

Approved



KWARA STATE GOVERNMENT

RECURRENT & CAPITAL

Estimates

2026

KWARA STATE HOUSE OF ASSEMBLY
CERTIFICATE OF ASSENT
BY HIS EXCELLENCY, THE EXECUTIVE GOVERNOR OF
KWARA STATE OF NIGERIA

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


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

APPROPRIATION LAW, 2026

I assent this

30th

day of

January

2026



ABDULRAHMAN ABDULRAZAQ
Governor,
Kwara State of Nigeria.

Kwara State of Nigeria

Law No. 1 of 2026

A LAW TO MAKE APPROPRIATION FOR THE YEAR ENDING 31ST DECEMBER 2026

(1st 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 31st 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 31st 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-Eight 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 31st 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

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



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
Opening Balance	26,553,097,865.00	35,954,516,005.00	23,488,357,556.50	74,170,525,223.00
Recurrent Revenue	254,026,943,782.59	465,513,407,086.00	231,551,771,547.00	409,600,667,124.49
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
Recurrent Expenditure	135,859,349,356.59	196,993,141,562.00	111,947,956,646.93	212,613,155,516.12
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
<i>Other Non Debt Recurrent</i>	<i>71,781,329,230.51</i>	<i>112,715,214,956.00</i>	<i>52,774,695,089.29</i>	<i>126,331,845,745.94</i>
<i>Debt Service</i>	<i>12,894,347,011.41</i>	<i>15,359,309,288.00</i>	<i>10,065,174,448.00</i>	<i>14,200,992,324.18</i>
Transfer to Capital Account	144,720,692,291.00	304,474,781,529.00	143,092,172,456.57	271,158,036,831.37
Other Receipts	40,923,120,917.56	125,178,686,491.00	9,804,190,639.00	172,824,366,951.00
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
23 - CAPITAL EXPENDITURE (Capital Expenditure)	173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
Total Revenue (including OB)	321,503,162,565.15	626,646,609,582.00	264,844,319,742.50	656,595,559,298.49
Total Expenditure	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49

