136,920,414.00</b>	<b>155,608,516.00</b>	<b>114,593,957.00</b>	<b>136,252,689.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>28,879,664.00</b>	<b>96,812,200.00</b>	<b>21,659,745.00</b>	<b>85,042,400.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>28,879,664.00</b>	<b>96,812,200.00</b>	<b>21,659,745.00</b>	<b>85,042,400.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>11,000,000.00</b>	<b>3,750,000.00</b>	<b>11,000,000.00</b>
<b>22020101</b>	<b>LOCAL TRAVEL &amp; TRANSPORT: TRAINING</b>	<b>5,000,000.00</b>	<b>11,000,000.00</b>	<b>3,750,000.00</b>	<b>11,000,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>159,333.00</b>	<b>228,000.00</b>	<b>119,400.00</b>	<b>228,000.00</b>
<b>22020203</b>	<b>INTERNET ACCESS CHARGES</b>	<b>45,524.00</b>	<b>60,000.00</b>	<b>34,100.00</b>	<b>60,000.00</b>
<b>22020204</b>	<b>SATELLITE BROADCASTING ACCESS CHARGES</b>	<b>113,809.00</b>	<b>168,000.00</b>	<b>85,300.00</b>	<b>168,000.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,895,107.00</b>	<b>22,823,500.00</b>	<b>4,436,295.00</b>	<b>17,553,700.00</b>
<b>22020301</b>	<b>OFFICE STATIONERIES/COMPUTER CONSUMABLES</b>	<b>379,364.00</b>	<b>2,952,300.00</b>	<b>302,695.00</b>	<b>652,300.00</b>
<b>22020303</b>	<b>NEWSPAPERS</b>	<b>41,540.00</b>	<b>469,800.00</b>	<b>30,600.00</b>	<b>0.00</b>
<b>22020304</b>	<b>MAGAZINES &amp; PERIODICALS</b>	<b>18,968.00</b>	<b>54,000.00</b>	<b>4,500.00</b>	<b>54,000.00</b>
<b>22020305</b>	<b>PRINTING OF NON SECURITY DOCUMENTS</b>	<b>455,235.00</b>	<b>3,087,400.00</b>	<b>348,500.00</b>	<b>587,400.00</b>
<b>22020312</b>	<b>PRODUCTION, PUBLICATION &amp; CIRCULATION OF AN</b>	<b>5,000,000.00</b>	<b>16,260,000.00</b>	<b>3,750,000.00</b>	<b>16,260,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>783,267.00</b>	<b>8,082,000.00</b>	<b>628,297.00</b>	<b>5,782,000.00</b>
<b>22020401</b>	<b>MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E</b>	<b>189,681.00</b>	<b>2,482,000.00</b>	<b>157,000.00</b>	<b>482,000.00</b>
<b>22020402</b>	<b>MAINTENANCE OF OFFICE FURNITURE</b>	<b>200,000.00</b>	<b>600,000.00</b>	<b>181,600.00</b>	<b>300,000.00</b>
<b>22020405</b>	<b>MAINTENANCE OF PLANTS/GENERATORS</b>	<b>38,695.00</b>	<b>440,000.00</b>	<b>34,697.00</b>	<b>440,000.00</b>
<b>22020406</b>	<b>OTHER MAINTENANCE SERVICES</b>	<b>354,891.00</b>	<b>4,560,000.00</b>	<b>255,000.00</b>	<b>4,560,000.00</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>13,837,936.00</b>	<b>38,495,100.00</b>	<b>10,378,453.00</b>	<b>38,495,100.00</b>
<b>22020501</b>	<b>LOCAL TRAINING</b>	<b>11,837,936.00</b>	<b>23,495,100.00</b>	<b>8,878,453.00</b>	<b>23,495,100.00</b>
<b>22020502</b>	<b>INTERNATIONAL TRAINING</b>	<b>2,000,000.00</b>	<b>15,000,000.00</b>	<b>1,500,000.00</b>	<b>15,000,000.00</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>563,000.00</b>	<b>800,000.00</b>
<b>22020601</b>	<b>SECURITY SERVICES/EXPENSES</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>450,000.00</b>	<b>600,000.00</b>
<b>22020605</b>	<b>CLEANING &amp; FUMIGATION SERVICES</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>113,000.00</b>	<b>200,000.00</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>1,500,000.00</b>	<b>10,000,000.00</b>
<b>22020710</b>	<b>IPSAS CONSULTING</b>	<b>2,000,000.00</b>	<b>10,000,000.00</b>	<b>1,500,000.00</b>	<b>10,000,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>265,554.00</b>	<b>4,583,600.00</b>	<b>211,300.00</b>	<b>683,600.00</b>
<b>22020801</b>	<b>MOTOR VEHICLE FUEL COST</b>	<b>189,681.00</b>	<b>3,236,400.00</b>	<b>180,800.00</b>	<b>436,400.00</b>
<b>22020803</b>	<b>PLANT/GENERATOR FUEL COST</b>	<b>75,873.00</b>	<b>1,347,200.00</b>	<b>30,500.00</b>	<b>247,200.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>138,467.00</b>	<b>800,000.00</b>	<b>73,000.00</b>	<b>500,000.00</b>
<b>22021001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>87,253.00</b>	<b>500,000.00</b>	<b>73,000.00</b>	<b>200,000.00</b>
<b>22021006</b>	<b>POSTAGES &amp; COURIER SERVICES</b>	<b>13,278.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22021014</b>	<b>ANNUAL BUDGET EXPENSES &amp; ADMINISTRATION</b>	<b>37,936.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>59,375,000.00</b>	<b>0.00</b>	<b>59,375,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>59,375,000.00</b>	<b>0.00</b>	<b>59,375,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>59,375,000.00</b>	<b>0.00</b>	<b>59,375,000.00</b>
<b>23010105</b>	<b>PURCHASE OF MOTOR VEHICLES</b>	<b>0.00</b>	<b>56,250,000.00</b>	<b>0.00</b>	<b>56,250,000.00</b>
<b>23010115</b>	<b>PURCHASE OF PHOTOCOPYING MACHINES</b>	<b>0.00</b>	<b>3,125,000.00</b>	<b>0.00</b>	<b>3,125,000.00</b>

014700100100	KWARA STATE CIVIL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>58,108,601.59</b>	<b>89,329,116.00</b>	<b>62,540,094.08</b>	<b>104,949,965.00</b>
21	<b>PERSONNEL COST</b>	<b>13,168,601.67</b>	<b>22,362,616.00</b>	<b>17,020,100.08</b>	<b>22,693,465.00</b>
2101	SALARY	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
210101	SALARIES AND WAGES	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
21010101	SALARY	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
22	<b>OTHER RECURRENT COSTS</b>	<b>44,939,999.92</b>	<b>66,966,500.00</b>	<b>45,519,994.00</b>	<b>82,256,500.00</b>
2202	<b>OVERHEAD COST</b>	<b>44,939,999.92</b>	<b>66,966,500.00</b>	<b>45,519,994.00</b>	<b>82,256,500.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	2,480,000.00	2,480,000.00	0.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,480,000.00	2,480,000.00	0.00	2,500,000.00
220202	UTILITIES - GENERAL	939,999.96	940,000.00	704,997.00	940,000.00
22020203	INTERNET ACCESS CHARGES	540,000.00	540,000.00	405,000.00	540,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	399,999.96	400,000.00	299,997.00	400,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,809,999.96</b>	<b>4,870,000.00</b>	<b>3,607,497.00</b>	<b>4,420,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,499,999.96	2,500,000.00	1,874,997.00	2,500,000.00
22020302	BOOKS	0.00	60,000.00	0.00	60,000.00
22020303	NEWSPAPERS	450,000.00	450,000.00	337,500.00	0.00
22020304	MAGAZINES & PERIODICALS	260,000.04	260,000.00	195,003.00	260,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,599,999.96	1,600,000.00	1,199,997.00	1,600,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,500,500.04</b>	<b>7,000,500.00</b>	<b>5,375,378.00</b>	<b>7,000,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	900,000.00	1,400,000.00	675,000.00	1,400,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	699,999.96	700,000.00	524,997.00	700,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,400,000.04	1,400,000.00	1,050,003.00	1,400,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,500.04	1,500,500.00	1,125,378.00	1,500,500.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
22020501	LOCAL TRAINING	0.00	3,000,000.00	0.00	3,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>500,000.04</b>	<b>500,000.00</b>	<b>375,003.00</b>	<b>500,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	500,000.04	500,000.00	375,003.00	500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,500,000.00</b>	<b>4,280,000.00</b>	<b>3,000,000.00</b>	<b>6,500,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	1,250,000.00	1,280,000.00	0.00	1,500,000.00
22020711	OTHER CONSULTING SERVICES	1,250,000.00	3,000,000.00	3,000,000.00	5,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,589,499.96</b>	<b>4,589,500.00</b>	<b>3,442,122.00</b>	<b>4,589,500.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,940,400.00	1,940,400.00	1,455,300.00	1,940,400.00
22020803	PLANT/GENERATOR FUEL COST	2,649,099.96	2,649,100.00	1,986,822.00	2,649,100.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>22,619,999.96</b>	<b>39,306,500.00</b>	<b>29,014,997.00</b>	<b>52,806,500.00</b>
22021001	REFRESHMENT & MEALS	1,059,999.96	1,060,000.00	794,997.00	1,060,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,200,000.00	3,086,500.00	0.00	3,086,500.00
22021006	POSTAGES & COURIER SERVICES	159,999.96	160,000.00	119,997.00	160,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	6,000,000.00	3,000,000.00	3,000,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
22021013	PROMOTION (SERVICE WIDE)	15,000,000.00	20,000,000.00	17,000,000.00	40,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	800,000.04	800,000.00	600,003.00	800,000.00
22021017	MONITORING & EVALUATION	2,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00
22021019	INCIDENTAL EXPENSES	900,000.00	1,500,000.00	1,000,000.00	1,000,000.00

014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,006,802.00</b>	<b>36,461,372.00</b>	<b>11,762,027.00</b>	<b>20,246,372.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>26,642,000.00</b>	<b>5,100,000.00</b>	<b>10,642,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	26,642,000.00	5,100,000.00	10,642,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>124,000.00</b>	<b>174,000.00</b>	<b>129,000.00</b>	<b>204,000.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	84,000.00	144,000.00	104,000.00	144,000.00
22020205	WATER RATES	40,000.00	30,000.00	25,000.00	60,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>441,000.00</b>	<b>852,000.00</b>	<b>635,000.00</b>	<b>707,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	290,000.00	587,000.00	445,000.00	587,000.00
22020303	NEWSPAPERS	91,000.00	145,000.00	110,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,000.00	120,000.00	80,000.00	120,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>772,000.00</b>	<b>954,000.00</b>	<b>809,000.00</b>	<b>884,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000.00	604,000.00	480,000.00	644,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	177,000.00	200,000.00	179,000.00	144,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	95,000.00	150,000.00	150,000.00	96,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>130,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>	<b>180,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	70,000.00	120,000.00	120,000.00	120,000.00
22020605	CLEANING & FUMIGATION SERVICES	60,000.00	60,000.00	60,000.00	60,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>555,799.00</b>	<b>1,289,372.00</b>	<b>777,026.00</b>	<b>1,289,372.00</b>
22020801	MOTOR VEHICLE FUEL COST	316,114.00	893,372.00	502,228.00	893,372.00
22020803	PLANT/GENERATOR FUEL COST	239,685.00	396,000.00	274,798.00	396,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,984,003.00</b>	<b>6,370,000.00</b>	<b>4,132,001.00</b>	<b>6,340,000.00</b>
22021001	REFRESHMENT & MEALS	52,000.00	120,000.00	56,000.00	120,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	14,000.00	14,000.00	24,000.00
22021007	WELFARE PACKAGES	300,000.00	450,000.00	0.00	450,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	160,000.00
22021016	OPERATIONAL EXPENSES	48,000.00	60,000.00	30,000.00	60,000.00
22021019	INCIDENTAL EXPENSES	0.00	150,000.00	0.00	150,000.00
22021040	GENERAL OFFICE EXPENSES	3,584,003.00	5,376,000.00	4,032,001.00	5,376,000.00

014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE CON				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>8,407,191.96</b>	<b>9,710,768.00</b>	<b>6,275,351.00</b>	<b>9,510,768.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,407,191.96</b>	<b>9,710,768.00</b>	<b>6,275,351.00</b>	<b>9,510,768.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,407,191.96</b>	<b>9,710,768.00</b>	<b>6,275,351.00</b>	<b>9,510,768.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,200,000.00</b>	<b>2,000,000.00</b>	<b>1,300,000.00</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	2,000,000.00	1,300,000.00	2,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>199,337.00</b>	<b>200,000.00</b>	<b>150,000.00</b>	<b>200,000.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	199,337.00	200,000.00	150,000.00	200,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,766,000.00</b>	<b>1,800,000.00</b>	<b>1,215,000.00</b>	<b>1,600,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	885,000.00	900,000.00	675,000.00	900,000.00
22020303	NEWSPAPERS	199,337.00	200,000.00	140,000.00	0.00
22020304	MAGAZINES & PERIODICALS	249,163.00	250,000.00	150,000.00	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	432,500.00	450,000.00	250,000.00	450,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,983,163.00</b>	<b>2,050,000.00</b>	<b>1,070,000.00</b>	<b>2,050,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	748,000.00	750,000.00	350,000.00	750,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	150,000.00	75,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	249,163.00	250,000.00	175,000.00	250,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	433,000.00	450,000.00	220,000.00	450,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	433,000.00	450,000.00	250,000.00	450,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,212,551.63</b>	<b>1,250,000.00</b>	<b>927,634.00</b>	<b>1,250,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	963,388.63	1,000,000.00	740,134.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	249,163.00	250,000.00	187,500.00	250,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,638,803.33</b>	<b>1,776,768.00</b>	<b>1,252,717.00</b>	<b>1,776,768.00</b>
22020801	MOTOR VEHICLE FUEL COST	950,803.33	1,020,768.00	765,535.00	1,020,768.00
22020803	PLANT/GENERATOR FUEL COST	688,000.00	756,000.00	487,182.00	756,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>407,337.00</b>	<b>634,000.00</b>	<b>360,000.00</b>	<b>634,000.00</b>
22021001	REFRESHMENT & MEALS	193,337.00	200,000.00	140,000.00	200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	85,000.00	150,000.00	100,000.00	150,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	84,000.00	0.00	84,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	59,000.00	200,000.00	120,000.00	200,000.00

016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>30,160,162,991.03</b>	<b>38,079,848,313.00</b>	<b>12,545,355,202.56</b>	<b>48,410,154,504.00</b>
21	<b>PERSONNEL COST</b>	<b>935,093,326.86</b>	<b>1,450,020,573.00</b>	<b>944,055,870.56</b>	<b>1,648,020,573.00</b>
2101	SALARY	935,093,326.86	1,450,020,573.00	944,055,870.56	1,448,020,573.00
210101	SALARIES AND WAGES	935,093,326.86	1,450,020,573.00	944,055,870.56	1,448,020,573.00
21010101	SALARY	8,583,243.98	13,124,651.00	8,116,668.28	11,124,651.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARI	926,510,082.88	1,436,895,922.00	935,939,202.28	1,436,895,922.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
210201	ALLOWANCES	0.00	0.00	0.00	200,000,000.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	0.00	0.00	0.00	200,000,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>26,721,558,576.55</b>	<b>30,868,570,290.00</b>	<b>10,314,953,484.00</b>	<b>36,992,905,192.00</b>
2202	<b>OVERHEAD COST</b>	<b>5,126,403,246.55</b>	<b>8,664,805,192.00</b>	<b>3,605,545,674.00</b>	<b>11,297,905,192.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	67,903,550.00	50,000,000.00	36,819,500.00	75,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	67,903,550.00	50,000,000.00	36,819,500.00	75,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>1,200,000.00</b>	<b>3,000,000.00</b>	<b>2,250,000.00</b>	<b>3,000,000.00</b>
22020203	INTERNET ACCESS CHARGES	1,200,000.00	3,000,000.00	2,250,000.00	3,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>8,219,541.00</b>	<b>9,252,240.00</b>	<b>6,939,180.00</b>	<b>8,352,240.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,341,663.00	4,800,000.00	3,600,000.00	4,800,000.00
22020303	NEWSPAPERS	825,000.00	900,000.00	675,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,063,208.00	2,352,240.00	1,764,180.00	2,352,240.00
22020306	PRINTING OF SECURITY DOCUMENTS	989,670.00	1,200,000.00	900,000.00	1,200,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>11,166,632.00</b>	<b>11,416,632.00</b>	<b>8,562,474.00</b>	<b>11,416,632.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	9,046,632.00	9,046,632.00	6,784,974.00	9,046,632.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	350,000.00	600,000.00	450,000.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES	1,770,000.00	1,770,000.00	1,327,500.00	1,770,000.00
220205	<b>TRAINING - GENERAL</b>	<b>3,979,000.00</b>	<b>40,000,000.00</b>	<b>21,000,000.00</b>	<b>50,000,000.00</b>
22020501	LOCAL TRAINING	3,979,000.00	40,000,000.00	21,000,000.00	50,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>510,997,874.34</b>	<b>1,264,500,000.00</b>	<b>458,395,954.00</b>	<b>3,764,500,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	171,923,037.34	264,000,000.00	120,633,660.00	264,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	338,658,175.00	1,000,000,000.00	337,387,300.00	3,500,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	416,662.00	500,000.00	374,994.00	500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>750,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>
22020711	OTHER CONSULTING SERVICES	0.00	750,000,000.00	0.00	500,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>24,722,722.00</b>	<b>33,936,320.00</b>	<b>25,452,234.00</b>	<b>33,936,320.00</b>
22020801	MOTOR VEHICLE FUEL COST	11,289,390.00	13,936,320.00	10,452,240.00	13,936,320.00
22020803	PLANT/GENERATOR FUEL COST	13,433,332.00	20,000,000.00	14,999,994.00	20,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,498,213,927.21</b>	<b>6,502,700,000.00</b>	<b>3,046,126,332.00</b>	<b>6,851,700,000.00</b>
22021001	REFRESHMENT & MEALS	1,616,670.00	2,400,000.00	1,800,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	400,000,000.00	39,537,059.00	500,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,036,000.00	10,000,000.00	6,405,405.00	10,800,000.00
22021007	WELFARE PACKAGES	1,427,617,849.98	1,300,000,000.00	638,682,703.00	1,500,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	5,000,000.00	0.00	3,600,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	500,000.00	0.00	500,000.00
22021016	OPERATIONAL EXPENSES	201,521,799.36	222,300,000.00	158,584,366.00	222,300,000.00
22021017	MONITORING & EVALUATION	0.00	2,500,000.00	0.00	3,000,000.00
22021019	INCIDENTAL EXPENSES	1,119,220,909.66	1,000,000,000.00	929,153,957.00	1,000,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	114,000,000.00	200,000,000.00	150,000,000.00	250,000,000.00
22021022	MEETING/VISITATION	7,290,250.00	10,000,000.00	5,032,000.00	10,000,000.00

016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22021025	RESEARCH ACTIVITIES	0.00	150,000,000.00	0.00	150,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	316,088,471.21	1,050,000,000.00	49,800,000.00	1,050,000,000.00
22021029	GOVERNORS' FORUM EXPENSES	53,790,250.00	150,000,000.00	28,500,000.00	150,000,000.00
22021049	PILGRIMS WELFARE AND EXPENSES	1,236,031,727.00	2,000,000,000.00	1,038,630,842.00	2,000,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>21,595,155,330.00</b>	<b>22,203,765,098.00</b>	<b>6,709,407,810.00</b>	<b>25,695,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>21,595,155,330.00</b>	<b>22,203,765,098.00</b>	<b>6,709,407,810.00</b>	<b>25,695,000,000.00</b>
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	21,595,155,330.00	22,203,765,098.00	6,709,407,810.00	25,695,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>2,503,511,087.62</b>	<b>5,761,257,450.00</b>	<b>1,286,345,848.00</b>	<b>9,769,228,739.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,833,042,728.45</b>	<b>3,695,846,000.00</b>	<b>603,948,471.00</b>	<b>6,611,203,739.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,833,042,728.45</b>	<b>3,695,846,000.00</b>	<b>603,948,471.00</b>	<b>6,611,203,739.00</b>
23010104	PURCHASE OF MOTOR CYCLES	15,351,351.35	75,000,000.00	0.00	1,900,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,716,027,805.51	1,000,000,000.00	578,071,108.00	2,500,000,000.00
23010106	PURCHASE OF VANS	0.00	1,500,000,000.00	0.00	563,662,275.00
23010108	PURCHASE OF BUSES	0.00	636,000,000.00	0.00	717,354,464.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00	10,000,000.00
23010113	PURCHASE OF COMPUTERS	3,783,882.00	13,196,000.00	6,425,647.00	32,250,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,446,621.62	15,050,000.00	0.00	15,437,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	175,000,000.00	0.00	180,000,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0.00	10,000,000.00	0.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	15,000,000.00	0.00	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	100,000,000.00	0.00	50,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	4,695,235.14	20,000,000.00	0.00	500,000,000.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	0.00	10,500,000.00	0.00	5,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	4,229,435.00	16,100,000.00	0.00	16,500,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS	77,248,397.83	82,000,000.00	16,834,500.00	82,000,000.00
23010147	PURCHASE OF SPARE PARTS	3,260,000.00	10,000,000.00	0.00	10,000,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	8,000,000.00	2,617,216.00	14,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>52,360,393.00</b>	<b>326,751,750.00</b>	<b>25,863,175.00</b>	<b>358,025,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>52,360,393.00</b>	<b>326,751,750.00</b>	<b>25,863,175.00</b>	<b>358,025,000.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	158,430,000.00	25,863,175.00	232,025,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	3,321,750.00	0.00	10,000,000.00
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS	52,360,393.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	165,000,000.00	0.00	116,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>268,265,919.77</b>	<b>738,659,700.00</b>	<b>417,668,790.00</b>	<b>800,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>268,265,919.77</b>	<b>738,659,700.00</b>	<b>417,668,790.00</b>	<b>800,000,000.00</b>
23030107	REHABILITATION / REPAIRS OF POLICE STATIONS/POWER	0.00	60,000,000.00	0.00	300,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	268,265,919.77	678,659,700.00	417,668,790.00	500,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>349,842,046.40</b>	<b>1,000,000,000.00</b>	<b>238,865,412.00</b>	<b>2,000,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>349,842,046.40</b>	<b>1,000,000,000.00</b>	<b>238,865,412.00</b>	<b>2,000,000,000.00</b>
23040114	LIVESTOCK DEVELOPMENT	349,842,046.40	1,000,000,000.00	238,865,412.00	2,000,000,000.00

016300100100	MINISTRY OF SPECIAL DUTIES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>6,948,360.00</b>	<b>24,902,000.00</b>	<b>4,500,000.00</b>	<b>23,020,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,948,360.00</b>	<b>24,902,000.00</b>	<b>4,500,000.00</b>	<b>23,020,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,948,360.00</b>	<b>24,902,000.00</b>	<b>4,500,000.00</b>	<b>23,020,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>8,002,000.00</b>	<b>0.00</b>	<b>8,002,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,002,000.00	0.00	8,002,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020203	INTERNET ACCESS CHARGES	120,000.00	120,000.00	90,000.00	120,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	120,000.00	120,000.00	90,000.00	120,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,163,868.00</b>	<b>1,714,000.00</b>	<b>835,497.00</b>	<b>1,532,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	787,956.00	788,000.00	591,003.00	788,000.00
22020302	BOOKS	49,956.00	600,000.00	0.00	600,000.00
22020303	NEWSPAPERS	181,956.00	182,000.00	136,494.00	0.00
22020304	MAGAZINES & PERIODICALS	24,000.00	24,000.00	18,000.00	24,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	120,000.00	90,000.00	120,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,197,456.00</b>	<b>2,410,000.00</b>	<b>757,503.00</b>	<b>2,410,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	630,000.00	630,000.00	472,500.00	630,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	120,000.00	120,000.00	90,000.00	120,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	259,956.00	260,000.00	195,003.00	260,000.00
22020406	OTHER MAINTENANCE SERVICES	187,500.00	1,400,000.00	0.00	1,400,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>112,500.00</b>	<b>150,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00	112,500.00	150,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,559,700.00</b>	<b>1,559,760.00</b>	<b>1,169,820.00</b>	<b>1,559,760.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,132,500.00	1,132,560.00	849,420.00	1,132,560.00
22020803	PLANT/GENERATOR FUEL COST	427,200.00	427,200.00	320,400.00	427,200.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,637,336.00</b>	<b>10,826,240.00</b>	<b>1,444,680.00</b>	<b>9,126,240.00</b>
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	112,500.00	150,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,200,000.00	0.00	1,200,000.00
22021006	POSTAGES & COURIER SERVICES	60,000.00	60,000.00	45,000.00	60,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,478,916.00	1,716,240.00	1,287,180.00	1,716,240.00
22021017	MONITORING & EVALUATION	0.00	2,700,000.00	0.00	2,000,000.00
22021019	INCIDENTAL EXPENSES	948,420.00	3,000,000.00	0.00	2,000,000.00
22021022	MEETING/VISITATION	0.00	1,800,000.00	0.00	1,800,000.00

021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>3,409,793,852.65</b>	<b>3,712,915,087.00</b>	<b>1,176,182,584.02</b>	<b>10,153,060,915.00</b>
21	<b>PERSONNEL COST</b>	<b>615,294,420.17</b>	<b>757,231,865.00</b>	<b>587,093,823.02</b>	<b>777,231,865.00</b>
2101	SALARY	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
210101	SALARIES AND WAGES	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
21010101	SALARY	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
22	<b>OTHER RECURRENT COSTS</b>	<b>92,703,880.00</b>	<b>167,125,922.00</b>	<b>34,083,261.00</b>	<b>247,674,250.00</b>
2202	<b>OVERHEAD COST</b>	<b>92,703,880.00</b>	<b>167,125,922.00</b>	<b>34,083,261.00</b>	<b>247,674,250.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	1,752,000.00	3,000,000.00	890,000.00	4,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,752,000.00	3,000,000.00	890,000.00	4,000,000.00
220202	UTILITIES - GENERAL	620,400.00	620,400.00	465,300.00	620,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	620,400.00	620,400.00	465,300.00	620,400.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>9,984,000.00</b>	<b>6,624,000.00</b>	<b>3,888,000.00</b>	<b>4,872,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,412,000.00	2,412,000.00	1,809,000.00	2,412,000.00
22020303	NEWSPAPERS	1,752,000.00	1,752,000.00	1,314,000.00	0.00
22020304	MAGAZINES & PERIODICALS	180,000.00	180,000.00	135,000.00	180,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	840,000.00	840,000.00	630,000.00	840,000.00
22020309	UNIFORMS & OTHER CLOTHING	4,800,000.00	1,440,000.00	0.00	1,440,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,013,156.00</b>	<b>14,189,000.00</b>	<b>7,735,959.00</b>	<b>12,989,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,552,000.00	3,199,959.00	4,352,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	3,000,000.00	3,000,000.00	2,250,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,800,000.00	1,800,000.00	1,350,000.00	1,800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,248,000.00	936,000.00	1,248,000.00
22020406	OTHER MAINTENANCE SERVICES	1,213,156.00	2,589,000.00	0.00	2,589,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,400,000.00</b>	<b>5,400,000.00</b>	<b>4,050,000.00</b>	<b>5,400,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	2,250,000.00	3,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,400,000.00	2,400,000.00	1,800,000.00	2,400,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>66,934,324.00</b>	<b>137,292,522.00</b>	<b>17,054,002.00</b>	<b>219,792,850.00</b>
22021001	REFRESHMENT & MEALS	2,313,812.00	3,600,000.00	2,700,000.00	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	0.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	500,000.00	500,000.00	374,400.00	500,000.00
22021017	MONITORING & EVALUATION	0.00	750,000.00	0.00	750,000.00
22021019	INCIDENTAL EXPENSES	0.00	2,500,000.00	0.00	0.00
22021022	MEETING/VISITATION	0.00	1,000,000.00	0.00	1,000,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	46,694,200.00	3,650,000.00	0.00	3,650,000.00
22021025	RESEARCH ACTIVITIES	17,426,312.00	50,000,000.00	0.00	10,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	23,000,000.00	0.00	170,055,800.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	20,137,050.00	0.00	20,137,050.00
22021040	GENERAL OFFICE EXPENSES	0.00	19,955,472.00	13,979,602.00	0.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXPENSES	0.00	10,000,000.00	0.00	10,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>2,701,795,552.48</b>	<b>2,788,557,300.00</b>	<b>555,005,500.00</b>	<b>9,128,154,800.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>5,771,250.00</b>	<b>1,518,512,500.00</b>	<b>410,005,500.00</b>	<b>1,014,601,800.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>5,771,250.00</b>	<b>1,518,512,500.00</b>	<b>410,005,500.00</b>	<b>1,014,601,800.00</b>
23010104	PURCHASE OF MOTOR CYCLES	5,771,250.00	5,800,000.00	0.00	6,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	1,003,592,500.00	399,405,500.00	506,481,800.00
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	9,120,000.00	0.00	2,120,000.00
23010160	PURCHASE OF COMMODITIES	0.00	500,000,000.00	10,600,000.00	500,000,000.00

021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOP				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2302	CONSTRUCTION / PROVISION	8,366,000.00	270,000,000.00	0.00	120,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	8,366,000.00	270,000,000.00	0.00	120,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,800,000.00	220,000,000.00	0.00	70,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,566,000.00	50,000,000.00	0.00	50,000,000.00
2303	REHABILITATION / REPAIRS	0.00	90,000,000.00	0.00	90,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	90,000,000.00	0.00	90,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	30,000,000.00	0.00	30,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	60,000,000.00	0.00	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	101,000,000.00	55,765,000.00	0.00	40,479,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	101,000,000.00	55,765,000.00	0.00	40,479,000.00
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	0.00	8,625,000.00	0.00	8,625,000.00
23040107	COCOA PRODUCTION PROGRAMME	1,000,000.00	4,500,000.00	0.00	4,500,000.00
23040108	FISHERIES DEVELOPMENT PROGRAMME	100,000,000.00	33,000,000.00	0.00	27,354,000.00
23040109	LIVESTOCK DISEASES CONTROL	0.00	5,000,000.00	0.00	0.00
23040110	RABIES CONTROL	0.00	4,640,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	2,586,658,302.48	854,279,800.00	145,000,000.00	7,863,074,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,586,658,302.48	854,279,800.00	145,000,000.00	7,863,074,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	3,074,000.00	0.00	3,074,000.00
23050106	PROGRAMMES AND ACTIVITIES	2,586,658,302.48	851,205,800.00	145,000,000.00	7,860,000,000.00

021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PRO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>10,348,216.36</b>	<b>13,298,215.00</b>	<b>7,761,159.00</b>	<b>18,806,215.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>10,348,216.36</b>	<b>13,298,215.00</b>	<b>7,761,159.00</b>	<b>18,806,215.00</b>
2202	OVERHEAD COST	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	324,000.00	324,000.00	243,000.00	324,000.00
22020203	INTERNET ACCESS CHARGES	180,000.00	180,000.00	135,000.00	180,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	144,000.00	144,000.00	108,000.00	144,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,544,150.40</b>	<b>1,544,150.00</b>	<b>1,158,111.00</b>	<b>1,362,150.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	974,150.40	974,150.00	730,611.00	974,150.00
22020303	NEWSPAPERS	182,000.04	182,000.00	136,503.00	0.00
22020304	MAGAZINES & PERIODICALS	24,000.00	24,000.00	18,000.00	24,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	363,999.96	364,000.00	272,997.00	364,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,081,299.96</b>	<b>1,081,300.00</b>	<b>810,972.00</b>	<b>1,081,300.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	775,599.96	775,600.00	581,697.00	775,600.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	150,000.00	150,000.00	112,500.00	150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	155,700.00	155,700.00	116,775.00	155,700.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>4,740,000.00</b>
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	4,740,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>3,575,000.04</b>	<b>3,575,000.00</b>	<b>2,681,253.00</b>	<b>3,575,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,240,000.00	3,240,000.00	2,430,000.00	3,240,000.00
22020605	CLEANING & FUMIGATION SERVICES	335,000.04	335,000.00	251,253.00	335,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>
22020707	AGRICULTURAL CONSULTING	0.00	250,000.00	0.00	250,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,326,000.96</b>	<b>2,326,000.00</b>	<b>1,744,497.00</b>	<b>2,326,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,512,000.00	1,512,000.00	1,134,000.00	1,512,000.00
22020803	PLANT/GENERATOR FUEL COST	814,000.96	814,000.00	610,497.00	814,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,497,765.00</b>	<b>3,197,765.00</b>	<b>1,123,326.00</b>	<b>4,147,765.00</b>
22021001	REFRESHMENT & MEALS	200,000.04	200,000.00	150,003.00	200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	250,000.00	0.00	250,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	0.00	700,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,297,764.96	1,297,765.00	973,323.00	1,297,765.00
22021017	MONITORING & EVALUATION	0.00	250,000.00	0.00	500,000.00
22021022	MEETING/VISITATION	0.00	250,000.00	0.00	500,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	0.00	250,000.00	0.00	500,000.00

021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,400,000.00</b>	<b>2,495,000.00</b>	<b>1,719,794.00</b>	<b>2,495,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,400,000.00</b>	<b>2,495,000.00</b>	<b>1,719,794.00</b>	<b>2,495,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,400,000.00</b>	<b>2,495,000.00</b>	<b>1,719,794.00</b>	<b>2,495,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>223,794.00</b>	<b>223,794.00</b>	<b>223,794.00</b>	<b>223,794.00</b>
<b>22020203</b>	<b>INTERNET ACCESS CHARGES</b>	<b>223,794.00</b>	<b>223,794.00</b>	<b>223,794.00</b>	<b>223,794.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>251,000.00</b>	<b>251,000.00</b>	<b>251,000.00</b>	<b>251,000.00</b>
<b>22020301</b>	<b>OFFICE STATIONERIES/COMPUTER CONSUMABLES</b>	<b>251,000.00</b>	<b>251,000.00</b>	<b>251,000.00</b>	<b>251,000.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>732,000.00</b>	<b>732,000.00</b>	<b>480,000.00</b>	<b>732,000.00</b>
<b>22020401</b>	<b>MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E</b>	<b>432,000.00</b>	<b>432,000.00</b>	<b>180,000.00</b>	<b>432,000.00</b>
<b>22020405</b>	<b>MAINTENANCE OF PLANTS/GENERATORS</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>988,206.00</b>	<b>988,206.00</b>	<b>765,000.00</b>	<b>988,206.00</b>
<b>22020801</b>	<b>MOTOR VEHICLE FUEL COST</b>	<b>568,000.00</b>	<b>568,000.00</b>	<b>450,000.00</b>	<b>568,000.00</b>
<b>22020803</b>	<b>PLANT/GENERATOR FUEL COST</b>	<b>420,206.00</b>	<b>420,206.00</b>	<b>315,000.00</b>	<b>420,206.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>205,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>
<b>22021001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>22021014</b>	<b>ANNUAL BUDGET EXPENSES &amp; ADMINISTRATION</b>	<b>105,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>

022000100100	MINISTRY OF FINANCE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>35,119,802,347.42</b>	<b>66,649,897,485.00</b>	<b>27,212,673,164.24</b>	<b>71,654,297,907.18</b>
21	<b>PERSONNEL COST</b>	<b>730,567,630.06</b>	<b>939,084,394.00</b>	<b>700,075,929.24</b>	<b>933,434,572.00</b>
2101	<b>SALARY</b>	<b>730,567,630.06</b>	<b>939,084,394.00</b>	<b>700,075,929.24</b>	<b>933,434,572.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>730,567,630.06</b>	<b>939,084,394.00</b>	<b>700,075,929.24</b>	<b>933,434,572.00</b>
21010101	SALARY	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
22	<b>OTHER RECURRENT COSTS</b>	<b>26,881,375,589.71</b>	<b>45,118,550,716.00</b>	<b>24,027,937,370.00</b>	<b>43,118,520,960.18</b>
2202	<b>OVERHEAD COST</b>	<b>11,748,852,259.10</b>	<b>25,890,145,839.00</b>	<b>10,953,760,449.00</b>	<b>24,905,525,339.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,436,413,133.80</b>	<b>5,030,000,000.00</b>	<b>1,301,787,379.00</b>	<b>4,032,184,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,960,000.00	30,000,000.00	21,456,000.00	32,184,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,423,453,133.80	5,000,000,000.00	1,280,331,379.00	4,000,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>7,913,599.92</b>	<b>7,913,600.00</b>	<b>5,935,203.00</b>	<b>7,913,600.00</b>
22020203	INTERNET ACCESS CHARGES	3,924,000.00	3,924,000.00	2,943,000.00	3,924,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	489,600.00	489,600.00	367,200.00	489,600.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,499,999.92	3,500,000.00	2,625,003.00	3,500,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>69,323,916.44</b>	<b>130,841,909.00</b>	<b>102,979,463.00</b>	<b>129,037,409.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	9,519,999.96	9,520,000.00	7,139,997.00	9,520,000.00
22020302	BOOKS	115,500.00	115,500.00	86,625.00	115,500.00
22020303	NEWSPAPERS	1,804,500.00	1,804,500.00	1,353,375.00	0.00
22020304	MAGAZINES & PERIODICALS	1,867,200.00	1,867,200.00	1,400,400.00	1,867,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,416,449.92	21,416,450.00	16,062,336.00	21,416,450.00
22020306	PRINTING OF SECURITY DOCUMENTS	9,728,259.00	9,728,259.00	7,296,192.00	9,728,259.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF AN	24,872,007.56	86,390,000.00	69,640,538.00	86,390,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>37,458,412.80</b>	<b>39,535,913.00</b>	<b>28,093,806.00</b>	<b>39,535,913.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	7,899,999.96	7,900,000.00	5,924,997.00	7,900,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	15,000,000.00	15,000,000.00	11,250,000.00	15,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	7,999,999.92	8,000,000.00	6,000,003.00	8,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,558,412.92	6,558,413.00	4,918,806.00	6,558,413.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,077,500.00	0.00	2,077,500.00
220205	<b>TRAINING - GENERAL</b>	<b>2,405,000.00</b>	<b>48,708,271.00</b>	<b>5,080,000.00</b>	<b>63,708,271.00</b>
22020501	LOCAL TRAINING	2,405,000.00	48,708,271.00	5,080,000.00	63,708,271.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>3,435,832,317.00</b>	<b>4,515,832,317.00</b>	<b>1,380,954,451.00</b>	<b>4,515,832,317.00</b>
22020601	SECURITY SERVICES/EXPENSES	12,844,017.00	12,844,017.00	9,633,015.00	12,844,017.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,420,000,000.00	4,500,000,000.00	1,369,080,211.00	4,500,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,988,300.00	2,988,300.00	2,241,225.00	2,988,300.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,972,484,789.50</b>	<b>8,000,000,000.00</b>	<b>4,124,027,131.00</b>	<b>6,000,000,000.00</b>
22020701	FINANCIAL CONSULTING	3,972,484,789.50	8,000,000,000.00	4,124,027,131.00	6,000,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>26,004,588.60</b>	<b>26,120,088.00</b>	<b>19,503,441.00</b>	<b>26,120,088.00</b>
22020801	MOTOR VEHICLE FUEL COST	9,253,019.64	9,368,519.00	6,939,765.00	9,368,519.00
22020803	PLANT/GENERATOR FUEL COST	16,751,568.96	16,751,569.00	12,563,676.00	16,751,569.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>761,016,501.04</b>	<b>8,091,193,741.00</b>	<b>3,985,399,575.00</b>	<b>10,091,193,741.00</b>
22021001	REFRESHMENT & MEALS	5,382,000.00	5,382,000.00	4,036,500.00	5,382,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,140,000.00	0.00	2,140,000.00
22021006	POSTAGES & COURIER SERVICES	3,199,999.92	3,200,000.00	2,400,003.00	3,200,000.00
22021007	WELFARE PACKAGES	0.00	20,000,000.00	0.00	20,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	45,771,741.00	45,771,741.00	34,328,808.00	45,771,741.00
22021019	INCIDENTAL EXPENSES	692,662,760.20	1,000,000,000.00	455,024,261.00	1,000,000,000.00