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
	Total Revenue	320,487,848,335.00	89,112,818,789.49	409,600,667,124.49	53,043,161,539.00	119,781,205,412.00	172,824,366,951.00	582,425,034,075.49
010000000000	ADMINISTRATION SECTOR	-	26,665,340,029.00	26,665,340,029.00	-	2,037,130,000.00	2,037,130,000.00	28,702,470,029.00
011100000000	GOVERNMENT HOUSE	-	316,234,400.00	316,234,400.00	-	-	-	316,234,400.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	273,000,000.00	273,000,000.00	-	-	-	273,000,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	-	42,134,400.00	42,134,400.00	-	-	-	42,134,400.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	-	1,100,000.00	1,100,000.00	-	-	-	1,100,000.00
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	6,046,000.00	6,046,000.00	-	-	-	6,046,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,046,000.00	6,046,000.00	-	-	-	6,046,000.00
012300000000	MINISTRY OF COMMUNICATIONS	-	519,720,629.00	519,720,629.00	-	-	-	519,720,629.00
012300100100	MINISTRY OF COMMUNICATIONS	-	32,765,900.00	32,765,900.00	-	-	-	32,765,900.00
012300300100	KWARA STATE TELEVISION SERVICE	-	33,000,000.00	33,000,000.00	-	-	-	33,000,000.00
012300400100	KWARA STATE BROADCASTING CORPORATION	-	120,000,000.00	120,000,000.00	-	-	-	120,000,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	300,000,000.00	300,000,000.00	-	-	-	300,000,000.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	-	33,954,729.00	33,954,729.00	-	-	-	33,954,729.00
012500000000	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
012500100100	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
014000000000	STATE AUDITOR-GENERAL	-	38,040,000.00	38,040,000.00	-	-	-	38,040,000.00
014000100100	AUDITOR-GENERAL STATE	-	5,080,000.00	5,080,000.00	-	-	-	5,080,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	-	32,960,000.00	32,960,000.00	-	-	-	32,960,000.00
016100000000	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
016100100100	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
020000000000	ECONOMIC SECTOR	320,487,848,335.00	28,659,217,078.49	349,147,065,413.49	13,677,000,000.00	84,303,959,132.00	97,980,959,132.00	447,128,024,545.49
021500000000	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
021500100100	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
022000000000	MINISTRY OF FINANCE	320,487,848,335.00	26,290,446,903.49	346,778,295,238.49	-	52,978,695,604.00	52,978,695,604.00	399,756,990,842.49
022000100100	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
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	-	26,265,446,903.49	26,265,446,903.49	-	-	-	26,265,446,903.49
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	144,390,000.00	144,390,000.00	-	-	-	144,390,000.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	144,390,000.00	144,390,000.00	-	-	-	144,390,000.00
022900000000	MINISTRY OF TRANSPORT	-	215,875,000.00	215,875,000.00	-	-	-	215,875,000.00
022900100100	MINISTRY OF TRANSPORT	-	215,875,000.00	215,875,000.00	-	-	-	215,875,000.00
023100000000	MINISTRY OF ENERGY	-	5,025,000.00	5,025,000.00	-	-	-	5,025,000.00
023100100100	MINISTRY OF ENERGY	-	5,025,000.00	5,025,000.00	-	-	-	5,025,000.00
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	33,500,000.00	33,500,000.00	-	-	-	33,500,000.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	33,500,000.00	33,500,000.00	-	-	-	33,500,000.00
023400000000	MINISTRY OF WORKS	-	58,570,000.00	58,570,000.00	-	21,503,770,907.00	21,503,770,907.00	21,562,340,907.00
023400100100	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
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	27,310,000.00	27,310,000.00	-	-	-	27,310,000.00
023600000000	MINISTRY OF CULTURE AND TOURISM	-	9,942,000.00	9,942,000.00	-	-	-	9,942,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	-	9,942,000.00	9,942,000.00	-	-	-	9,942,000.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	15,750,000.00	15,750,000.00	510,000,000.00	7,292,492,621.00	7,802,492,621.00	7,818,242,621.00
023800100100	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
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	-	-	-	510,000,000.00	-	510,000,000.00	510,000,000.00
023800400100	BUREAU OF STATISTICS	-	2,750,000.00	2,750,000.00	-	-	-	2,750,000.00
025200000000	MINISTRY OF WATER RESOURCES	-	234,970,000.00	234,970,000.00	8,100,000,000.00	-	8,100,000,000.00	8,334,970,000.00
025200100100	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
025210200100	KWARA STATE WATER CORPORATION	-	211,800,000.00	211,800,000.00	-	-	-	211,800,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	5,800,000.00	5,800,000.00	-	-	-	5,800,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,523,516,175.00	1,523,516,175.00	-	29,000,000.00	29,000,000.00	1,552,516,175.00
025300100100	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
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	1,516,016,175.00	1,516,016,175.00	-	-	-	1,516,016,175.00
027000000000	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
027000100100	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
030000000000	LAW & JUSTICE SECTOR	-	2,504,745,000.00	2,504,745,000.00	-	-	-	2,504,745,000.00
031800000000	STATE JUDICIARY	-	180,900,000.00	180,900,000.00	-	-	-	180,900,000.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	-	172,400,000.00	172,400,000.00	-	-	-	172,400,000.00
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	-	8,500,000.00	8,500,000.00	-	-	-	8,500,000.00
032600000000	MINISTRY OF JUSTICE	-	2,323,845,000.00	2,323,845,000.00	-	-	-	2,323,845,000.00
032600100100	MINISTRY OF JUSTICE	-	2,204,000,000.00	2,204,000,000.00	-	-	-	2,204,000,000.00
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	-	119,845,000.00	119,845,000.00	-	-	-	119,845,000.00
050000000000	SOCIAL SECTOR	-	31,283,516,682.00	31,283,516,682.00	39,366,161,539.00	33,440,116,280.00	72,806,277,819.00	104,089,794,501.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	-	350,000.00	350,000.00	-	-	-	350,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	350,000.00	350,000.00	-	-	-	350,000.00
051400000000	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
051400100100	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
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL	-	26,270,852,203.00	26,270,852,203.00	13,006,728,597.00	10,000,000,000.00	23,006,728,597.00	49,277,580,800.00
051700100100	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
051701000100	AGENCY FOR MASS EDUCATION	-	1,158,000.00	1,158,000.00	-	-	-	1,158,000.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	-	8,742,426,400.00	8,742,426,400.00	-	-	-	8,742,426,400.00
051701900100	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
052100000000	MINISTRY OF HEALTH	-	4,244,983,229.00	4,244,983,229.00	20,743,142,491.00	4,290,116,280.00	25,033,258,771.00	29,278,242,000.00
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
053500000000	MINISTRY OF ENVIRONMENT	-	254,064,500.00	254,064,500.00	-	14,650,000,000.00	14,650,000,000.00	14,904,064,500.00
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
053900000000	KWARA STATE SPORTS COMMISSION	-	447,988,000.00	447,988,000.00	-	-	-	447,988,000.00
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
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND	-	900,000.00	900,000.00	-	-	-	900,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND	-	900,000.00	900,000.00	-	-	-	900,000.00
055700000000	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
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
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	-	41,575,000.00	41,575,000.00	-	-	-	41,575,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	41,575,000.00	41,575,000.00	-	-	-	41,575,000.00

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Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	72,080,317,446.00	140,532,838,070.12	212,613,155,516.12	443,982,403,782.37	656,595,559,298.49
010000000000	ADMINISTRATION SECTOR	19,684,401,248.00	50,007,109,072.62	69,691,510,320.62	20,835,661,508.37	90,527,171,828.99
011100000000	GOVERNMENT HOUSE	12,278,971.00	6,073,230,132.00	6,085,509,103.00	-	6,085,509,103.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	166,400,000.00	4,011,995,093.62	4,178,395,093.62	5,472,663,288.37	9,651,058,381.99
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
012300000000	MINISTRY OF COMMUNICATIONS	786,700,775.00	1,883,377,936.00	2,670,078,711.00	1,629,205,017.00	4,299,283,728.00
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
012500000000	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
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
014000000000	STATE AUDITOR-GENERAL	290,561,433.00	251,816,288.00	542,377,721.00	172,390,000.00	714,767,721.00
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
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	22,693,465.00	82,256,500.00	104,949,965.00	-	104,949,965.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	22,693,465.00	82,256,500.00	104,949,965.00	-	104,949,965.00
014800000000	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	20,246,372.00	20,246,372.00	-	20,246,372.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	20,246,372.00	20,246,372.00	-	20,246,372.00
014900000000	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	9,510,768.00	9,510,768.00	-	9,510,768.00
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	9,510,768.00	9,510,768.00	-	9,510,768.00
016100000000	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
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
016300000000	MINISTRY OF SPECIAL DUTIES	-	23,020,000.00	23,020,000.00	-	23,020,000.00
016300100100	MINISTRY OF SPECIAL DUTIES	-	23,020,000.00	23,020,000.00	-	23,020,000.00
020000000000	ECONOMIC SECTOR	9,193,538,088.00	65,491,256,196.18	74,684,794,284.18	260,208,248,976.00	334,893,043,260.18
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	777,231,865.00	268,975,465.00	1,046,207,330.00	9,128,154,800.00	10,174,362,130.00
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
022000000000	MINISTRY OF FINANCE	4,215,584,096.00	51,881,229,806.18	56,096,813,902.18	32,015,569,875.00	88,112,383,777.18
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	491,748,231.00	2,147,165,995.00	2,638,914,226.00	39,251,889,232.00	41,890,803,458.00
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
022900000000	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
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
023100000000	MINISTRY OF ENERGY	335,136,635.00	652,691,225.00	987,827,860.00	3,047,402,465.00	4,035,230,325.00
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
023300000000	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
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
023400000000	MINISTRY OF WORKS	811,009,544.00	106,156,513.00	917,166,057.00	109,962,355,435.00	110,879,521,492.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	99,853,694.00	51,471,044.00	151,324,738.00	-	151,324,738.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	99,853,694.00	51,471,044.00	151,324,738.00	-	151,324,738.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	868,839,062.00	8,791,776,787.00	9,660,615,849.00	2,026,335,351.00	11,686,951,200.00
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