022000100100	MINISTRY OF FINANCE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	2,000,000,000.00	484,000,000.00	4,000,000,000.00
22021032	SOCIAL INTERVENTION FUND	0.00	5,000,000,000.00	2,999,610,000.00	5,000,000,000.00
22021035	BOARD OF SURVEY	6,000,000.00	6,500,000.00	0.00	6,500,000.00
22021040	GENERAL OFFICE EXPENSES	7,999,999.92	8,000,000.00	6,000,003.00	8,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>12,894,347,011.41</b>	<b>15,359,309,288.00</b>	<b>10,065,174,448.00</b>	<b>14,200,992,324.18</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>51,902,961.44</b>	<b>90,911,004.00</b>	<b>64,401,553.00</b>	<b>77,163,786.00</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORR	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>4,435,099,842.61</b>	<b>4,035,519,747.00</b>	<b>3,053,769,705.00</b>	<b>3,866,140,213.26</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BOR	4,435,099,842.61	4,035,519,747.00	3,053,769,705.00	3,866,140,213.26
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>3,655,451,426.96</b>	<b>4,115,397,645.00</b>	<b>2,170,668,205.00</b>	<b>3,781,025,232.00</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,655,451,426.96	4,115,397,645.00	2,170,668,205.00	3,781,025,232.00
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>4,751,892,780.40</b>	<b>7,117,480,892.00</b>	<b>4,776,334,985.00</b>	<b>6,476,663,092.92</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	361,796,789.09	1,884,415,589.00	1,263,091,046.00	1,382,857,011.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	4,390,095,991.31	5,233,065,303.00	3,513,243,939.00	5,093,806,081.92
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>2,238,176,319.20</b>	<b>3,869,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,012,003,297.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PA</b>	<b>2,238,176,319.20</b>	<b>3,869,095,589.00</b>	<b>3,009,002,473.00</b>	<b>4,012,003,297.00</b>
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVE	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>7,507,859,127.65</b>	<b>20,592,262,375.00</b>	<b>2,484,659,865.00</b>	<b>27,602,342,375.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>3,051,686,273.75</b>	<b>6,142,962,375.00</b>	<b>2,018,041,115.00</b>	<b>8,113,042,375.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>3,051,686,273.75</b>	<b>6,142,962,375.00</b>	<b>2,018,041,115.00</b>	<b>8,113,042,375.00</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,630,000.00	30,300,000.00	8,213,203.00	30,300,000.00
23010113	PURCHASE OF COMPUTERS	28,725,260.00	49,920,000.00	0.00	20,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	17,335,987.50	62,742,375.00	0.00	62,742,375.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	3,000,000,000.00	0.00	4,000,000,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	3,002,995,026.25	3,000,000,000.00	2,009,827,912.00	4,000,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>250,000,000.00</b>	<b>12,250,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>250,000,000.00</b>	<b>12,250,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	10,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000,000.00	250,000,000.00	2,250,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>31,643,407.72</b>	<b>440,000,000.00</b>	<b>212,867,000.00</b>	<b>2,230,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>31,643,407.72</b>	<b>440,000,000.00</b>	<b>212,867,000.00</b>	<b>2,230,000,000.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	26,643,407.72	400,000,000.00	200,000,000.00	2,200,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	40,000,000.00	12,867,000.00	30,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>4,424,529,446.18</b>	<b>13,509,300,000.00</b>	<b>3,751,750.00</b>	<b>5,009,300,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>4,424,529,446.18</b>	<b>13,509,300,000.00</b>	<b>3,751,750.00</b>	<b>5,009,300,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	5,310,000.00	9,300,000.00	3,751,750.00	9,300,000.00
23050106	PROGRAMMES AND ACTIVITIES	0.00	4,500,000,000.00	0.00	5,000,000,000.00
23050110	CONTIGENCY FUND - CAPITAL	4,419,219,446.18	9,000,000,000.00	0.00	0.00

022000800100	KWARA STATE INTERNAL REVENUE SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>15,433,139,919.57</b>	<b>21,759,655,605.00</b>	<b>8,447,162,278.00</b>	<b>16,458,085,870.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,125,509,469.91</b>	<b>3,245,162,974.00</b>	<b>2,543,492,806.00</b>	<b>3,282,149,524.00</b>
2101	SALARY	1,982,572,351.31	3,043,499,479.00	2,414,535,525.00	3,077,426,656.00
210101	SALARIES AND WAGES	1,982,572,351.31	3,043,499,479.00	2,414,535,525.00	3,077,426,656.00
21010101	SALARY	1,982,572,351.31	3,043,499,479.00	2,414,535,525.00	3,077,426,656.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00
210202	SOCIAL CONTRIBUTIONS	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00
21020202	CONTRIBUTORY PENSION	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,413,503,827.58</b>	<b>9,247,089,986.00</b>	<b>2,813,727,000.00</b>	<b>8,762,708,846.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,413,503,827.58</b>	<b>9,247,089,986.00</b>	<b>2,813,727,000.00</b>	<b>8,762,708,846.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	34,124,244.29	69,714,199.00	48,570,572.00	70,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	34,124,244.29	50,000,000.00	33,893,466.00	50,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	19,714,199.00	14,677,106.00	20,000,000.00
220202	UTILITIES - GENERAL	50,921,359.92	85,784,550.00	47,223,396.00	125,000,000.00
22020201	ELECTRICITY CHARGES	14,453,015.15	20,526,800.00	13,406,176.00	25,000,000.00
22020203	INTERNET ACCESS CHARGES	18,572,151.66	33,057,750.00	17,145,910.00	30,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	17,896,193.11	32,200,000.00	16,671,310.00	70,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	259,633,925.56	313,489,750.00	218,544,767.00	313,691,750.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	25,253,470.24	31,350,000.00	24,021,209.00	30,000,000.00
22020302	BOOKS	120,000.00	1,500,000.00	200,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	1,569,000.00	2,691,750.00	1,611,000.00	2,691,750.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,825,786.28	47,948,000.00	18,422,818.00	30,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	212,865,669.04	230,000,000.00	174,289,740.00	250,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>60,516,815.00</b>	<b>87,530,000.00</b>	<b>63,797,476.00</b>	<b>72,860,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	29,283,405.00	40,000,000.00	32,523,452.00	30,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	19,850,420.00	32,530,000.00	20,332,343.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	9,714,490.00	10,000,000.00	9,378,781.00	17,860,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,668,500.00	5,000,000.00	1,562,900.00	5,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>36,812,250.00</b>	<b>77,100,000.00</b>	<b>56,579,812.00</b>	<b>95,000,000.00</b>
22020501	LOCAL TRAINING	36,812,250.00	60,100,000.00	56,579,812.00	80,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	17,000,000.00	0.00	15,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>53,555,697.00</b>	<b>71,300,000.00</b>	<b>42,778,142.00</b>	<b>80,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	24,786,012.18	37,640,000.00	20,536,207.00	40,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	28,769,684.82	33,660,000.00	22,241,935.00	40,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,522,290,544.73</b>	<b>7,963,285,801.00</b>	<b>1,980,974,360.00</b>	<b>7,500,000,000.00</b>
22020701	FINANCIAL CONSULTING	5,522,290,544.73	7,963,285,801.00	1,980,974,360.00	7,500,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>113,913,895.04</b>	<b>157,000,000.00</b>	<b>96,756,713.00</b>	<b>120,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	65,870,793.35	85,000,000.00	59,643,612.00	70,000,000.00
22020803	PLANT/GENERATOR FUEL COST	48,043,101.69	72,000,000.00	37,113,101.00	50,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>25,402,140.37</b>	<b>30,633,953.00</b>	<b>22,462,733.00</b>	<b>38,583,096.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,899,885.15	6,452,953.00	3,325,893.00	6,452,953.00
22020902	INSURANCE PREMIUM	16,442,255.22	17,681,000.00	12,761,840.00	24,630,143.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	5,060,000.00	6,500,000.00	6,375,000.00	7,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>256,332,955.67</b>	<b>391,251,733.00</b>	<b>236,039,029.00</b>	<b>347,574,000.00</b>
22021001	REFRESHMENT & MEALS	1,969,963.01	5,873,900.00	1,835,011.00	5,874,000.00
22021003	PUBLICITY & ADVERTISEMENTS	16,722,918.34	40,000,000.00	10,666,345.00	30,000,000.00
22021006	POSTAGES & COURIER SERVICES	3,049,192.10	5,500,000.00	3,206,596.00	6,500,000.00

022000800100	KWARA STATE INTERNAL REVENUE SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22021007	WELFARE PACKAGES	9,689,361.00	14,544,500.00	8,147,858.00	30,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,359,300.00	25,000,000.00	15,047,000.00	20,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	333,300.00	333,333.00	284,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	57,463,181.62	87,000,000.00	41,833,355.00	60,000,000.00
22021017	MONITORING & EVALUATION	153,869,911.60	180,000,000.00	150,270,564.00	180,000,000.00
22021022	MEETING/VISITATION	7,875,828.00	33,000,000.00	4,748,300.00	15,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>6,894,126,622.08</b>	<b>9,267,402,645.00</b>	<b>3,089,942,472.00</b>	<b>4,413,227,500.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>325,586,450.00</b>	<b>2,268,000,000.00</b>	<b>150,994,500.00</b>	<b>2,269,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>325,586,450.00</b>	<b>2,268,000,000.00</b>	<b>150,994,500.00</b>	<b>2,269,500,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	18,000,000.00	17,200,000.00	19,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	190,842,600.00	250,000,000.00	127,805,675.00	250,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	134,743,850.00	2,000,000,000.00	5,988,825.00	2,000,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>6,550,691,753.58</b>	<b>6,855,675,145.00</b>	<b>2,849,713,802.00</b>	<b>2,000,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>6,550,691,753.58</b>	<b>6,855,675,145.00</b>	<b>2,849,713,802.00</b>	<b>2,000,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,550,691,753.58	6,855,675,145.00	2,849,713,802.00	2,000,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>17,848,418.50</b>	<b>143,727,500.00</b>	<b>89,234,170.00</b>	<b>143,727,500.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>17,848,418.50</b>	<b>143,727,500.00</b>	<b>89,234,170.00</b>	<b>143,727,500.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,848,418.50	143,727,500.00	89,234,170.00	143,727,500.00

022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>31,417,572,001.23</b>	<b>49,161,021,664.00</b>	<b>7,704,016,854.66</b>	<b>37,876,601,458.00</b>
21	<b>PERSONNEL COST</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
2101	<b>SALARY</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>355,254,735.63</b>	<b>491,868,327.00</b>	<b>368,811,174.66</b>	<b>491,748,231.00</b>
21010101	SALARY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
22	<b>OTHER RECURRENT COSTS</b>	<b>701,854,669.00</b>	<b>1,122,133,164.00</b>	<b>636,306,211.00</b>	<b>2,132,963,995.00</b>
2202	<b>OVERHEAD COST</b>	<b>701,854,669.00</b>	<b>1,122,133,164.00</b>	<b>636,306,211.00</b>	<b>2,132,963,995.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	2,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>757,800.00</b>	<b>757,800.00</b>	<b>568,350.00</b>	<b>757,800.00</b>
22020203	INTERNET ACCESS CHARGES	407,800.00	407,800.00	305,847.00	407,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	350,000.00	350,000.00	262,503.00	350,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,673,700.00</b>	<b>1,673,700.00</b>	<b>1,255,275.00</b>	<b>1,458,800.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	808,800.00	808,800.00	606,600.00	808,800.00
22020303	NEWSPAPERS	214,900.00	214,900.00	161,172.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	375,003.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	150,000.00	150,000.00	112,500.00	150,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,847,395.00</b>	<b>2,847,395.00</b>	<b>1,385,550.00</b>	<b>2,847,395.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	649,504.00	649,504.00	487,125.00	649,504.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	306,417.00	306,417.00	229,815.00	306,417.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	258,726.00	258,726.00	194,049.00	258,726.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	632,748.00	632,748.00	474,561.00	632,748.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>225,000.00</b>	<b>300,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	225,000.00	300,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,528,754.00</b>	<b>1,528,754.00</b>	<b>1,146,564.00</b>	<b>1,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	868,754.00	868,754.00	651,564.00	500,000.00
22020803	PLANT/GENERATOR FUEL COST	660,000.00	660,000.00	495,000.00	500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>695,747,020.00</b>	<b>1,110,025,515.00</b>	<b>631,725,472.00</b>	<b>2,124,600,000.00</b>
22021001	REFRESHMENT & MEALS	180,515.00	180,515.00	135,387.00	100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	600,000.00	0.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	90,000.00	67,500.00	0.00
22021007	WELFARE PACKAGES	90,000.00	1,000,000.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	64,000.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,476,000.00	1,540,000.00	1,154,997.00	1,000,000.00
22021017	MONITORING & EVALUATION	0.00	2,500,000.00	0.00	1,000,000.00
22021019	INCIDENTAL EXPENSES	1,956,750.00	3,715,000.00	0.00	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	100,000,000.00	54,790,000.00	1,120,000,000.00
22021040	GENERAL OFFICE EXPENSES	691,979,755.00	1,000,000,000.00	575,577,588.00	1,000,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>30,360,462,596.60</b>	<b>47,547,020,173.00</b>	<b>6,698,899,469.00</b>	<b>35,251,889,232.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>13,000,000.00</b>	<b>0.00</b>	<b>13,000,000.00</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	13,000,000.00	0.00	13,000,000.00
230104	PURCHASE OF MOTOR CYCLES	0.00	13,000,000.00	0.00	13,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>17,222,885,913.96</b>	<b>34,583,596,856.00</b>	<b>3,481,054,425.00</b>	<b>24,588,465,915.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	17,222,885,913.96	34,583,596,856.00	3,481,054,425.00	24,588,465,915.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	250,000,000.00	0.00	250,000,000.00

022200100100					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FA	750,000,000.00	900,000,000.00	0.00	900,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	13,825,872,458.54	23,005,000,000.00	2,400,500,000.00	17,105,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	0.00	800,000,000.00	17,975,000.00	800,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	4,050,000,000.00	0.00	2,050,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,256,512,928.75	1,158,465,915.00	472,508,539.00	1,158,465,915.00
23020133	CONSTRUCTION / PROVISION OF DATA PROCESSING	0.00	1,500,000,000.00	0.00	1,000,000,000.00
23020137	CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTE	0.00	175,000,000.00	0.00	175,000,000.00
23020142	CONSTRUCTION / PROVISION OF GARMENT PRODU	1,185,437,703.63	1,000,000,000.00	280,440,763.00	1,000,000,000.00
23020143	CONSTRUCTION / PROVISION OF FACTORIES/INDUS	205,062,823.04	1,745,130,941.00	309,630,123.00	150,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>13,137,576,682.64</b>	<b>12,950,423,317.00</b>	<b>3,217,845,044.00</b>	<b>10,650,423,317.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>13,137,576,682.64</b>	<b>12,950,423,317.00</b>	<b>3,217,845,044.00</b>	<b>10,650,423,317.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	13,000,000,000.00	12,200,000,000.00	3,104,803,755.00	8,400,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILI	137,576,682.64	450,423,317.00	113,041,289.00	450,423,317.00
23030129	REHABILITATION / REPAIRS OF MARKETS/PARKS	0.00	300,000,000.00	0.00	1,800,000,000.00

022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>4,473,203,986.22</b>	<b>3,016,700,000.00</b>	<b>872,753,379.00</b>	<b>4,014,202,000.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>13,291,891.89</b>	<b>16,700,000.00</b>	<b>9,421,584.00</b>	<b>14,202,000.00</b>
2202	OVERHEAD COST	13,291,891.89	16,700,000.00	9,421,584.00	14,202,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,500,000.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,500,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	186,000.00	186,000.00	139,500.00	186,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	186,000.00	186,000.00	139,500.00	186,000.00
220203	MATERIALS & SUPPLIES - GENERAL	732,000.00	732,000.00	549,000.00	732,000.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	732,000.00	732,000.00	549,000.00	732,000.00
220204	MAINTENANCE SERVICES - GENERAL	498,000.00	498,000.00	373,500.00	498,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	498,000.00	498,000.00	373,500.00	498,000.00
220205	TRAINING - GENERAL	0.00	1,500,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,500,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	1,440,000.00	1,440,000.00	1,080,000.00	1,440,000.00
22020601	SECURITY SERVICES/EXPENSES	840,000.00	840,000.00	630,000.00	840,000.00
22020605	CLEANING & FUMIGATION SERVICES	600,000.00	600,000.00	450,000.00	600,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,380,000.00	4,380,000.00	3,285,000.00	4,380,000.00
22020803	PLANT/GENERATOR FUEL COST	4,380,000.00	4,380,000.00	3,285,000.00	4,380,000.00
220209	FINANCIAL CHARGES - GENERAL	3,291,891.89	1,500,000.00	1,921,622.00	3,000,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	3,291,891.89	1,500,000.00	1,921,622.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,764,000.00	4,964,000.00	2,072,962.00	2,966,000.00
22021001	REFRESHMENT & MEALS	486,000.00	486,000.00	364,500.00	486,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,560,000.00	1,560,000.00	1,170,000.00	1,560,000.00
22021019	INCIDENTAL EXPENSES	0.00	2,000,000.00	0.00	0.00
22021040	GENERAL OFFICE EXPENSES	718,000.00	718,000.00	538,462.00	720,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>4,459,912,094.33</b>	<b>3,000,000,000.00</b>	<b>863,331,795.00</b>	<b>4,000,000,000.00</b>
2305	OTHER CAPITAL PROJECTS	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00

022900100100	MINISTRY OF TRANSPORT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>1,618,985,589.00</b>	<b>0.00</b>	<b>4,757,225,171.00</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,078,208.00</b>
2101	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,078,208.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,078,208.00</b>
21010101	SALARY	0.00	0.00	0.00	170,078,208.00
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>162,857,635.00</b>	<b>0.00</b>	<b>126,359,035.00</b>
2202	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>162,857,635.00</b>	<b>0.00</b>	<b>126,359,035.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	5,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>225,385.00</b>	<b>0.00</b>	<b>540,935.00</b>
22020203	INTERNET ACCESS CHARGES	0.00	41,665.00	0.00	100,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	183,720.00	0.00	440,935.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>91,513,990.00</b>	<b>0.00</b>	<b>92,712,500.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	541,665.00	0.00	1,300,000.00
22020303	NEWSPAPERS	0.00	172,330.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	41,665.00	0.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	104,165.00	0.00	250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	291,665.00	0.00	700,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	90,362,500.00	0.00	90,362,500.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>1,851,410.00</b>	<b>0.00</b>	<b>1,453,451.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	0.00	733,330.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	108,330.00	0.00	260,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	131,215.00	0.00	314,916.00
22020406	OTHER MAINTENANCE SERVICES	0.00	878,535.00	0.00	878,535.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>850,605.00</b>	<b>0.00</b>	<b>2,041,463.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	833,330.00	0.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	17,275.00	0.00	41,463.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>43,488,855.00</b>	<b>0.00</b>	<b>10,194,640.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	632,825.00	0.00	1,140,160.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	42,000,000.00	0.00	5,000,000.00
22020803	PLANT/GENERATOR FUEL COST	0.00	856,030.00	0.00	4,054,480.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>22,927,390.00</b>	<b>0.00</b>	<b>14,416,046.00</b>
22021001	REFRESHMENT & MEALS	0.00	208,330.00	0.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	8,825,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	10,000.00	0.00	24,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	0.00	2,592,460.00	0.00	4,600,446.00
22021017	MONITORING & EVALUATION	0.00	2,091,600.00	0.00	2,091,600.00
22021019	INCIDENTAL EXPENSES	0.00	4,000,000.00	0.00	0.00
22021022	MEETING/VISITATION	0.00	5,000,000.00	0.00	5,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>1,456,127,954.00</b>	<b>0.00</b>	<b>4,460,787,928.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>396,750,000.00</b>	<b>0.00</b>	<b>2,910,787,928.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>396,750,000.00</b>	<b>0.00</b>	<b>2,910,787,928.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	8,750,000.00	0.00	27,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	310,000,000.00	0.00	2,500,000,000.00
23010109	PURCHASE OF SEA BOATS	0.00	0.00	0.00	200,000,000.00

022900100100	MINISTRY OF TRANSPORT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	0.00	0.00	0.00	41,780,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	0.00	0.00	50,730,850.00
23010147	PURCHASE OF SPARE PARTS	0.00	0.00	0.00	33,130,000.00
23010152	PURCHASE OF TOWING VEHICLES	0.00	75,000,000.00	0.00	0.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	0.00	0.00	43,147,078.00
23010165	PURCHASE OF TRAFFIC CONES	0.00	3,000,000.00	0.00	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,550,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,550,000,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	0.00	0.00	0.00	1,500,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	750,000,000.00	0.00	50,000,000.00
23020138	CONSTRUCTION / PROVISION OF BUS DEPOTS / LAY	0.00	250,000,000.00	0.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>59,377,954.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>0.00</b>	<b>59,377,954.00</b>	<b>0.00</b>	<b>0.00</b>
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIO	0.00	59,377,954.00	0.00	0.00

023100100100	MINISTRY OF ENERGY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>879,500,242.78</b>	<b>5,419,158,967.00</b>	<b>1,027,184,203.87</b>	<b>3,874,523,415.00</b>
21	<b>PERSONNEL COST</b>	<b>131,226,692.98</b>	<b>179,719,533.00</b>	<b>134,067,081.87</b>	<b>183,108,087.00</b>
2101	<b>SALARY</b>	<b>131,226,692.98</b>	<b>179,719,533.00</b>	<b>134,067,081.87</b>	<b>183,108,087.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>131,226,692.98</b>	<b>179,719,533.00</b>	<b>134,067,081.87</b>	<b>183,108,087.00</b>
21010101	SALARY	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
22	<b>OTHER RECURRENT COSTS</b>	<b>362,858,707.10</b>	<b>512,123,863.00</b>	<b>312,951,415.00</b>	<b>644,012,863.00</b>
2202	<b>OVERHEAD COST</b>	<b>362,858,707.10</b>	<b>512,123,863.00</b>	<b>312,951,415.00</b>	<b>644,012,863.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	0.00
220202	<b>UTILITIES - GENERAL</b>	<b>358,291,905.10</b>	<b>500,189,780.00</b>	<b>309,506,188.00</b>	<b>631,182,780.00</b>
22020201	ELECTRICITY CHARGES	358,129,461.10	500,027,330.00	309,384,355.00	631,020,330.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	162,444.00	162,450.00	121,833.00	162,450.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,051,620.00</b>	<b>1,051,633.00</b>	<b>788,715.00</b>	<b>947,633.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	754,632.00	754,633.00	565,974.00	754,633.00
22020303	NEWSPAPERS	103,992.00	104,000.00	77,994.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	192,996.00	193,000.00	144,747.00	193,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,270,968.00</b>	<b>4,270,980.00</b>	<b>953,226.00</b>	<b>7,270,980.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	884,292.00	884,296.00	663,219.00	884,296.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	210,900.00	210,906.00	158,175.00	210,906.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	175,776.00	175,778.00	131,832.00	175,778.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	3,000,000.00	0.00	6,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>98,984.00</b>	<b>98,984.00</b>	<b>74,241.00</b>	<b>98,984.00</b>
22020605	CLEANING & FUMIGATION SERVICES	98,984.00	98,984.00	74,241.00	98,984.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,571,984.00</b>	<b>1,571,986.00</b>	<b>1,179,018.00</b>	<b>1,571,986.00</b>
22020801	MOTOR VEHICLE FUEL COST	993,200.00	993,200.00	744,930.00	993,200.00
22020803	PLANT/GENERATOR FUEL COST	578,784.00	578,786.00	434,088.00	578,786.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>573,246.00</b>	<b>2,940,500.00</b>	<b>450,027.00</b>	<b>2,940,500.00</b>
22021001	REFRESHMENT & MEALS	389,920.00	400,000.00	300,033.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	183,326.00	200,000.00	149,994.00	200,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021017	MONITORING & EVALUATION	0.00	1,640,500.00	0.00	1,640,500.00
23	<b>CAPITAL EXPENDITURE</b>	<b>385,414,842.70</b>	<b>4,727,315,571.00</b>	<b>580,165,707.00</b>	<b>3,047,402,465.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>253,359,164.16</b>	<b>2,043,340,625.00</b>	<b>571,472,888.00</b>	<b>1,065,094,380.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>253,359,164.16</b>	<b>2,043,340,625.00</b>	<b>571,472,888.00</b>	<b>1,065,094,380.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	0.00	350,000,000.00	0.00	0.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT & EQUIPMENT	253,359,164.16	1,531,025,054.00	571,472,888.00	900,000,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	162,315,571.00	0.00	165,094,380.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>132,055,678.54</b>	<b>2,583,974,946.00</b>	<b>8,692,819.00</b>	<b>1,880,351,679.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>132,055,678.54</b>	<b>2,583,974,946.00</b>	<b>8,692,819.00</b>	<b>1,880,351,679.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	38,925,025.45	1,633,974,946.00	0.00	980,351,679.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	0.00	350,000,000.00	0.00	0.00
23020141	CONSTRUCTION / PROVISION OF INJECTION SUB-STATION	93,130,653.09	600,000,000.00	8,692,819.00	900,000,000.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>101,956,406.00</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>101,956,406.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	100,000,000.00	0.00	101,956,406.00

023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>127,925,530.28</b>	<b>158,806,910.00</b>	<b>120,589,914.00</b>	<b>160,706,910.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>119,297,168.28</b>	<b>150,028,548.00</b>	<b>114,006,129.00</b>	<b>152,028,548.00</b>
<b>2101</b>	<b>SALARY</b>	<b>119,297,168.28</b>	<b>150,028,548.00</b>	<b>114,006,129.00</b>	<b>152,028,548.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>119,297,168.28</b>	<b>150,028,548.00</b>	<b>114,006,129.00</b>	<b>152,028,548.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>119,297,168.28</b>	<b>150,028,548.00</b>	<b>114,006,129.00</b>	<b>152,028,548.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,628,362.00</b>	<b>8,778,362.00</b>	<b>6,583,785.00</b>	<b>8,678,362.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,628,362.00</b>	<b>8,778,362.00</b>	<b>6,583,785.00</b>	<b>8,678,362.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>600,003.00</b>	<b>800,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00	600,003.00	800,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>86,400.00</b>	<b>86,400.00</b>	<b>64,800.00</b>	<b>86,400.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	86,400.00	86,400.00	64,800.00	86,400.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>429,540.00</b>	<b>429,540.00</b>	<b>322,155.00</b>	<b>329,540.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	181,832.00	181,832.00	136,377.00	181,832.00
22020303	NEWSPAPERS	100,000.00	100,000.00	74,997.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	147,708.00	147,708.00	110,781.00	147,708.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,087,020.00</b>	<b>1,087,020.00</b>	<b>815,265.00</b>	<b>1,087,020.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	655,350.00	655,350.00	491,517.00	655,350.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	208,336.00	208,336.00	156,249.00	208,336.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	223,334.00	223,334.00	167,499.00	223,334.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>3,112,086.00</b>	<b>3,112,086.00</b>	<b>2,334,069.00</b>	<b>3,112,086.00</b>
22020501	LOCAL TRAINING	3,112,086.00	3,112,086.00	2,334,069.00	3,112,086.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>334,500.00</b>	<b>334,500.00</b>	<b>250,884.00</b>	<b>334,500.00</b>
22020601	SECURITY SERVICES/EXPENSES	228,750.00	228,750.00	171,567.00	228,750.00
22020605	CLEANING & FUMIGATION SERVICES	105,750.00	105,750.00	79,317.00	105,750.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>337,500.00</b>	<b>450,000.00</b>
22020701	FINANCIAL CONSULTING	450,000.00	450,000.00	337,500.00	450,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>761,160.00</b>	<b>761,160.00</b>	<b>570,870.00</b>	<b>761,160.00</b>
22020801	MOTOR VEHICLE FUEL COST	761,160.00	761,160.00	570,870.00	761,160.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,567,656.00</b>	<b>1,717,656.00</b>	<b>1,288,239.00</b>	<b>1,717,656.00</b>
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	299,997.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	720,000.00	720,000.00	540,000.00	720,000.00
22021004	MEDICAL EXPENSES - LOCAL	107,660.00	107,660.00	80,748.00	107,660.00
22021006	POSTAGES & COURIER SERVICES	39,996.00	39,996.00	29,997.00	39,996.00
22021007	WELFARE PACKAGES	250,000.00	250,000.00	187,497.00	250,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	50,000.00	200,000.00	150,000.00	200,000.00

023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>95,384,948.81</b>	<b>738,530,981.00</b>	<b>109,890,444.87</b>	<b>342,192,876.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>91,368,239.81</b>	<b>136,787,065.00</b>	<b>106,857,525.87</b>	<b>151,663,860.00</b>
2101	SALARY	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
210101	SALARIES AND WAGES	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
21010101	SALARY	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,016,709.00</b>	<b>56,743,916.00</b>	<b>3,032,919.00</b>	<b>30,529,016.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,016,709.00</b>	<b>56,743,916.00</b>	<b>3,032,919.00</b>	<b>30,529,016.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>414,829.33</b>	<b>400,000.00</b>	<b>299,997.00</b>	<b>400,000.00</b>
22020203	INTERNET ACCESS CHARGES	267,829.33	250,000.00	187,497.00	250,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	147,000.00	150,000.00	112,500.00	150,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,290,630.54</b>	<b>1,804,900.00</b>	<b>979,272.00</b>	<b>1,590,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	275,729.66	278,000.00	209,097.00	278,000.00
22020302	BOOKS	0.00	500,000.00	0.00	500,000.00
22020303	NEWSPAPERS	211,896.34	214,900.00	161,172.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	497,004.54	500,000.00	375,003.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	306,000.00	312,000.00	234,000.00	312,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>793,644.20</b>	<b>15,802,648.00</b>	<b>601,983.00</b>	<b>5,802,648.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	346,500.33	349,504.00	262,125.00	349,504.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	203,412.42	206,417.00	154,809.00	206,417.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	243,731.45	246,727.00	185,049.00	246,727.00
22020406	OTHER MAINTENANCE SERVICES	0.00	15,000,000.00	0.00	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>268,352.68</b>	<b>274,400.00</b>	<b>205,794.00</b>	<b>274,400.00</b>
22020601	SECURITY SERVICES/EXPENSES	96,996.34	100,000.00	74,997.00	100,000.00
22020605	CLEANING & FUMIGATION SERVICES	171,356.34	174,400.00	130,797.00	174,400.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>563,062.79</b>	<b>569,055.00</b>	<b>426,780.00</b>	<b>569,055.00</b>
22020801	MOTOR VEHICLE FUEL COST	360,430.37	363,418.00	272,556.00	363,418.00
22020803	PLANT/GENERATOR FUEL COST	202,632.42	205,637.00	154,224.00	205,637.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>686,189.46</b>	<b>32,892,913.00</b>	<b>519,093.00</b>	<b>16,892,913.00</b>
22021001	REFRESHMENT & MEALS	177,515.95	180,515.00	135,387.00	180,515.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	66,738.25	67,467.00	50,004.00	67,467.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	441,935.26	444,931.00	333,702.00	444,931.00
22021017	MONITORING & EVALUATION	0.00	10,000,000.00	0.00	10,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	20,000,000.00	0.00	5,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>545,000,000.00</b>	<b>0.00</b>	<b>160,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>245,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>245,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
230105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	0.00	0.00
2301053	PURCHASE OF TOOLS AND EQUIPMENT	0.00	100,000,000.00	0.00	0.00
2301063	PURCHASE OF LABORATORY EQUIPMENT	0.00	45,000,000.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	150,000,000.00	0.00	150,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	100,000,000.00	0.00	0.00

023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	0.00	10,000,000.00

023400100100	MINISTRY OF WORKS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>56,409,655,108.18</b>	<b>118,782,680,727.00</b>	<b>32,552,903,247.26</b>	<b>110,485,566,431.00</b>
21	<b>PERSONNEL COST</b>	<b>309,567,130.83</b>	<b>438,890,434.00</b>	<b>320,922,818.26</b>	<b>427,897,093.00</b>
2101	<b>SALARY</b>	<b>309,567,130.83</b>	<b>438,890,434.00</b>	<b>320,922,818.26</b>	<b>427,897,093.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>309,567,130.83</b>	<b>438,890,434.00</b>	<b>320,922,818.26</b>	<b>427,897,093.00</b>
21010101	SALARY	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
22	<b>OTHER RECURRENT COSTS</b>	<b>27,435,167.96</b>	<b>90,292,503.00</b>	<b>20,417,348.00</b>	<b>95,313,903.00</b>
2202	<b>OVERHEAD COST</b>	<b>27,435,167.96</b>	<b>90,292,503.00</b>	<b>20,417,348.00</b>	<b>95,313,903.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>1,770,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,770,000.00	0.00	7,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>361,080.00</b>	<b>540,935.00</b>	<b>261,810.00</b>	<b>540,935.00</b>
22020203	INTERNET ACCESS CHARGES	99,120.00	100,000.00	74,340.00	100,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	261,960.00	440,935.00	187,470.00	440,935.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,638,420.00</b>	<b>5,016,100.00</b>	<b>1,755,270.00</b>	<b>6,132,500.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,300,000.00	1,300,000.00	975,330.00	1,300,000.00
22020303	NEWSPAPERS	200,400.00	413,600.00	150,300.00	0.00
22020304	MAGAZINES & PERIODICALS	99,120.00	100,000.00	74,340.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	240,000.00	250,000.00	180,000.00	250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,400.00	700,000.00	375,300.00	700,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,298,500.00	2,252,500.00	0.00	3,782,500.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,949,051.00</b>	<b>3,213,451.00</b>	<b>2,210,199.00</b>	<b>3,213,451.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,500,000.00	1,760,000.00	1,125,000.00	1,760,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	255,600.00	260,000.00	191,700.00	260,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	314,916.00	314,916.00	183,687.00	314,916.00
22020406	OTHER MAINTENANCE SERVICES	878,535.00	878,535.00	709,812.00	878,535.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>2,037,063.00</b>	<b>2,041,463.00</b>	<b>1,517,700.00</b>	<b>2,041,463.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,995,600.00	2,000,000.00	1,496,700.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	41,463.00	41,463.00	21,000.00	41,463.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,188,439.96</b>	<b>3,194,640.00</b>	<b>2,410,740.00</b>	<b>3,194,640.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,134,039.96	1,140,160.00	887,940.00	1,140,160.00
22020803	PLANT/GENERATOR FUEL COST	2,054,400.00	2,054,480.00	1,522,800.00	2,054,480.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,261,114.00</b>	<b>74,515,914.00</b>	<b>12,261,629.00</b>	<b>73,190,914.00</b>
22021001	REFRESHMENT & MEALS	406,914.00	406,914.00	306,126.00	406,914.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	16,825,000.00	0.00	15,500,000.00
22021006	POSTAGES & COURIER SERVICES	24,000.00	24,000.00	18,000.00	24,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	10,040,000.00	10,040,000.00	7,530,003.00	10,040,000.00
22021017	MONITORING & EVALUATION	0.00	2,020,000.00	0.00	2,020,000.00
22021019	INCIDENTAL EXPENSES	0.00	6,000,000.00	4,407,500.00	6,000,000.00
22021022	MEETING/VISITATION	0.00	30,000,000.00	0.00	20,000,000.00
22021040	GENERAL OFFICE EXPENSES	0.00	0.00	0.00	10,000,000.00
22021043	CHEMICAL FOAM COMPOUND	4,790,200.00	9,000,000.00	0.00	9,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>56,072,652,809.39</b>	<b>118,253,497,790.00</b>	<b>32,211,563,081.00</b>	<b>109,962,355,435.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>262,393,500.00</b>	<b>1,039,394,490.00</b>	<b>63,832,640.00</b>	<b>561,030,960.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>262,393,500.00</b>	<b>1,039,394,490.00</b>	<b>63,832,640.00</b>	<b>561,030,960.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	9,900,000.00	0.00	14,300,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	288,000,000.00	0.00	0.00
23010107	PURCHASE OF TRUCKS	255,100,000.00	500,000,000.00	0.00	500,000,000.00

023400100100	MINISTRY OF WORKS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	36,730,960.00	27,712,640.00	36,730,960.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	0.00	110,620,000.00	36,120,000.00	0.00
23010141	PURCHASE OF OFFICE EQUIPMENT	4,493,500.00	2,520,000.00	0.00	10,000,000.00
23010152	PURCHASE OF TOWING VEHICLES	0.00	75,000,000.00	0.00	0.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	10,823,530.00	0.00	0.00
23010165	PURCHASE OF TRAFFIC CONES	2,800,000.00	5,800,000.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>44,573,337,800.34</b>	<b>87,750,000,000.00</b>	<b>28,625,423,659.00</b>	<b>83,700,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>44,573,337,800.34</b>	<b>87,750,000,000.00</b>	<b>28,625,423,659.00</b>	<b>83,700,000,000.00</b>
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STA	0.00	2,000,000,000.00	0.00	1,500,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	15,269,491,147.98	42,000,000,000.00	8,883,831,671.00	40,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,005,510,888.66	40,000,000,000.00	19,412,078,404.00	40,000,000,000.00
23020121	CONSTRUCTION OF STATE RURAL ROADS	890,508,580.28	1,000,000,000.00	0.00	1,000,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	407,827,183.42	1,750,000,000.00	278,381,179.00	1,000,000,000.00
23020138	CONSTRUCTION / PROVISION OF BUS DEPOTS / LAY	0.00	1,000,000,000.00	51,132,405.00	200,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>11,236,921,509.05</b>	<b>29,464,103,300.00</b>	<b>3,522,306,782.00</b>	<b>25,701,324,475.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>11,236,921,509.05</b>	<b>29,464,103,300.00</b>	<b>3,522,306,782.00</b>	<b>25,701,324,475.00</b>
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIO	0.00	79,525,000.00	0.00	65,147,046.00
23030113	REHABILITATION / REPAIRS - ROADS	10,824,634,232.20	29,250,000,000.00	3,507,427,707.00	25,623,664,129.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	391,586,026.85	100,000,000.00	0.00	0.00
23030146	REHABILITATION / REPAIRS - EQUIPMENT	20,701,250.00	34,578,300.00	14,879,075.00	12,513,300.00