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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
025000000000	FISCAL RESPONSIBILITY COMMISSION	4,246,506.00	12,103,272.00	16,349,778.00	47,000,000.00	63,349,778.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	4,246,506.00	12,103,272.00	16,349,778.00	47,000,000.00	63,349,778.00
025200000000	MINISTRY OF WATER RESOURCES	680,928,337.00	1,224,517,221.00	1,905,445,558.00	10,390,018,000.00	12,295,463,558.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	587,218,050.00	132,068,417.00	719,286,467.00	46,529,415,390.00	47,248,701,857.00
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
027000000000	MINISTRY OF LIVESTOCK	-	66,212,400.00	66,212,400.00	3,189,320,500.00	3,255,532,900.00
027000100100	MINISTRY OF LIVESTOCK	-	66,212,400.00	66,212,400.00	3,189,320,500.00	3,255,532,900.00
030000000000	LAW & JUSTICE SECTOR	2,401,805,546.00	1,548,899,052.32	3,950,704,598.32	3,292,283,029.00	7,242,987,627.32
031800000000	STATE JUDICIARY	1,649,514,851.00	1,300,757,202.32	2,950,272,053.32	3,263,311,629.00	6,213,583,682.32
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
032600000000	MINISTRY OF JUSTICE	752,290,695.00	248,141,850.00	1,000,432,545.00	28,971,400.00	1,029,403,945.00
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
050000000000	SOCIAL SECTOR	40,800,572,564.00	23,485,573,749.00	64,286,146,313.00	159,646,210,269.00	223,932,356,582.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	93,269,243.00	135,921,847.00	229,191,090.00	235,000,000.00	464,191,090.00
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
051400000000	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
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
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	29,601,490,690.00	11,346,526,082.00	40,948,016,772.00	52,528,889,520.00	93,476,906,292.00
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
052100000000	MINISTRY OF HEALTH	9,413,348,657.00	8,685,674,348.00	18,099,023,005.00	70,883,796,043.00	88,982,819,048.00
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
053500000000	MINISTRY OF ENVIRONMENT	455,502,063.00	1,135,570,643.00	1,591,072,706.00	16,637,521,055.00	18,228,593,761.00
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
053900000000	KWARA STATE SPORTS COMMISSION	406,034,436.00	857,452,254.00	1,263,486,690.00	2,916,380,000.00	4,179,866,690.00
053900100100	KWARA STATE SPORTS COMMISSION	93,488,436.00	697,170,290.00	790,658,726.00	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

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Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	327,781,278.00	72,037,450.00	399,818,728.00	1,150,000,000.00	1,549,818,728.00
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
055700000000	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
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
056700000000	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
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