023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>249,827,673.90</b>	<b>401,061,610.00</b>	<b>295,405,523.00</b>	<b>393,955,061.00</b>
21	<b>PERSONNEL COST</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>383,112,451.00</b>
2101	<b>SALARY</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>383,112,451.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>238,966,063.90</b>	<b>390,000,000.00</b>	<b>287,334,341.00</b>	<b>383,112,451.00</b>
21010101	SALARY	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
22	<b>OTHER RECURRENT COSTS</b>	<b>10,861,610.00</b>	<b>11,061,610.00</b>	<b>8,071,182.00</b>	<b>10,842,610.00</b>
2202	<b>OVERHEAD COST</b>	<b>10,861,610.00</b>	<b>11,061,610.00</b>	<b>8,071,182.00</b>	<b>10,842,610.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>337,500.00</b>	<b>450,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	450,000.00	337,500.00	450,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>167,760.00</b>	<b>167,760.00</b>	<b>125,820.00</b>	<b>167,760.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	167,760.00	167,760.00	125,820.00	167,760.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,269,000.00</b>	<b>1,269,000.00</b>	<b>951,750.00</b>	<b>1,050,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	700,000.00	524,997.00	700,000.00
22020303	NEWSPAPERS	219,000.00	219,000.00	164,250.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	74,997.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	200,000.00	150,003.00	200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	50,000.00	37,503.00	50,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,510,240.00</b>	<b>1,510,240.00</b>	<b>1,132,677.00</b>	<b>1,510,240.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,294,240.00	1,294,240.00	970,677.00	1,294,240.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	100,000.00	100,000.00	74,997.00	100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	116,000.00	116,000.00	87,003.00	116,000.00
220205	<b>TRAINING - GENERAL</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,125,000.00</b>	<b>1,500,000.00</b>
22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>1,100,000.00</b>	<b>1,100,000.00</b>	<b>824,994.00</b>	<b>1,100,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,000,000.00	1,000,000.00	749,997.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	74,997.00	100,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,900,000.00</b>	<b>2,900,000.00</b>	<b>2,175,003.00</b>	<b>2,900,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	950,000.00	950,000.00	712,503.00	950,000.00
22020803	PLANT/GENERATOR FUEL COST	450,000.00	450,000.00	337,500.00	450,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>400,000.00</b>	<b>600,000.00</b>	<b>299,997.00</b>	<b>600,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	74,997.00	100,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	300,000.00	500,000.00	225,000.00	500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,564,610.00</b>	<b>1,564,610.00</b>	<b>1,098,441.00</b>	<b>1,564,610.00</b>
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	187,497.00	250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,000.00	300,000.00	225,000.00	300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	250,000.00	250,000.00	187,497.00	250,000.00
22021006	POSTAGES & COURIER SERVICES	8,000.00	8,000.00	6,003.00	8,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000.00	100,000.00	74,997.00	100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	200,000.00	74,997.00	200,000.00
22021016	OPERATIONAL EXPENSES	356,610.00	356,610.00	267,453.00	356,610.00
22021017	MONITORING & EVALUATION	100,000.00	100,000.00	74,997.00	100,000.00

023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>99,335,458.87</b>	<b>155,253,074.00</b>	<b>84,611,706.00</b>	<b>151,324,738.00</b>
21	<b>PERSONNEL COST</b>	<b>77,374,354.77</b>	<b>99,317,250.00</b>	<b>74,891,041.00</b>	<b>99,853,694.00</b>
2101	<b>SALARY</b>	<b>77,374,354.77</b>	<b>99,317,250.00</b>	<b>74,891,041.00</b>	<b>99,853,694.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>77,374,354.77</b>	<b>99,317,250.00</b>	<b>74,891,041.00</b>	<b>99,853,694.00</b>
21010101	SALARY	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
22	<b>OTHER RECURRENT COSTS</b>	<b>21,961,104.10</b>	<b>55,935,824.00</b>	<b>9,720,665.00</b>	<b>51,471,044.00</b>
2202	<b>OVERHEAD COST</b>	<b>21,961,104.10</b>	<b>55,935,824.00</b>	<b>9,720,665.00</b>	<b>51,471,044.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>190,000.00</b>	<b>190,000.00</b>	<b>142,650.00</b>	<b>190,000.00</b>
22020201	ELECTRICITY CHARGES	190,000.00	190,000.00	142,650.00	190,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>745,000.00</b>	<b>745,000.00</b>	<b>558,900.00</b>	<b>580,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	225,000.00	300,000.00
22020303	NEWSPAPERS	165,000.00	165,000.00	123,750.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	150,000.00	112,500.00	150,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	130,000.00	130,000.00	97,650.00	130,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,430,967.00</b>	<b>2,430,967.00</b>	<b>1,824,075.00</b>	<b>2,430,967.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,331,200.00	1,331,200.00	999,000.00	1,331,200.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL EQUIPMENT	291,500.00	291,500.00	218,700.00	291,500.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	128,267.00	128,267.00	96,300.00	128,267.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	680,000.00	680,000.00	510,075.00	680,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	2,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>750,150.00</b>	<b>1,000,000.00</b>
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	750,150.00	1,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>17,595,137.10</b>	<b>48,569,857.00</b>	<b>6,444,890.00</b>	<b>43,270,077.00</b>
22021001	REFRESHMENT & MEALS	267,000.00	267,000.00	200,250.00	267,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	375,075.00	500,000.00
22021007	WELFARE PACKAGES	500,000.00	760,000.00	570,150.00	760,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	150,000.00	200,000.00	150,075.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,178,137.10	1,477,917.00	649,340.00	1,178,137.00
22021019	INCIDENTAL EXPENSES	0.00	5,364,940.00	0.00	10,364,940.00
22021021	SPECIAL DAY/CELEBRATIONS	15,000,000.00	40,000,000.00	4,500,000.00	30,000,000.00

023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,828,610,348.26</b>	<b>4,327,418,825.00</b>	<b>1,682,901,506.61</b>	<b>5,086,191,949.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>121,896,694.45</b>	<b>163,406,278.00</b>	<b>122,132,514.61</b>	<b>163,406,278.00</b>
<b>2101</b>	<b>SALARY</b>	<b>121,896,694.45</b>	<b>163,406,278.00</b>	<b>122,132,514.61</b>	<b>163,406,278.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>121,896,694.45</b>	<b>163,406,278.00</b>	<b>122,132,514.61</b>	<b>163,406,278.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>121,896,694.45</b>	<b>163,406,278.00</b>	<b>122,132,514.61</b>	<b>163,406,278.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,112,641,586.81</b>	<b>2,730,735,480.00</b>	<b>1,546,629,517.00</b>	<b>3,601,955,300.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,112,641,586.81</b>	<b>2,730,735,480.00</b>	<b>1,546,629,517.00</b>	<b>3,601,955,300.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>6,706,000.00</b>	<b>30,741,000.00</b>	<b>2,637,000.00</b>	<b>15,741,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,706,000.00	30,741,000.00	2,637,000.00	15,741,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>4,431,996.00</b>	<b>9,931,996.00</b>	<b>3,323,997.00</b>	<b>9,931,996.00</b>
22020203	INTERNET ACCESS CHARGES	1,565,331.96	3,565,332.00	1,173,996.00	3,565,332.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,533,332.04	2,033,332.00	1,150,002.00	2,033,332.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,333,332.00	4,333,332.00	999,999.00	4,333,332.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>9,550,564.04</b>	<b>21,217,226.00</b>	<b>7,543,926.00</b>	<b>15,117,226.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,926,668.00	5,493,330.00	2,195,001.00	5,493,330.00
22020303	NEWSPAPERS	600,000.00	600,000.00	450,000.00	0.00
22020304	MAGAZINES & PERIODICALS	819,552.00	1,819,552.00	614,664.00	1,819,552.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,933,332.00	2,933,332.00	1,449,999.00	2,933,332.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,871,012.04	2,871,012.00	1,403,262.00	2,871,012.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF AN	1,400,000.00	7,500,000.00	1,431,000.00	2,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>15,324,571.76</b>	<b>22,846,500.00</b>	<b>7,983,881.00</b>	<b>22,846,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	2,533,332.00	3,533,332.00	1,899,999.00	3,533,332.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	2,440,784.04	3,440,784.00	1,829,591.00	3,440,784.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	5,033,535.88	5,694,500.00	2,020,878.00	5,694,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,316,919.84	8,177,884.00	2,233,413.00	8,177,884.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,000,000.00	0.00	2,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>4,917,500.00</b>	<b>0.00</b>	<b>4,917,500.00</b>
22020501	LOCAL TRAINING	0.00	4,917,500.00	0.00	4,917,500.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>4,005,352.08</b>	<b>7,005,352.00</b>	<b>3,004,020.00</b>	<b>7,005,352.00</b>
22020601	SECURITY SERVICES/EXPENSES	2,458,688.04	3,458,688.00	1,844,019.00	3,458,688.00
22020605	CLEANING & FUMIGATION SERVICES	1,546,664.04	3,546,664.00	1,160,001.00	3,546,664.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>9,797,443.76</b>	<b>16,119,372.00</b>	<b>3,839,535.00</b>	<b>16,119,372.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,532,704.04	6,532,704.00	1,899,531.00	6,532,704.00
22020803	PLANT/GENERATOR FUEL COST	7,264,739.72	9,586,668.00	1,940,004.00	9,586,668.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,062,825,659.17</b>	<b>2,617,956,534.00</b>	<b>1,518,297,158.00</b>	<b>3,510,276,354.00</b>
22021001	REFRESHMENT & MEALS	1,568,460.00	1,568,460.00	1,176,345.00	1,568,460.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	799,999.80	800,000.00	599,997.00	800,000.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	31,030,000.00	40,000,000.00	34,830,000.00	40,000,000.00
22021016	OPERATIONAL EXPENSES	8,457,247.29	10,523,914.00	5,642,932.00	10,523,914.00
22021017	MONITORING & EVALUATION	0.00	10,575,730.00	0.00	9,248,800.00
22021019	INCIDENTAL EXPENSES	984,486,177.92	2,440,000,000.00	1,398,464,863.00	1,500,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	15,700,000.00	47,700,000.00	38,794,700.00	1,829,346,750.00
22021039	FOOD AND NUTRITION PROGRAMMES	1,500,000.00	10,720,000.00	9,337,000.00	57,720,000.00
22021040	GENERAL OFFICE EXPENSES	19,283,774.16	40,068,430.00	29,451,321.00	40,068,430.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	10,000,000.00	0.00	15,000,000.00

023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23	<b>CAPITAL EXPENDITURE</b>	<b>594,072,067.00</b>	<b>1,433,277,067.00</b>	<b>14,139,475.00</b>	<b>1,320,830,371.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>28,400,000.00</b>	<b>14,139,475.00</b>	<b>36,500,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>28,400,000.00</b>	<b>14,139,475.00</b>	<b>36,500,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	1,500,000.00	0.00	1,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,900,000.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	25,000,000.00	14,139,475.00	35,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>65,000,000.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>65,000,000.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	60,000,000.00	0.00	65,000,000.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>594,072,067.00</b>	<b>1,344,877,067.00</b>	<b>0.00</b>	<b>1,219,330,371.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>594,072,067.00</b>	<b>1,344,877,067.00</b>	<b>0.00</b>	<b>1,219,330,371.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	0.00	0.00
23050106	PROGRAMMES AND ACTIVITIES	594,072,067.00	1,324,877,067.00	0.00	1,219,330,371.00
23050111	STATE MASTER PLANS	0.00	15,000,000.00	0.00	0.00

023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>1,622,311,000.00</b>	<b>0.00</b>	<b>539,661,000.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>104,147,000.00</b>	<b>0.00</b>	<b>81,497,000.00</b>
2202	OVERHEAD COST	0.00	104,147,000.00	0.00	81,497,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,800,000.00	0.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,800,000.00	0.00	500,000.00
220202	UTILITIES - GENERAL	0.00	395,000.00	0.00	395,000.00
22020203	INTERNET ACCESS CHARGES	0.00	150,000.00	0.00	150,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	245,000.00	0.00	245,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>1,272,000.00</b>	<b>0.00</b>	<b>1,172,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	300,000.00	0.00	300,000.00
22020303	NEWSPAPERS	0.00	100,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	72,000.00	0.00	72,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	350,000.00	0.00	350,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	450,000.00	0.00	450,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>230,000.00</b>	<b>0.00</b>	<b>230,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	0.00	150,000.00	0.00	150,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	80,000.00	0.00	80,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>300,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	250,000.00	0.00	150,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	150,000.00	0.00	150,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>1,650,000.00</b>	<b>0.00</b>	<b>1,650,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	670,000.00	0.00	670,000.00
22020803	PLANT/GENERATOR FUEL COST	0.00	980,000.00	0.00	980,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>97,400,000.00</b>	<b>0.00</b>	<b>77,250,000.00</b>
22021001	REFRESHMENT & MEALS	0.00	250,000.00	0.00	100,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	0.00	100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	0.00	850,000.00	0.00	350,000.00
22021017	MONITORING & EVALUATION	0.00	42,000,000.00	0.00	5,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	1,000,000.00	0.00	500,000.00
22021022	MEETING/VISITATION	0.00	400,000.00	0.00	400,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	52,600,000.00	0.00	70,600,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>1,518,164,000.00</b>	<b>0.00</b>	<b>458,164,000.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>258,164,000.00</b>	<b>0.00</b>	<b>258,164,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>258,164,000.00</b>	<b>0.00</b>	<b>258,164,000.00</b>
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	3,164,000.00	0.00	3,164,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	250,000,000.00	0.00	250,000,000.00
23010160	PURCHASE OF COMMODITIES	0.00	5,000,000.00	0.00	5,000,000.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>1,260,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>1,260,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	200,000,000.00	0.00	200,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	0.00	1,060,000,000.00	0.00	0.00

023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>6,607,692,205.00</b>	<b>1,713,010,250.00</b>	<b>5,553,373,100.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,800,000.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,800,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,800,000.00</b>
<b>21020103</b>	<b>REGULAR ALLOWANCES/EMOLUMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,800,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>107,692,205.00</b>	<b>20,725,490.00</b>	<b>4,928,573,100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>107,692,205.00</b>	<b>20,725,490.00</b>	<b>4,928,573,100.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>3,648,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	3,648,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>800,000.00</b>	<b>568,350.00</b>	<b>757,800.00</b>
22020203	INTERNET ACCESS CHARGES	0.00	450,000.00	305,847.00	407,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	350,000.00	262,503.00	350,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>1,723,700.00</b>	<b>1,142,775.00</b>	<b>3,001,308,800.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,008,800.00	606,600.00	808,800.00
22020303	NEWSPAPERS	0.00	214,900.00	161,172.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	72,000.00	30,000.00	72,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	428,000.00	345,003.00	428,000.00
22020315	PRODUCTION/PROVISION OF SECURITY IDENTITY C	0.00	0.00	0.00	3,000,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>1,763,921.00</b>	<b>1,285,979.00</b>	<b>1,714,647.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	0.00	649,504.00	487,125.00	649,504.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	806,417.00	604,809.00	806,417.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	308,000.00	194,045.00	258,726.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>7,856,000.00</b>
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	7,856,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>300,000.00</b>	<b>225,000.00</b>	<b>3,000,000.00</b>
22020602	OFFICE RENT	0.00	0.00	0.00	2,700,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	225,000.00	300,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENER</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,800,000,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	1,800,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>2,224,584.00</b>	<b>1,345,005.00</b>	<b>1,793,338.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	1,300,000.00	651,564.00	868,754.00
22020803	PLANT/GENERATOR FUEL COST	0.00	924,584.00	693,441.00	924,584.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>98,880,000.00</b>	<b>16,158,381.00</b>	<b>108,494,515.00</b>
22021001	REFRESHMENT & MEALS	0.00	250,000.00	135,387.00	180,515.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	600,000.00	0.00	2,000,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	190,000.00	142,497.00	190,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	0.00	1,540,000.00	1,154,997.00	1,540,000.00
22021017	MONITORING & EVALUATION	0.00	42,000,000.00	0.00	42,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	1,500,000.00	1,100,000.00	10,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	52,600,000.00	13,625,500.00	52,384,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>6,500,000,000.00</b>	<b>1,692,284,760.00</b>	<b>200,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>6,500,000,000.00</b>	<b>1,692,284,760.00</b>	<b>200,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>6,500,000,000.00</b>	<b>1,692,284,760.00</b>	<b>200,000,000.00</b>
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	6,500,000,000.00	1,692,284,760.00	200,000,000.00

023800400100	BUREAU OF STATISTICS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>230,097,440.54</b>	<b>539,700,534.00</b>	<b>259,215,803.64</b>	<b>507,725,151.00</b>
21	<b>PERSONNEL COST</b>	<b>219,057,848.54</b>	<b>311,909,872.00</b>	<b>235,767,924.64</b>	<b>280,632,784.00</b>
2101	<b>SALARY</b>	<b>219,057,848.54</b>	<b>311,909,872.00</b>	<b>235,767,924.64</b>	<b>280,632,784.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>219,057,848.54</b>	<b>311,909,872.00</b>	<b>235,767,924.64</b>	<b>280,632,784.00</b>
21010101	<b>SALARY</b>	<b>219,057,848.54</b>	<b>311,909,872.00</b>	<b>235,767,924.64</b>	<b>280,632,784.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>8,835,842.00</b>	<b>104,073,842.00</b>	<b>23,447,879.00</b>	<b>179,751,387.00</b>
2202	<b>OVERHEAD COST</b>	<b>8,835,842.00</b>	<b>104,073,842.00</b>	<b>23,447,879.00</b>	<b>179,751,387.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,130,000.00</b>	<b>3,355,000.00</b>	<b>880,000.00</b>	<b>5,355,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,130,000.00	3,355,000.00	880,000.00	5,355,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>950,000.00</b>	<b>950,000.00</b>	<b>712,500.00</b>	<b>951,000.00</b>
22020203	INTERNET ACCESS CHARGES	750,000.00	750,000.00	562,500.00	750,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	150,000.00	201,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,090,000.00</b>	<b>1,590,000.00</b>	<b>775,000.00</b>	<b>1,440,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	600,000.00	600,000.00	450,000.00	600,000.00
22020302	BOOKS	0.00	500,000.00	0.00	500,000.00
22020303	NEWSPAPERS	150,000.00	150,000.00	90,000.00	0.00
22020304	MAGAZINES & PERIODICALS	90,000.00	90,000.00	60,000.00	90,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	250,000.00	175,000.00	250,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,397,000.00</b>	<b>5,115,000.00</b>	<b>1,603,000.00</b>	<b>13,983,912.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,000,000.00	1,000,000.00	832,500.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	815,000.00	815,000.00	620,500.00	815,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	150,000.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	282,000.00	3,000,000.00	0.00	11,868,912.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>2,050,000.00</b>	<b>0.00</b>	<b>2,050,000.00</b>
22020501	LOCAL TRAINING	0.00	2,050,000.00	0.00	2,050,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>645,550.00</b>	<b>645,550.00</b>	<b>450,000.00</b>	<b>645,550.00</b>
22020601	SECURITY SERVICES/EXPENSES	480,000.00	480,000.00	360,000.00	480,000.00
22020605	CLEANING & FUMIGATION SERVICES	165,550.00	165,550.00	90,000.00	165,550.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,277,677.00</b>	<b>2,217,492.00</b>	<b>1,619,879.00</b>	<b>2,220,125.00</b>
22020801	MOTOR VEHICLE FUEL COST	581,910.00	1,521,725.00	1,058,909.00	1,521,725.00
22020803	PLANT/GENERATOR FUEL COST	695,767.00	695,767.00	560,970.00	698,400.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,345,615.00</b>	<b>88,150,800.00</b>	<b>17,407,500.00</b>	<b>153,105,800.00</b>
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	120,000.00	150,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,195,615.00	300,800.00	287,500.00	255,800.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	1,500,000.00	0.00	1,500,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	0.00	0.00	50,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	0.00	85,000,000.00	17,000,000.00	100,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	1,000,000.00	0.00	1,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>2,203,750.00</b>	<b>123,716,820.00</b>	<b>0.00</b>	<b>47,340,980.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>2,203,750.00</b>	<b>20,435,000.00</b>	<b>0.00</b>	<b>21,685,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2,203,750.00</b>	<b>20,435,000.00</b>	<b>0.00</b>	<b>21,685,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	2,203,750.00	7,750,000.00	0.00	9,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	12,685,000.00	0.00	12,685,000.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,500,000.00	0.00	3,500,000.00

2305	OTHER CAPITAL PROJECTS	0.00	99,781,820.00	0.00	22,155,980.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	99,781,820.00	0.00	22,155,980.00
23050101	RESEARCH AND DEVELOPMENT	0.00	22,155,980.00	0.00	22,155,980.00
23050106	PROGRAMMES AND ACTIVITIES	0.00	77,625,840.00	0.00	0.00

02500100100		FISCAL RESPONSIBILITY COMMISSION			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>9,434,479.54</b>	<b>82,760,977.00</b>	<b>13,902,637.85</b>	<b>63,349,778.00</b>
21	<b>PERSONNEL COST</b>	<b>2,986,507.50</b>	<b>4,246,506.00</b>	<b>3,184,880.85</b>	<b>4,246,506.00</b>
2101	<b>SALARY</b>	<b>2,986,507.50</b>	<b>4,246,506.00</b>	<b>3,184,880.85</b>	<b>4,246,506.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>2,986,507.50</b>	<b>4,246,506.00</b>	<b>3,184,880.85</b>	<b>4,246,506.00</b>
21010101	SALARY	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
22	<b>OTHER RECURRENT COSTS</b>	<b>6,447,972.04</b>	<b>17,411,972.00</b>	<b>6,291,982.00</b>	<b>12,103,272.00</b>
2202	<b>OVERHEAD COST</b>	<b>6,447,972.04</b>	<b>17,411,972.00</b>	<b>6,291,982.00</b>	<b>12,103,272.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>530,000.00</b>	<b>3,015,000.00</b>	<b>0.00</b>	<b>4,335,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	530,000.00	3,015,000.00	0.00	4,335,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,205,000.00</b>	<b>1,205,000.00</b>	<b>903,690.00</b>	<b>1,055,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	650,000.00	650,000.00	487,485.00	650,000.00
22020303	NEWSPAPERS	150,000.00	150,000.00	112,500.00	0.00
22020304	MAGAZINES & PERIODICALS	155,000.00	155,000.00	116,235.00	155,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	250,000.00	187,470.00	250,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>937,700.00</b>	<b>4,937,700.00</b>	<b>2,516,215.00</b>	<b>2,937,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	427,700.00	427,700.00	320,760.00	427,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	247,000.00	247,000.00	185,220.00	247,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	263,000.00	263,000.00	197,235.00	263,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	4,000,000.00	1,813,000.00	2,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>59,400.00</b>	<b>80,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	80,000.00	80,000.00	59,400.00	80,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	0.00	0.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,545,288.00</b>	<b>1,545,288.00</b>	<b>1,158,957.00</b>	<b>1,545,288.00</b>
22020801	MOTOR VEHICLE FUEL COST	995,288.00	995,288.00	746,487.00	995,288.00
22020803	PLANT/GENERATOR FUEL COST	550,000.00	550,000.00	412,470.00	550,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,149,984.04</b>	<b>4,628,984.00</b>	<b>1,653,720.00</b>	<b>2,150,984.00</b>
22021001	REFRESHMENT & MEALS	90,000.00	90,000.00	67,500.00	90,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	350,000.00	190,500.00	200,000.00
22021016	OPERATIONAL EXPENSES	1,859,984.04	1,860,984.00	1,395,720.00	1,860,984.00
22021017	MONITORING & EVALUATION	0.00	2,328,000.00	0.00	0.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>61,102,499.00</b>	<b>4,425,775.00</b>	<b>47,000,000.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>61,102,499.00</b>	<b>4,425,775.00</b>	<b>47,000,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>61,102,499.00</b>	<b>4,425,775.00</b>	<b>47,000,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	0.00	1,612,500.00	0.00	3,200,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	55,000,000.00	0.00	39,200,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	4,489,999.00	4,425,775.00	4,600,000.00

MINISTRY OF WATER RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>1,802,333,924.04</b>	<b>5,076,760,599.00</b>	<b>2,224,351,033.74</b>	<b>11,689,175,786.00</b>
21	<b>PERSONNEL COST</b>	<b>201,000,458.87</b>	<b>238,585,705.00</b>	<b>187,226,362.74</b>	<b>249,635,151.00</b>
2101	SALARY	201,000,458.87	238,585,705.00	187,226,362.74	249,635,151.00
210101	SALARIES AND WAGES	201,000,458.87	238,585,705.00	187,226,362.74	249,635,151.00
21010101	SALARY	201,000,458.87	238,585,705.00	187,226,362.74	249,635,151.00
22	<b>OTHER RECURRENT COSTS</b>	<b>242,592,444.02</b>	<b>1,056,808,894.00</b>	<b>657,365,545.00</b>	<b>1,049,522,635.00</b>
2202	<b>OVERHEAD COST</b>	<b>242,592,444.02</b>	<b>1,056,808,894.00</b>	<b>657,365,545.00</b>	<b>1,049,522,635.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	6,564,000.00	0.00	3,064,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	900,000.00	6,564,000.00	0.00	3,064,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>162,000.00</b>	<b>650,351,450.00</b>	<b>430,038,240.00</b>	<b>650,165,391.00</b>
22020201	ELECTRICITY CHARGES	0.00	650,000,000.00	429,930,240.00	649,813,941.00
22020203	INTERNET ACCESS CHARGES	0.00	189,450.00	0.00	189,450.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	162,000.00	162,000.00	108,000.00	162,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,277,700.00</b>	<b>1,277,700.00</b>	<b>851,800.00</b>	<b>986,500.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	712,500.00	712,500.00	475,000.00	712,500.00
22020303	NEWSPAPERS	291,200.04	291,200.00	194,136.00	0.00
22020304	MAGAZINES & PERIODICALS	24,000.00	24,000.00	16,000.00	24,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	249,999.96	250,000.00	166,664.00	250,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,736,500.08</b>	<b>1,736,500.00</b>	<b>1,157,672.00</b>	<b>1,736,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,305,000.00	1,305,000.00	870,000.00	1,305,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	100,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	120,000.00	120,000.00	80,000.00	120,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	126,500.04	126,500.00	84,336.00	126,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	35,000.04	35,000.00	23,336.00	35,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>200,000.04</b>	<b>200,000.00</b>	<b>133,336.00</b>	<b>200,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	200,000.04	200,000.00	133,336.00	200,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,613,547.98</b>	<b>1,676,548.00</b>	<b>1,075,704.00</b>	<b>1,676,548.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,518,548.04	1,581,548.00	1,012,368.00	1,581,548.00
22020803	PLANT/GENERATOR FUEL COST	94,999.94	95,000.00	63,336.00	95,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>236,702,695.92</b>	<b>395,002,696.00</b>	<b>224,108,793.00</b>	<b>391,693,696.00</b>
22021001	REFRESHMENT & MEALS	399,999.96	400,000.00	266,664.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	750,000.00	1,000,000.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	241,000.00
22021016	OPERATIONAL EXPENSES	359,199.96	359,200.00	239,464.00	359,200.00
22021017	MONITORING & EVALUATION	0.00	1,500,000.00	0.00	0.00
22021019	INCIDENTAL EXPENSES	0.00	5,350,000.00	4,307,000.00	3,000,000.00
22021050	WATER TREATMENT CHEMICAL EXPENSES	235,193,496.00	385,193,496.00	219,295,665.00	385,193,496.00
23	<b>CAPITAL EXPENDITURE</b>	<b>1,358,741,021.15</b>	<b>3,781,366,000.00</b>	<b>1,379,759,126.00</b>	<b>10,390,018,000.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>4,715,000.00</b>	<b>96,366,000.00</b>	<b>0.00</b>	<b>94,866,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>4,715,000.00</b>	<b>96,366,000.00</b>	<b>0.00</b>	<b>94,866,000.00</b>
230104	PURCHASE OF MOTOR CYCLES	4,715,000.00	12,000,000.00	0.00	10,500,000.00
2301055	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSIC	0.00	22,366,000.00	0.00	22,366,000.00
2301060	PURCHASE OF COMMODITIES	0.00	12,000,000.00	0.00	12,000,000.00
2301063	PURCHASE OF LABORATORY EQUIPMENT	0.00	50,000,000.00	0.00	50,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>415,886,678.91</b>	<b>1,100,000,000.00</b>	<b>226,538,780.00</b>	<b>1,276,768,000.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>415,886,678.91</b>	<b>1,100,000,000.00</b>	<b>226,538,780.00</b>	<b>1,276,768,000.00</b>

23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	415,886,678.91	1,100,000,000.00	226,538,780.00	1,000,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	276,768,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>923,501,906.99</b>	<b>2,390,000,000.00</b>	<b>1,143,955,346.00</b>	<b>8,690,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>923,501,906.99</b>	<b>2,390,000,000.00</b>	<b>1,143,955,346.00</b>	<b>8,690,000,000.00</b>
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	491,669,180.64	1,400,000,000.00	700,000,000.00	7,500,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	9,592,700.00	90,000,000.00	0.00	90,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,961,271.46	100,000,000.00	26,003,198.00	100,000,000.00
23030138	REHABILITATION AND EXPANSION OF RURAL, SEMI-URBAN AND URBAN AREAS	412,278,754.89	800,000,000.00	417,952,148.00	1,000,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>14,637,435.25</b>	<b>195,000,000.00</b>	<b>9,265,000.00</b>	<b>328,384,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>14,637,435.25</b>	<b>195,000,000.00</b>	<b>9,265,000.00</b>	<b>328,384,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	0.00	60,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	14,637,435.25	25,000,000.00	9,265,000.00	118,384,000.00
23050111	STATE MASTER PLANS	0.00	150,000,000.00	0.00	150,000,000.00

025210200100	KWARA STATE WATER CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>323,440,539.73</b>	<b>642,104,536.00</b>	<b>355,331,431.00</b>	<b>588,873,038.00</b>
21	<b>PERSONNEL COST</b>	<b>280,972,482.73</b>	<b>421,901,806.00</b>	<b>323,469,892.00</b>	<b>431,293,186.00</b>
2101	<b>SALARY</b>	<b>280,972,482.73</b>	<b>421,901,806.00</b>	<b>323,469,892.00</b>	<b>431,293,186.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>280,972,482.73</b>	<b>421,901,806.00</b>	<b>323,469,892.00</b>	<b>431,293,186.00</b>
21010101	SALARY	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
22	<b>OTHER RECURRENT COSTS</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
2202	<b>OVERHEAD COST</b>	<b>42,468,057.00</b>	<b>220,202,730.00</b>	<b>31,861,539.00</b>	<b>157,579,852.00</b>
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,588,082.00</b>	<b>1,923,800.00</b>	<b>1,581,760.00</b>	<b>1,853,600.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,210,100.00	1,210,100.00	907,560.00	1,210,100.00
22020302	BOOKS	0.00	79,500.00	40,000.00	79,500.00
22020303	NEWSPAPERS	14,000.00	70,200.00	70,200.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	363,982.00	564,000.00	564,000.00	564,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>22,075,292.00</b>	<b>25,783,470.00</b>	<b>15,375,610.00</b>	<b>21,975,292.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,308,000.00	2,308,000.00	1,730,970.00	2,308,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	676,000.00	676,000.00	506,970.00	676,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	406,000.00	406,000.00	304,470.00	406,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	712,500.00	712,500.00	534,375.00	712,500.00
22020406	OTHER MAINTENANCE SERVICES	17,972,792.00	21,680,970.00	12,298,825.00	17,872,792.00
220205	<b>TRAINING - GENERAL</b>	<b>1,162,350.00</b>	<b>1,472,000.00</b>	<b>1,087,088.00</b>	<b>1,472,000.00</b>
22020501	LOCAL TRAINING	1,162,350.00	1,472,000.00	1,087,088.00	1,472,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>162,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	162,000,000.00	0.00	100,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>960,000.00</b>	<b>1,000,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	960,000.00	1,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,308,000.00</b>	<b>10,308,000.00</b>	<b>5,705,460.00</b>	<b>10,308,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	5,364,000.00	5,364,000.00	1,997,460.00	5,364,000.00
22020803	PLANT/GENERATOR FUEL COST	4,944,000.00	4,944,000.00	3,708,000.00	4,944,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>7,334,333.00</b>	<b>17,715,460.00</b>	<b>7,151,621.00</b>	<b>20,970,960.00</b>
22021001	REFRESHMENT & MEALS	660,000.00	660,000.00	495,000.00	660,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,086,460.00	1,086,460.00	814,842.00	1,086,460.00
22021007	WELFARE PACKAGES	150,000.00	150,000.00	112,500.00	150,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	32,000.00	350,000.00	120,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	3,790,150.00	3,874,500.00	1,637,919.00	3,874,500.00
22021019	INCIDENTAL EXPENSES	1,615,723.00	11,594,500.00	3,971,360.00	15,000,000.00

025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,574,733.87</b>	<b>6,774,734.00</b>	<b>2,421,399.00</b>	<b>17,414,734.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,574,733.87</b>	<b>6,774,734.00</b>	<b>2,421,399.00</b>	<b>17,414,734.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,574,733.87</b>	<b>6,774,734.00</b>	<b>2,421,399.00</b>	<b>17,414,734.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>760,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	0.00	760,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>67,500.00</b>	<b>90,000.00</b>
22020203	INTERNET ACCESS CHARGES	90,000.00	90,000.00	67,500.00	90,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>315,000.00</b>	<b>300,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	200,000.00	150,003.00	200,000.00
22020303	NEWSPAPERS	120,000.00	120,000.00	90,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	74,997.00	100,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>397,599.96</b>	<b>397,600.00</b>	<b>298,197.00</b>	<b>397,600.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	127,599.96	127,600.00	95,697.00	127,600.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	240,000.00	240,000.00	180,000.00	240,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	30,000.00	30,000.00	22,500.00	30,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>163,200.00</b>	<b>163,200.00</b>	<b>122,400.00</b>	<b>163,200.00</b>
22020605	CLEANING & FUMIGATION SERVICES	163,200.00	163,200.00	122,400.00	163,200.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020711	OTHER CONSULTING SERVICES	0.00	500,000.00	0.00	1,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>567,999.96</b>	<b>568,000.00</b>	<b>425,997.00</b>	<b>568,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	312,000.00	312,000.00	234,000.00	312,000.00
22020803	PLANT/GENERATOR FUEL COST	255,999.96	256,000.00	191,997.00	256,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>935,933.95</b>	<b>3,635,934.00</b>	<b>1,192,305.00</b>	<b>13,635,934.00</b>
22021001	REFRESHMENT & MEALS	279,933.95	279,934.00	209,952.00	279,934.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	490,350.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	96,000.00	96,000.00	72,000.00	96,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	560,000.00	560,000.00	420,003.00	560,000.00
22021017	MONITORING & EVALUATION	0.00	500,000.00	0.00	500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	500,000.00	0.00	500,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	0.00	0.00	10,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	1,000,000.00	0.00	1,000,000.00

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>10,859,874,410.96</b>	<b>40,553,506,534.00</b>	<b>12,005,536,157.25</b>	<b>43,300,060,667.00</b>
21	<b>PERSONNEL COST</b>	<b>178,829,903.41</b>	<b>243,220,568.00</b>	<b>182,419,074.25</b>	<b>216,157,476.00</b>
2101	SALARY	178,829,903.41	243,220,568.00	182,419,074.25	216,157,476.00
210101	SALARIES AND WAGES	178,829,903.41	243,220,568.00	182,419,074.25	216,157,476.00
21010101	SALARY	178,829,903.41	243,220,568.00	182,419,074.25	216,157,476.00
22	<b>OTHER RECURRENT COSTS</b>	<b>8,701,798.96</b>	<b>25,470,459.00</b>	<b>6,041,298.00</b>	<b>20,300,459.00</b>
2202	<b>OVERHEAD COST</b>	<b>8,701,798.96</b>	<b>25,470,459.00</b>	<b>6,041,298.00</b>	<b>20,300,459.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>750,333.00</b>	<b>750,000.00</b>	<b>562,500.00</b>	<b>700,000.00</b>
22020203	INTERNET ACCESS CHARGES	450,333.00	450,000.00	337,500.00	400,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000.00	300,000.00	225,000.00	300,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,235,533.62</b>	<b>1,300,000.00</b>	<b>755,946.00</b>	<b>1,180,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	478,800.00	480,000.00	359,100.00	480,000.00
22020302	BOOKS	19,999.92	20,000.00	15,003.00	20,000.00
22020303	NEWSPAPERS	114,900.00	120,000.00	86,175.00	0.00
22020304	MAGAZINES & PERIODICALS	180,000.00	180,000.00	135,000.00	180,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	441,833.70	500,000.00	160,668.00	500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,638,366.84</b>	<b>1,778,360.00</b>	<b>1,228,779.00</b>	<b>1,778,360.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	649,503.96	649,504.00	487,125.00	649,504.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	140,000.00	0.00	140,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	292,135.92	292,136.00	219,105.00	292,136.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	246,726.96	246,720.00	185,049.00	246,720.00
22020406	OTHER MAINTENANCE SERVICES	450,000.00	450,000.00	337,500.00	450,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>
22020501	LOCAL TRAINING	0.00	4,000,000.00	0.00	4,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>174,399.96</b>	<b>174,400.00</b>	<b>130,797.00</b>	<b>174,400.00</b>
22020605	CLEANING & FUMIGATION SERVICES	174,399.96	174,400.00	130,797.00	174,400.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>661,750.92</b>	<b>893,600.00</b>	<b>496,305.00</b>	<b>893,600.00</b>
22020801	MOTOR VEHICLE FUEL COST	363,417.96	495,200.00	272,556.00	495,200.00
22020803	PLANT/GENERATOR FUEL COST	298,332.96	398,400.00	223,749.00	398,400.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,241,414.62</b>	<b>14,574,099.00</b>	<b>2,866,971.00</b>	<b>9,574,099.00</b>
22021001	REFRESHMENT & MEALS	180,514.92	180,515.00	135,387.00	180,515.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	159,899.70	193,584.00	193,584.00	193,584.00
22021017	MONITORING & EVALUATION	0.00	3,000,000.00	0.00	3,000,000.00
22021019	INCIDENTAL EXPENSES	3,901,000.00	10,000,000.00	2,538,000.00	5,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>10,672,342,708.59</b>	<b>40,284,815,507.00</b>	<b>11,817,075,785.00</b>	<b>43,063,602,732.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>70,754,658.00</b>	<b>0.00</b>	<b>6,771,000.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>70,754,658.00</b>	<b>0.00</b>	<b>6,771,000.00</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	64,579,658.00	0.00	0.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	6,175,000.00	0.00	6,771,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>9,515,440,792.73</b>	<b>34,815,000,000.00</b>	<b>10,223,974,558.00</b>	<b>35,314,569,650.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>9,515,440,792.73</b>	<b>34,815,000,000.00</b>	<b>10,223,974,558.00</b>	<b>35,314,569,650.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	28,070,000,000.00	9,775,876,045.00	26,298,293,650.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	1,000,000,000.00	5,000,000,000.00	0.00	3,000,000,000.00

23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS	0.00	245,000,000.00	0.00	245,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,515,440,792.73	1,500,000,000.00	448,098,513.00	5,771,276,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,156,901,915.86</b>	<b>3,857,307,203.00</b>	<b>470,747,841.00</b>	<b>5,635,442,512.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>1,156,901,915.86</b>	<b>3,857,307,203.00</b>	<b>470,747,841.00</b>	<b>5,635,442,512.00</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDINGS	1,125,302,763.78	3,500,000,000.00	411,185,220.00	4,647,025,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	31,599,152.08	357,307,203.00	59,562,621.00	988,417,512.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>1,541,753,646.00</b>	<b>1,122,353,386.00</b>	<b>2,106,819,570.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>1,541,753,646.00</b>	<b>1,122,353,386.00</b>	<b>2,106,819,570.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	1,541,753,646.00	1,122,353,386.00	2,106,819,570.00

025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>1,501,978,148.63</b>	<b>3,127,201,231.00</b>	<b>1,223,150,847.69</b>	<b>3,945,393,090.00</b>
21	<b>PERSONNEL COST</b>	<b>273,397,903.95</b>	<b>368,060,574.00</b>	<b>278,275,548.69</b>	<b>371,060,574.00</b>
2101	<b>SALARY</b>	<b>273,397,903.95</b>	<b>368,060,574.00</b>	<b>278,275,548.69</b>	<b>371,060,574.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>273,397,903.95</b>	<b>368,060,574.00</b>	<b>278,275,548.69</b>	<b>371,060,574.00</b>
21010101	SALARY	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00
22	<b>OTHER RECURRENT COSTS</b>	<b>104,762,902.68</b>	<b>126,400,657.00</b>	<b>77,138,291.00</b>	<b>108,519,858.00</b>
2202	<b>OVERHEAD COST</b>	<b>104,762,902.68</b>	<b>126,400,657.00</b>	<b>77,138,291.00</b>	<b>108,519,858.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>997,000.00</b>	<b>2,000,000.00</b>	<b>1,990,000.00</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	997,000.00	2,000,000.00	1,990,000.00	2,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>7,494,000.00</b>	<b>7,494,000.00</b>	<b>5,620,500.00</b>	<b>7,494,000.00</b>
22020201	ELECTRICITY CHARGES	7,200,000.00	7,200,000.00	5,400,000.00	7,200,000.00
22020203	INTERNET ACCESS CHARGES	140,000.00	140,000.00	105,003.00	140,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	154,000.00	154,000.00	115,497.00	154,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,469,210.00</b>	<b>3,269,210.00</b>	<b>1,851,894.00</b>	<b>3,219,210.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,469,210.00	1,469,210.00	1,101,897.00	1,469,210.00
22020302	BOOKS	0.00	800,000.00	0.00	1,000,000.00
22020303	NEWSPAPERS	250,000.00	250,000.00	187,497.00	0.00
22020304	MAGAZINES & PERIODICALS	250,000.00	250,000.00	187,497.00	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	375,003.00	500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,594,249.80</b>	<b>7,594,513.00</b>	<b>5,695,884.00</b>	<b>6,263,714.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	5,330,799.00	5,330,799.00	3,998,097.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	290,016.74	290,020.00	217,512.00	290,020.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	632,926.30	632,927.00	474,696.00	632,927.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,507.76	840,767.00	630,576.00	840,767.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	375,003.00	500,000.00
220205	<b>TRAINING - GENERAL</b>	<b>1,951,500.00</b>	<b>4,000,000.00</b>	<b>1,612,800.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	1,951,500.00	4,000,000.00	1,612,800.00	2,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>781,083.24</b>	<b>781,099.00</b>	<b>585,819.00</b>	<b>781,099.00</b>
22020601	SECURITY SERVICES/EXPENSES	340,683.24	340,699.00	255,519.00	340,699.00
22020605	CLEANING & FUMIGATION SERVICES	440,400.00	440,400.00	330,300.00	440,400.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>14,480,570.00</b>	<b>16,000,000.00</b>	<b>900,000.00</b>	<b>11,000,000.00</b>
22020703	LEGAL SERVICES	0.00	1,000,000.00	900,000.00	1,000,000.00
22020706	SURVEYING SERVICES	14,480,570.00	15,000,000.00	0.00	10,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>18,361,335.00</b>	<b>18,361,335.00</b>	<b>13,570,999.00</b>	<b>18,361,335.00</b>
22020801	MOTOR VEHICLE FUEL COST	15,240,862.00	15,240,862.00	11,230,648.00	15,240,862.00
22020803	PLANT/GENERATOR FUEL COST	3,120,473.00	3,120,473.00	2,340,351.00	3,120,473.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>960,000.00</b>	<b>1,500,000.00</b>	<b>960,000.00</b>	<b>1,000,000.00</b>
22020905	AUDIT FEES/AUDITING OF ACCOUNT	960,000.00	1,500,000.00	960,000.00	1,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>49,673,954.64</b>	<b>65,400,500.00</b>	<b>44,350,395.00</b>	<b>56,400,500.00</b>
22021001	REFRESHMENT & MEALS	649,999.26	650,000.00	487,503.00	650,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,050,000.00	2,500,000.00	500,000.00	2,500,000.00
22021006	POSTAGES & COURIER SERVICES	49,999.48	50,000.00	37,503.00	102,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	64,000.00	200,000.00	200,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	436,780.90	1,000,500.00	375,381.00	948,500.00
22021019	INCIDENTAL EXPENSES	18,423,175.00	31,000,000.00	20,999,998.00	31,000,000.00
22021022	MEETING/VISITATION	0.00	1,000,000.00	0.00	1,000,000.00
22021040	GENERAL OFFICE EXPENSES	29,000,000.00	29,000,000.00	21,750,010.00	20,000,000.00

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,123,817,342.00</b>	<b>2,632,740,000.00</b>	<b>867,737,008.00</b>	<b>3,465,812,658.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>978,605,900.00</b>	<b>2,452,240,000.00</b>	<b>867,737,008.00</b>	<b>2,975,812,658.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>978,605,900.00</b>	<b>2,452,240,000.00</b>	<b>867,737,008.00</b>	<b>2,975,812,658.00</b>
23010101	PURCHASE / ACQUISITION OF LAND	978,605,900.00	2,000,000,000.00	804,462,008.00	2,000,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	200,000,000.00	63,275,000.00	268,000,000.00
23010107	PURCHASE OF TRUCKS	0.00	250,000,000.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	2,240,000.00	0.00	5,600,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	0.00	0.00	702,212,658.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>99,238,900.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>99,238,900.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	99,238,900.00	100,000,000.00	0.00	100,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>10,500,000.00</b>	<b>0.00</b>	<b>370,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>0.00</b>	<b>10,500,000.00</b>	<b>0.00</b>	<b>370,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,500,000.00	0.00	370,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>45,972,542.00</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>45,972,542.00</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	13,722,542.00	20,000,000.00	0.00	20,000,000.00
23050111	STATE MASTER PLANS	32,250,000.00	50,000,000.00	0.00	0.00

025301000100	KWARA STATE HOUSING CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,928,100.00</b>	<b>5,328,100.00</b>	<b>2,160,132.00</b>	<b>3,248,100.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,928,100.00</b>	<b>5,328,100.00</b>	<b>2,160,132.00</b>	<b>3,248,100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,928,100.00</b>	<b>5,328,100.00</b>	<b>2,160,132.00</b>	<b>3,248,100.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	0.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>60,000.00</b>	<b>260,000.00</b>	<b>45,000.00</b>	<b>260,000.00</b>
22020201	ELECTRICITY CHARGES	0.00	200,000.00	0.00	200,000.00
22020203	INTERNET ACCESS CHARGES	36,000.00	36,000.00	27,000.00	36,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,000.00	24,000.00	18,000.00	24,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>308,000.00</b>	<b>308,000.00</b>	<b>246,300.00</b>	<b>228,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	168,000.00	168,000.00	126,000.00	168,000.00
22020303	NEWSPAPERS	80,000.00	80,000.00	60,300.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,000.00	60,000.00	60,000.00	60,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>816,000.00</b>	<b>816,000.00</b>	<b>564,300.00</b>	<b>816,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	640,000.00	640,000.00	477,000.00	640,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL EQUIPMENT	60,000.00	60,000.00	0.00	60,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	80,000.00	80,000.00	60,300.00	80,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	36,000.00	36,000.00	27,000.00	36,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>664,400.00</b>	<b>664,400.00</b>	<b>497,700.00</b>	<b>664,400.00</b>
22020601	SECURITY SERVICES/EXPENSES	620,000.00	620,000.00	464,400.00	620,000.00
22020605	CLEANING & FUMIGATION SERVICES	44,400.00	44,400.00	33,300.00	44,400.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>653,700.00</b>	<b>653,700.00</b>	<b>494,862.00</b>	<b>653,700.00</b>
22020801	MOTOR VEHICLE FUEL COST	593,700.00	593,700.00	449,862.00	593,700.00
22020803	PLANT/GENERATOR FUEL COST	60,000.00	60,000.00	45,000.00	60,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>426,000.00</b>	<b>626,000.00</b>	<b>311,970.00</b>	<b>626,000.00</b>
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	120,000.00	90,000.00	120,000.00
22021006	POSTAGES & COURIER SERVICES	16,000.00	16,000.00	11,970.00	16,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	240,000.00	240,000.00	180,000.00	240,000.00
22021017	MONITORING & EVALUATION	50,000.00	50,000.00	30,000.00	50,000.00

027000100100	MINISTRY OF LIVESTOCK				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>2,218,970,500.00</b>	<b>0.00</b>	<b>3,255,532,900.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>94,480,000.00</b>	<b>0.00</b>	<b>66,212,400.00</b>
2202	OVERHEAD COST	0.00	94,480,000.00	0.00	66,212,400.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	0.00	10,000,000.00
220202	UTILITIES - GENERAL	0.00	175,000.00	0.00	525,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	175,000.00	0.00	525,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>1,152,500.00</b>	<b>0.00</b>	<b>1,930,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00	0.00	1,200,000.00
22020303	NEWSPAPERS	0.00	365,000.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	37,500.00	0.00	80,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	250,000.00	0.00	650,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>3,458,330.00</b>	<b>0.00</b>	<b>7,371,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,656,665.00	0.00	2,656,500.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL EQUIPMENT	0.00	1,050,000.00	0.00	3,500,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	450,000.00	0.00	850,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	301,665.00	0.00	365,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020501	LOCAL TRAINING	0.00	10,000,000.00	0.00	10,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>2,083,330.00</b>	<b>0.00</b>	<b>6,116,660.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	1,458,330.00	0.00	4,916,660.00
22020803	PLANT/GENERATOR FUEL COST	0.00	625,000.00	0.00	1,200,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>67,610,840.00</b>	<b>0.00</b>	<b>30,269,240.00</b>
22021001	REFRESHMENT & MEALS	0.00	539,175.00	0.00	539,175.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,080,000.00	0.00	3,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	0.00	91,665.00	0.00	980,065.00
22021017	MONITORING & EVALUATION	0.00	750,000.00	0.00	750,000.00
22021019	INCIDENTAL EXPENSES	0.00	1,000,000.00	0.00	0.00
22021022	MEETING/VISITATION	0.00	1,000,000.00	0.00	1,000,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	0.00	3,650,000.00	0.00	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	46,300,000.00	0.00	11,800,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXPENSES	0.00	10,000,000.00	0.00	10,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>2,124,490,500.00</b>	<b>0.00</b>	<b>3,189,320,500.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>716,340,500.00</b>	<b>0.00</b>	<b>723,340,500.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>716,340,500.00</b>	<b>0.00</b>	<b>723,340,500.00</b>
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	10,000,000.00	0.00	10,000,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	706,340,500.00	0.00	706,340,500.00
23010160	PURCHASE OF COMMODITIES	0.00	0.00	0.00	7,000,000.00
2302	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>950,000,000.00</b>	<b>0.00</b>	<b>1,000,500,000.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>950,000,000.00</b>	<b>0.00</b>	<b>1,000,500,000.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	950,000,000.00	0.00	1,000,500,000.00
2304	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>15,480,000.00</b>
230401	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>15,480,000.00</b>
23040109	LIVESTOCK DISEASES CONTROL	0.00	0.00	0.00	10,480,000.00
23040110	RABIES CONTROL	0.00	5,000,000.00	0.00	5,000,000.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>453,150,000.00</b>	<b>0.00</b>	<b>1,450,000,000.00</b>

230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	453,150,000.00	0.00	1,450,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	0.00	403,150,000.00	0.00	1,400,000,000.00
23050109	EMPOWERMENT PROGRAMMES	0.00	50,000,000.00	0.00	50,000,000.00

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031801100100	STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>96,740,423.37</b>	<b>233,008,484.00</b>	<b>49,321,975.00</b>	<b>264,453,572.00</b>
21	<b>PERSONNEL COST</b>	<b>43,195,437.69</b>	<b>55,483,216.00</b>	<b>39,404,294.00</b>	<b>53,483,216.00</b>
2101	<b>SALARY</b>	<b>43,195,437.69</b>	<b>55,483,216.00</b>	<b>39,404,294.00</b>	<b>53,483,216.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>43,195,437.69</b>	<b>55,483,216.00</b>	<b>39,404,294.00</b>	<b>53,483,216.00</b>
210103	CONSOLIDATED REVENUE FUND CHARGES - SALAR	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
22	<b>OTHER RECURRENT COSTS</b>	<b>18,344,985.68</b>	<b>30,325,268.00</b>	<b>9,917,681.00</b>	<b>45,970,356.00</b>
2202	<b>OVERHEAD COST</b>	<b>18,344,985.68</b>	<b>30,325,268.00</b>	<b>9,917,681.00</b>	<b>35,860,000.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,500,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	2,500,000.00	0.00	2,500,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>714,634.61</b>	<b>1,100,000.00</b>	<b>737,300.00</b>	<b>1,450,000.00</b>
22020201	ELECTRICITY CHARGES	149,239.97	500,000.00	256,000.00	600,000.00
22020202	TELEPHONE CHARGES	365,600.00	400,000.00	281,300.00	500,000.00
22020203	INTERNET ACCESS CHARGES	199,794.64	200,000.00	200,000.00	350,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,337,047.07</b>	<b>2,590,000.00</b>	<b>2,022,700.00</b>	<b>2,064,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	990,600.00	1,000,000.00	1,000,000.00	360,000.00
22020303	NEWSPAPERS	273,000.00	350,000.00	257,700.00	0.00
22020304	MAGAZINES & PERIODICALS	195,447.07	190,000.00	190,000.00	204,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	878,000.00	1,050,000.00	575,000.00	1,500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,648,900.00</b>	<b>4,105,268.00</b>	<b>2,367,786.00</b>	<b>6,420,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	530,000.00	1,000,000.00	509,500.00	2,004,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	525,000.00	869,068.00	408,609.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	632,500.00	1,000,000.00	605,750.00	1,500,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	364,400.00	486,200.00	340,500.00	616,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	375,000.00	500,000.00	292,227.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES	222,000.00	250,000.00	211,200.00	700,000.00
220205	<b>TRAINING - GENERAL</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	0.00	5,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>1,077,200.00</b>	<b>1,100,000.00</b>	<b>895,800.00</b>	<b>1,508,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	600,000.00	600,000.00	460,800.00	900,000.00
22020605	CLEANING & FUMIGATION SERVICES	477,200.00	500,000.00	435,000.00	608,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>350,000.00</b>	<b>750,000.00</b>	<b>291,871.00</b>	<b>900,000.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	250,000.00	30,000.00	300,000.00
22020703	LEGAL SERVICES	350,000.00	500,000.00	261,871.00	600,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,400,000.00</b>	<b>1,500,000.00</b>	<b>1,430,000.00</b>	<b>2,160,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	920,000.00	1,000,000.00	990,000.00	1,560,000.00
22020803	PLANT/GENERATOR FUEL COST	480,000.00	500,000.00	440,000.00	600,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,817,204.00</b>	<b>13,180,000.00</b>	<b>2,172,224.00</b>	<b>13,858,000.00</b>
22021001	REFRESHMENT & MEALS	997,367.37	1,000,000.00	830,063.00	1,674,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	0.00	1,500,000.00
22021006	POSTAGES & COURIER SERVICES	25,656.24	500,000.00	0.00	504,000.00
22021007	WELFARE PACKAGES	894,000.00	1,000,000.00	771,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,400,000.00	0.00	2,400,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	1,000,000.00	0.00	1,000,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	192,776.04	350,000.00	152,625.00	350,000.00
22021013	PROMOTION (SERVICE WIDE)	187,500.00	600,000.00	0.00	600,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000.00	200,000.00	0.00	200,000.00

22021016	OPERATIONAL EXPENSES	0.00	500,000.00	0.00	500,000.00
22021019	INCIDENTAL EXPENSES	0.00	1,580,000.00	0.00	1,580,000.00
22021026	LEGAL EXPENSES	419,904.35	550,000.00	418,536.00	550,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,110,356.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,110,356.00</b>
22030107	FURNISHING ADVANCES	0.00	0.00	0.00	10,110,356.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>35,200,000.00</b>	<b>147,200,000.00</b>	<b>0.00</b>	<b>165,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>32,200,000.00</b>	<b>144,200,000.00</b>	<b>0.00</b>	<b>159,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>32,200,000.00</b>	<b>144,200,000.00</b>	<b>0.00</b>	<b>159,000,000.00</b>
23010108	PURCHASE OF BUSES	30,000,000.00	140,000,000.00	0.00	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,200,000.00	1,200,000.00	0.00	2,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	0.00	3,500,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	0.00	2,000,000.00	0.00	3,500,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,500,000.00	1,500,000.00	0.00	3,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	1,500,000.00	1,500,000.00	0.00	3,000,000.00

031805100100	JUDICIARY (HIGH COURT OF JUSTICE)				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>2,306,162,659.78</b>	<b>4,018,226,683.00</b>	<b>2,596,272,986.00</b>	<b>4,335,459,140.32</b>
21	<b>PERSONNEL COST</b>	<b>1,008,035,857.78</b>	<b>1,581,370,483.00</b>	<b>858,885,452.00</b>	<b>1,317,821,607.00</b>
2101	<b>SALARY</b>	<b>1,008,035,857.78</b>	<b>1,581,370,483.00</b>	<b>858,885,452.00</b>	<b>1,317,821,607.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>1,008,035,857.78</b>	<b>1,581,370,483.00</b>	<b>858,885,452.00</b>	<b>1,317,821,607.00</b>
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES AND WAGES	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
22	<b>OTHER RECURRENT COSTS</b>	<b>460,526,802.00</b>	<b>857,256,200.00</b>	<b>529,387,534.00</b>	<b>909,151,724.32</b>
2202	<b>OVERHEAD COST</b>	<b>460,526,802.00</b>	<b>847,256,200.00</b>	<b>529,387,534.00</b>	<b>622,230,100.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>15,562,200.00</b>	<b>17,758,000.00</b>	<b>9,776,090.00</b>	<b>17,758,000.00</b>
22020201	ELECTRICITY CHARGES	12,660,500.00	14,120,000.00	7,576,200.00	14,120,000.00
22020203	INTERNET ACCESS CHARGES	2,901,700.00	3,638,000.00	2,199,890.00	3,638,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>64,747,400.00</b>	<b>58,527,200.00</b>	<b>43,542,050.00</b>	<b>65,022,100.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,925,500.00	11,619,600.00	3,361,000.00	14,170,000.00
22020302	BOOKS	5,112,000.00	500,000.00	56,000.00	10,000,000.00
22020303	NEWSPAPERS	4,475,000.00	5,555,500.00	2,525,000.00	0.00
22020304	MAGAZINES & PERIODICALS	1,850,900.00	3,080,000.00	2,874,050.00	3,080,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,369,000.00	5,112,100.00	3,226,000.00	5,112,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	515,000.00	1,160,000.00	0.00	1,160,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	40,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>11,526,275.00</b>	<b>18,000,000.00</b>	<b>10,594,000.00</b>	<b>18,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,401,775.00	2,000,000.00	261,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL PROPERTY	378,600.00	2,000,000.00	0.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,790,500.00	3,500,000.00	1,483,000.00	3,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,955,400.00	2,500,000.00	850,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	6,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>105,000,000.00</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>
22020501	LOCAL TRAINING	25,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
22020502	INTERNATIONAL TRAINING	80,000,000.00	160,000,000.00	160,000,000.00	160,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>12,530,000.00</b>	<b>22,990,000.00</b>	<b>9,781,600.00</b>	<b>12,600,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	9,988,000.00	20,390,000.00	9,173,000.00	10,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,542,000.00	2,600,000.00	608,600.00	2,600,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>14,421,422.00</b>	<b>14,500,000.00</b>	<b>6,277,017.00</b>	<b>14,500,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,438,932.00	2,500,000.00	2,471,817.00	2,500,000.00
22020803	PLANT/GENERATOR FUEL COST	11,982,490.00	12,000,000.00	3,805,200.00	12,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	25,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>231,739,505.00</b>	<b>498,481,000.00</b>	<b>232,416,777.00</b>	<b>252,350,000.00</b>
22021001	REFRESHMENT & MEALS	21,147,800.00	16,860,000.00	9,470,953.00	27,250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	130,000,000.00	67,800,000.00	40,199,999.00	40,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,200,000.00	40,200,000.00	921,000.00	1,200,000.00
22021006	POSTAGES & COURIER SERVICES	30,825.00	921,000.00	302,825.00	1,000,000.00
22021007	WELFARE PACKAGES	60,064,880.00	200,000,000.00	153,000,000.00	153,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	153,000,000.00	5,000,000.00	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,696,000.00	3,000,000.00	2,022,000.00	3,000,000.00

22021017	MONITORING & EVALUATION	1,500,000.00	5,000,000.00	1,500,000.00	1,500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	7,000,000.00	1,500,000.00	10,000,000.00	10,000,000.00
22021026	LEGAL EXPENSES	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>286,921,624.32</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>286,921,624.32</b>
22030107	FURNISHING ADVANCES	0.00	10,000,000.00	0.00	286,921,624.32
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>837,600,000.00</b>	<b>1,579,600,000.00</b>	<b>1,208,000,000.00</b>	<b>2,108,485,809.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>607,600,000.00</b>	<b>1,249,600,000.00</b>	<b>1,208,000,000.00</b>	<b>1,541,600,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>607,600,000.00</b>	<b>1,249,600,000.00</b>	<b>1,208,000,000.00</b>	<b>1,541,600,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES	2,000,000.00	5,000,000.00	0.00	5,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	600,000,000.00	1,208,000,000.00	1,208,000,000.00	1,000,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	21,600,000.00	0.00	21,600,000.00
23010113	PURCHASE OF COMPUTERS	2,600,000.00	10,000,000.00	0.00	10,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	0.00	1,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	0.00	1,000,000.00	0.00	1,000,000.00
23010136	PURCHASE OF LAW REPORT	0.00	3,000,000.00	0.00	3,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	3,000,000.00	0.00	0.00	500,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>296,885,809.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>296,885,809.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	100,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	20,000,000.00	0.00	20,000,000.00
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	0.00	40,000,000.00	0.00	40,000,000.00
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES	0.00	0.00	0.00	136,885,809.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>225,000,000.00</b>	<b>265,000,000.00</b>	<b>0.00</b>	<b>260,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>225,000,000.00</b>	<b>265,000,000.00</b>	<b>0.00</b>	<b>260,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	60,000,000.00	0.00	60,000,000.00
23030144	REHABILITATION / REPAIRS OF COURT FACILITIES	200,000,000.00	205,000,000.00	0.00	200,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	0.00	10,000,000.00

031805200100	JUDICIARY (SHARIA COURT OF APPEAL)				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>424,936,149.00</b>	<b>1,343,951,646.00</b>	<b>925,910,507.00</b>	<b>1,613,670,970.00</b>
21	<b>PERSONNEL COST</b>	<b>245,957,912.00</b>	<b>320,833,494.00</b>	<b>242,778,976.00</b>	<b>278,210,028.00</b>
2101	<b>SALARY</b>	<b>245,957,912.00</b>	<b>320,833,494.00</b>	<b>242,778,976.00</b>	<b>278,210,028.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>245,957,912.00</b>	<b>320,833,494.00</b>	<b>242,778,976.00</b>	<b>278,210,028.00</b>
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARI	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
22	<b>OTHER RECURRENT COSTS</b>	<b>164,463,237.00</b>	<b>294,818,152.00</b>	<b>262,761,178.00</b>	<b>345,635,122.00</b>
2202	<b>OVERHEAD COST</b>	<b>164,463,237.00</b>	<b>294,818,152.00</b>	<b>262,761,178.00</b>	<b>345,635,122.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>9,937,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>14,508,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,937,000.00	5,000,000.00	0.00	14,508,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>3,758,140.00</b>	<b>4,000,000.00</b>	<b>2,854,300.00</b>	<b>4,000,000.00</b>
22020201	ELECTRICITY CHARGES	1,810,100.00	2,000,000.00	1,375,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES	1,195,000.00	1,200,000.00	900,000.00	1,200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	753,040.00	800,000.00	579,300.00	800,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>9,850,038.00</b>	<b>14,575,000.00</b>	<b>10,752,930.00</b>	<b>13,575,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,437,778.00	1,575,000.00	1,087,800.00	1,575,000.00
22020302	BOOKS	1,999,200.00	2,000,000.00	0.00	2,000,000.00
22020303	NEWSPAPERS	765,530.00	1,000,000.00	627,270.00	0.00
22020304	MAGAZINES & PERIODICALS	796,670.00	1,000,000.00	644,860.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,850,860.00	2,000,000.00	1,393,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>13,209,400.00</b>	<b>14,366,650.00</b>	<b>10,302,309.00</b>	<b>14,366,650.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	2,949,780.00	3,000,000.00	2,124,780.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	4,713,046.00	5,000,000.00	3,508,101.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,407,721.00	3,925,450.00	2,560,050.00	3,925,450.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,138,853.00	2,441,200.00	2,109,378.00	2,441,200.00
220205	<b>TRAINING - GENERAL</b>	<b>65,000,000.00</b>	<b>140,309,430.00</b>	<b>140,309,530.00</b>	<b>140,320,000.00</b>
22020501	LOCAL TRAINING	15,000,000.00	20,120,000.00	20,120,000.00	20,120,000.00
22020502	INTERNATIONAL TRAINING	50,000,000.00	120,189,430.00	120,189,530.00	120,200,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>5,181,865.00</b>	<b>5,986,501.00</b>	<b>4,103,859.00</b>	<b>5,986,501.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,811,865.00	4,486,501.00	3,183,859.00	4,486,501.00
22020605	CLEANING & FUMIGATION SERVICES	1,370,000.00	1,500,000.00	920,000.00	1,500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,872,936.00</b>	<b>6,000,000.00</b>	<b>4,100,313.00</b>	<b>6,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,877,882.00	3,000,000.00	2,062,725.00	3,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,995,054.00	3,000,000.00	2,037,588.00	3,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020902	INSURANCE PREMIUM	0.00	5,000,000.00	0.00	5,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>51,653,858.00</b>	<b>99,580,571.00</b>	<b>90,337,937.00</b>	<b>141,878,971.00</b>
22021001	REFRESHMENT & MEALS	1,636,450.00	2,000,000.00	1,435,600.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,258,068.00	1,500,000.00	987,807.00	1,500,000.00
22021007	WELFARE PACKAGES	9,810,000.00	56,430,000.00	56,430,000.00	88,728,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	8,949,340.00	8,950,571.00	6,484,530.00	8,950,571.00
22021019	INCIDENTAL EXPENSES	0.00	500,000.00	0.00	500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	10,000,000.00	5,000,000.00	0.00	15,000,000.00
2203	<b>LOANS AND ADVANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

220301	STAFF LOANS & ADVANCES	0.00	0.00	0.00	0.00
22030107	FURNISHING ADVANCES	0.00	0.00	0.00	0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>14,515,000.00</b>	<b>728,300,000.00</b>	<b>420,370,353.00</b>	<b>989,825,820.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>9,515,000.00</b>	<b>668,300,000.00</b>	<b>410,394,500.00</b>	<b>252,825,820.00</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	9,515,000.00	668,300,000.00	410,394,500.00	252,825,820.00
23010104	PURCHASE OF MOTOR CYCLES	0.00	2,800,000.00	0.00	4,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	650,000,000.00	398,395,000.00	200,000,000.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	29,915,320.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,015,000.00	10,000,000.00	10,000,000.00	10,416,750.00
23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	1,999,500.00	2,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	2,418,750.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,500,000.00	2,500,000.00	0.00	2,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	1,000,000.00	0.00	1,075,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	30,000,000.00	0.00	700,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	30,000,000.00	0.00	450,000,000.00
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES	0.00	0.00	0.00	250,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>4,975,853.00</b>	<b>30,000,000.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	25,000,000.00	4,975,853.00	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	5,000,000.00	4,975,853.00	10,000,000.00
23030144	REHABILITATION / REPAIRS OF COURT FACILITIES	0.00	20,000,000.00	0.00	20,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00

032600100100	MINISTRY OF JUSTICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>399,110,041.46</b>	<b>492,328,192.00</b>	<b>249,210,276.04</b>	<b>401,604,228.00</b>
21	<b>PERSONNEL COST</b>	<b>164,874,154.52</b>	<b>184,876,396.00</b>	<b>142,226,911.04</b>	<b>189,635,880.00</b>
2101	<b>SALARY</b>	<b>164,874,154.52</b>	<b>184,876,396.00</b>	<b>142,226,911.04</b>	<b>189,635,880.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>164,874,154.52</b>	<b>184,876,396.00</b>	<b>142,226,911.04</b>	<b>189,635,880.00</b>
21010101	SALARY	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
22	<b>OTHER RECURRENT COSTS</b>	<b>234,235,886.94</b>	<b>201,615,908.00</b>	<b>96,985,328.00</b>	<b>182,996,948.00</b>
2202	<b>OVERHEAD COST</b>	<b>234,235,886.94</b>	<b>201,615,908.00</b>	<b>96,985,328.00</b>	<b>182,996,948.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>6,976,000.00</b>	<b>5,000,000.00</b>	<b>4,435,000.00</b>	<b>10,292,200.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,976,000.00	5,000,000.00	4,435,000.00	10,292,200.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,140,000.00</b>	<b>1,140,000.00</b>	<b>855,000.00</b>	<b>540,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	360,000.00	360,000.00	270,000.00	360,000.00
22020303	NEWSPAPERS	600,000.00	600,000.00	450,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	180,000.00	180,000.00	135,000.00	180,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>840,199.80</b>	<b>840,400.00</b>	<b>630,153.00</b>	<b>840,400.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	345,199.92	345,200.00	258,903.00	345,200.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	307,999.92	308,000.00	231,003.00	308,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	84,000.00	84,000.00	63,000.00	84,000.00
22020406	OTHER MAINTENANCE SERVICES	102,999.96	103,200.00	77,247.00	103,200.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>710,000.00</b>
22020603	RESIDENTIAL RENT	5,500.00	0.00	0.00	710,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>49,850,000.00</b>	<b>50,000,000.00</b>	<b>7,900,000.00</b>	<b>30,000,000.00</b>
22020703	LEGAL SERVICES	49,850,000.00	50,000,000.00	7,900,000.00	30,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>872,616.00</b>	<b>872,400.00</b>	<b>654,462.00</b>	<b>872,400.00</b>
22020801	MOTOR VEHICLE FUEL COST	489,816.00	489,600.00	367,362.00	489,600.00
22020803	PLANT/GENERATOR FUEL COST	382,800.00	382,800.00	287,100.00	382,800.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>174,551,571.14</b>	<b>138,763,108.00</b>	<b>82,510,713.00</b>	<b>134,741,948.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	99,182,622.98	50,000,000.00	31,081,500.00	50,000,000.00
22021007	WELFARE PACKAGES	7,640,000.00	15,000,000.00	4,000,000.00	14,050,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	3,150,000.00	0.00	3,150,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	5,654,948.16	5,741,948.00	4,241,213.00	5,741,948.00
22021019	INCIDENTAL EXPENSES	2,500,000.00	4,571,160.00	0.00	1,500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	500,000.00	0.00	500,000.00
22021026	LEGAL EXPENSES	9,990,000.00	10,000,000.00	6,000,000.00	10,000,000.00
22021040	GENERAL OFFICE EXPENSES	49,584,000.00	49,600,000.00	37,188,000.00	49,600,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>105,835,888.00</b>	<b>9,998,037.00</b>	<b>28,971,400.00</b>
2301	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>5,835,888.00</b>	<b>0.00</b>	<b>8,971,400.00</b>
230101	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>5,835,888.00</b>	<b>0.00</b>	<b>8,971,400.00</b>
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,835,888.00	0.00	8,971,400.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>9,998,037.00</b>	<b>20,000,000.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>9,998,037.00</b>	<b>20,000,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	100,000,000.00	9,998,037.00	20,000,000.00

032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>372,123,844.00</b>	<b>603,182,138.00</b>	<b>446,471,605.00</b>	<b>627,799,717.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>311,835,117.00</b>	<b>543,219,311.00</b>	<b>407,444,623.00</b>	<b>562,654,815.00</b>
2101	SALARY	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
210101	SALARIES AND WAGES	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
21010101	SALARY	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>60,288,727.00</b>	<b>59,962,827.00</b>	<b>39,026,982.00</b>	<b>65,144,902.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>60,288,727.00</b>	<b>59,962,827.00</b>	<b>39,026,982.00</b>	<b>65,144,902.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,318,000.00</b>	<b>4,168,000.00</b>	<b>2,115,026.00</b>	<b>3,507,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	350,000.00	1,200,000.00	295,026.00	900,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,968,000.00	2,968,000.00	1,820,000.00	2,607,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,800,000.00</b>	<b>1,680,000.00</b>	<b>185,500.00</b>	<b>1,800,000.00</b>
22020201	ELECTRICITY CHARGES	2,400,000.00	1,200,000.00	175,500.00	1,200,000.00
22020203	INTERNET ACCESS CHARGES	400,000.00	480,000.00	10,000.00	600,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>9,419,500.00</b>	<b>9,644,000.00</b>	<b>4,174,312.00</b>	<b>11,584,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,282,000.00	1,592,000.00	1,168,000.00	1,432,000.00
22020302	BOOKS	2,940,000.00	2,940,000.00	1,020,000.00	4,550,000.00
22020303	NEWSPAPERS	390,000.00	312,000.00	116,200.00	312,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	120,000.00	40,000.00	120,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,647,500.00	3,480,000.00	1,402,112.00	3,970,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	960,000.00	1,200,000.00	428,000.00	1,200,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,895,000.00</b>	<b>5,197,000.00</b>	<b>2,651,900.00</b>	<b>4,357,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,200,000.00	1,440,000.00	395,000.00	1,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	915,000.00	1,516,000.00	480,400.00	1,120,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,480,000.00	1,851,000.00	1,525,500.00	1,587,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	390,000.00	251,000.00	450,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,160,000.00</b>	<b>3,560,000.00</b>	<b>2,603,406.00</b>	<b>6,400,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,960,000.00	1,960,000.00	1,535,406.00	4,800,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,200,000.00	1,600,000.00	1,068,000.00	1,600,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,100,000.00</b>	<b>1,350,000.00</b>	<b>755,000.00</b>	<b>1,500,000.00</b>
22020701	FINANCIAL CONSULTING	750,000.00	850,000.00	755,000.00	1,000,000.00
22020703	LEGAL SERVICES	350,000.00	500,000.00	0.00	500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,024,400.00</b>	<b>2,292,000.00</b>	<b>706,000.00</b>	<b>2,035,200.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,140,000.00	1,140,000.00	405,000.00	1,200,000.00
22020803	PLANT/GENERATOR FUEL COST	884,400.00	1,152,000.00	301,000.00	835,200.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>91,109.00</b>	<b>150,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	150,000.00	91,109.00	150,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>34,421,827.00</b>	<b>31,921,827.00</b>	<b>25,744,729.00</b>	<b>33,811,702.00</b>
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	512,000.00	930,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,240,000.00	2,240,000.00	987,000.00	3,150,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,070,000.00	2,070,000.00	1,737,000.00	1,888,000.00
22021006	POSTAGES & COURIER SERVICES	80,000.00	50,000.00	26,850.00	100,000.00
22021009	SPORTING ACTIVITIES	350,000.00	600,000.00	390,000.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	250,000.00	380,000.00	210,000.00	500,000.00
22021016	OPERATIONAL EXPENSES	17,626,827.00	17,626,827.00	15,983,679.00	18,018,702.00
22021022	MEETING/VISITATION	3,205,000.00	3,855,000.00	3,788,700.00	4,725,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATION	9,000,000.00	4,500,000.00	2,109,500.00	3,500,000.00

MINISTRY OF YOUTH DEVELOPMENT					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>149,241,831.31</b>	<b>385,652,915.00</b>	<b>174,053,203.82</b>	<b>464,191,090.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>30,316,144.90</b>	<b>92,441,388.00</b>	<b>69,951,932.82</b>	<b>93,269,243.00</b>
2101	SALARY	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
210101	SALARIES AND WAGES	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
21010101	SALARY	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>89,130,777.01</b>	<b>123,211,527.00</b>	<b>46,626,271.00</b>	<b>135,921,847.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>89,130,777.01</b>	<b>123,211,527.00</b>	<b>46,626,271.00</b>	<b>135,921,847.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>214,000.00</b>	<b>214,000.00</b>	<b>160,497.00</b>	<b>214,000.00</b>
22020203	INTERNET ACCESS CHARGES	60,000.00	60,000.00	45,000.00	60,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	154,000.00	154,000.00	115,497.00	154,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,295,180.60</b>	<b>1,423,180.00</b>	<b>1,007,379.00</b>	<b>1,230,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	802,000.60	850,000.00	637,497.00	850,000.00
22020302	BOOKS	0.00	80,000.00	0.00	80,000.00
22020303	NEWSPAPERS	193,180.00	193,180.00	144,882.00	0.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	74,997.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	150,003.00	200,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>797,388.00</b>	<b>1,797,388.00</b>	<b>598,041.00</b>	<b>1,797,388.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	367,388.00	367,388.00	275,544.00	367,388.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	190,000.00	190,000.00	142,497.00	190,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	240,000.00	180,000.00	240,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,040,000.00</b>	<b>1,040,000.00</b>	<b>780,003.00</b>	<b>1,040,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	680,000.00	680,000.00	510,003.00	680,000.00
22020605	CLEANING & FUMIGATION SERVICES	360,000.00	360,000.00	270,000.00	360,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>722,126.00</b>	<b>722,126.00</b>	<b>541,602.00</b>	<b>722,126.00</b>
22020801	MOTOR VEHICLE FUEL COST	347,000.00	347,000.00	260,253.00	347,000.00
22020803	PLANT/GENERATOR FUEL COST	375,126.00	375,126.00	281,349.00	375,126.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>85,062,082.41</b>	<b>116,014,833.00</b>	<b>43,538,749.00</b>	<b>128,918,333.00</b>
22021001	REFRESHMENT & MEALS	28,332.84	28,333.00	21,249.00	28,333.00
22021002	HONORARIUM & SITTING ALLOWANCE	535,000.00	3,000,000.00	0.00	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	199,999.97	200,000.00	150,003.00	200,000.00
22021007	WELFARE PACKAGES	49,600,750.00	89,196,500.00	43,000,000.00	100,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	48,000.00	100,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	489,999.60	490,000.00	367,497.00	490,000.00
22021017	MONITORING & EVALUATION	0.00	2,000,000.00	0.00	2,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	0.00	0.00	0.00
22021021	SPECIAL DAY/CELEBRATIONS	18,000,000.00	10,000,000.00	0.00	20,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	16,160,000.00	10,000,000.00	0.00	2,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>29,794,909.40</b>	<b>170,000,000.00</b>	<b>57,475,000.00</b>	<b>235,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>24,794,909.40</b>	<b>150,000,000.00</b>	<b>57,475,000.00</b>	<b>115,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>24,794,909.40</b>	<b>150,000,000.00</b>	<b>57,475,000.00</b>	<b>115,000,000.00</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING	24,794,909.40	80,000,000.00	0.00	60,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	20,000,000.00	0.00	5,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	50,000,000.00	57,475,000.00	50,000,000.00

2303	REHABILITATION / REPAIRS	5,000,000.00	20,000,000.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	20,000,000.00	0.00	20,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	5,000,000.00	20,000,000.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	100,000,000.00
23050109	EMPOWERMENT PROGRAMMES	0.00	0.00	0.00	100,000,000.00