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	294,950,064,700.15	590,692,093,577.00	241,355,962,186.00	582,425,034,075.49
010000000000	ADMINISTRATION SECTOR	20,981,321,071.02	24,225,211,167.00	13,258,739,235.00	28,702,470,029.00
011100000000	GOVERNMENT HOUSE	299,623,115.66	272,750,000.00	254,243,845.00	316,234,400.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
012300000000	MINISTRY OF COMMUNICATIONS	239,823,495.06	444,281,569.00	126,994,633.00	519,720,629.00
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
012500000000	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	59,579,000.00
012500100100	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	59,579,000.00
014000000000	STATE AUDITOR-GENERAL	33,320,000.00	33,580,000.00	18,920,000.00	38,040,000.00
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
016100000000	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
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
020000000000	ECONOMIC SECTOR	233,322,272,551.05	470,833,461,189.00	203,238,053,702.00	447,128,024,545.49
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	203,801,003.57	3,038,817,000.00	46,593,824.00	6,169,140,000.00
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
022000000000	MINISTRY OF FINANCE	222,737,657,081.51	430,985,091,441.00	201,786,480,015.00	399,756,990,842.49
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
022900000000	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
022900100100	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
023100000000	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
023100100100	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
023400000000	MINISTRY OF WORKS	8,779,865,179.19	24,174,322,000.00	34,947,600.00	21,562,340,907.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	15,673,800.00	7,383,778,371.00	12,040,000.00	7,818,242,621.00
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
025200000000	MINISTRY OF WATER RESOURCES	173,046,255.70	1,493,446,400.00	155,911,143.00	8,334,970,000.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,320,527,381.30	1,505,203,000.00	1,069,603,667.00	1,552,516,175.00
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
027000000000	MINISTRY OF LIVESTOCK	-	2,019,287,500.00	-	1,525,092,000.00
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
030000000000	LAW & JUSTICE SECTOR	1,331,468,433.84	2,342,150,700.00	40,364,860.00	2,504,745,000.00
031800000000	STATE JUDICIARY	109,664,571.14	168,500,000.00	8,494,110.00	180,900,000.00
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
032600000000	MINISTRY OF JUSTICE	1,221,803,862.70	2,173,650,700.00	31,870,750.00	2,323,845,000.00
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
050000000000	SOCIAL SECTOR	39,315,002,644.24	93,291,270,521.00	24,818,804,389.00	104,089,794,501.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS	587,000.00	4,501,920,000.00	1,013,000.00	4,502,490,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	587,000.00	4,501,920,000.00	1,013,000.00	4,502,490,000.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	19,467,840,778.06	50,935,568,772.00	12,057,507,981.00	49,277,580,800.00
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
052100000000	MINISTRY OF HEALTH	17,905,979,003.18	25,452,046,542.00	11,598,786,395.00	29,278,242,000.00
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
053500000000	MINISTRY OF ENVIRONMENT	98,361,578.00	8,132,488,000.00	114,990,500.00	14,904,064,500.00
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
053900000000	KWARA STATE SPORTS COMMISSION	21,419,400.00	273,098,457.00	131,257,358.00	447,988,000.00
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
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVE	396,100.00	750,000.00	482,000.00	900,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	396,100.00	750,000.00	482,000.00	900,000.00
055700000000	MINISTRY OF TERTIARY EDUCATION	1,802,100,385.00	3,956,763,750.00	914,718,155.00	5,636,604,201.00
055700100100	MINISTRY OF TERTIARY EDUCATION	1,802,100,385.00	3,956,763,750.00	914,718,155.00	5,636,604,201.00
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	18,169,000.00	38,325,000.00	-	41,575,000.00
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
	Total Recurrent Revenue	254,026,943,782.59	465,513,407,086.00	231,551,771,547.00	409,600,667,124.49
010000000000	ADMINISTRATION SECTOR	20,631,479,024.62	23,225,211,167.00	13,258,739,235.00	26,665,340,029.00
011100000000	GOVERNMENT HOUSE	299,623,115.66	272,750,000.00	254,243,845.00	316,234,400.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,028,000.00	-	6,046,000.00
012300000000	MINISTRY OF COMMUNICATIONS	239,823,495.06	444,281,569.00	126,994,633.00	519,720,629.00
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
012500000000	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	34,449,000.00
012500100100	OFFICE OF HEAD OF SERVICE	128,430,526.64	61,956,500.00	23,080,458.00	34,449,000.00
014000000000	STATE AUDITOR-GENERAL	33,320,000.00	33,580,000.00	18,920,000.00	38,040,000.00
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
016100000000	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
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
020000000000	ECONOMIC SECTOR	209,739,016,617.92	409,837,551,355.00	203,238,053,702.00	349,147,065,413.49
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	203,801,003.57	231,817,000.00	46,593,824.00	109,140,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	203,801,003.57	231,817,000.00	46,593,824.00	109,140,000.00
022000000000	MINISTRY OF FINANCE	207,765,217,976.88	407,467,959,978.00	201,786,480,015.00	346,778,295,238.49
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
022900000000	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
022900100100	MINISTRY OF TRANSPORT	-	110,418,477.00	-	215,875,000.00
023100000000	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
023100100100	MINISTRY OF ENERGY	390,000.00	5,745,000.00	315,000.00	5,025,000.00
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	12,414,500.00	19,220,000.00	13,536,000.00	33,500,000.00
023400000000	MINISTRY OF WORKS	180,770,150.69	174,322,000.00	34,947,600.00	58,570,000.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	5,722,880.00	8,442,000.00	5,339,400.00	9,942,000.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,952,000.00	19,000,000.00	12,040,000.00	15,750,000.00
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
025200000000	MINISTRY OF WATER RESOURCES	173,046,255.70	193,446,400.00	155,911,143.00	234,970,000.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,320,527,381.30	1,505,203,000.00	1,069,603,667.00	1,523,516,175.00
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
027000000000	MINISTRY OF LIVESTOCK	-	12,287,500.00	-	18,092,000.00
027000100100	MINISTRY OF LIVESTOCK	-	12,287,500.00	-	18,092,000.00
030000000000	LAW & JUSTICE SECTOR	1,331,468,433.84	2,342,150,700.00	40,364,860.00	2,504,745,000.00
031800000000	STATE JUDICIARY	109,664,571.14	168,500,000.00	8,494,110.00	180,900,000.00
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