051400100100		MINISTRY OF WOMEN AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	
2	<u>EXPENDITURES</u>	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00	
21	PERSONNEL COST	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00	
2101	SALARY	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00	
210101	SALARIES AND WAGES	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00	
21010101	SALARY	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00	
22	<u>OTHER RECURRENT COSTS</u>	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00	
2202	OVERHEAD COST	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00	
220201	TRAVEL & TRANSPORT - GENERAL	960,000.00	5,000,000.00	3,000,000.00	3,000,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	960,000.00	5,000,000.00	3,000,000.00	3,000,000.00	
220202	UTILITIES - GENERAL	283,519.96	283,520.00	137,637.00	283,520.00	
22020203	INTERNET ACCESS CHARGES	159,520.00	159,520.00	44,640.00	159,520.00	
22020204	SATELLITE BROADCASTING ACCESS CHARGES	123,999.96	124,000.00	92,997.00	124,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	707,780.00	707,780.00	530,829.00	12,521,780.00	
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	310,000.00	310,000.00	232,497.00	310,000.00	
22020303	NEWSPAPERS	186,000.00	186,000.00	139,500.00	0.00	
22020304	MAGAZINES & PERIODICALS	25,780.00	25,780.00	19,332.00	25,780.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	186,000.00	186,000.00	139,500.00	186,000.00	
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	5,000,000.00	
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	5,000,000.00	
22020314	PRODUCTION OF MATERIALS	0.00	0.00	0.00	2,000,000.00	
220204	MAINTENANCE SERVICES - GENERAL	808,923.00	808,923.00	579,690.00	763,922.00	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	345,216.00	345,216.00	265,662.00	345,216.00	
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	124,000.00	124,000.00	92,997.00	124,000.00	
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	156,085.00	156,085.00	117,063.00	156,085.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	183,622.00	183,622.00	103,968.00	138,621.00	
220206	OTHER SERVICES - GENERAL	62,000.00	62,000.00	46,503.00	62,000.00	
22020605	CLEANING & FUMIGATION SERVICES	62,000.00	62,000.00	46,503.00	62,000.00	
220208	FUEL & LUBRICANTS - GENERAL	824,600.00	824,600.00	618,453.00	824,600.00	
22020801	MOTOR VEHICLE FUEL COST	452,600.00	452,600.00	339,453.00	452,600.00	
22020803	PLANT/GENERATOR FUEL COST	372,000.00	372,000.00	279,000.00	372,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	32,347,258.44	111,815,752.00	55,438,803.00	119,563,352.00	
22021001	REFRESHMENT & MEALS	318,060.00	318,060.00	238,545.00	318,060.00	
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	0.00	1,500,000.00	
22021005	SCHOOL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00	
22021007	WELFARE PACKAGES	0.00	5,000,000.00	2,901,425.00	7,510,000.00	
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	400,000.00	200,000.00	400,000.00	
22021015	CRECHE (MAINTENANCE)	0.00	600,000.00	300,000.00	600,000.00	
22021016	OPERATIONAL EXPENSES	4,447,692.44	4,447,692.00	3,325,266.00	4,447,692.00	
22021017	MONITORING & EVALUATION	300,000.00	300,000.00	0.00	300,000.00	
22021018	GENDER	0.00	34,900,000.00	22,451,375.00	24,900,000.00	

22021019	INCIDENTAL EXPENSES	1,583,750.00	2,000,000.00	0.00	2,000,000.00
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES	2,696,256.00	4,600,000.00	2,022,192.00	4,600,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	3,500,000.00	0.00	4,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	23,001,500.00	45,500,000.00	24,000,000.00	48,670,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	6,750,000.00	0.00	6,750,000.00
22021045	CHILDREN PARLIAMENT	0.00	1,000,000.00	0.00	1,000,000.00
22021054	SOCIAL SERVICES	0.00	0.00	0.00	11,567,600.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>20,000,000.00</b>	<b>5,205,000,000.00</b>	<b>16,257,200.00</b>	<b>5,106,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
23010146	PURCHASE OF INFORMATION COMMUNICATIONS	0.00	8,000,000.00	0.00	8,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>20,000,000.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>20,000,000.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
23030134	REHABILITATION / REPAIRS OF MULTIPURPOSE CEN	20,000,000.00	150,000,000.00	0.00	8,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>5,047,000,000.00</b>	<b>16,257,200.00</b>	<b>5,090,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>5,047,000,000.00</b>	<b>16,257,200.00</b>	<b>5,090,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	27,000,000.00	16,257,200.00	0.00
23050109	EMPOWERMENT PROGRAMMES	0.00	5,020,000,000.00	0.00	5,090,000,000.00

MINISTRY OF EDUCATION AND HUMAN CAPITAL DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>13,735,016,544.50</b>	<b>55,341,924,012.00</b>	<b>8,890,017,828.66</b>	<b>54,616,179,850.00</b>
21	<b>PERSONNEL COST</b>	<b>329,543,687.53</b>	<b>430,831,249.00</b>	<b>326,942,147.66</b>	<b>435,922,863.00</b>
2101	<b>SALARY</b>	<b>329,543,687.53</b>	<b>430,831,249.00</b>	<b>326,942,147.66</b>	<b>435,922,863.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>329,543,687.53</b>	<b>430,831,249.00</b>	<b>326,942,147.66</b>	<b>435,922,863.00</b>
21010101	SALARY	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
22	<b>OTHER RECURRENT COSTS</b>	<b>1,098,286,456.38</b>	<b>1,838,990,866.00</b>	<b>761,746,454.00</b>	<b>1,651,367,467.00</b>
2202	<b>OVERHEAD COST</b>	<b>1,098,286,456.38</b>	<b>1,838,990,866.00</b>	<b>761,746,454.00</b>	<b>1,651,367,467.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>82,800,000.00</b>	<b>120,346,000.00</b>	<b>77,804,000.00</b>	<b>129,556,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,050,000.00	15,000,000.00	3,950,000.00	24,210,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	80,750,000.00	105,346,000.00	73,854,000.00	105,346,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>285,600.00</b>	<b>286,000.00</b>	<b>214,200.00</b>	<b>286,000.00</b>
22020203	INTERNET ACCESS CHARGES	99,600.00	100,000.00	74,700.00	100,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	186,000.00	186,000.00	139,500.00	186,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>237,389,466.37</b>	<b>282,916,000.00</b>	<b>182,042,100.00</b>	<b>521,116,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	624,000.00	816,000.00	468,000.00	816,000.00
22020303	NEWSPAPERS	199,200.00	200,000.00	149,400.00	0.00
22020304	MAGAZINES & PERIODICALS	249,600.00	250,000.00	187,200.00	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,650,000.00	1,650,000.00	1,237,500.00	1,650,000.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	234,666,666.37	280,000,000.00	180,000,000.00	518,400,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,354,800.00</b>	<b>1,355,643.00</b>	<b>1,016,100.00</b>	<b>1,355,643.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	855,600.00	855,627.00	641,700.00	855,627.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	225,000.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	199,200.00	200,016.00	149,400.00	200,016.00
220205	<b>TRAINING - GENERAL</b>	<b>2,000,000.00</b>	<b>15,000,000.00</b>	<b>11,214,000.00</b>	<b>15,482,000.00</b>
22020501	LOCAL TRAINING	2,000,000.00	15,000,000.00	11,214,000.00	15,482,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>6,750,000.00</b>	<b>9,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	9,000,000.00	9,000,000.00	6,750,000.00	9,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>389,952,352.98</b>	<b>576,061,236.00</b>	<b>0.00</b>	<b>462,154,177.00</b>
22020711	OTHER CONSULTING SERVICES	389,952,352.98	576,061,236.00	0.00	462,154,177.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,720,001.96</b>	<b>2,723,575.00</b>	<b>2,040,003.00</b>	<b>2,723,575.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,596,801.96	1,600,000.00	1,197,603.00	1,600,000.00
22020803	PLANT/GENERATOR FUEL COST	1,123,200.00	1,123,575.00	842,400.00	1,123,575.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>372,784,235.07</b>	<b>831,302,412.00</b>	<b>480,666,051.00</b>	<b>509,694,072.00</b>
22021001	REFRESHMENT & MEALS	499,200.00	500,000.00	374,400.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	980,000.00	4,002,612.00	0.00	2,002,612.00
22021005	SCHOOL SERVICES	324,356,435.07	365,375,000.00	350,035,100.00	382,296,600.00
22021006	POSTAGES & COURIER SERVICES	39,600.00	40,000.00	29,700.00	40,000.00
22021009	SPORTING ACTIVITIES	2,500,000.00	2,500,000.00	1,980,000.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	4,842,000.00	4,842,800.00	3,631,500.00	4,842,800.00
22021017	MONITORING & EVALUATION	350,000.00	6,000,000.00	2,544,750.00	8,340,000.00
22021019	INCIDENTAL EXPENSES	1,100,000.00	5,000,000.00	3,860,000.00	4,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	500,000.00	0.00	500,000.00
22021022	MEETING/VISITATION	4,730,000.00	7,060,000.00	6,033,600.00	10,691,400.00
22021025	RESEARCH ACTIVITIES	0.00	10,442,000.00	10,350,000.00	12,556,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	1,467,000.00	400,000,000.00	92,287,000.00	55,070,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATION	28,320,000.00	6,240,000.00	6,240,000.00	12,480,000.00

22021039	FOOD AND NUTRITION PROGRAMMES	0.00	5,000,000.00	0.00	10,074,660.00
22021040	GENERAL OFFICE EXPENSES	3,600,000.00	3,600,000.00	3,300,001.00	3,600,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	10,000,000.00	0.00	0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>12,307,186,400.59</b>	<b>53,072,101,897.00</b>	<b>7,801,329,227.00</b>	<b>52,528,889,520.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>4,440,360,764.00</b>	<b>5,136,627,155.00</b>	<b>2,208,522,553.00</b>	<b>2,290,354,778.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>4,440,360,764.00</b>	<b>5,136,627,155.00</b>	<b>2,208,522,553.00</b>	<b>2,290,354,778.00</b>
23010108	PURCHASE OF BUSES	0.00	1,000,000,000.00	7,130,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	77,351,117.00	0.00	82,902,467.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	7,000,000.00	0.00	0.00
23010148	PURCHASE OF TRAINING EQUIPMENT	4,434,360,764.00	3,982,276,038.00	2,176,798,878.00	1,905,477,061.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	5,000,000.00	0.00	27,172,000.00
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	6,000,000.00	15,000,000.00	7,900,000.00	70,923,250.00
23010173	PURCHASE OF SCHOOL FACILITIES	0.00	50,000,000.00	16,693,675.00	203,880,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,917,756,888.62</b>	<b>18,000,000,000.00</b>	<b>1,142,058,680.00</b>	<b>12,153,060,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>1,917,756,888.62</b>	<b>18,000,000,000.00</b>	<b>1,142,058,680.00</b>	<b>12,153,060,000.00</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	16,000,000,000.00	1,123,689,578.00	10,200,000,000.00
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	1,917,756,888.62	2,000,000,000.00	18,369,102.00	1,953,060,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>5,949,068,747.97</b>	<b>16,585,474,742.00</b>	<b>4,450,747,994.00</b>	<b>22,085,474,742.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>5,949,068,747.97</b>	<b>16,585,474,742.00</b>	<b>4,450,747,994.00</b>	<b>22,085,474,742.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,949,068,747.97	16,585,474,742.00	4,450,747,994.00	22,085,474,742.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>13,350,000,000.00</b>	<b>0.00</b>	<b>16,000,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>13,350,000,000.00</b>	<b>0.00</b>	<b>16,000,000,000.00</b>
23050106	PROGRAMMES AND ACTIVITIES	0.00	13,350,000,000.00	0.00	16,000,000,000.00

051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>256,552,374.88</b>	<b>293,862,749.00</b>	<b>181,238,848.00</b>	<b>749,125,195.00</b>
21	<b>PERSONNEL COST</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
2101	<b>SALARY</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
21010101	<b>SALARY</b>	<b>152,682,386.88</b>	<b>140,361,802.00</b>	<b>122,433,183.00</b>	<b>163,244,248.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
2202	<b>OVERHEAD COST</b>	<b>103,869,988.00</b>	<b>153,500,947.00</b>	<b>58,805,665.00</b>	<b>585,880,947.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>8,584,500.00</b>	<b>10,000,000.00</b>	<b>5,070,000.00</b>	<b>10,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>2,670,893.00</b>	<b>3,500,000.00</b>	<b>1,825,000.00</b>	<b>3,500,000.00</b>
22020203	INTERNET ACCESS CHARGES	2,410,000.00	3,000,000.00	1,690,000.00	3,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	260,893.00	500,000.00	135,000.00	500,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>17,825,100.00</b>	<b>25,000,000.00</b>	<b>12,065,000.00</b>	<b>27,000,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	7,245,100.00	8,500,000.00	5,015,000.00	8,500,000.00
22020303	NEWSPAPERS	380,000.00	500,000.00	240,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,780,000.00	3,000,000.00	1,700,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,420,000.00	8,000,000.00	5,110,000.00	8,000,000.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	0.00	5,000,000.00	0.00	7,500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,321,590.00</b>	<b>8,370,400.00</b>	<b>4,990,000.00</b>	<b>8,370,400.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,675,000.00	1,700,000.00	725,000.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	161,500.00	300,000.00	170,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	189,000.00	300,000.00	245,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,864,090.00	5,070,400.00	3,600,000.00	5,070,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	432,000.00	500,000.00	250,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00	500,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>648,000.00</b>	<b>750,000.00</b>	<b>500,000.00</b>	<b>750,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	500,000.00	600,000.00	400,000.00	600,000.00
22020605	CLEANING & FUMIGATION SERVICES	148,000.00	150,000.00	100,000.00	150,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>12,500,000.00</b>	<b>1,500,000.00</b>	<b>8,500,000.00</b>
22020701	FINANCIAL CONSULTING	2,000,000.00	5,000,000.00	1,500,000.00	3,000,000.00
22020703	LEGAL SERVICES	0.00	2,500,000.00	0.00	1,500,000.00
22020704	ENGINEERING SERVICES	0.00	5,000,000.00	0.00	4,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>9,378,200.00</b>	<b>9,894,087.00</b>	<b>3,811,000.00</b>	<b>9,894,087.00</b>
22020801	MOTOR VEHICLE FUEL COST	7,571,200.00	7,894,087.00	3,131,000.00	7,894,087.00
22020803	PLANT/GENERATOR FUEL COST	1,807,000.00	2,000,000.00	680,000.00	2,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>56,441,705.00</b>	<b>78,486,460.00</b>	<b>29,044,665.00</b>	<b>512,866,460.00</b>
22021001	REFRESHMENT & MEALS	3,742,000.00	4,000,000.00	2,025,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,289,145.00	5,000,000.00	3,202,625.00	7,020,000.00
22021005	SCHOOL SERVICES	5,210,000.00	5,000,000.00	0.00	4,000,000.00
22021006	POSTAGES & COURIER SERVICES	87,560.00	100,000.00	59,040.00	100,000.00
22021007	WELFARE PACKAGES	0.00	4,500,000.00	0.00	4,000,000.00
22021009	SPORTING ACTIVITIES	0.00	5,000,000.00	0.00	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	32,984,000.00	33,000,000.00	21,880,000.00	33,000,000.00
22021017	MONITORING & EVALUATION	0.00	2,000,000.00	0.00	2,000,000.00

22021021	SPECIAL DAY/CELEBRATIONS	0.00	1,593,000.00	0.00	1,593,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	9,129,000.00	5,000,000.00	1,878,000.00	438,860,000.00
22021036	HEALTH CARE SERVICES	0.00	3,000,000.00	0.00	3,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	10,093,460.00	0.00	10,093,460.00

051701000100		AGENCY FOR MASS EDUCATION			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>26,280,416.04</b>	<b>55,266,584.00</b>	<b>26,343,942.85</b>	<b>55,551,932.00</b>
21	<b>PERSONNEL COST</b>	<b>20,832,332.00</b>	<b>30,000,000.00</b>	<b>17,879,135.85</b>	<b>23,838,848.00</b>
2101	<b>SALARY</b>	<b>20,832,332.00</b>	<b>30,000,000.00</b>	<b>17,879,135.85</b>	<b>23,838,848.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>20,832,332.00</b>	<b>30,000,000.00</b>	<b>17,879,135.85</b>	<b>23,838,848.00</b>
21010101	SALARY	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
22	<b>OTHER RECURRENT COSTS</b>	<b>5,448,084.04</b>	<b>25,266,584.00</b>	<b>8,464,807.00</b>	<b>31,713,084.00</b>
2202	<b>OVERHEAD COST</b>	<b>5,448,084.04</b>	<b>25,266,584.00</b>	<b>8,464,807.00</b>	<b>31,713,084.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>900,000.00</b>	<b>4,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,600,000.00	900,000.00	4,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>657,584.00</b>	<b>657,584.00</b>	<b>493,191.00</b>	<b>507,584.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	507,584.00	507,584.00	380,691.00	507,584.00
22020303	NEWSPAPERS	150,000.00	150,000.00	112,500.00	0.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>555,000.00</b>	<b>810,000.00</b>	<b>416,250.00</b>	<b>810,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	345,000.00	350,000.00	258,750.00	350,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	210,000.00	250,000.00	157,500.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	210,000.00	0.00	210,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
22020711	OTHER CONSULTING SERVICES	0.00	2,000,000.00	0.00	3,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>323,250.00</b>	<b>757,500.00</b>	<b>525,933.00</b>	<b>757,500.00</b>
22020801	MOTOR VEHICLE FUEL COST	42,000.00	450,000.00	315,000.00	450,000.00
22020803	PLANT/GENERATOR FUEL COST	281,250.00	307,500.00	210,933.00	307,500.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,912,250.04</b>	<b>19,441,500.00</b>	<b>6,129,433.00</b>	<b>22,638,000.00</b>
22021001	REFRESHMENT & MEALS	249,999.96	250,000.00	187,497.00	250,000.00
22021003	PUBLICITY & ADVERTISEMENTS	793,000.00	2,500,000.00	795,000.00	2,100,000.00
22021006	POSTAGES & COURIER SERVICES	70,000.00	160,000.00	67,500.00	160,000.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	660,000.00	0.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	599,437.44	628,000.00	599,436.00	628,000.00
22021017	MONITORING & EVALUATION	2,000,000.00	2,043,500.00	0.00	3,500,000.00
22021019	INCIDENTAL EXPENSES	0.00	2,000,000.00	0.00	100,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	3,000,000.00	2,500,000.00	3,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	5,000,000.00	1,980,000.00	10,000,000.00
22021040	GENERAL OFFICE EXPENSES	199,812.64	3,000,000.00	0.00	200,000.00

051701800100	KWARA STATE POLYTECHNIC, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>4,809,138,786.67</b>	<b>7,534,619,664.00</b>	<b>4,495,153,665.00</b>	<b>6,830,203,466.00</b>
21	<b>PERSONNEL COST</b>	<b>2,350,734,685.00</b>	<b>4,017,884,664.00</b>	<b>2,150,717,112.00</b>	<b>4,017,884,664.00</b>
2101	<b>SALARY</b>	<b>2,350,734,685.00</b>	<b>4,017,884,664.00</b>	<b>2,150,717,112.00</b>	<b>4,017,884,664.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>2,350,734,685.00</b>	<b>4,017,884,664.00</b>	<b>2,150,717,112.00</b>	<b>4,017,884,664.00</b>
21010101	SALARY	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
22	<b>OTHER RECURRENT COSTS</b>	<b>2,458,404,101.67</b>	<b>3,516,735,000.00</b>	<b>2,344,436,553.00</b>	<b>2,812,318,802.00</b>
2202	<b>OVERHEAD COST</b>	<b>2,458,404,101.67</b>	<b>3,516,735,000.00</b>	<b>2,344,436,553.00</b>	<b>2,812,318,802.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>69,685,549.00</b>	<b>148,500,000.00</b>	<b>99,839,928.00</b>	<b>110,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	59,850,169.00	118,500,000.00	75,000,000.00	80,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	9,835,380.00	30,000,000.00	24,839,928.00	30,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>100,064,655.67</b>	<b>300,271,000.00</b>	<b>76,099,163.00</b>	<b>170,912,000.00</b>
22020201	ELECTRICITY CHARGES	19,238,364.00	60,000,000.00	9,207,738.00	60,000,000.00
22020202	TELEPHONE CHARGES	2,885,000.00	5,286,000.00	2,241,750.00	6,312,000.00
22020203	INTERNET ACCESS CHARGES	61,846,066.67	210,385,000.00	55,045,150.00	80,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	15,406,200.00	21,600,000.00	9,526,900.00	21,600,000.00
22020205	WATER RATES	689,025.00	3,000,000.00	77,625.00	3,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>502,398,313.00</b>	<b>677,170,807.00</b>	<b>536,201,962.00</b>	<b>514,764,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	22,478,180.00	35,000,000.00	34,942,105.00	35,000,000.00
22020302	BOOKS	3,890,250.00	12,000,000.00	5,941,150.00	12,000,000.00
22020303	NEWSPAPERS	940,650.00	1,470,000.00	883,100.00	1,764,000.00
22020304	MAGAZINES & PERIODICALS	996,300.00	2,000,000.00	0.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	154,928,733.00	240,720,000.00	210,476,300.00	100,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	68,349,510.00	127,231,000.00	40,863,387.00	100,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,880,000.00	8,750,000.00	575,000.00	14,000,000.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	248,934,690.00	249,999,807.00	242,520,920.00	250,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>174,642,697.00</b>	<b>263,620,360.00</b>	<b>176,647,684.00</b>	<b>206,710,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	22,174,900.00	38,000,000.00	18,000,000.00	38,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	49,645,050.00	50,000,000.00	48,324,250.00	50,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	9,063,100.00	10,000,000.00	7,116,550.00	10,700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,801,400.00	7,140,000.00	4,757,950.00	8,010,000.00
22020406	OTHER MAINTENANCE SERVICES	89,958,247.00	158,480,360.00	98,448,934.00	100,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>79,972,330.00</b>	<b>100,000,000.00</b>	<b>89,495,343.00</b>	<b>100,000,000.00</b>
22020501	LOCAL TRAINING	79,972,330.00	100,000,000.00	89,495,343.00	100,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>169,815,232.00</b>	<b>281,999,988.00</b>	<b>189,104,190.00</b>	<b>200,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	93,937,360.00	119,999,988.00	77,104,190.00	100,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	75,877,872.00	162,000,000.00	112,000,000.00	100,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>22,066,400.00</b>	<b>53,000,000.00</b>	<b>32,300,000.00</b>	<b>65,000,000.00</b>
22020701	FINANCIAL CONSULTING	4,200,000.00	10,000,000.00	6,900,000.00	12,000,000.00
22020703	LEGAL SERVICES	16,866,400.00	40,000,000.00	25,400,000.00	50,000,000.00
22020711	OTHER CONSULTING SERVICES	1,000,000.00	3,000,000.00	0.00	3,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>71,186,930.00</b>	<b>77,817,600.00</b>	<b>40,807,330.00</b>	<b>74,932,800.00</b>
22020801	MOTOR VEHICLE FUEL COST	37,397,900.00	34,617,600.00	20,357,380.00	31,732,800.00
22020803	PLANT/GENERATOR FUEL COST	33,789,030.00	43,200,000.00	20,449,950.00	43,200,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>26,134,341.00</b>	<b>45,800,004.00</b>	<b>16,425,507.00</b>	<b>48,000,004.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844,277.00	5,800,004.00	2,409,367.00	8,000,004.00
22020902	INSURANCE PREMIUM	21,290,064.00	40,000,000.00	14,016,140.00	40,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,242,437,654.00	1,568,555,241.00	1,087,515,446.00	1,321,999,998.00

22021001	REFRESHMENT & MEALS	14,993,100.00	24,999,998.00	14,999,988.00	24,999,998.00
22021002	HONORARIUM & SITTING ALLOWANCE	149,992,180.00	200,000,000.00	150,000,000.00	150,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	19,383,394.00	30,000,000.00	21,373,022.00	30,000,000.00
22021006	POSTAGES & COURIER SERVICES	76,700.00	1,000,000.00	570,600.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,129,000.00	15,000,000.00	7,542,050.00	15,000,000.00
22021009	SPORTING ACTIVITIES	695,000.00	15,000,000.00	9,687,650.00	10,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	2,897,350.00	10,000,000.00	4,523,060.00	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,800,000.00	3,000,000.00	2,170,000.00	4,000,000.00
22021016	OPERATIONAL EXPENSES	752,788,799.00	753,570,443.00	552,355,583.00	800,000,000.00
22021019	INCIDENTAL EXPENSES	197,182,020.00	250,000,000.00	200,000,000.00	100,000,000.00
22021022	MEETING/VISITATION	10,387,211.00	22,000,000.00	20,285,427.00	27,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	0.00	0.00	0.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATIO	2,029,000.00	85,869,300.00	49,802,851.00	50,000,000.00
22021046	ENTERPRENEURSHIP CONSUMABLES	48,908,900.00	78,115,500.00	37,705,215.00	50,000,000.00
22021047	ALUMNA (GRADUATE SUPPORT)	35,175,000.00	80,000,000.00	16,500,000.00	50,000,000.00

051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>818,417,600.34</b>	<b>1,174,532,015.00</b>	<b>840,457,998.00</b>	<b>1,203,787,734.00</b>
21	<b>PERSONNEL COST</b>	<b>693,717,882.49</b>	<b>964,814,514.00</b>	<b>689,234,778.00</b>	<b>998,300,734.00</b>
2101	<b>SALARY</b>	<b>693,717,882.49</b>	<b>964,814,514.00</b>	<b>689,234,778.00</b>	<b>998,300,734.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>693,717,882.49</b>	<b>964,814,514.00</b>	<b>689,234,778.00</b>	<b>998,300,734.00</b>
21010101	SALARY	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
22	<b>OTHER RECURRENT COSTS</b>	<b>124,699,717.85</b>	<b>209,717,501.00</b>	<b>151,223,220.00</b>	<b>205,487,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>124,699,717.85</b>	<b>209,717,501.00</b>	<b>151,223,220.00</b>	<b>205,487,000.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>6,079,570.00</b>	<b>8,000,000.00</b>	<b>6,653,000.00</b>	<b>8,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,079,570.00	8,000,000.00	6,653,000.00	8,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>5,068,649.94</b>	<b>10,690,000.00</b>	<b>6,402,392.00</b>	<b>7,690,000.00</b>
22020201	ELECTRICITY CHARGES	2,334,191.81	4,640,000.00	2,367,367.00	4,640,000.00
22020202	TELEPHONE CHARGES	4,825.00	50,000.00	35,025.00	50,000.00
22020203	INTERNET ACCESS CHARGES	2,729,633.13	6,000,000.00	4,000,000.00	3,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>28,044,953.00</b>	<b>37,085,000.00</b>	<b>24,268,598.00</b>	<b>30,700,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	13,800,050.00	18,950,000.00	12,262,308.00	15,000,000.00
22020304	MAGAZINES & PERIODICALS	699,850.00	700,000.00	143,300.00	700,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,545,053.00	17,435,000.00	11,862,990.00	15,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>12,823,855.00</b>	<b>20,999,000.00</b>	<b>15,819,900.00</b>	<b>27,147,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	4,959,178.00	7,000,000.00	6,000,000.00	9,350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	500,000.00	400,000.00	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	3,123,470.00	6,000,000.00	4,294,000.00	6,500,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,100,407.00	3,999,000.00	2,842,750.00	4,347,000.00
22020406	OTHER MAINTENANCE SERVICES	1,340,800.00	3,500,000.00	2,283,150.00	6,250,000.00
220205	<b>TRAINING - GENERAL</b>	<b>2,500,000.00</b>	<b>4,500,000.00</b>	<b>3,361,000.00</b>	<b>5,150,000.00</b>
22020501	LOCAL TRAINING	2,500,000.00	4,500,000.00	3,361,000.00	5,150,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>1,179,527.74</b>	<b>4,500,000.00</b>	<b>619,100.00</b>	<b>4,500,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,179,527.74	4,500,000.00	619,100.00	4,500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,281,478.17</b>	<b>4,000,000.00</b>	<b>3,000,000.00</b>	<b>4,000,000.00</b>
22020701	FINANCIAL CONSULTING	1,281,478.17	4,000,000.00	3,000,000.00	4,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,200,000.00</b>	<b>13,620,000.00</b>	<b>10,901,450.00</b>	<b>15,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	7,000,000.00	9,620,000.00	7,901,450.00	10,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,200,000.00	4,000,000.00	3,000,000.00	5,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>296,000.00</b>	<b>1,500,000.00</b>	<b>1,130,000.00</b>	<b>1,500,000.00</b>
22020902	INSURANCE PREMIUM	296,000.00	1,500,000.00	1,130,000.00	1,500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>59,225,684.00</b>	<b>104,823,501.00</b>	<b>79,067,780.00</b>	<b>101,800,000.00</b>
22021001	REFRESHMENT & MEALS	4,720,000.00	7,580,000.00	5,702,100.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	466,600.00	700,000.00	200,000.00	700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,485,848.00	3,000,000.00	769,885.00	2,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	1,607,200.00	3,500,000.00	960,885.00	3,500,000.00
22021007	WELFARE PACKAGES	5,129,500.00	7,000,000.00	3,200,000.00	7,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	120,000.00	300,000.00	300,000.00	800,000.00
22021009	SPORTING ACTIVITIES	910,220.00	1,600,000.00	944,900.00	2,100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	700,000.00	1,000,000.00	700,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	42,956,316.00	79,643,501.00	66,040,010.00	80,000,000.00
22021019	INCIDENTAL EXPENSES	130,000.00	500,000.00	250,000.00	500,000.00

051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>1,384,657,210.29</b>	<b>1,850,678,293.00</b>	<b>1,397,650,133.00</b>	<b>1,860,220,672.00</b>
21	<b>PERSONNEL COST</b>	<b>1,223,464,673.61</b>	<b>1,634,726,533.00</b>	<b>1,243,634,118.00</b>	<b>1,668,000,000.00</b>
2101	<b>SALARY</b>	<b>1,223,464,673.61</b>	<b>1,634,726,533.00</b>	<b>1,243,634,118.00</b>	<b>1,668,000,000.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>1,223,464,673.61</b>	<b>1,634,726,533.00</b>	<b>1,243,634,118.00</b>	<b>1,668,000,000.00</b>
21010101	<b>SALARY</b>	<b>1,223,464,673.61</b>	<b>1,634,726,533.00</b>	<b>1,243,634,118.00</b>	<b>1,668,000,000.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>161,192,536.68</b>	<b>215,951,760.00</b>	<b>154,016,015.00</b>	<b>192,220,672.00</b>
2202	<b>OVERHEAD COST</b>	<b>161,192,536.68</b>	<b>215,951,760.00</b>	<b>154,016,015.00</b>	<b>192,220,672.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,417,953.75</b>	<b>3,680,000.00</b>	<b>3,670,200.00</b>	<b>3,680,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,417,953.75	3,680,000.00	3,670,200.00	3,680,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>11,507,500.00</b>	<b>20,040,000.00</b>	<b>12,903,635.00</b>	<b>16,440,000.00</b>
22020201	ELECTRICITY CHARGES	10,292,500.00	18,000,000.00	11,615,635.00	14,400,000.00
22020202	TELEPHONE CHARGES	976,000.00	1,200,000.00	1,050,700.00	1,200,000.00
22020203	INTERNET ACCESS CHARGES	239,000.00	840,000.00	237,300.00	840,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>17,497,400.00</b>	<b>23,121,400.00</b>	<b>18,321,955.00</b>	<b>23,121,400.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,420,700.00	5,501,400.00	4,488,054.00	5,501,400.00
22020304	MAGAZINES & PERIODICALS	364,000.00	420,000.00	415,000.00	420,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,111,800.00	9,200,000.00	7,495,150.00	9,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,600,900.00	8,000,000.00	5,923,751.00	8,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>9,293,028.00</b>	<b>16,162,040.00</b>	<b>9,820,880.00</b>	<b>16,162,040.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	2,167,750.00	3,512,040.00	2,505,400.00	3,512,040.00
22020402	MAINTENANCE OF OFFICE FURNITURE	746,450.00	1,650,000.00	745,900.00	1,650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	2,980,050.00	4,000,000.00	2,993,800.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,552,300.00	2,000,000.00	1,513,680.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	936,500.00	3,000,000.00	1,072,100.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	909,978.00	2,000,000.00	990,000.00	2,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>1,705,300.00</b>	<b>3,004,000.00</b>	<b>1,889,800.00</b>	<b>3,004,000.00</b>
22020501	LOCAL TRAINING	1,705,300.00	3,004,000.00	1,889,800.00	3,004,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>5,646,300.00</b>	<b>6,500,000.00</b>	<b>4,500,600.00</b>	<b>6,500,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,650,100.00	4,500,000.00	2,544,000.00	4,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,996,200.00	2,000,000.00	1,956,600.00	2,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,980,000.00</b>	<b>6,000,000.00</b>	<b>1,972,400.00</b>	<b>6,000,000.00</b>
22020703	LEGAL SERVICES	1,980,000.00	6,000,000.00	1,972,400.00	6,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,722,500.00</b>	<b>6,604,320.00</b>	<b>3,424,650.00</b>	<b>7,023,200.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,854,600.00	3,593,520.00	2,299,000.00	5,023,200.00
22020803	PLANT/GENERATOR FUEL COST	867,900.00	3,010,800.00	1,125,650.00	2,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>9,743,533.95</b>	<b>10,900,000.00</b>	<b>10,123,033.00</b>	<b>10,900,032.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,910,080.20	2,500,000.00	1,876,008.00	2,500,032.00
22020902	INSURANCE PREMIUM	7,833,453.75	8,400,000.00	8,247,025.00	8,400,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>97,679,020.98</b>	<b>119,940,000.00</b>	<b>87,388,862.00</b>	<b>99,390,000.00</b>
22021001	REFRESHMENT & MEALS	1,988,200.00	2,160,000.00	2,141,000.00	2,160,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,955,453.75	10,000,000.00	9,981,500.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,284,750.00	3,000,000.00	1,454,000.00	3,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	396,328.00	530,000.00	397,000.00	530,000.00
22021009	SPORTING ACTIVITIES	1,483,800.00	1,500,000.00	1,488,900.00	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	500,000.00	750,000.00	500,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	80,626,989.23	100,000,000.00	69,989,512.00	80,000,000.00
22021022	MEETING/VISITATION	989,000.00	1,000,000.00	996,950.00	1,000,000.00

22021025	RESEARCH ACTIVITIES	454,500.00	1,000,000.00	440,000.00	1,000,000.00
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051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIA				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>651,854,979.00</b>	<b>803,216,077.00</b>	<b>566,620,784.00</b>	<b>776,992,945.00</b>
21	<b>PERSONNEL COST</b>	<b>519,717,371.00</b>	<b>640,446,717.00</b>	<b>495,979,969.00</b>	<b>641,560,945.00</b>
2101	<b>SALARY</b>	<b>519,717,371.00</b>	<b>640,446,717.00</b>	<b>495,979,969.00</b>	<b>641,560,945.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>519,717,371.00</b>	<b>640,446,717.00</b>	<b>495,979,969.00</b>	<b>641,560,945.00</b>
21010101	SALARY	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
22	<b>OTHER RECURRENT COSTS</b>	<b>132,137,608.00</b>	<b>162,769,360.00</b>	<b>70,640,815.00</b>	<b>135,432,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>132,137,608.00</b>	<b>162,769,360.00</b>	<b>70,640,815.00</b>	<b>135,432,000.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,884,900.00</b>	<b>3,000,000.00</b>	<b>2,829,700.00</b>	<b>3,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,884,900.00	3,000,000.00	2,829,700.00	3,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>6,897,918.00</b>	<b>9,791,360.00</b>	<b>5,388,680.00</b>	<b>9,700,000.00</b>
22020201	ELECTRICITY CHARGES	2,340,068.00	2,700,000.00	2,503,500.00	2,700,000.00
22020202	TELEPHONE CHARGES	713,000.00	1,716,000.00	1,063,900.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES	3,214,050.00	4,313,360.00	1,622,900.00	3,000,000.00
22020205	WATER RATES	630,800.00	1,062,000.00	198,380.00	2,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>21,158,351.00</b>	<b>31,500,000.00</b>	<b>11,759,246.00</b>	<b>23,300,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	11,475,100.00	12,000,000.00	6,000,000.00	8,000,000.00
22020303	NEWSPAPERS	72,190.00	100,000.00	80,100.00	100,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	200,000.00	20,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,561,061.00	19,200,000.00	5,659,146.00	15,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>12,510,520.00</b>	<b>16,500,000.00</b>	<b>6,713,400.00</b>	<b>18,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	2,522,300.00	4,000,000.00	1,600,800.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	690,000.00	1,000,000.00	387,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	3,794,120.00	4,000,000.00	3,530,950.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,584,000.00	4,000,000.00	202,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,070,100.00	2,500,000.00	271,650.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	850,000.00	1,000,000.00	721,000.00	1,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>399,100.00</b>	<b>2,000,000.00</b>	<b>935,500.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	399,100.00	2,000,000.00	935,500.00	2,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>1,400,900.00</b>	<b>3,000,000.00</b>	<b>965,000.00</b>	<b>3,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,030,500.00	2,000,000.00	810,000.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	370,400.00	1,000,000.00	155,000.00	1,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,513,262.00</b>	<b>5,474,000.00</b>	<b>2,315,750.00</b>	<b>5,558,000.00</b>
22020701	FINANCIAL CONSULTING	800,000.00	2,000,000.00	725,000.00	2,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,713,262.00	3,474,000.00	1,590,750.00	3,558,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,287,100.00</b>	<b>9,000,000.00</b>	<b>6,122,610.00</b>	<b>11,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	3,660,000.00	5,000,000.00	3,820,800.00	7,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,627,100.00	4,000,000.00	2,301,810.00	4,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,023,085.00</b>	<b>1,500,000.00</b>	<b>1,002,158.00</b>	<b>1,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	78,085.00	500,000.00	57,158.00	500,000.00
22020902	INSURANCE PREMIUM	945,000.00	1,000,000.00	945,000.00	1,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>76,062,472.00</b>	<b>81,004,000.00</b>	<b>32,608,771.00</b>	<b>57,874,000.00</b>
22021001	REFRESHMENT & MEALS	2,554,020.00	2,500,000.00	1,507,050.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	29,850,250.00	30,000,000.00	13,493,730.00	15,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	415,000.00	1,000,000.00	298,978.00	1,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	623,000.00	1,000,000.00	600,000.00	2,670,000.00

22021006	POSTAGES & COURIER SERVICES	336,700.00	504,000.00	202,300.00	504,000.00
22021007	WELFARE PACKAGES	8,527,905.00	10,000,000.00	0.00	8,200,000.00
22021009	SPORTING ACTIVITIES	426,600.00	1,000,000.00	491,000.00	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000.00	1,000,000.00	874,500.00	1,000,000.00
22021016	OPERATIONAL EXPENSES	24,729,750.00	25,000,000.00	11,896,613.00	20,000,000.00
22021017	MONITORING & EVALUATION	398,900.00	1,000,000.00	161,000.00	1,000,000.00
22021019	INCIDENTAL EXPENSES	570,000.00	1,000,000.00	960,000.00	1,000,000.00
22021025	RESEARCH ACTIVITIES	800,000.00	1,000,000.00	44,600.00	1,000,000.00
22021046	ENTERPRENEURSHIP CONSUMABLES	5,830,347.00	6,000,000.00	2,079,000.00	4,000,000.00

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051702100100	KWARA STATE UNIVERSITY, MALETE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>11,216,393,773.89</b>	<b>13,914,294,572.00</b>	<b>10,217,159,993.00</b>	<b>11,756,760,356.00</b>
21	<b>PERSONNEL COST</b>	<b>5,189,176,044.87</b>	<b>6,632,143,714.00</b>	<b>4,416,148,144.00</b>	<b>7,187,465,356.00</b>
2101	SALARY	5,189,176,044.87	6,632,143,714.00	4,416,148,144.00	7,187,465,356.00
210101	SALARIES AND WAGES	5,189,176,044.87	6,632,143,714.00	4,416,148,144.00	7,187,465,356.00
21010101	SALARY	5,189,176,044.87	6,632,143,714.00	4,416,148,144.00	7,187,465,356.00
22	<b>OTHER RECURRENT COSTS</b>	<b>6,027,217,729.02</b>	<b>7,282,150,858.00</b>	<b>5,801,011,849.00</b>	<b>4,569,295,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>6,027,217,729.02</b>	<b>7,282,150,858.00</b>	<b>5,801,011,849.00</b>	<b>4,569,295,000.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	98,750,217.50	252,514,800.00	214,474,359.00	226,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	62,882,600.00	126,514,800.00	115,438,258.00	100,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	35,867,617.50	126,000,000.00	99,036,101.00	126,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>184,955,765.31</b>	<b>272,800,000.00</b>	<b>207,122,778.00</b>	<b>252,800,000.00</b>
22020201	ELECTRICITY CHARGES	39,955,828.28	52,800,000.00	41,143,603.00	52,800,000.00
22020203	INTERNET ACCESS CHARGES	144,999,937.03	220,000,000.00	165,979,175.00	200,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>142,908,962.00</b>	<b>179,265,000.00</b>	<b>128,391,720.00</b>	<b>179,265,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	88,399,001.00	110,000,000.00	78,547,620.00	110,000,000.00
22020302	BOOKS	48,598,000.00	61,965,000.00	46,030,500.00	61,965,000.00
22020303	NEWSPAPERS	5,911,961.00	7,300,000.00	3,813,600.00	7,300,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>455,200,870.00</b>	<b>677,400,000.00</b>	<b>514,633,852.00</b>	<b>557,400,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	86,263,150.00	130,000,000.00	101,742,925.00	100,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	17,994,500.00	54,000,000.00	38,965,000.00	54,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	172,999,570.00	240,000,000.00	180,000,000.00	200,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,998,000.00	53,400,000.00	39,159,000.00	53,400,000.00
22020406	OTHER MAINTENANCE SERVICES	132,945,650.00	200,000,000.00	154,766,927.00	150,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>46,831,833.00</b>	<b>60,000,000.00</b>	<b>50,000,000.00</b>	<b>60,000,000.00</b>
22020501	LOCAL TRAINING	46,831,833.00	60,000,000.00	50,000,000.00	60,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>115,756,283.00</b>	<b>201,680,000.00</b>	<b>142,929,733.00</b>	<b>150,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	85,758,046.00	151,680,000.00	104,929,733.00	110,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	29,998,237.00	50,000,000.00	38,000,000.00	40,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>550,982,103.90</b>	<b>779,420,000.00</b>	<b>619,117,750.00</b>	<b>610,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	116,020,974.00	129,420,000.00	104,980,250.00	110,000,000.00
22020803	PLANT/GENERATOR FUEL COST	434,961,129.90	650,000,000.00	514,137,500.00	500,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>15,450,000.00</b>	<b>146,500,000.00</b>	<b>5,250,000.00</b>	<b>146,500,000.00</b>
22020902	INSURANCE PREMIUM	10,000,000.00	140,000,000.00	0.00	140,000,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	5,450,000.00	6,500,000.00	5,250,000.00	6,500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,416,381,694.31</b>	<b>4,712,571,058.00</b>	<b>3,919,091,657.00</b>	<b>2,387,330,000.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	169,975,129.98	170,080,000.00	119,467,450.00	170,080,000.00
22021003	PUBLICITY & ADVERTISEMENTS	25,797,050.00	35,000,000.00	27,049,104.00	37,250,000.00
22021004	MEDICAL EXPENSES - LOCAL	51,998,636.00	92,000,000.00	58,688,736.00	70,000,000.00
22021009	SPORTING ACTIVITIES	13,998,125.00	128,000,000.00	119,034,700.00	20,000,000.00
22021016	OPERATIONAL EXPENSES	4,039,688,448.89	4,172,491,058.00	3,501,123,678.00	2,000,000,000.00
22021019	INCIDENTAL EXPENSES	74,925,404.44	75,000,000.00	56,711,500.00	50,000,000.00
22021025	RESEARCH ACTIVITIES	39,998,900.00	40,000,000.00	37,016,489.00	40,000,000.00

051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>533,293,667.04</b>	<b>1,063,675,652.00</b>	<b>585,079,345.00</b>	<b>911,120,338.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>171,978,013.52</b>	<b>230,585,388.00</b>	<b>149,437,784.00</b>	<b>200,585,388.00</b>
2101	SALARY	171,978,013.52	230,585,388.00	149,437,784.00	200,585,388.00
210101	SALARIES AND WAGES	171,978,013.52	230,585,388.00	149,437,784.00	200,585,388.00
21010101	SALARY	171,978,013.52	230,585,388.00	149,437,784.00	200,585,388.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>361,315,653.52</b>	<b>833,090,264.00</b>	<b>435,641,561.00</b>	<b>710,534,950.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>361,315,653.52</b>	<b>833,090,264.00</b>	<b>435,641,561.00</b>	<b>710,534,950.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>8,658,950.00</b>	<b>12,000,000.00</b>	<b>9,979,950.00</b>	<b>18,800,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,658,950.00	12,000,000.00	9,979,950.00	18,800,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>8,866,400.73</b>	<b>15,564,901.00</b>	<b>9,175,866.00</b>	<b>22,417,200.00</b>
22020201	ELECTRICITY CHARGES	5,877,500.73	10,307,701.00	6,107,701.00	10,800,000.00
22020202	TELEPHONE CHARGES	1,865,500.00	3,360,000.00	2,127,500.00	9,600,000.00
22020203	INTERNET ACCESS CHARGES	672,000.00	1,080,000.00	554,665.00	1,200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	451,400.00	817,200.00	386,000.00	817,200.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,581,957.00</b>	<b>11,170,000.00</b>	<b>6,776,525.00</b>	<b>12,870,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,095,297.00	4,800,000.00	3,800,000.00	7,450,000.00
22020303	NEWSPAPERS	0.00	270,000.00	0.00	270,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,486,660.00	6,100,000.00	2,976,525.00	5,150,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>159,759,800.45</b>	<b>492,490,500.00</b>	<b>263,904,727.00</b>	<b>356,445,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,170,750.00	4,704,000.00	1,704,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,924,172.00	2,000,000.00	1,057,500.00	2,470,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL PROPERTY	4,689,240.00	12,850,000.00	8,294,250.00	22,150,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	6,224,700.00	10,660,000.00	7,706,100.00	11,750,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,786,500.00	5,780,000.00	3,006,000.00	6,325,000.00
22020406	OTHER MAINTENANCE SERVICES	4,933,345.00	6,000,000.00	4,475,200.00	7,750,000.00
22020407	MAINTENANCE OF AIRCRAFTS	139,031,093.45	450,496,500.00	237,661,677.00	300,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>32,398,022.25</b>	<b>55,193,300.00</b>	<b>12,350,974.00</b>	<b>68,066,000.00</b>
22020501	LOCAL TRAINING	7,322,761.25	37,400,000.00	4,926,722.00	37,400,000.00
22020502	INTERNATIONAL TRAINING	25,075,261.00	17,793,300.00	7,424,252.00	30,666,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>4,945,513.00</b>	<b>7,760,000.00</b>	<b>5,509,950.00</b>	<b>8,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,888,800.00	5,600,000.00	3,947,000.00	5,600,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,056,713.00	2,160,000.00	1,562,950.00	2,400,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>22,524,435.00</b>	<b>26,001,565.00</b>	<b>5,000,000.00</b>	<b>12,200,000.00</b>
22020701	FINANCIAL CONSULTING	1,100,000.00	1,200,000.00	1,000,000.00	1,200,000.00
22020703	LEGAL SERVICES	2,890,580.00	4,500,000.00	4,000,000.00	3,000,000.00
22020711	OTHER CONSULTING SERVICES	18,533,855.00	20,301,565.00	0.00	8,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>50,611,371.00</b>	<b>106,020,000.00</b>	<b>58,755,800.00</b>	<b>110,040,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,267,071.00	4,980,000.00	2,125,950.00	6,000,000.00
22020803	PLANT/GENERATOR FUEL COST	9,719,800.00	11,040,000.00	6,086,850.00	14,040,000.00
22020804	AIRCRAFT FUEL COST	38,624,500.00	90,000,000.00	50,543,000.00	90,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>11,189,192.29</b>	<b>20,140,000.00</b>	<b>15,077,072.00</b>	<b>39,846,750.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	737,593.84	1,200,000.00	690,377.00	1,200,000.00
22020902	INSURANCE PREMIUM	10,451,598.45	18,940,000.00	14,386,695.00	38,646,750.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>56,780,011.80</b>	<b>86,749,998.00</b>	<b>49,110,697.00</b>	<b>61,850,000.00</b>
22021001	REFRESHMENT & MEALS	13,418,900.00	29,280,000.00	11,884,600.00	14,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,799,000.00	8,400,000.00	1,044,200.00	8,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	311,000.00	1,950,000.00	575,000.00	3,450,000.00

22021004	MEDICAL EXPENSES - LOCAL	2,134,705.00	4,000,000.00	1,392,300.00	4,000,000.00
22021006	POSTAGES & COURIER SERVICES	402,300.00	1,250,000.00	496,310.00	1,250,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	350,000.00	750,000.00	580,000.00	750,000.00
22021016	OPERATIONAL EXPENSES	38,364,106.80	41,119,998.00	33,138,287.00	30,000,000.00

051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>729,641,363.00</b>	<b>133,819,431.00</b>	<b>1,150,530,105.00</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>238,991,363.00</b>	<b>52,853,698.00</b>	<b>893,795,105.00</b>
2101	<b>SALARY</b>	<b>0.00</b>	<b>238,991,363.00</b>	<b>52,853,698.00</b>	<b>893,795,105.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>238,991,363.00</b>	<b>52,853,698.00</b>	<b>893,795,105.00</b>
21010101	SALARY	0.00	238,991,363.00	52,853,698.00	893,795,105.00
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>490,650,000.00</b>	<b>80,965,733.00</b>	<b>256,735,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>490,650,000.00</b>	<b>80,965,733.00</b>	<b>256,735,000.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>2,738,190.00</b>	<b>40,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	1,884,190.00	20,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	30,000,000.00	854,000.00	20,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>21,000,000.00</b>	<b>3,510,354.00</b>	<b>12,000,000.00</b>
22020201	ELECTRICITY CHARGES	0.00	6,000,000.00	0.00	6,000,000.00
22020203	INTERNET ACCESS CHARGES	0.00	15,000,000.00	3,510,354.00	6,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>41,500,000.00</b>	<b>2,867,800.00</b>	<b>21,500,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	20,000,000.00	2,330,800.00	10,000,000.00
22020302	BOOKS	0.00	20,000,000.00	537,000.00	10,000,000.00
22020303	NEWSPAPERS	0.00	1,500,000.00	0.00	1,500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>65,550,000.00</b>	<b>126,500.00</b>	<b>28,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	12,000,000.00	0.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,550,000.00	126,500.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	30,000,000.00	0.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	10,000,000.00	0.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	10,000,000.00	0.00	2,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
22020501	LOCAL TRAINING	0.00	20,000,000.00	0.00	20,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>1,742,000.00</b>	<b>7,235,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	10,000,000.00	1,735,000.00	4,735,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,000,000.00	7,000.00	2,500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>4,932,000.00</b>	<b>20,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	20,000,000.00	4,915,000.00	10,000,000.00
22020803	PLANT/GENERATOR FUEL COST	0.00	15,000,000.00	17,000.00	10,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>23,600,000.00</b>	<b>0.00</b>	<b>12,000,000.00</b>
22020902	INSURANCE PREMIUM	0.00	22,600,000.00	0.00	10,000,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	1,000,000.00	0.00	2,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>219,000,000.00</b>	<b>65,048,889.00</b>	<b>96,000,000.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	80,000,000.00	10,777,500.00	30,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	407,695.00	3,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	6,000,000.00	0.00	3,000,000.00
22021009	SPORTING ACTIVITIES	0.00	10,000,000.00	0.00	2,000,000.00
22021016	OPERATIONAL EXPENSES	0.00	100,000,000.00	53,863,694.00	50,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	3,000,000.00	0.00	3,000,000.00
22021025	RESEARCH ACTIVITIES	0.00	10,000,000.00	0.00	5,000,000.00

051705400100	KWARA STATE TEACHING SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>10,063,354,669.19</b>	<b>13,419,449,925.00</b>	<b>9,994,607,706.00</b>	<b>13,323,269,060.00</b>
21	<b>PERSONNEL COST</b>	<b>10,049,153,183.19</b>	<b>13,324,301,238.00</b>	<b>9,947,885,004.00</b>	<b>13,263,846,673.00</b>
2101	<b>SALARY</b>	<b>10,049,153,183.19</b>	<b>13,324,301,238.00</b>	<b>9,947,885,004.00</b>	<b>13,263,846,673.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>10,049,153,183.19</b>	<b>13,324,301,238.00</b>	<b>9,947,885,004.00</b>	<b>13,263,846,673.00</b>
21010101	SALARY	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
22	<b>OTHER RECURRENT COSTS</b>	<b>14,201,486.00</b>	<b>95,148,687.00</b>	<b>46,722,702.00</b>	<b>59,422,387.00</b>
2202	<b>OVERHEAD COST</b>	<b>14,201,486.00</b>	<b>95,148,687.00</b>	<b>46,722,702.00</b>	<b>59,422,387.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>6,500,000.00</b>	<b>4,194,750.00</b>	<b>6,500,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	4,194,750.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,500,000.00	0.00	1,500,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>114,000.00</b>	<b>114,000.00</b>	<b>86,500.00</b>	<b>114,000.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	114,000.00	114,000.00	86,500.00	114,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,399,075.00</b>	<b>1,399,075.00</b>	<b>1,021,786.00</b>	<b>1,225,075.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	525,075.00	525,075.00	380,515.00	525,075.00
22020303	NEWSPAPERS	174,000.00	174,000.00	131,000.00	0.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	80,271.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	600,000.00	600,000.00	430,000.00	600,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>546,000.00</b>	<b>546,000.00</b>	<b>411,856.00</b>	<b>546,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	306,000.00	306,000.00	236,856.00	306,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	240,000.00	175,000.00	240,000.00
220205	<b>TRAINING - GENERAL</b>	<b>1,000,000.00</b>	<b>5,000,000.00</b>	<b>6,866,000.00</b>	<b>6,000,000.00</b>
22020501	LOCAL TRAINING	1,000,000.00	5,000,000.00	6,866,000.00	6,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>73,000.00</b>	<b>100,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	73,000.00	100,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000.00</b>	<b>3,651,200.00</b>	<b>500,000.00</b>	<b>500,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	2,651,200.00	500,000.00	500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>931,512.00</b>	<b>931,512.00</b>	<b>715,000.00</b>	<b>931,512.00</b>
22020801	MOTOR VEHICLE FUEL COST	691,512.00	691,512.00	530,000.00	691,512.00
22020803	PLANT/GENERATOR FUEL COST	240,000.00	240,000.00	185,000.00	240,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,610,899.00</b>	<b>76,906,900.00</b>	<b>32,853,810.00</b>	<b>43,505,800.00</b>
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	162,000.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	850,000.00	1,000,000.00	0.00	1,082,000.00
22021006	POSTAGES & COURIER SERVICES	60,000.00	60,000.00	48,500.00	65,000.00
22021009	SPORTING ACTIVITIES	500,000.00	2,440,300.00	494,000.00	500,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	0.00	3,000,000.00	1,866,000.00	3,000,000.00
22021013	PROMOTION (SERVICE WIDE)	1,000,000.00	5,774,300.00	0.00	6,052,500.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	48,000.00	200,000.00	120,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	502,349.00	37,170,000.00	22,833,060.00	5,000,000.00
22021017	MONITORING & EVALUATION	2,515,550.00	9,906,300.00	5,330,250.00	9,906,300.00
22021019	INCIDENTAL EXPENSES	3,935,000.00	6,500,000.00	2,000,000.00	6,500,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	10,656,000.00	0.00	10,980,000.00

051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND EDUCATIONAL SERVICES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>18,572,842.21</b>	<b>363,606,198.00</b>	<b>204,331,657.59</b>	<b>240,258,139.00</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>146,803,925.00</b>	<b>77,236,861.59</b>	<b>107,045,866.00</b>
2101	SALARY	0.00	126,000,000.00	67,673,661.59	93,231,548.00
210101	SALARIES AND WAGES	0.00	126,000,000.00	67,673,661.59	93,231,548.00
21010101	SALARY	0.00	126,000,000.00	67,673,661.59	93,231,548.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	20,803,925.00	9,563,200.00	13,814,318.00
210202	SOCIAL CONTRIBUTIONS	0.00	20,803,925.00	9,563,200.00	13,814,318.00
21020202	CONTRIBUTORY PENSION	0.00	20,803,925.00	9,563,200.00	13,814,318.00
22	<b>OTHER RECURRENT COSTS</b>	<b>18,572,842.21</b>	<b>216,802,273.00</b>	<b>127,094,796.00</b>	<b>133,212,273.00</b>
2202	<b>OVERHEAD COST</b>	<b>18,572,842.21</b>	<b>216,802,273.00</b>	<b>127,094,796.00</b>	<b>133,212,273.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	179,700.00	4,000,000.00	3,603,700.00	4,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	179,700.00	4,000,000.00	3,603,700.00	4,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>121,000.00</b>	<b>8,847,473.00</b>	<b>5,951,498.00</b>	<b>6,847,473.00</b>
22020201	ELECTRICITY CHARGES	10,000.00	1,000,000.00	271,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	67,000.00	300,000.00
22020203	INTERNET ACCESS CHARGES	111,000.00	5,000,000.00	4,017,382.00	3,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	1,000,000.00	679,300.00	1,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	1,547,473.00	916,816.00	1,547,473.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,668,950.00</b>	<b>35,764,800.00</b>	<b>30,885,797.00</b>	<b>35,764,800.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	217,650.00	3,500,000.00	3,108,000.00	3,500,000.00
22020302	BOOKS	0.00	2,000,000.00	1,220,300.00	2,000,000.00
22020303	NEWSPAPERS	0.00	400,000.00	0.00	400,000.00
22020304	MAGAZINES & PERIODICALS	0.00	364,800.00	0.00	364,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300.00	2,500,000.00	1,840,000.00	2,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	796,250.00	1,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,000,000.00	1,090,000.00	3,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	8,000,000.00	7,985,485.00	8,000,000.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	2,451,000.00	15,000,000.00	14,845,762.00	15,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,687,300.00</b>	<b>24,400,000.00</b>	<b>17,379,270.00</b>	<b>19,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	270,000.00	5,000,000.00	3,500,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	77,400.00	3,000,000.00	2,000,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,094,900.00	6,000,000.00	4,275,520.00	4,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	245,000.00	6,000,000.00	4,442,950.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	3,900,000.00	2,892,600.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	268,200.00	500,000.00
220205	<b>TRAINING - GENERAL</b>	<b>577,500.00</b>	<b>10,000,000.00</b>	<b>4,779,578.00</b>	<b>5,500,000.00</b>
22020501	LOCAL TRAINING	577,500.00	10,000,000.00	4,779,578.00	5,500,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>84,000.00</b>	<b>3,500,000.00</b>	<b>2,881,500.00</b>	<b>3,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	1,500,000.00	1,396,500.00	1,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	84,000.00	2,000,000.00	1,485,000.00	1,500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>200,000.00</b>	<b>5,000,000.00</b>	<b>5,000.00</b>	<b>1,500,000.00</b>
22020704	ENGINEERING SERVICES	0.00	500,000.00	0.00	500,000.00
22020711	OTHER CONSULTING SERVICES	200,000.00	4,500,000.00	5,000.00	1,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>180,000.00</b>	<b>17,900,000.00</b>	<b>13,911,925.00</b>	<b>14,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	180,000.00	6,500,000.00	4,911,925.00	4,000,000.00
22020803	PLANT/GENERATOR FUEL COST	0.00	11,400,000.00	9,000,000.00	10,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2,979,122.21</b>	<b>10,700,000.00</b>	<b>3,195,258.00</b>	<b>10,700,000.00</b>

22020901	BANK CHARGES (OTHER THAN INTEREST)	31,342.23	600,000.00	300,258.00	600,000.00
22020902	INSURANCE PREMIUM	2,947,779.98	6,500,000.00	0.00	6,500,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	3,600,000.00	2,895,000.00	3,600,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,895,270.00</b>	<b>96,690,000.00</b>	<b>44,501,270.00</b>	<b>32,400,000.00</b>
22021001	REFRESHMENT & MEALS	164,470.00	2,000,000.00	1,950,250.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,200,000.00	1,080,000.00	1,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	85,000.00	2,000,000.00	2,205,000.00	2,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	500,000.00	253,400.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	4,350.00	500,000.00
22021007	WELFARE PACKAGES	157,000.00	8,000,000.00	6,160,500.00	1,000,000.00
22021009	SPORTING ACTIVITIES	0.00	500,000.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	2,000,000.00	400,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	522,500.00	9,190,000.00	7,029,600.00	5,000,000.00
22021022	MEETING/VISITATION	0.00	4,000,000.00	2,907,900.00	4,000,000.00
22021025	RESEARCH ACTIVITIES	0.00	1,000,000.00	100,000.00	1,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	1,326,600.00	6,450,000.00	6,160,300.00	4,000,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATIO	6,513,200.00	6,000,000.00	153,000.00	6,000,000.00
22021047	ALUMNA (GRADUATE SUPPORT)	1,126,500.00	53,350,000.00	16,096,970.00	5,000,000.00

051705600100	KWARA STATE SCHOLARSHIP BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,752,778.04</b>	<b>3,278,500.00</b>	<b>938,233.00</b>	<b>2,906,500.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,752,778.04</b>	<b>3,278,500.00</b>	<b>938,233.00</b>	<b>2,906,500.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,752,778.04</b>	<b>3,278,500.00</b>	<b>938,233.00</b>	<b>2,906,500.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00	1,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>38,200.00</b>	<b>117,000.00</b>	<b>32,400.00</b>	<b>117,000.00</b>
22020203	INTERNET ACCESS CHARGES	7,600.00	48,000.00	2,700.00	48,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	30,600.00	69,000.00	29,700.00	69,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>206,700.00</b>	<b>231,000.00</b>	<b>120,000.00</b>	<b>159,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	115,000.00	120,000.00	120,000.00	120,000.00
22020303	NEWSPAPERS	61,700.00	72,000.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	39,000.00	0.00	39,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>236,700.00</b>	<b>374,000.00</b>	<b>202,600.00</b>	<b>374,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	145,000.00	200,000.00	107,200.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL EQUIPMENT	0.00	60,000.00	0.00	60,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	85,700.00	90,000.00	75,400.00	90,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000.00	24,000.00	20,000.00	24,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>495,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	495,000.00	1,000,000.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>435,578.04</b>	<b>446,400.00</b>	<b>378,232.00</b>	<b>446,400.00</b>
22020801	MOTOR VEHICLE FUEL COST	258,344.51	260,400.00	210,000.00	260,400.00
22020803	PLANT/GENERATOR FUEL COST	177,233.53	186,000.00	168,232.00	186,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>340,600.00</b>	<b>610,100.00</b>	<b>205,001.00</b>	<b>810,100.00</b>
22021001	REFRESHMENT & MEALS	52,600.00	60,000.00	50,000.00	60,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	90,000.00	0.00	90,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	60,000.00	55,000.00	60,000.00
22021007	WELFARE PACKAGES	240,000.00	300,000.00	0.00	500,000.00
22021016	OPERATIONAL EXPENSES	48,000.00	100,100.00	100,001.00	100,100.00

052100100100	MINISTRY OF HEALTH				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>30,130,959,809.51</b>	<b>66,834,216,629.00</b>	<b>27,900,802,754.09</b>	<b>83,454,281,494.00</b>
21	<b>PERSONNEL COST</b>	<b>5,987,123,392.45</b>	<b>6,805,650,758.00</b>	<b>5,863,314,954.09</b>	<b>7,766,673,032.00</b>
2101	SALARY	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
210101	SALARIES AND WAGES	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
21010101	SALARY	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
22	<b>OTHER RECURRENT COSTS</b>	<b>77,069,787.00</b>	<b>113,767,012.00</b>	<b>38,201,864.00</b>	<b>4,974,718,669.00</b>
2202	<b>OVERHEAD COST</b>	<b>77,069,787.00</b>	<b>113,767,012.00</b>	<b>38,201,864.00</b>	<b>4,974,718,669.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	10,305,625.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	10,305,625.00	0.00	1,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>240,000.00</b>	<b>360,000.00</b>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	360,000.00	360,000.00	240,000.00	360,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>54,057,480.08</b>	<b>10,057,480.00</b>	<b>2,704,992.00</b>	<b>24,434,680.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,519,880.04	1,519,880.00	1,013,256.00	1,519,880.00
22020302	BOOKS	0.00	1,000,000.00	0.00	1,000,000.00
22020303	NEWSPAPERS	622,800.00	622,800.00	415,200.00	0.00
22020304	MAGAZINES & PERIODICALS	514,800.00	514,800.00	343,200.00	514,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,400,000.04	1,400,000.00	933,336.00	1,400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000,000.00	5,000,000.00	0.00	20,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,747,392.08</b>	<b>3,747,392.00</b>	<b>1,831,600.00</b>	<b>4,747,392.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	1,350,000.00	1,350,000.00	900,000.00	1,350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	606,992.04	606,992.00	404,664.00	606,992.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	420,000.00	420,000.00	280,000.00	420,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	370,400.04	370,400.00	246,936.00	370,400.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	0.00	2,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	4,000,000.00	8,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>500,000.04</b>	<b>500,000.00</b>	<b>333,336.00</b>	<b>500,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	500,000.04	500,000.00	333,336.00	500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,112,551.00</b>	<b>3,112,551.00</b>	<b>2,075,032.00</b>	<b>3,112,551.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,755,555.00	1,755,555.00	1,170,368.00	1,755,555.00
22020803	PLANT/GENERATOR FUEL COST	1,356,996.00	1,356,996.00	904,664.00	1,356,996.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,292,363.80</b>	<b>80,683,964.00</b>	<b>27,016,904.00</b>	<b>4,932,564,046.00</b>
22021001	REFRESHMENT & MEALS	392,358.96	392,359.00	261,568.00	392,359.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	3,000,000.00	0.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,306,600.00	950,000.00	4,306,600.00
22021004	MEDICAL EXPENSES - LOCAL	6,155,000.00	10,000,000.00	3,000,000.00	20,000,000.00
22021006	POSTAGES & COURIER SERVICES	219,999.96	220,000.00	146,664.00	220,000.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	3,965,004.84	4,565,005.00	2,643,336.00	4,565,005.00
22021017	MONITORING & EVALUATION	910,000.00	5,000,000.00	8,682,000.00	10,314,000.00
22021019	INCIDENTAL EXPENSES	150,000.00	15,000,000.00	10,000,000.00	10,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	1,500,000.00	9,000,000.00	0.00	4,816,066,082.00
22021028	SOCIAL INVESTMENT SCHEME	0.00	0.00	0.00	50,000,000.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSE	0.00	5,000,000.00	0.00	2,500,000.00
22021033	AMBULANCE POINTS	0.00	1,000,000.00	0.00	1,000,000.00
22021036	HEALTH CARE SERVICES	2,000,000.04	2,000,000.00	1,333,336.00	2,000,000.00

22021039	FOOD AND NUTRITION PROGRAMMES	0.00	5,000,000.00	0.00	5,000,000.00
22021044	COVID-19 RESPONSE ACTIVITIES	0.00	4,000,000.00	0.00	4,000,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	10,000,000.00	0.00	0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>24,066,766,630.06</b>	<b>59,914,798,859.00</b>	<b>21,999,285,936.00</b>	<b>70,712,889,793.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,192,621,676.39</b>	<b>7,845,000,000.00</b>	<b>5,571,908,255.00</b>	<b>16,153,097,061.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2,192,621,676.39</b>	<b>7,845,000,000.00</b>	<b>5,571,908,255.00</b>	<b>16,153,097,061.00</b>
23010106	PURCHASE OF VANS	0.00	200,000,000.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,082,073,176.32	6,500,000,000.00	5,570,908,255.00	12,083,925,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	14,501,500.00	30,000,000.00	0.00	25,000,000.00
23010160	PURCHASE OF COMMODITIES	3,380,000.00	15,000,000.00	1,000,000.00	193,035,250.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	92,667,000.07	1,000,000,000.00	0.00	3,041,136,811.00
23010172	PURCHASE OF HOSPITAL FURNITURE	0.00	100,000,000.00	0.00	810,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>4,750,785,357.35</b>	<b>25,000,000,000.00</b>	<b>7,728,798,825.00</b>	<b>18,024,900,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>4,750,785,357.35</b>	<b>25,000,000,000.00</b>	<b>7,728,798,825.00</b>	<b>18,024,900,000.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	5,000,000,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	4,750,785,357.35	20,000,000,000.00	7,728,798,825.00	18,024,900,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,969,480,398.98</b>	<b>5,125,000,000.00</b>	<b>147,537,006.00</b>	<b>6,600,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>1,969,480,398.98</b>	<b>5,125,000,000.00</b>	<b>147,537,006.00</b>	<b>6,600,000,000.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	1,958,243,548.98	2,025,000,000.00	36,194,705.00	1,500,000,000.00
23030128	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH E	4,650,000.00	100,000,000.00	0.00	100,000,000.00
23030146	REHABILITATION / REPAIRS - EQUIPMENT	6,586,850.00	3,000,000,000.00	111,342,301.00	5,000,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>15,153,879,197.34</b>	<b>21,944,798,859.00</b>	<b>8,551,041,850.00</b>	<b>29,934,892,732.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>15,153,879,197.34</b>	<b>21,944,798,859.00</b>	<b>8,551,041,850.00</b>	<b>29,934,892,732.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	0.00	5,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	70,000,000.00	2,044,000.00	74,071,514.00
23050106	PROGRAMMES AND ACTIVITIES	15,153,879,197.34	21,869,798,859.00	8,548,997,850.00	29,855,821,218.00

052100200100	KWARA STATE HEALTH INSURANCE AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>306,639,196.54</b>	<b>1,496,207,499.00</b>	<b>31,278,997.00</b>	<b>1,324,885,099.00</b>
21	<b>PERSONNEL COST</b>	<b>19,607,702.54</b>	<b>839,291,005.00</b>	<b>11,995,501.00</b>	<b>839,291,005.00</b>
2101	<b>SALARY</b>	<b>19,607,702.54</b>	<b>35,891,005.00</b>	<b>11,995,501.00</b>	<b>35,891,005.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>19,607,702.54</b>	<b>35,891,005.00</b>	<b>11,995,501.00</b>	<b>35,891,005.00</b>
21010101	SALARY	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>803,400,000.00</b>	<b>0.00</b>	<b>803,400,000.00</b>
210202	<b>SOCIAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>803,400,000.00</b>	<b>0.00</b>	<b>803,400,000.00</b>
21020201	NHIS CONTRIBUTION	0.00	803,400,000.00	0.00	803,400,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>31,925,244.00</b>	<b>565,810,244.00</b>	<b>19,283,496.00</b>	<b>314,687,844.00</b>
2202	<b>OVERHEAD COST</b>	<b>31,925,244.00</b>	<b>65,810,244.00</b>	<b>19,283,496.00</b>	<b>64,687,844.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,500,000.00	0.00	2,500,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>4,120,000.00</b>	<b>4,120,000.00</b>	<b>2,760,000.00</b>	<b>4,120,000.00</b>
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	400,000.00	600,000.00
22020203	INTERNET ACCESS CHARGES	3,200,000.00	3,200,000.00	2,160,000.00	3,200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	180,000.00	180,000.00	120,000.00	180,000.00
22020205	WATER RATES	140,000.00	140,000.00	80,000.00	140,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,514,850.00</b>	<b>2,514,850.00</b>	<b>1,664,000.00</b>	<b>2,428,450.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,333,050.00	1,333,050.00	888,000.00	1,333,050.00
22020303	NEWSPAPERS	86,400.00	86,400.00	56,000.00	0.00
22020304	MAGAZINES & PERIODICALS	95,400.00	95,400.00	56,000.00	95,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	664,000.00	1,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,612,000.00</b>	<b>3,112,000.00</b>	<b>1,048,000.00</b>	<b>4,612,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	500,000.00	500,000.00	320,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	500,000.00	500,000.00	320,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	612,000.00	612,000.00	408,000.00	612,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	1,500,000.00	0.00	3,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,260,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	0.00	5,260,000.00	0.00	2,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>532,600.00</b>	<b>532,600.00</b>	<b>352,000.00</b>	<b>532,600.00</b>
22020605	CLEANING & FUMIGATION SERVICES	532,600.00	532,600.00	352,000.00	532,600.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,635,794.00</b>	<b>4,695,794.00</b>	<b>3,119,496.00</b>	<b>4,695,794.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,843,200.00	1,903,200.00	1,228,800.00	1,903,200.00
22020803	PLANT/GENERATOR FUEL COST	2,792,594.00	2,792,594.00	1,890,696.00	2,792,594.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>60,000.00</b>	<b>7,180,000.00</b>	<b>40,000.00</b>	<b>2,069,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	60,000.00	60,000.00	40,000.00	69,000.00
22020902	INSURANCE PREMIUM	0.00	6,120,000.00	0.00	1,000,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	1,000,000.00	0.00	1,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,450,000.00</b>	<b>35,895,000.00</b>	<b>10,300,000.00</b>	<b>41,730,000.00</b>
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	300,000.00	450,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	4,500,000.00	0.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,050,000.00	10,000,000.00	15,050,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	230,000.00
22021017	MONITORING & EVALUATION	0.00	0.00	0.00	25,000,000.00
22021019	INCIDENTAL EXPENSES	5,000,000.00	15,695,000.00	0.00	0.00
2207	<b>TRANSFERS-PAYMENT</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PA	0.00	500,000,000.00	0.00	250,000,000.00

22070107	TRANSFER OF 1% CRF TO FUND HEALTH INSURANCE	0.00	500,000,000.00	0.00	250,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>255,106,250.00</b>	<b>91,106,250.00</b>	<b>0.00</b>	<b>170,906,250.00</b>
2301	FIXED ASSETS PURCHASED	45,106,250.00	46,106,250.00	0.00	155,906,250.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,106,250.00	46,106,250.00	0.00	155,906,250.00
23010104	PURCHASE OF MOTOR CYCLES	1,400,000.00	2,400,000.00	0.00	1,200,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	111,000,000.00
23010141	PURCHASE OF OFFICE EQUIPMENT	43,706,250.00	43,706,250.00	0.00	43,706,250.00
2303	REHABILITATION / REPAIRS	200,000,000.00	30,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	200,000,000.00	30,000,000.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	30,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	15,000,000.00	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	15,000,000.00	0.00	15,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000.00	15,000,000.00	0.00	15,000,000.00

052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Code	Description				
2	EXPENDITURES	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
22	OTHER RECURRENT COSTS	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
2202	OVERHEAD COST	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	3,130,000.00	600,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	3,130,000.00	600,000.00	1,500,000.00
220202	UTILITIES - GENERAL	420,000.00	420,000.00	315,000.00	420,000.00
22020203	INTERNET ACCESS CHARGES	420,000.00	420,000.00	315,000.00	420,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,540,392.00	4,540,600.00	3,405,294.00	4,340,600.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,292,400.00	1,292,400.00	969,300.00	1,292,400.00
22020303	NEWSPAPERS	199,800.00	200,000.00	149,850.00	0.00
22020304	MAGAZINES & PERIODICALS	202,800.00	202,800.00	152,100.00	202,800.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,845,392.00	2,845,400.00	2,134,044.00	2,845,400.00
220204	MAINTENANCE SERVICES - GENERAL	1,770,000.00	1,770,000.00	1,327,500.00	1,770,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT ETC	1,110,000.00	1,110,000.00	832,500.00	1,110,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	420,000.00	420,000.00	315,000.00	420,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	240,000.00	180,000.00	240,000.00
220205	TRAINING - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00
22020501	LOCAL TRAINING	0.00	3,000,000.00	0.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	499,992.00	500,000.00	374,994.00	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	499,992.00	500,000.00	374,994.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,799,952.00	4,800,000.00	3,600,083.00	4,800,000.00
22020801	MOTOR VEHICLE FUEL COST	1,999,992.00	2,000,000.00	1,500,003.00	2,000,000.00
22020803	PLANT/GENERATOR FUEL COST	2,799,960.00	2,800,000.00	2,100,080.00	2,800,000.00
220209	FINANCIAL CHARGES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	1,500,000.00	0.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,701,996.00	45,929,999.00	19,927,536.00	367,729,035.00
22021001	REFRESHMENT & MEALS	244,800.00	244,800.00	183,600.00	244,800.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	228,000.00	228,000.00	171,000.00	228,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	6,229,196.00	6,257,199.00	4,572,936.00	6,257,199.00
22021017	MONITORING & EVALUATION	0.00	1,000,000.00	0.00	12,759,552.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	1,000,000.00	0.00	1,000,000.00
22021022	MEETING/VISITATION	0.00	2,000,000.00	0.00	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	6,000,000.00	0.00	310,749,244.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSES	11,000,000.00	20,000,000.00	15,000,000.00	30,290,240.00
22021036	HEALTH CARE SERVICES	0.00	3,000,000.00	0.00	3,000,000.00
22021041	COMMUNITY HEALTH INFLUENCERS, PROMOTERS /	0.00	5,000,000.00	0.00	0.00

052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>0.00</b>	<b>171,234,200.00</b>	<b>0.00</b>	<b>1,024,136,089.00</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,171,889.00</b>
2102	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,171,889.00</b>
210201	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>519,171,889.00</b>
21020103	REGULAR ALLOWANCES/EMOLUMENT	0.00	0.00	0.00	519,171,889.00
22	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>171,234,200.00</b>	<b>0.00</b>	<b>504,964,200.00</b>
2202	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>171,234,200.00</b>	<b>0.00</b>	<b>504,964,200.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000,000.00	0.00	10,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>2,540,000.00</b>	<b>0.00</b>	<b>2,540,000.00</b>
22020202	TELEPHONE CHARGES	0.00	500,000.00	0.00	500,000.00
22020203	INTERNET ACCESS CHARGES	0.00	1,500,000.00	0.00	1,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	540,000.00	0.00	540,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>5,104,000.00</b>	<b>0.00</b>	<b>364,984,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	2,500,000.00	0.00	2,500,000.00
22020303	NEWSPAPERS	0.00	384,000.00	0.00	384,000.00
22020304	MAGAZINES & PERIODICALS	0.00	1,500,000.00	0.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	600,000.00	0.00	600,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	120,000.00	0.00	360,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>14,352,200.00</b>	<b>0.00</b>	<b>12,002,200.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	0.00	2,500,000.00	0.00	2,500,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	0.00	1,502,200.00	0.00	1,502,200.00
22020406	OTHER MAINTENANCE SERVICES	0.00	10,350,000.00	0.00	8,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>39,600,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	0.00	15,600,000.00	0.00	5,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	24,000,000.00	0.00	5,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	1,500,000.00	0.00	1,500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>55,368,000.00</b>	<b>0.00</b>	<b>35,368,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	2,952,000.00	0.00	2,952,000.00
22020803	PLANT/GENERATOR FUEL COST	0.00	52,416,000.00	0.00	32,416,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>32,770,000.00</b>	<b>0.00</b>	<b>63,570,000.00</b>
22021001	REFRESHMENT & MEALS	0.00	4,800,000.00	0.00	4,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	0.00	5,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	2,500,000.00	0.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	0.00	270,000.00	0.00	270,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	0.00	5,000,000.00	0.00	2,500,000.00
22021017	MONITORING & EVALUATION	0.00	2,500,000.00	0.00	1,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	12,500,000.00	0.00	12,500,000.00
22021022	MEETING/VISITATION	0.00	0.00	0.00	3,500,000.00
22021025	RESEARCH ACTIVITIES	0.00	0.00	0.00	5,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	0.00	0.00	4,000,000.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSES	0.00	0.00	0.00	2,000,000.00
22021033	AMBULANCE POINTS	0.00	0.00	0.00	3,000,000.00

22021036	HEALTH CARE SERVICES	0.00	0.00	0.00	10,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	0.00	0.00	4,800,000.00

052110200100		KWARA STATE HOSPITAL MANAGEMENT BOARD			
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>1,431,156,600.04</b>	<b>1,838,315,600.00</b>	<b>1,186,955,987.00</b>	<b>1,293,827,200.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>1,431,156,600.04</b>	<b>1,838,315,600.00</b>	<b>1,186,955,987.00</b>	<b>1,293,827,200.00</b>
2202	<b>OVERHEAD COST</b>	<b>1,431,156,600.04</b>	<b>1,838,315,600.00</b>	<b>1,186,955,987.00</b>	<b>1,293,827,200.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,200,000.00</b>	<b>5,000,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	1,200,000.00	5,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>1,917,200.00</b>	<b>1,917,200.00</b>	<b>1,437,902.00</b>	<b>697,200.00</b>
22020202	TELEPHONE CHARGES	1,400,000.00	1,400,000.00	1,050,002.00	400,000.00
22020203	INTERNET ACCESS CHARGES	420,000.00	420,000.00	315,000.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	97,200.00	97,200.00	72,900.00	97,200.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,212,787,991.96</b>	<b>1,512,788,000.00</b>	<b>1,041,324,813.00</b>	<b>1,007,300,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,287,996.00	1,288,000.00	965,997.00	1,000,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00	150,003.00	0.00
22020304	MAGAZINES & PERIODICALS	1,299,996.00	1,300,000.00	974,997.00	1,300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,999,999.96	10,000,000.00	7,499,998.00	5,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000,000.00	1,500,000,000.00	1,031,733,818.00	1,000,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,800,000.00</b>	<b>5,800,000.00</b>	<b>4,350,005.00</b>	<b>2,600,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	4,250,000.00	4,250,000.00	3,187,502.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	950,000.00	950,000.00	712,503.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	600,000.00	600,000.00	450,000.00	100,000.00
220205	<b>TRAINING - GENERAL</b>	<b>2,981,000.00</b>	<b>30,000,000.00</b>	<b>6,145,000.00</b>	<b>6,000,000.00</b>
22020501	LOCAL TRAINING	2,981,000.00	30,000,000.00	6,145,000.00	6,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>375,003.00</b>	<b>500,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	375,003.00	500,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>2,000,000.00</b>
22020701	FINANCIAL CONSULTING	1,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,934,575.08</b>	<b>4,980,400.00</b>	<b>3,735,297.00</b>	<b>2,500,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	3,451,242.08	3,480,400.00	2,610,297.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,483,333.00	1,500,000.00	1,125,000.00	1,500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>201,235,833.00</b>	<b>278,330,000.00</b>	<b>126,887,967.00</b>	<b>267,230,000.00</b>
22021001	REFRESHMENT & MEALS	999,996.00	1,000,000.00	749,997.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	0.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	630,000.00	630,000.00	472,500.00	630,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	199,445,837.00	250,000,000.00	125,665,470.00	250,000,000.00
22021017	MONITORING & EVALUATION	0.00	5,000,000.00	0.00	5,000,000.00
22021019	INCIDENTAL EXPENSES	160,000.00	20,000,000.00	0.00	10,000,000.00

052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWI				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>303,555,596.09</b>	<b>448,235,270.00</b>	<b>316,245,626.00</b>	<b>316,668,589.00</b>
21	<b>PERSONNEL COST</b>	<b>54,649,936.00</b>	<b>84,923,589.00</b>	<b>43,838,146.00</b>	<b>64,923,589.00</b>
2101	SALARY	54,649,936.00	84,923,589.00	43,838,146.00	64,923,589.00
210101	SALARIES AND WAGES	54,649,936.00	84,923,589.00	43,838,146.00	64,923,589.00
21010101	SALARY	54,649,936.00	84,923,589.00	43,838,146.00	64,923,589.00
22	<b>OTHER RECURRENT COSTS</b>	<b>248,905,660.09</b>	<b>363,311,681.00</b>	<b>272,407,480.00</b>	<b>251,745,000.00</b>
2202	<b>OVERHEAD COST</b>	<b>248,905,660.09</b>	<b>363,311,681.00</b>	<b>272,407,480.00</b>	<b>251,745,000.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	3,187,140.00	3,035,000.00	2,833,400.00	2,830,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,187,140.00	3,035,000.00	2,833,400.00	2,830,000.00
220202	UTILITIES - GENERAL	10,010,250.00	16,848,000.00	16,038,533.00	14,045,000.00
22020203	INTERNET ACCESS CHARGES	9,797,750.00	16,205,000.00	15,563,533.00	13,565,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	212,500.00	643,000.00	475,000.00	480,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>40,298,211.25</b>	<b>61,935,261.00</b>	<b>47,199,628.00</b>	<b>57,726,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,997,850.00	2,190,800.00	2,103,600.00	3,852,000.00
22020302	BOOKS	2,640,200.00	5,454,000.00	5,429,697.00	5,454,000.00
22020303	NEWSPAPERS	414,500.00	635,800.00	738,600.00	925,000.00
22020304	MAGAZINES & PERIODICALS	9,089,000.00	10,193,000.00	6,316,000.00	8,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,805,000.00	10,790,000.00	6,208,770.00	12,620,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,585,000.00	4,905,000.00	3,370,000.00	3,465,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	13,988,661.25	18,852,661.00	15,999,961.00	15,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	7,778,000.00	8,914,000.00	7,033,000.00	8,410,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>36,196,943.00</b>	<b>34,931,700.00</b>	<b>29,142,150.00</b>	<b>36,510,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	3,807,700.00	4,317,000.00	3,356,500.00	3,720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,757,220.00	2,679,000.00	2,110,600.00	2,875,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	3,547,150.00	5,513,500.00	4,359,650.00	8,600,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,298,523.00	6,533,000.00	5,681,500.00	3,115,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,741,900.00	2,760,000.00	1,654,700.00	3,200,000.00
22020406	OTHER MAINTENANCE SERVICES	22,044,450.00	13,129,200.00	11,979,200.00	15,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>4,305,500.00</b>	<b>7,755,000.00</b>	<b>5,429,000.00</b>	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	4,305,500.00	7,755,000.00	5,429,000.00	5,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>5,146,300.00</b>	<b>9,148,500.00</b>	<b>7,733,500.00</b>	<b>8,600,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,624,200.00	6,620,500.00	5,836,000.00	6,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,522,100.00	2,528,000.00	1,897,500.00	2,600,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,583,750.00</b>	<b>8,820,000.00</b>	<b>2,578,000.00</b>	<b>4,200,000.00</b>
22020701	FINANCIAL CONSULTING	2,583,750.00	5,820,000.00	2,578,000.00	3,200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	0.00	1,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,703,113.00</b>	<b>13,620,000.00</b>	<b>9,235,000.00</b>	<b>9,524,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	3,937,763.00	8,256,000.00	5,216,000.00	5,000,000.00
22020803	PLANT/GENERATOR FUEL COST	4,765,350.00	5,364,000.00	4,019,000.00	4,524,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,427,305.34</b>	<b>21,502,191.00</b>	<b>11,907,647.00</b>	<b>11,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	195,588.34	1,500,000.00	271,214.00	1,500,000.00
22020902	INSURANCE PREMIUM	8,231,717.00	20,002,191.00	11,636,433.00	10,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>130,047,147.50</b>	<b>185,716,029.00</b>	<b>140,310,622.00</b>	<b>101,810,000.00</b>
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,925,750.00	14,636,000.00	8,775,500.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	298,495.00	958,770.00	1,756,770.00	1,760,000.00

22021006	POSTAGES & COURIER SERVICES	231,700.00	1,543,000.00	1,387,800.00	1,450,000.00
22021007	WELFARE PACKAGES	422,000.00	975,000.00	626,000.00	900,000.00
22021009	SPORTING ACTIVITIES	1,291,500.00	1,500,000.00	530,000.00	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,135,000.00	2,000,000.00	752,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	40,328,780.00	60,681,700.00	43,008,700.00	40,000,000.00
22021019	INCIDENTAL EXPENSES	73,135,422.50	97,521,559.00	80,028,752.00	40,000,000.00
22021025	RESEARCH ACTIVITIES	5,278,500.00	4,900,000.00	3,445,100.00	5,000,000.00

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052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>263,452,499.00</b>	<b>585,832,705.00</b>	<b>316,092,229.95</b>	<b>378,207,790.00</b>
21	<b>PERSONNEL COST</b>	<b>80,163,073.00</b>	<b>171,847,502.00</b>	<b>103,683,029.66</b>	<b>174,742,990.00</b>
2101	SALARY	80,163,073.00	171,847,502.00	103,683,029.66	174,742,990.00
210101	SALARIES AND WAGES	80,163,073.00	171,847,502.00	103,683,029.66	174,742,990.00
21010101	SALARY	80,163,073.00	171,847,502.00	103,683,029.66	174,742,990.00
22	<b>OTHER RECURRENT COSTS</b>	<b>183,289,426.00</b>	<b>413,985,203.00</b>	<b>212,409,200.29</b>	<b>203,464,800.00</b>
2202	<b>OVERHEAD COST</b>	<b>183,289,426.00</b>	<b>413,985,203.00</b>	<b>212,409,200.29</b>	<b>203,464,800.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	2,384,850.00	11,900,000.00	6,894,000.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,384,850.00	11,900,000.00	6,894,000.00	5,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>803,000.00</b>	<b>11,800,000.00</b>	<b>5,787,700.00</b>	<b>8,000,000.00</b>
22020201	ELECTRICITY CHARGES	267,000.00	7,600,000.00	4,590,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	536,000.00	4,200,000.00	1,197,700.00	3,000,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>10,676,700.00</b>	<b>33,380,000.00</b>	<b>17,879,500.00</b>	<b>24,780,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	968,000.00	6,150,000.00	3,145,000.00	6,150,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,121,600.00	2,930,000.00	1,628,000.00	2,630,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,249,000.00	6,800,000.00	3,703,000.00	5,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,650,500.00	6,500,000.00	3,492,000.00	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,687,600.00	11,000,000.00	5,911,500.00	6,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>26,639,625.00</b>	<b>84,475,000.00</b>	<b>47,137,700.00</b>	<b>43,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,820,225.00	14,500,000.00	7,596,500.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,363,500.00	12,910,000.00	6,602,000.00	4,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	12,784,000.00	39,535,000.00	24,293,500.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	1,973,600.00	6,060,000.00	3,051,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,401,500.00	5,290,000.00	2,239,200.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,296,800.00	6,180,000.00	3,355,500.00	3,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>910,000.00</b>	<b>6,720,000.00</b>	<b>3,713,000.00</b>	<b>3,000,000.00</b>
22020501	LOCAL TRAINING	910,000.00	6,720,000.00	3,713,000.00	3,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>2,862,000.00</b>	<b>11,220,000.00</b>	<b>5,431,000.00</b>	<b>9,500,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	1,758,000.00	7,500,000.00	3,440,000.00	7,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,104,000.00	3,720,000.00	1,991,000.00	2,000,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>7,645,000.00</b>	<b>19,950,000.00</b>	<b>12,179,218.00</b>	<b>11,750,000.00</b>
22020701	FINANCIAL CONSULTING	850,000.00	2,700,000.00	1,585,000.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	6,795,000.00	16,500,000.00	10,590,000.00	10,000,000.00
22020703	LEGAL SERVICES	0.00	750,000.00	4,218.00	750,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,828,450.00</b>	<b>34,808,000.00</b>	<b>17,207,000.00</b>	<b>13,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,070,700.00	14,608,000.00	7,010,000.00	5,000,000.00
22020803	PLANT/GENERATOR FUEL COST	4,757,750.00	20,200,000.00	10,197,000.00	8,000,000.00
220209	<b>FINANCIAL CHARGES - GENERAL</b>	<b>142,538.00</b>	<b>3,934,800.00</b>	<b>400,359.29</b>	<b>3,934,800.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	142,538.00	750,000.00	400,359.29	750,000.00
22020902	INSURANCE PREMIUM	0.00	3,184,800.00	0.00	3,184,800.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>124,397,263.00</b>	<b>195,797,403.00</b>	<b>95,779,723.00</b>	<b>81,500,000.00</b>
22021001	REFRESHMENT & MEALS	765,500.00	3,800,000.00	1,795,700.00	3,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	446,000.00	1,950,000.00	930,885.00	1,950,000.00
22021006	POSTAGES & COURIER SERVICES	90,000.00	470,000.00	245,000.00	370,000.00
22021007	WELFARE PACKAGES	3,291,700.00	10,020,000.00	5,010,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	30,210,600.00	43,650,000.00	20,588,188.00	15,000,000.00
22021009	SPORTING ACTIVITIES	345,000.00	2,500,000.00	981,000.00	1,500,000.00

22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	403,000.00	1,100,000.00	520,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	77,425,789.00	100,327,403.00	50,298,000.00	40,000,000.00
22021019	INCIDENTAL EXPENSES	6,970,324.00	18,800,000.00	9,275,950.00	7,000,000.00
22021022	MEETING/VISITATION	3,987,350.00	8,500,000.00	4,495,000.00	5,000,000.00
22021025	RESEARCH ACTIVITIES	462,000.00	4,680,000.00	1,640,000.00	1,680,000.00

052110600100 KWARA STATE COLLEGE OF HEALTH TECHNOLOGY		2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Code	Description				
2	<u>EXPENDITURES</u>	852,113,889.40	1,120,314,612.00	663,719,759.00	805,253,152.00
21	<u>PERSONNEL COST</u>	36,406,429.40	45,946,152.00	31,825,611.00	48,546,152.00
2101	<u>SALARY</u>	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
210101	<u>SALARIES AND WAGES</u>	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
210101	SALARY	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
210202	<u>SOCIAL CONTRIBUTIONS</u>	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
21020201	NHIS CONTRIBUTION	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
22	<u>OTHER RECURRENT COSTS</u>	815,707,460.00	1,074,368,460.00	631,894,148.00	756,707,000.00
2202	<u>OVERHEAD COST</u>	815,707,460.00	1,074,368,460.00	631,894,148.00	756,707,000.00
220201	<u>TRAVEL &amp; TRANSPORT - GENERAL</u>	15,000,000.00	27,048,000.00	18,480,000.00	15,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	27,048,000.00	18,480,000.00	15,000,000.00
220202	<u>UTILITIES - GENERAL</u>	16,110,000.00	23,610,000.00	14,514,000.00	22,400,000.00
22020201	ELECTRICITY CHARGES	5,400,000.00	7,200,000.00	4,480,000.00	7,200,000.00
22020202	TELEPHONE CHARGES	3,600,000.00	5,400,000.00	3,387,000.00	4,000,000.00
22020203	INTERNET ACCESS CHARGES	3,240,000.00	4,800,000.00	2,920,000.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,150,000.00	5,250,000.00	3,007,000.00	5,000,000.00
22020205	WATER RATES	720,000.00	960,000.00	720,000.00	1,200,000.00
220203	<u>MATERIALS &amp; SUPPLIES - GENERAL</u>	98,760,100.00	144,172,100.00	78,539,700.00	80,424,000.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,524,700.00	10,521,700.00	6,281,200.00	6,000,000.00
22020302	BOOKS	4,000,000.00	6,000,000.00	3,470,000.00	6,000,000.00
22020303	NEWSPAPERS	630,000.00	840,000.00	630,000.00	1,200,000.00
22020304	MAGAZINES & PERIODICALS	2,520,000.00	3,696,000.00	2,355,000.00	4,224,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	29,100,000.00	38,100,000.00	22,980,000.00	20,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	21,740,000.00	31,775,000.00	18,764,900.00	20,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,621,400.00	3,667,400.00	2,465,600.00	3,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	28,624,000.00	49,572,000.00	21,593,000.00	20,000,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	72,296,000.00	77,450,000.00	49,043,800.00	106,450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,146,000.00	7,355,000.00	4,284,800.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	26,525,000.00	30,345,000.00	17,820,000.00	20,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	20,525,000.00	18,825,000.00	15,848,000.00	60,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	10,120,000.00	7,025,000.00	3,520,000.00	7,550,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,480,000.00	8,900,000.00	4,751,000.00	8,900,000.00
22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	5,000,000.00	2,820,000.00	5,000,000.00
220205	<u>TRAINING - GENERAL</u>	36,000,000.00	36,000,000.00	25,225,000.00	20,000,000.00
22020501	LOCAL TRAINING	36,000,000.00	36,000,000.00	25,225,000.00	20,000,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	12,847,500.00	13,317,500.00	9,902,000.00	14,000,000.00
22020601	SECURITY SERVICES/EXPENSES	12,000,000.00	12,000,000.00	9,000,000.00	12,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	847,500.00	1,317,500.00	902,000.00	2,000,000.00
220207	<u>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</u>	70,437,500.00	77,097,500.00	44,238,885.00	46,000,000.00
22020701	FINANCIAL CONSULTING	2,400,000.00	3,600,000.00	3,500,000.00	2,000,000.00

22020702	INFORMATION TECHNOLOGY CONSULTING	65,037,500.00	68,497,500.00	37,516,225.00	40,000,000.00
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	3,222,660.00	4,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,628,000.00</b>	<b>18,360,000.00</b>	<b>10,761,000.00</b>	<b>13,172,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	6,264,000.00	8,064,000.00	4,748,000.00	5,000,000.00
22020803	PLANT/GENERATOR FUEL COST	14,364,000.00	10,296,000.00	6,013,000.00	8,172,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>7,466,000.00</b>	<b>7,586,000.00</b>	<b>6,027,350.00</b>	<b>7,586,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	816,000.00	936,000.00	678,350.00	936,000.00
22020902	INSURANCE PREMIUM	6,650,000.00	6,650,000.00	5,349,000.00	6,650,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>466,162,360.00</b>	<b>649,727,360.00</b>	<b>375,162,413.00</b>	<b>431,675,000.00</b>
22021001	REFRESHMENT & MEALS	4,700,000.00	4,700,000.00	2,020,000.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,840,000.00	7,680,000.00	5,060,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,600,000.00	5,015,000.00	3,774,900.00	2,000,000.00
22021004	MEDICAL EXPENSES - LOCAL	6,500,000.00	8,400,000.00	4,200,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	675,000.00	675,000.00	468,620.00	675,000.00
22021007	WELFARE PACKAGES	6,960,000.00	13,960,000.00	8,196,000.00	10,000,000.00
22021009	SPORTING ACTIVITIES	5,480,000.00	5,480,000.00	3,129,100.00	5,000,000.00
22021016	OPERATIONAL EXPENSES	308,420,860.00	477,390,860.00	272,003,293.00	300,000,000.00
22021022	MEETING/VISITATION	3,000,000.00	4,440,000.00	3,070,000.00	3,000,000.00
22021037	MATRICULATION. CONVOCATION & ACCREDITATIO	121,986,500.00	121,986,500.00	73,240,500.00	100,000,000.00

053500100100	MINISTRY OF ENVIRONMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>2,309,129,080.57</b>	<b>7,173,951,642.00</b>	<b>1,396,799,815.00</b>	<b>18,169,073,089.00</b>
21	<b>PERSONNEL COST</b>	<b>325,815,043.55</b>	<b>394,883,411.00</b>	<b>318,879,029.00</b>	<b>425,172,037.00</b>
2101	SALARY	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
210101	SALARIES AND WAGES	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
21010101	SALARY	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
22	<b>OTHER RECURRENT COSTS</b>	<b>803,645,548.94</b>	<b>718,441,240.00</b>	<b>445,182,169.00</b>	<b>1,106,379,997.00</b>
2202	<b>OVERHEAD COST</b>	<b>803,645,548.94</b>	<b>718,441,240.00</b>	<b>445,182,169.00</b>	<b>1,106,379,997.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	0.00
220202	<b>UTILITIES - GENERAL</b>	<b>126,000.00</b>	<b>626,000.00</b>	<b>94,500.00</b>	<b>336,000.00</b>
22020203	INTERNET ACCESS CHARGES	90,000.00	490,000.00	67,500.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,000.00	136,000.00	27,000.00	136,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>312,499.92</b>	<b>1,412,500.00</b>	<b>234,369.00</b>	<b>550,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	112,500.00	212,500.00	84,375.00	50,000.00
22020303	NEWSPAPERS	99,999.96	100,000.00	74,997.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	99,999.96	1,100,000.00	74,997.00	500,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>748,996.80</b>	<b>9,148,997.00</b>	<b>561,744.00</b>	<b>8,878,997.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	328,996.92	1,628,997.00	246,744.00	1,628,997.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	99,999.96	1,300,000.00	74,997.00	1,300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	150,000.00	950,000.00	112,500.00	950,000.00
22020406	OTHER MAINTENANCE SERVICES	169,999.92	270,000.00	127,503.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	5,000,000.00	0.00	5,000,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	0.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>124,999.92</b>	<b>125,000.00</b>	<b>93,753.00</b>	<b>125,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	124,999.92	125,000.00	93,753.00	125,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>520,281,845.00</b>	<b>559,800,000.00</b>	<b>419,850,000.00</b>	<b>559,800,000.00</b>
22020709	WASTE MANAGEMENT CONSULTING	520,281,845.00	559,800,000.00	419,850,000.00	559,800,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>468,750.18</b>	<b>1,568,750.00</b>	<b>351,558.00</b>	<b>1,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	368,750.22	818,750.00	276,561.00	500,000.00
22020803	PLANT/GENERATOR FUEL COST	99,999.96	750,000.00	74,997.00	500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>281,582,457.12</b>	<b>139,759,993.00</b>	<b>23,996,245.00</b>	<b>535,690,000.00</b>
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	112,500.00	100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	4,000,000.00	0.00	4,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	6,999,993.12	7,169,993.00	5,249,997.00	5,000,000.00
22021017	MONITORING & EVALUATION	0.00	500,000.00	0.00	500,000.00
22021019	INCIDENTAL EXPENSES	0.00	340,000.00	0.00	340,000.00
22021021	SPECIAL DAY/CELEBRATIONS	700,000.00	1,000,000.00	0.00	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	0.00	0.00	2,550,000.00
22021040	GENERAL OFFICE EXPENSES	10,391,664.00	11,400,000.00	7,793,748.00	1,000,000.00
22021051	LABOUR INTENSIVE PUBLIC WORK FORCE EXPENSES	261,340,800.00	100,000,000.00	0.00	500,000,000.00
22021053	CLIMATE CHANGE ACTIVITIES	0.00	15,000,000.00	10,840,000.00	20,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>1,179,668,488.08</b>	<b>6,060,626,991.00</b>	<b>632,738,617.00</b>	<b>16,637,521,055.00</b>
2301	FIXED ASSETS PURCHASED	14,850,000.00	258,952,000.00	0.00	461,415,500.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	14,850,000.00	258,952,000.00	0.00	461,415,500.00
23010104	PURCHASE OF MOTOR CYCLES	0.00	0.00	0.00	20,000,000.00

23010107	PURCHASE OF TRUCKS	0.00	150,000,000.00	0.00	216,000,000.00
23010143	PURCHASE OF CLIMATE CHANGE MITIGATION / AD	0.00	10,000,000.00	0.00	15,000,000.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	14,850,000.00	98,952,000.00	0.00	210,415,500.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>376,237,597.89</b>	<b>1,123,358,498.00</b>	<b>578,362,242.00</b>	<b>1,200,743,562.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>376,237,597.89</b>	<b>1,123,358,498.00</b>	<b>578,362,242.00</b>	<b>1,200,743,562.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	376,237,597.89	983,358,498.00	578,362,242.00	1,060,743,562.00
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	0.00	140,000,000.00	0.00	140,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>39,780,912.50</b>	<b>15,361,993.00</b>	<b>5,340,000.00</b>	<b>110,361,993.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GEN</b>	<b>39,780,912.50</b>	<b>15,361,993.00</b>	<b>5,340,000.00</b>	<b>110,361,993.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00	25,361,993.00
23030145	REHABILITATION / FABRICATION OF RORO-BINS	39,780,912.50	5,361,993.00	5,340,000.00	85,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>748,799,977.69</b>	<b>4,662,954,500.00</b>	<b>49,036,375.00</b>	<b>14,865,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>748,799,977.69</b>	<b>4,662,954,500.00</b>	<b>49,036,375.00</b>	<b>14,865,000,000.00</b>
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	0.00	0.00	0.00	20,000,000.00
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION A	150,000,000.00	62,954,500.00	12,954,500.00	95,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	98,799,977.69	100,000,000.00	36,081,875.00	100,000,000.00
23040115	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSC	500,000,000.00	4,500,000,000.00	0.00	14,650,000,000.00

053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>61,381,342.90</b>	<b>55,343,250.00</b>	<b>36,684,793.00</b>	<b>59,520,672.00</b>
21	<b>PERSONNEL COST</b>	<b>26,235,472.90</b>	<b>30,330,026.00</b>	<b>30,329,873.00</b>	<b>30,330,026.00</b>
2101	SALARY	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
210101	SALARIES AND WAGES	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
21010101	SALARY	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
22	<b>OTHER RECURRENT COSTS</b>	<b>35,145,870.00</b>	<b>25,013,224.00</b>	<b>6,354,920.00</b>	<b>29,190,646.00</b>
2202	<b>OVERHEAD COST</b>	<b>35,145,870.00</b>	<b>25,013,224.00</b>	<b>6,354,920.00</b>	<b>29,190,646.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	108,000.00	108,000.00	81,000.00	108,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	108,000.00	108,000.00	81,000.00	108,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,159,500.00</b>	<b>1,159,500.00</b>	<b>494,550.00</b>	<b>1,320,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	120,000.00	120,000.00	90,000.00	120,000.00
22020303	NEWSPAPERS	165,000.00	165,000.00	123,750.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	374,500.00	374,500.00	280,800.00	200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	0.00	1,000,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>16,517,646.00</b>	<b>6,385,000.00</b>	<b>1,038,753.00</b>	<b>13,517,646.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,250,000.00	1,250,000.00	937,503.00	1,250,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	135,000.00	135,000.00	101,250.00	135,000.00
22020406	OTHER MAINTENANCE SERVICES	15,132,646.00	5,000,000.00	0.00	12,132,646.00
220205	<b>TRAINING - GENERAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>325,000.00</b>	<b>325,000.00</b>	<b>243,000.00</b>	<b>325,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	240,000.00	240,000.00	180,000.00	240,000.00
22020605	CLEANING & FUMIGATION SERVICES	85,000.00	85,000.00	63,000.00	85,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>7,200,000.00</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>7,500,000.00</b>
22020701	FINANCIAL CONSULTING	3,700,000.00	3,700,000.00	0.00	4,000,000.00
22020709	WASTE MANAGEMENT CONSULTING	3,500,000.00	3,500,000.00	0.00	3,500,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,915,724.00</b>	<b>2,915,724.00</b>	<b>2,186,793.00</b>	<b>2,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,915,724.00	2,915,724.00	2,186,793.00	2,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,920,000.00</b>	<b>4,920,000.00</b>	<b>2,310,824.00</b>	<b>2,420,000.00</b>
22021001	REFRESHMENT & MEALS	220,000.00	220,000.00	165,825.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	200,000.00	90,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,900,000.00	2,900,000.00	2,054,999.00	500,000.00
22021017	MONITORING & EVALUATION	300,000.00	300,000.00	0.00	500,000.00
22021021	SPECIAL DAY/CELEBRATIONS	300,000.00	300,000.00	0.00	1,000,000.00

KWARA STATE SPORTS COMMISSION					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,192,672,247.96</b>	<b>6,908,677,604.00</b>	<b>1,268,021,302.00</b>	<b>3,613,550,290.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>74,054,924.16</b>	<b>96,700,378.00</b>	<b>57,948,756.00</b>	<b>93,488,436.00</b>
2101	SALARY	74,054,924.16	96,700,378.00	57,948,756.00	93,488,436.00
210101	SALARIES AND WAGES	74,054,924.16	96,700,378.00	57,948,756.00	93,488,436.00
21010101	SALARY	74,054,924.16	96,700,378.00	57,948,756.00	93,488,436.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>272,137,808.24</b>	<b>709,605,786.00</b>	<b>515,544,634.00</b>	<b>603,681,854.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>170,305,950.68</b>	<b>513,837,204.00</b>	<b>415,331,305.00</b>	<b>503,681,854.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>458,000.00</b>	<b>451,200.00</b>	<b>337,500.00</b>	<b>451,200.00</b>
22020203	INTERNET ACCESS CHARGES	199,200.00	200,000.00	149,400.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	258,800.00	251,200.00	188,100.00	251,200.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,216,400.00</b>	<b>1,216,950.00</b>	<b>917,300.00</b>	<b>550,000.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	350,000.00	350,000.00	267,500.00	150,000.00
22020303	NEWSPAPERS	183,600.00	183,750.00	137,700.00	0.00
22020304	MAGAZINES & PERIODICALS	99,600.00	100,000.00	74,700.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	583,200.00	583,200.00	437,400.00	300,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,216,654.00</b>	<b>15,696,454.00</b>	<b>9,104,995.00</b>	<b>15,648,054.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,050,000.00	1,050,000.00	787,500.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	112,500.00	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	300,000.00	300,000.00	225,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	190,800.00	191,800.00	143,100.00	191,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	285,854.00	285,854.00	214,389.00	285,854.00
22020406	OTHER MAINTENANCE SERVICES	240,000.00	13,718,800.00	7,622,506.00	14,270,400.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>422,600.00</b>	<b>422,600.00</b>	<b>316,953.00</b>	<b>422,600.00</b>
22020601	SECURITY SERVICES/EXPENSES	326,600.00	326,600.00	244,953.00	326,600.00
22020605	CLEANING & FUMIGATION SERVICES	96,000.00	96,000.00	72,000.00	96,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000.00</b>	<b>1,500,000.00</b>	<b>1,466,000.00</b>	<b>3,000,000.00</b>
22020701	FINANCIAL CONSULTING	500,000.00	1,500,000.00	1,466,000.00	3,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>460,000.00</b>	<b>460,000.00</b>	<b>344,997.00</b>	<b>460,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	280,000.00	280,000.00	209,997.00	280,000.00
22020803	PLANT/GENERATOR FUEL COST	180,000.00	180,000.00	135,000.00	180,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>165,032,296.68</b>	<b>489,090,000.00</b>	<b>402,843,560.00</b>	<b>478,150,000.00</b>
22021001	REFRESHMENT & MEALS	99,600.00	100,000.00	74,700.00	100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,300,000.00	0.00	800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	576,346.68	1,000,000.00	371,500.00	1,000,000.00
22021005	SCHOOL SERVICES	0.00	53,560,000.00	0.00	60,000,000.00
22021006	POSTAGES & COURIER SERVICES	49,200.00	50,000.00	36,900.00	50,000.00
22021009	SPORTING ACTIVITIES	163,957,150.00	410,000,000.00	387,596,000.00	400,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	350,000.00	20,280,000.00	14,764,460.00	15,000,000.00
22021017	MONITORING & EVALUATION	0.00	1,600,000.00	0.00	1,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>101,831,857.56</b>	<b>195,768,582.00</b>	<b>100,213,329.00</b>	<b>100,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>101,831,857.56</b>	<b>195,768,582.00</b>	<b>100,213,329.00</b>	<b>100,000,000.00</b>
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	101,831,857.56	195,768,582.00	100,213,329.00	100,000,000.00

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,846,479,515.56</b>	<b>6,102,371,440.00</b>	<b>694,527,912.00</b>	<b>2,916,380,000.00</b>
2301	FIXED ASSETS PURCHASED	0.00	421,571,440.00	0.00	236,380,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	421,571,440.00	0.00	236,380,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	325,191,440.00	0.00	100,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,600,000.00	0.00	2,600,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	43,780,000.00	0.00	43,780,000.00
23010142	PURCHASE OF SLASHERS, MOWERS & TRACTOR	0.00	50,000,000.00	0.00	50,000,000.00
23010147	PURCHASE OF SPARE PARTS	0.00	0.00	0.00	40,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>70,916,462.50</b>	<b>3,000,000,000.00</b>	<b>3,940,119.00</b>	<b>2,000,000,000.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	70,916,462.50	3,000,000,000.00	3,940,119.00	2,000,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILIT	70,916,462.50	3,000,000,000.00	3,940,119.00	2,000,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,775,563,053.06</b>	<b>2,680,800,000.00</b>	<b>690,587,793.00</b>	<b>680,000,000.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	1,775,563,053.06	2,680,800,000.00	690,587,793.00	680,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,641,748,190.48	400,000,000.00	12,000,000.00	400,000,000.00
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	133,814,862.58	2,280,800,000.00	678,587,793.00	280,000,000.00

053905200100	KWARA UNITED FOOTBALL CLUB				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>555,487,700.00</b>	<b>780,213,700.00</b>	<b>524,570,129.00</b>	<b>566,316,400.00</b>
21	<b>PERSONNEL COST</b>	<b>240,420,000.00</b>	<b>312,546,000.00</b>	<b>196,885,500.00</b>	<b>312,546,000.00</b>
2101	SALARY	240,420,000.00	312,546,000.00	196,885,500.00	312,546,000.00
210101	SALARIES AND WAGES	240,420,000.00	312,546,000.00	196,885,500.00	312,546,000.00
21010101	SALARY	240,420,000.00	312,546,000.00	196,885,500.00	312,546,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>315,067,700.00</b>	<b>467,667,700.00</b>	<b>327,684,629.00</b>	<b>253,770,400.00</b>
2202	<b>OVERHEAD COST</b>	<b>315,067,700.00</b>	<b>467,667,700.00</b>	<b>327,684,629.00</b>	<b>253,770,400.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	40,392,000.00	60,392,000.00	22,094,580.00	50,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,392,000.00	40,392,000.00	22,094,580.00	30,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	0.00	20,000,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>2,776,800.00</b>	<b>2,776,800.00</b>	<b>2,032,000.00</b>	<b>2,040,000.00</b>
22020201	ELECTRICITY CHARGES	720,000.00	720,000.00	525,000.00	720,000.00
22020202	TELEPHONE CHARGES	720,000.00	720,000.00	525,000.00	720,000.00
22020203	INTERNET ACCESS CHARGES	360,000.00	360,000.00	270,000.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	640,800.00	640,800.00	464,000.00	200,000.00
22020205	WATER RATES	336,000.00	336,000.00	248,000.00	200,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>904,700.00</b>	<b>904,700.00</b>	<b>656,460.00</b>	<b>494,400.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	490,300.00	490,300.00	357,500.00	200,000.00
22020303	NEWSPAPERS	120,000.00	120,000.00	90,000.00	0.00
22020304	MAGAZINES & PERIODICALS	14,400.00	14,400.00	9,960.00	14,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	280,000.00	280,000.00	199,000.00	280,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,900,000.00</b>	<b>7,900,000.00</b>	<b>6,014,440.00</b>	<b>2,400,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	3,500,000.00	3,500,000.00	2,545,040.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	3,500,000.00	3,500,000.00	2,800,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	420,000.00	420,000.00	320,400.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	480,000.00	480,000.00	349,000.00	200,000.00
220205	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>3,706,000.00</b>	<b>3,706,000.00</b>	<b>2,651,200.00</b>	<b>2,636,000.00</b>
22020601	SECURITY SERVICES/EXPENSES	3,070,000.00	3,070,000.00	2,225,200.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	636,000.00	636,000.00	426,000.00	636,000.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>500,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020701	FINANCIAL CONSULTING	500,000.00	2,000,000.00	0.00	2,000,000.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>10,165,200.00</b>	<b>10,165,200.00</b>	<b>7,366,200.00</b>	<b>3,000,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	8,730,000.00	8,730,000.00	6,300,000.00	2,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,435,200.00	1,435,200.00	1,066,200.00	1,000,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>248,723,000.00</b>	<b>377,823,000.00</b>	<b>286,869,749.00</b>	<b>189,200,000.00</b>
22021001	REFRESHMENT & MEALS	1,075,000.00	1,075,000.00	775,000.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	603,000.00	603,000.00	413,000.00	500,000.00
22021004	MEDICAL EXPENSES - LOCAL	4,695,000.00	4,695,000.00	3,445,000.00	2,000,000.00
22021007	WELFARE PACKAGES	155,000,000.00	250,000,000.00	200,043,209.00	100,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	100,000.00	200,000.00	200,000.00	200,000.00
22021016	OPERATIONAL EXPENSES	70,000,000.00	70,000,000.00	45,843,540.00	50,000,000.00
22021019	INCIDENTAL EXPENSES	16,000,000.00	50,000,000.00	35,100,000.00	35,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	1,250,000.00	1,250,000.00	1,050,000.00	1,000,000.00

055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>290,682,810.09</b>	<b>1,765,552,122.00</b>	<b>275,666,408.51</b>	<b>1,549,818,728.00</b>
21	<b>PERSONNEL COST</b>	<b>234,458,261.85</b>	<b>312,566,182.00</b>	<b>216,659,031.51</b>	<b>327,781,278.00</b>
2101	SALARY	141,452,621.85	198,986,182.00	146,904,801.51	214,201,278.00
210101	SALARIES AND WAGES	141,452,621.85	198,986,182.00	146,904,801.51	214,201,278.00
21010101	SALARY	141,452,621.85	198,986,182.00	146,904,801.51	214,201,278.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	93,005,640.00	113,580,000.00	69,754,230.00	113,580,000.00
210201	ALLOWANCES	93,005,640.00	113,580,000.00	69,754,230.00	113,580,000.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,640.00	113,580,000.00	69,754,230.00	113,580,000.00
22	<b>OTHER RECURRENT COSTS</b>	<b>51,273,522.00</b>	<b>92,985,940.00</b>	<b>22,295,579.00</b>	<b>72,037,450.00</b>
2202	<b>OVERHEAD COST</b>	<b>51,273,522.00</b>	<b>92,985,940.00</b>	<b>22,295,579.00</b>	<b>72,037,450.00</b>
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,150,000.00	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,150,000.00	0.00	2,000,000.00
220202	UTILITIES - GENERAL	240,999.96	241,000.00	180,747.00	241,000.00
22020203	INTERNET ACCESS CHARGES	240,999.96	241,000.00	180,747.00	241,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>646,249.92</b>	<b>646,250.00</b>	<b>484,686.00</b>	<b>546,250.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	285,000.00	285,000.00	213,750.00	285,000.00
22020303	NEWSPAPERS	99,999.96	100,000.00	74,997.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	261,249.96	261,250.00	195,939.00	261,250.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,648,190.00</b>	<b>2,648,390.00</b>	<b>1,986,147.00</b>	<b>1,700,100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	699,999.96	700,000.00	524,997.00	400,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,580,000.04	1,580,100.00	1,185,003.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	168,189.96	168,190.00	126,144.00	100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.04	200,100.00	150,003.00	200,100.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>1,250,000.04</b>	<b>1,250,100.00</b>	<b>937,503.00</b>	<b>1,250,100.00</b>
22020601	SECURITY SERVICES/EXPENSES	900,000.00	900,000.00	675,000.00	900,000.00
22020605	CLEANING & FUMIGATION SERVICES	350,000.04	350,100.00	262,503.00	350,100.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,300,000.00</b>	<b>3,300,100.00</b>	<b>2,475,000.00</b>	<b>1,500,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,300,000.04	2,300,100.00	1,725,003.00	1,000,000.00
22020803	PLANT/GENERATOR FUEL COST	999,999.96	1,000,000.00	749,997.00	500,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>43,188,082.08</b>	<b>80,750,100.00</b>	<b>16,231,496.00</b>	<b>64,800,000.00</b>
22021001	REFRESHMENT & MEALS	500,000.04	500,100.00	375,003.00	250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,402,250.00	25,000,000.00	7,279,625.00	30,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	0.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	150,000.00	150,000.00	112,500.00	150,000.00
22021007	WELFARE PACKAGES	5,650,000.00	20,000,000.00	1,150,000.00	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	3,085,832.04	3,200,000.00	2,314,368.00	1,000,000.00
22021017	MONITORING & EVALUATION	0.00	3,000,000.00	0.00	0.00
22021019	INCIDENTAL EXPENSES	1,400,000.00	2,000,000.00	0.00	1,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	0.00	1,000,000.00	0.00	1,000,000.00
22021022	MEETING/VISITATION	0.00	1,200,000.00	0.00	1,200,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	10,000,000.00	0.00	5,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	8,000,000.00	10,000,000.00	5,000,000.00	10,500,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP	0.00	4,000,000.00	0.00	4,000,000.00

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,951,026.24</b>	<b>1,360,000,000.00</b>	<b>36,711,798.00</b>	<b>1,150,000,000.00</b>
2301	FIXED ASSETS PURCHASED	0.00	360,000,000.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	360,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	360,000,000.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	4,951,026.24	1,000,000,000.00	36,711,798.00	1,150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	4,951,026.24	1,000,000,000.00	36,711,798.00	1,150,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	0.00	550,000,000.00	0.00	550,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	200,000,000.00	0.00	200,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	4,951,026.24	250,000,000.00	36,711,798.00	400,000,000.00

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MINISTRY OF TERTIARY EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,691,416,756.45</b>	<b>11,495,747,680.00</b>	<b>2,763,443,329.77</b>	<b>10,229,758,673.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>191,305,315.71</b>	<b>274,183,795.00</b>	<b>216,416,723.77</b>	<b>289,191,492.00</b>
<b>2101</b>	<b>SALARY</b>	<b>191,305,315.71</b>	<b>274,183,795.00</b>	<b>216,416,723.77</b>	<b>289,191,492.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>191,305,315.71</b>	<b>274,183,795.00</b>	<b>216,416,723.77</b>	<b>289,191,492.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>191,305,315.71</b>	<b>274,183,795.00</b>	<b>216,416,723.77</b>	<b>289,191,492.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>65,350,000.00</b>	<b>535,741,200.00</b>	<b>418,823,555.00</b>	<b>512,288,680.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>65,350,000.00</b>	<b>535,741,200.00</b>	<b>418,823,555.00</b>	<b>512,288,680.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>3,691,200.00</b>	<b>1,200,000.00</b>	<b>1,000,000.00</b>
<b>22020101</b>	<b>LOCAL TRAVEL &amp; TRANSPORT: TRAINING</b>	<b>0.00</b>	<b>3,691,200.00</b>	<b>1,200,000.00</b>	<b>1,000,000.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>504,480.00</b>	<b>504,480.00</b>	<b>378,360.00</b>	<b>504,480.00</b>
<b>22020204</b>	<b>SATELLITE BROADCASTING ACCESS CHARGES</b>	<b>504,480.00</b>	<b>504,480.00</b>	<b>378,360.00</b>	<b>504,480.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,056,404.00</b>	<b>2,056,404.00</b>	<b>1,542,303.00</b>	<b>1,584,200.00</b>
<b>22020301</b>	<b>OFFICE STATIONERIES/COMPUTER CONSUMABLES</b>	<b>780,204.00</b>	<b>780,204.00</b>	<b>585,153.00</b>	<b>500,000.00</b>
<b>22020303</b>	<b>NEWSPAPERS</b>	<b>192,000.00</b>	<b>192,000.00</b>	<b>144,000.00</b>	<b>0.00</b>
<b>22020305</b>	<b>PRINTING OF NON SECURITY DOCUMENTS</b>	<b>1,084,200.00</b>	<b>1,084,200.00</b>	<b>813,150.00</b>	<b>1,084,200.00</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,554,316.00</b>	<b>3,554,316.00</b>	<b>2,665,737.00</b>	<b>2,500,000.00</b>
<b>22020401</b>	<b>MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E</b>	<b>1,593,060.00</b>	<b>1,593,060.00</b>	<b>1,194,795.00</b>	<b>1,000,000.00</b>
<b>22020404</b>	<b>MAINTENANCE OF OFFICE/IT EQUIPMENTS</b>	<b>744,588.00</b>	<b>744,588.00</b>	<b>558,441.00</b>	<b>500,000.00</b>
<b>22020405</b>	<b>MAINTENANCE OF PLANTS/GENERATORS</b>	<b>1,216,668.00</b>	<b>1,216,668.00</b>	<b>912,501.00</b>	<b>1,000,000.00</b>
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>528,000.00</b>	<b>396,000.00</b>	<b>250,000.00</b>
<b>22020605</b>	<b>CLEANING &amp; FUMIGATION SERVICES</b>	<b>528,000.00</b>	<b>528,000.00</b>	<b>396,000.00</b>	<b>250,000.00</b>
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,596,800.00</b>	<b>5,596,800.00</b>	<b>4,197,600.00</b>	<b>4,000,000.00</b>
<b>22020801</b>	<b>MOTOR VEHICLE FUEL COST</b>	<b>3,889,440.00</b>	<b>3,889,440.00</b>	<b>2,917,080.00</b>	<b>3,000,000.00</b>
<b>22020803</b>	<b>PLANT/GENERATOR FUEL COST</b>	<b>1,707,360.00</b>	<b>1,707,360.00</b>	<b>1,280,520.00</b>	<b>1,000,000.00</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>53,110,000.00</b>	<b>519,810,000.00</b>	<b>408,443,555.00</b>	<b>502,450,000.00</b>
<b>22021001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>222,000.00</b>	<b>222,000.00</b>	<b>166,500.00</b>	<b>200,000.00</b>
<b>22021002</b>	<b>HONORARIUM &amp; SITTING ALLOWANCE</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22021003</b>	<b>PUBLICITY &amp; ADVERTISEMENTS</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22021006</b>	<b>POSTAGES &amp; COURIER SERVICES</b>	<b>78,000.00</b>	<b>78,000.00</b>	<b>58,500.00</b>	<b>50,000.00</b>
<b>22021007</b>	<b>WELFARE PACKAGES</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22021014</b>	<b>ANNUAL BUDGET EXPENSES &amp; ADMINISTRATION</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>
<b>22021016</b>	<b>OPERATIONAL EXPENSES</b>	<b>2,810,000.00</b>	<b>2,810,000.00</b>	<b>2,107,503.00</b>	<b>2,000,000.00</b>
<b>22021017</b>	<b>MONITORING &amp; EVALUATION</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>22021019</b>	<b>INCIDENTAL EXPENSES</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22021020</b>	<b>SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>381,864,177.00</b>	<b>460,000,000.00</b>
<b>22021025</b>	<b>RESEARCH ACTIVITIES</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22021027</b>	<b>PROGRAMMES/ACTIVITIES EXPENSES</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>23,246,875.00</b>	<b>25,000,000.00</b>
<b>22021037</b>	<b>MATRICULATION. CONVOCATION &amp; ACCREDITATIO</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
<b>22021039</b>	<b>FOOD AND NUTRITION PROGRAMMES</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>
<b>22021052</b>	<b>FOOD SYSTEMS TRANSFORMATION PATHWAYS EXP</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,434,761,440.74</b>	<b>10,685,822,685.00</b>	<b>2,128,203,051.00</b>	<b>9,428,278,501.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>50,000,000.00</b>	<b>866,284,484.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>50,000,000.00</b>	<b>866,284,484.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>23010151</b>	<b>PURCHASE OF AIRCRAFT BASIC EQUIPMENT</b>	<b>0.00</b>	<b>554,064,160.00</b>	<b>0.00</b>	<b>0.00</b>
<b>23010153</b>	<b>PURCHASE OF TOOLS AND EQUIPMENT</b>	<b>50,000,000.00</b>	<b>312,220,324.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>2,177,538,201.00</b>	<b>935,513,191.00</b>	<b>3,011,988,050.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - G</b>	<b>0.00</b>	<b>2,177,538,201.00</b>	<b>935,513,191.00</b>	<b>3,011,988,050.00</b>

23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	177,538,201.00	0.00	264,419,097.65
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000,000.00	74,490,100.00	1,379,877,079.31
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	1,000,000,000.00	806,008,893.00	855,703,823.04
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	0.00	500,000,000.00	55,014,198.00	511,988,050.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>2,597,099,405.74</b>	<b>3,700,000,000.00</b>	<b>136,511,916.00</b>	<b>700,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>2,597,099,405.74</b>	<b>3,700,000,000.00</b>	<b>136,511,916.00</b>	<b>700,000,000.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	2,593,726,405.74	3,000,000,000.00	136,511,916.00	200,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,373,000.00	700,000,000.00	0.00	500,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>1,056,177,944.00</b>	<b>5,616,290,451.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>1,787,662,035.00</b>	<b>3,942,000,000.00</b>	<b>1,056,177,944.00</b>	<b>5,616,290,451.00</b>
23050101	RESEARCH AND DEVELOPMENT	1,787,662,035.00	3,942,000,000.00	1,056,177,944.00	5,616,290,451.00

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MINISTRY OF SOCIAL DEVELOPMENT					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>46,475,027.96</b>	<b>1,234,492,971.00</b>	<b>371,448,550.91</b>	<b>1,522,345,653.00</b>
21	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
2101	<b>SALARY</b>	<b>0.00</b>	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
210101	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>156,874,595.00</b>	<b>119,121,014.91</b>	<b>158,917,232.00</b>
21010101	SALARY	0.00	156,874,595.00	119,121,014.91	158,917,232.00
22	<b>OTHER RECURRENT COSTS</b>	<b>46,475,027.96</b>	<b>172,145,017.00</b>	<b>48,387,037.00</b>	<b>603,083,271.00</b>
2202	<b>OVERHEAD COST</b>	<b>46,475,027.96</b>	<b>166,290,817.00</b>	<b>46,143,037.00</b>	<b>598,083,271.00</b>
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,350,000.00</b>	<b>4,000,000.00</b>	<b>650,000.00</b>	<b>1,500,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,350,000.00	4,000,000.00	650,000.00	1,500,000.00
220202	<b>UTILITIES - GENERAL</b>	<b>682,480.00</b>	<b>682,480.00</b>	<b>513,000.00</b>	<b>682,480.00</b>
22020203	INTERNET ACCESS CHARGES	396,480.00	396,480.00	297,000.00	396,480.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	286,000.00	286,000.00	216,000.00	286,000.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,094,200.00</b>	<b>1,094,200.00</b>	<b>811,350.00</b>	<b>805,800.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	490,000.00	490,000.00	360,000.00	490,000.00
22020303	NEWSPAPERS	174,400.00	174,400.00	130,500.00	0.00
22020304	MAGAZINES & PERIODICALS	115,800.00	115,800.00	86,850.00	115,800.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	314,000.00	314,000.00	234,000.00	200,000.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,357,291.00</b>	<b>1,357,291.00</b>	<b>1,017,000.00</b>	<b>1,357,291.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	391,184.00	391,184.00	292,500.00	391,184.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	196,000.00	196,000.00	146,700.00	196,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	275,665.00	275,665.00	207,000.00	275,665.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	494,442.00	494,442.00	370,800.00	494,442.00
220206	<b>OTHER SERVICES - GENERAL</b>	<b>137,700.00</b>	<b>137,700.00</b>	<b>99,500.00</b>	<b>137,700.00</b>
22020605	CLEANING & FUMIGATION SERVICES	137,700.00	137,700.00	99,500.00	137,700.00
220208	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,915,700.00</b>	<b>1,915,700.00</b>	<b>1,437,300.00</b>	<b>700,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	1,327,700.00	1,327,700.00	996,300.00	500,000.00
22020803	PLANT/GENERATOR FUEL COST	588,000.00	588,000.00	441,000.00	200,000.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>39,937,656.96</b>	<b>157,103,446.00</b>	<b>41,614,887.00</b>	<b>592,900,000.00</b>
22021001	REFRESHMENT & MEALS	294,940.00	294,940.00	220,500.00	200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	840,000.00	1,000,000.00
22021005	SCHOOL SERVICES	4,908,000.00	13,364,500.00	7,027,550.00	10,000,000.00
22021007	WELFARE PACKAGES	800,000.00	10,000,000.00	1,000,000.00	5,000,000.00
22021009	SPORTING ACTIVITIES	0.00	1,000,000.00	0.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021015	CRECHE (MAINTENANCE)	0.00	10,999,000.00	0.00	5,000,000.00
22021016	OPERATIONAL EXPENSES	12,445,116.96	16,513,006.00	9,333,837.00	12,000,000.00
22021017	MONITORING & EVALUATION	1,994,000.00	3,000,000.00	1,200,000.00	3,000,000.00
22021019	INCIDENTAL EXPENSES	9,295,000.00	12,000,000.00	9,000,000.00	10,000,000.00
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES	0.00	20,000,000.00	2,078,000.00	20,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	5,000,000.00	20,000,000.00	4,915,000.00	10,000,000.00
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	0.00	2,000,000.00	0.00	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	5,200,600.00	42,232,000.00	6,000,000.00	510,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	3,500,000.00	0.00	3,500,000.00
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>5,854,200.00</b>	<b>2,244,000.00</b>	<b>5,000,000.00</b>
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>5,854,200.00</b>	<b>2,244,000.00</b>	<b>5,000,000.00</b>
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OU	0.00	5,854,200.00	2,244,000.00	5,000,000.00
23	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>905,473,359.00</b>	<b>203,940,499.00</b>	<b>760,345,150.00</b>

<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>7,840,000.00</b>	<b>7,752,000.00</b>	<b>7,840,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>7,840,000.00</b>	<b>7,752,000.00</b>	<b>7,840,000.00</b>
23010168	PURCHASE OF INSTRUCTIONAL MATERIALS & EQUIPMENT	0.00	7,840,000.00	7,752,000.00	7,840,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>275,000,000.00</b>	<b>15,000,000.00</b>	<b>275,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>275,000,000.00</b>	<b>15,000,000.00</b>	<b>275,000,000.00</b>
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	250,000,000.00	0.00	250,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	25,000,000.00	15,000,000.00	25,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>622,633,359.00</b>	<b>181,188,499.00</b>	<b>477,505,150.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>622,633,359.00</b>	<b>181,188,499.00</b>	<b>477,505,150.00</b>
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	0.00	550,127,463.00	180,688,499.00	414,964,154.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	72,505,896.00	500,000.00	62,540,996.00

011100100100	GOVERNMENT HOUSE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	4,636,188,681.82	5,486,646,610.00	3,601,856,610.75	5,585,447,844.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	4,636,188,681.82	5,486,646,610.00	3,601,856,610.75	5,585,447,844.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,636,188,681.82	5,486,646,610.00	3,601,856,610.75	5,585,447,844.00

011100100200	OFFICE OF THE DEPUTY GOVERNOR				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00

011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
7013	GENERAL SERVICES	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
70133	OTHER GENERAL SERVICES	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00

011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOAR				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	12,762,525.96	17,764,332.00	11,143,235.00	15,990,332.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,762,525.96	17,764,332.00	11,143,235.00	15,990,332.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,762,525.96	17,764,332.00	11,143,235.00	15,990,332.00

011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00

011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62

011200300100	KWARA STATE HOUSE OF ASSEMBLY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0.00	5,528,800,000.00	86,909,814.00	6,378,663,288.37
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	0.00	5,528,800,000.00	86,909,814.00	6,378,663,288.37
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	5,528,800,000.00	86,909,814.00	6,378,663,288.37

011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0.00	8,297,000.00	3,972,753.00	8,297,004.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	0.00	8,297,000.00	3,972,753.00	8,297,004.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	8,297,000.00	3,972,753.00	8,297,004.00

012300100100	MINISTRY OF COMMUNICATIONS				

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	755,441,887.95	3,178,366,198.00	613,730,688.80	3,627,181,843.00
7083	BROADCASTING AND PUBLISHING SERVICES	755,441,887.95	3,178,366,198.00	613,730,688.80	3,627,181,843.00
70831	BROADCASTING AND PUBLISHING SERVICES	755,441,887.95	3,178,366,198.00	613,730,688.80	3,627,181,843.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	125,944,067.05	178,992,336.00	113,443,950.00	180,027,486.00
7083	BROADCASTING AND PUBLISHING SERVICES	125,944,067.05	178,992,336.00	113,443,950.00	180,027,486.00
70831	BROADCASTING AND PUBLISHING SERVICES	125,944,067.05	178,992,336.00	113,443,950.00	180,027,486.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	200,301,617.77	329,091,871.00	198,656,978.00	328,531,927.00
7083	BROADCASTING AND PUBLISHING SERVICES	200,301,617.77	329,091,871.00	198,656,978.00	328,531,927.00
70831	BROADCASTING AND PUBLISHING SERVICES	200,301,617.77	329,091,871.00	198,656,978.00	328,531,927.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
7083	BROADCASTING AND PUBLISHING SERVICES	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
70831	BROADCASTING AND PUBLISHING SERVICES	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	100,520,297.70	156,185,064.00	97,160,148.00	149,822,064.00
7083	BROADCASTING AND PUBLISHING SERVICES	100,520,297.70	156,185,064.00	97,160,148.00	149,822,064.00
70831	BROADCASTING AND PUBLISHING SERVICES	100,520,297.70	156,185,064.00	97,160,148.00	149,822,064.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	5,308,239,507.50	6,793,281,822.00	3,066,248,971.92	6,008,671,286.00
7013	GENERAL SERVICES	5,308,239,507.50	6,793,281,822.00	3,066,248,971.92	6,008,671,286.00
70131	GENERAL PERSONNEL SERVICES	5,308,239,507.50	6,793,281,822.00	3,066,248,971.92	6,008,671,286.00
710	SOCIAL PROTECTION	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
7102	OLD AGE	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
71021	OLD AGE	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	245,384,708.52	454,295,664.00	213,638,657.44	434,097,632.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	245,384,708.52	454,295,664.00	213,638,657.44	434,097,632.00
70112	FINANCIAL AND FISCAL AFFAIRS	245,384,708.52	454,295,664.00	213,638,657.44	434,097,632.00

Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	165,800,078.00	311,795,716.00	136,253,702.00	280,670,089.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	165,800,078.00	311,795,716.00	136,253,702.00	280,670,089.00
70112	FINANCIAL AND FISCAL AFFAIRS	165,800,078.00	311,795,716.00	136,253,702.00	280,670,089.00

<b>014700100100</b>	<b>KWARA STATE CIVIL SERVICE COMMISSION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
7013	GENERAL SERVICES	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
70131	GENERAL PERSONNEL SERVICES	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
<b>014800100100</b>	<b>KWARA STATE INDEPENDENT ELECTORAL COMMISSION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
7016	GENERAL PUBLIC SERVICES N.E.C.	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
70161	GENERAL PUBLIC SERVICES N.E.C.	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
<b>014900100100</b>	<b>KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
7013	GENERAL SERVICES	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
70131	GENERAL PERSONNEL SERVICES	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
<b>016100100100</b>	<b>OFFICE OF SECRETARY TO THE STATE GOVERNMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	30,160,162,991.03	38,079,848,313.00	12,545,355,202.56	48,410,154,504.00
7013	GENERAL SERVICES	30,160,162,991.03	38,079,848,313.00	12,545,355,202.56	48,410,154,504.00
70133	OTHER GENERAL SERVICES	30,160,162,991.03	38,079,848,313.00	12,545,355,202.56	48,410,154,504.00
<b>016300100100</b>	<b>MINISTRY OF SPECIAL DUTIES</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
7013	GENERAL SERVICES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
70133	OTHER GENERAL SERVICES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
<b>021500100100</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
704	ECONOMIC AFFAIRS	3,409,793,852.65	3,712,915,087.00	1,176,182,584.02	10,153,060,915.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,409,793,852.65	3,712,915,087.00	1,176,182,584.02	10,153,060,915.00
70421	AGRICULTURE	3,409,793,852.65	3,712,915,087.00	1,176,182,584.02	10,153,060,915.00
<b>021510200100</b>	<b>KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
704	ECONOMIC AFFAIRS	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
70421	AGRICULTURE	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
<b>021510600100</b>	<b>KWARA STATE FADAMA DEVELOPMENT PROJECT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
704	ECONOMIC AFFAIRS	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
70421	AGRICULTURE	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00

022000100100	MINISTRY OF FINANCE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	35,119,802,347.42	66,649,897,485.00	27,212,673,164.24	66,654,297,907.18
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	19,987,279,016.81	47,421,492,608.00	14,138,496,243.24	48,441,302,286.00
70112	FINANCIAL AND FISCAL AFFAIRS	19,987,279,016.81	47,421,492,608.00	14,138,496,243.24	48,441,302,286.00
7017	PUBLIC DEBT TRANSACTIONS	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
70171	PUBLIC DEBT TRANSACTIONS	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
7018	TRANSFERS OFA GENERAL CHARACTER BETWEEN I	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN D	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
709	EDUCATION	0.00	0.00	0.00	5,000,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	5,000,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	5,000,000,000.00

022000800100	KWARA STATE INTERNAL REVENUE SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	15,290,202,800.97	21,557,992,110.00	8,318,204,997.00	16,253,363,002.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	15,290,202,800.97	21,557,992,110.00	8,318,204,997.00	16,253,363,002.00
70112	FINANCIAL AND FISCAL AFFAIRS	15,290,202,800.97	21,557,992,110.00	8,318,204,997.00	16,253,363,002.00
710	SOCIAL PROTECTION	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00
7102	OLD AGE	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00
71021	OLD AGE	142,937,118.59	201,663,495.00	128,957,281.00	204,722,868.00

022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	31,417,572,001.23	49,161,021,664.00	7,704,016,854.66	37,876,601,458.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOU	31,417,572,001.23	49,161,021,664.00	7,704,016,854.66	37,876,601,458.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31,417,572,001.23	49,161,021,664.00	7,704,016,854.66	37,876,601,458.00

022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	4,473,203,986.22	3,016,700,000.00	872,753,379.00	4,014,202,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOU	4,473,203,986.22	3,016,700,000.00	872,753,379.00	4,014,202,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,473,203,986.22	3,016,700,000.00	872,753,379.00	4,014,202,000.00

022900100100	MINISTRY OF TRANSPORT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	0.00	1,618,985,589.00	0.00	4,757,225,171.00
7045	TRANSPORT	0.00	1,618,985,589.00	0.00	4,757,225,171.00
70451	ROAD TRANSPORT	0.00	1,618,985,589.00	0.00	4,757,225,171.00

023100100100	MINISTRY OF ENERGY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	879,500,242.78	5,419,158,967.00	1,027,184,203.87	3,874,523,415.00
7043	FUEL AND ENERGY	879,500,242.78	5,419,158,967.00	1,027,184,203.87	3,874,523,415.00
70435	ELECTRICITY	879,500,242.78	5,419,158,967.00	1,027,184,203.87	3,874,523,415.00

023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	127,925,530.28	158,806,910.00	120,589,914.00	160,706,910.00
7043	FUEL AND ENERGY	127,925,530.28	158,806,910.00	120,589,914.00	160,706,910.00
70435	ELECTRICITY	127,925,530.28	158,806,910.00	120,589,914.00	160,706,910.00

023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
70441	MINING OF MINERAL RESOURCES OTHER THAN M	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00

023400100100	MINISTRY OF WORKS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00
70443	CONSTRUCTION	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00

023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	249,827,673.90	401,061,610.00	295,405,523.00	393,955,061.00
7045	TRANSPORT	249,827,673.90	401,061,610.00	295,405,523.00	393,955,061.00
70451	ROAD TRANSPORT	249,827,673.90	401,061,610.00	295,405,523.00	393,955,061.00

023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
7082	CULTURAL SERVICES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
70821	CULTURAL SERVICES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00

023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,828,610,348.26	4,327,418,825.00	1,682,901,506.61	5,086,191,949.00
7013	GENERAL SERVICES	1,828,610,348.26	4,327,418,825.00	1,682,901,506.61	5,086,191,949.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,828,610,348.26	4,327,418,825.00	1,682,901,506.61	5,086,191,949.00

023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0.00	1,622,311,000.00	0.00	539,661,000.00
7013	GENERAL SERVICES	0.00	1,622,311,000.00	0.00	539,661,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	1,622,311,000.00	0.00	539,661,000.00

023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0.00	6,607,692,205.00	1,713,010,250.00	5,553,373,100.00
7013	GENERAL SERVICES	0.00	6,607,692,205.00	1,713,010,250.00	5,553,373,100.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	6,607,692,205.00	1,713,010,250.00	5,553,373,100.00

<b>023800400100</b>	<b>BUREAU OF STATISTICS</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	230,097,440.54	539,700,534.00	259,215,803.64	507,725,151.00
7013	GENERAL SERVICES	230,097,440.54	539,700,534.00	259,215,803.64	507,725,151.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	230,097,440.54	539,700,534.00	259,215,803.64	507,725,151.00
<b>025000100100</b>	<b>FISCAL RESPONSIBILITY COMMISSION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
701	GENERAL PUBLIC SERVICES	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
<b>025200100100</b>	<b>MINISTRY OF WATER RESOURCES</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	1,802,333,924.04	5,076,760,599.00	2,224,351,033.74	11,689,175,786.00
7063	WATER SUPPLY	1,802,333,924.04	5,076,760,599.00	2,224,351,033.74	11,689,175,786.00
70631	WATER SUPPLY	1,802,333,924.04	5,076,760,599.00	2,224,351,033.74	11,689,175,786.00
<b>025210200100</b>	<b>KWARA STATE WATER CORPORATION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	323,440,539.73	642,104,536.00	355,331,431.00	588,873,038.00
7063	WATER SUPPLY	323,440,539.73	642,104,536.00	355,331,431.00	588,873,038.00
70631	WATER SUPPLY	323,440,539.73	642,104,536.00	355,331,431.00	588,873,038.00
<b>025210300100</b>	<b>KWARA STATE RURAL WATER SUPPLY AND SANIT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
7063	WATER SUPPLY	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
70631	WATER SUPPLY	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
<b>025300100100</b>	<b>MINISTRY OF HOUSING AND URBAN DEVELOPMEN</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	10,859,874,410.96	40,553,506,534.00	12,005,536,157.25	43,300,060,667.00
7061	HOUSING DEVELOPMENT	10,859,874,410.96	40,553,506,534.00	12,005,536,157.25	43,300,060,667.00
70611	HOUSING DEVELOPMENT	10,859,874,410.96	40,553,506,534.00	12,005,536,157.25	43,300,060,667.00
<b>025300200100</b>	<b>KWARA GEOGRAPHIC INFORMATION SERVICE</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	1,501,978,148.63	3,127,201,231.00	1,223,150,847.69	3,945,393,090.00
7061	HOUSING DEVELOPMENT	1,501,978,148.63	3,127,201,231.00	1,223,150,847.69	3,945,393,090.00
70611	HOUSING DEVELOPMENT	1,501,978,148.63	3,127,201,231.00	1,223,150,847.69	3,945,393,090.00
<b>025301000100</b>	<b>KWARA STATE HOUSING CORPORATION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
706	HOUSING AND COMMUNITY AMMENITIES	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
7061	HOUSING DEVELOPMENT	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
70611	HOUSING DEVELOPMENT	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00

027000100100	MINISTRY OF LIVESTOCK				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
704	ECONOMIC AFFAIRS	0.00	2,218,970,500.00	0.00	3,255,532,900.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	2,218,970,500.00	0.00	3,255,532,900.00
70421	AGRICULTURE	0.00	2,218,970,500.00	0.00	3,255,532,900.00

031801100100	STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
703	PUBLIC ORDER AND SAFETY	96,740,423.37	233,008,484.00	49,321,975.00	264,453,572.00
7033	LAW COURTS	96,740,423.37	233,008,484.00	49,321,975.00	264,453,572.00
70331	LAW COURTS	96,740,423.37	233,008,484.00	49,321,975.00	264,453,572.00

031805100100	JUDICIARY (HIGH COURT OF JUSTICE)				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
703	PUBLIC ORDER AND SAFETY	2,306,162,659.78	4,018,226,683.00	2,596,272,986.00	4,335,459,140.32
7033	LAW COURTS	2,306,162,659.78	4,018,226,683.00	2,596,272,986.00	4,335,459,140.32
70331	LAW COURTS	2,306,162,659.78	4,018,226,683.00	2,596,272,986.00	4,335,459,140.32

031805200100	JUDICIARY (SHARIA COURT OF APPEAL)				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
703	PUBLIC ORDER AND SAFETY	424,936,149.00	1,343,951,646.00	925,910,507.00	1,613,670,970.00
7033	LAW COURTS	424,936,149.00	1,343,951,646.00	925,910,507.00	1,613,670,970.00
70331	LAW COURTS	424,936,149.00	1,343,951,646.00	925,910,507.00	1,613,670,970.00

032600100100	MINISTRY OF JUSTICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
703	PUBLIC ORDER AND SAFETY	399,110,041.46	492,328,192.00	249,210,276.04	401,604,228.00
7033	LAW COURTS	399,110,041.46	492,328,192.00	249,210,276.04	401,604,228.00
70331	LAW COURTS	399,110,041.46	492,328,192.00	249,210,276.04	401,604,228.00

032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	372,123,844.00	603,182,138.00	446,471,605.00	627,799,717.00
7094	TERTIARY EDUCATION	372,123,844.00	603,182,138.00	446,471,605.00	627,799,717.00
70941	FIRST STAGE OF TERTIARY EDUCATION	372,123,844.00	603,182,138.00	446,471,605.00	627,799,717.00

051300100100	MINISTRY OF YOUTH DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
710	SOCIAL PROTECTION	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
7105	UNEMPLOYMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
71051	UNEMPLOYMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00

051400100100	MINISTRY OF WOMEN AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
710	SOCIAL PROTECTION	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
7104	FAMILY AND CHILDREN	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
71041	FAMILY AND CHILDREN	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00

Ministry of Education and Human Capital Development					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	13,735,016,544.50	55,341,924,012.00	8,890,017,828.66	54,616,179,850.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	5,000,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	5,000,000,000.00
7098	EDUCATION N.E.C.	13,735,016,544.50	55,341,924,012.00	8,890,017,828.66	49,616,179,850.00
70981	EDUCATION N.E.C	13,735,016,544.50	55,341,924,012.00	8,890,017,828.66	49,616,179,850.00
Kwara State Universal Basic Education Board					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00
70912	PRIMARY EDUCATION	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00
Agency for Mass Education					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
Kwara State Polytechnic, Ilorin					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	4,809,138,786.67	7,534,619,664.00	4,495,153,665.00	6,830,203,466.00
7094	TERTIARY EDUCATION	4,809,138,786.67	7,534,619,664.00	4,495,153,665.00	6,830,203,466.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,809,138,786.67	7,534,619,664.00	4,495,153,665.00	6,830,203,466.00
Kwara State College of Education, ORO					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	818,417,600.34	1,174,532,015.00	840,457,998.00	1,203,787,734.00
7094	TERTIARY EDUCATION	818,417,600.34	1,174,532,015.00	840,457,998.00	1,203,787,734.00
70941	FIRST STAGE OF TERTIARY EDUCATION	818,417,600.34	1,174,532,015.00	840,457,998.00	1,203,787,734.00
Kwara State College of Education, Ilorin					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	1,384,657,210.29	1,850,678,293.00	1,397,650,133.00	1,860,220,672.00
7094	TERTIARY EDUCATION	1,384,657,210.29	1,850,678,293.00	1,397,650,133.00	1,860,220,672.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,384,657,210.29	1,850,678,293.00	1,397,650,133.00	1,860,220,672.00
Kwara State College of Education (T), Lafia					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	651,854,979.00	803,216,077.00	566,620,784.00	776,992,945.00
7094	TERTIARY EDUCATION	651,854,979.00	803,216,077.00	566,620,784.00	776,992,945.00
70941	FIRST STAGE OF TERTIARY EDUCATION	651,854,979.00	803,216,077.00	566,620,784.00	776,992,945.00
Kwara State University, Malete					
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	11,216,393,773.89	13,914,294,572.00	10,217,159,993.00	11,756,760,356.00
7094	TERTIARY EDUCATION	11,216,393,773.89	13,914,294,572.00	10,217,159,993.00	11,756,760,356.00
70942	SECOND STAGE OF TERTIARY EDUCATION	11,216,393,773.89	13,914,294,572.00	10,217,159,993.00	11,756,760,356.00

<b>051702200100</b>	<b>INTERNATIONAL AVIATION COLLEGE, ILORIN</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
709	EDUCATION	533,293,667.04	1,063,675,652.00	585,079,345.00	911,120,338.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	533,293,667.04	1,063,675,652.00	585,079,345.00	911,120,338.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	533,293,667.04	1,063,675,652.00	585,079,345.00	911,120,338.00
<b>051702400100</b>	<b>KWARA STATE UNIVERSITY OF EDUCATION, ILORIN</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
709	EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
7094	TERTIALY EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
70942	SECOND STAGE OF TERTIALY EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
<b>051705400100</b>	<b>KWARA STATE TEACHING SERVICE COMMISSION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
709	EDUCATION	10,063,354,669.19	13,419,449,925.00	9,994,607,706.00	13,323,269,060.00
7096	SUBSIDIARY SERVICES TO EDUCATION	10,063,354,669.19	13,419,449,925.00	9,994,607,706.00	13,323,269,060.00
70961	SUBSIDIARY SERVICES TO EDUCATION	10,063,354,669.19	13,419,449,925.00	9,994,607,706.00	13,323,269,060.00
<b>051705500100</b>	<b>INTERNATIONAL VOCATIONAL, TECHNICAL AND E</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
709	EDUCATION	18,572,842.21	342,802,273.00	194,768,457.59	226,443,821.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	18,572,842.21	342,802,273.00	194,768,457.59	226,443,821.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	18,572,842.21	342,802,273.00	194,768,457.59	226,443,821.00
710	SOCIAL PROTECTION	0.00	20,803,925.00	9,563,200.00	13,814,318.00
7102	OLD AGE	0.00	20,803,925.00	9,563,200.00	13,814,318.00
71021	OLD AGE	0.00	20,803,925.00	9,563,200.00	13,814,318.00
<b>051705600100</b>	<b>KWARA STATE SCHOLARSHIP BOARD</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
709	EDUCATION	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
<b>052100100100</b>	<b>MINISTRY OF HEALTH</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
707	HEALTH	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
7076	HEALTH N.E.C.	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
70761	HEALTH N.E.C.	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
<b>052100200100</b>	<b>KWARA STATE HEALTH INSURANCE AGENCY</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Revised Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
707	HEALTH	306,639,196.54	1,496,207,499.00	31,278,997.00	1,324,885,099.00
7073	HOSPITAL SERVICES	0.00	803,400,000.00	0.00	803,400,000.00
70731	GENERAL HOSPITAL SERVICES	0.00	803,400,000.00	0.00	803,400,000.00
7074	PUBLIC HEALTH SERVICES	306,639,196.54	692,807,499.00	31,278,997.00	521,485,099.00
70741	PUBLIC HEALTH SERVICES	306,639,196.54	692,807,499.00	31,278,997.00	521,485,099.00

052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
7074	PUBLIC HEALTH SERVICES	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00
70741	PUBLIC HEALTH SERVICES	30,332,332.00	65,590,599.00	29,550,407.00	385,559,635.00

052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	0.00	171,234,200.00	0.00	1,024,136,089.00
7075	R & D HEALTH	0.00	171,234,200.00	0.00	1,024,136,089.00
70751	R & D HEALTH	0.00	171,234,200.00	0.00	1,024,136,089.00

052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
7073	HOSPITAL SERVICES	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
70731	GENERAL HOSPITAL SERVICES	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00

052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWI				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	303,555,596.09	448,235,270.00	316,245,626.00	316,668,589.00
7094	TERTIARY EDUCATION	303,555,596.09	448,235,270.00	316,245,626.00	316,668,589.00
70941	FIRST STAGE OF TERTIARY EDUCATION	303,555,596.09	448,235,270.00	316,245,626.00	316,668,589.00

052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWI				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	263,452,499.00	585,832,705.00	316,092,229.95	378,207,790.00
7094	TERTIARY EDUCATION	263,452,499.00	585,832,705.00	316,092,229.95	378,207,790.00
70941	FIRST STAGE OF TERTIARY EDUCATION	263,452,499.00	585,832,705.00	316,092,229.95	378,207,790.00

052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
7073	HOSPITAL SERVICES	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
709	EDUCATION	841,713,889.40	1,106,914,612.00	656,303,759.00	789,253,152.00
7094	TERTIARY EDUCATION	841,713,889.40	1,106,914,612.00	656,303,759.00	789,253,152.00
70941	FIRST STAGE OF TERTIARY EDUCATION	841,713,889.40	1,106,914,612.00	656,303,759.00	789,253,152.00

053500100100	MINISTRY OF ENVIRONMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
705	ENVIRONMENTAL PROTECTION	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00

053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
705	ENVIRONMENTAL PROTECTION	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00
7051	WASTE MANAGEMENT	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00
70511	WASTE MANAGEMENT	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00

053900100100	KWARA STATE SPORTS COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	2,192,672,247.96	6,908,677,604.00	1,268,021,302.00	3,613,550,290.00
7081	RECREATIONAL AND SPORTING SERVICES	2,192,672,247.96	6,908,677,604.00	1,268,021,302.00	3,613,550,290.00
70811	RECREATIONAL AND SPORTING SERVICES	2,192,672,247.96	6,908,677,604.00	1,268,021,302.00	3,613,550,290.00

053905200100	KWARA UNITED FOOTBALL CLUB				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	555,487,700.00	780,213,700.00	524,570,129.00	566,316,400.00
7081	RECREATIONAL AND SPORTING SERVICES	555,487,700.00	780,213,700.00	524,570,129.00	566,316,400.00
70811	RECREATIONAL AND SPORTING SERVICES	555,487,700.00	780,213,700.00	524,570,129.00	566,316,400.00

055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
7062	COMMUNITY DEVELOPMENT	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
70621	COMMUNITY DEVELOPMENT	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00

055700100100	MINISTRY OF TERTIARY EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00
7098	EDUCATION N.E.C.	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00
70981	EDUCATION N.E.C	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00

056700100100	MINISTRY OF SOCIAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
710	SOCIAL PROTECTION	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00
7109	SOCIAL PROTECTION N.E.C.	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00
71091	SOCIAL PROTECTION N.E.C.	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00