Code	Administrative Unit	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	6,192,975.00	8,500,000.00	3,782,175.00	8,500,000.00
032600000000	MINISTRY OF JUSTICE	1,221,803,862.70	2,173,650,700.00	31,870,750.00	2,323,845,000.00
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
050000000000	SOCIAL SECTOR	22,324,979,706.21	30,108,493,864.00	15,014,613,750.00	31,283,516,682.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,400.00	310,000.00	49,000.00	350,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS	587,000.00	1,920,000.00	1,013,000.00	2,490,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	587,000.00	1,920,000.00	1,013,000.00	2,490,000.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	19,077,888,425.08	25,244,481,973.00	12,057,507,981.00	26,270,852,203.00
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
052100000000	MINISTRY OF HEALTH	3,093,570,453.13	4,402,356,684.00	2,699,712,661.00	4,244,983,229.00
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
053500000000	MINISTRY OF ENVIRONMENT	98,361,578.00	132,488,000.00	114,990,500.00	254,064,500.00
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
053900000000	KWARA STATE SPORTS COMMISSION	21,419,400.00	273,098,457.00	131,257,358.00	447,988,000.00
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
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	396,100.00	750,000.00	482,000.00	900,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	396,100.00	750,000.00	482,000.00	900,000.00
055700000000	MINISTRY OF TERTIARY EDUCATION	14,438,350.00	14,763,750.00	9,601,250.00	20,313,750.00
055700100100	MINISTRY OF TERTIARY EDUCATION	14,438,350.00	14,763,750.00	9,601,250.00	20,313,750.00
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	18,169,000.00	38,325,000.00	-	41,575,000.00
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
	Total Capital Receipts	40,923,120,917.56	125,178,686,491.00	9,804,190,639.00	172,824,366,951.00
010000000000	ADMINISTRATION SECTOR	349,842,046.40	1,000,000,000.00	-	2,037,130,000.00
012500000000	OFFICE OF HEAD OF SERVICE	-	-	-	25,130,000.00
012500100100	OFFICE OF HEAD OF SERVICE	-	-	-	25,130,000.00
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	349,842,046.40	1,000,000,000.00	-	2,012,000,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	349,842,046.40	1,000,000,000.00	-	2,012,000,000.00
020000000000	ECONOMIC SECTOR	23,583,255,933.13	60,995,909,834.00	-	97,980,959,132.00
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,807,000,000.00	-	6,060,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	2,807,000,000.00	-	6,060,000,000.00
022000000000	MINISTRY OF FINANCE	14,972,439,104.63	23,517,131,463.00	-	52,978,695,604.00
022000100100	MINISTRY OF FINANCE	14,972,439,104.63	23,517,131,463.00	-	52,978,695,604.00
023400000000	MINISTRY OF WORKS	8,599,095,028.50	24,000,000,000.00	-	21,503,770,907.00
023400100100	MINISTRY OF WORKS	8,599,095,028.50	24,000,000,000.00	-	21,503,770,907.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	11,721,800.00	7,364,778,371.00	-	7,802,492,621.00
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
025200000000	MINISTRY OF WATER RESOURCES	-	1,300,000,000.00	-	8,100,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	1,300,000,000.00	-	8,100,000,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	29,000,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	29,000,000.00
027000000000	MINISTRY OF LIVESTOCK	-	2,007,000,000.00	-	1,507,000,000.00
027000100100	MINISTRY OF LIVESTOCK	-	2,007,000,000.00	-	1,507,000,000.00
050000000000	SOCIAL SECTOR	16,990,022,938.03	63,182,776,657.00	9,804,190,639.00	72,806,277,819.00
051400000000	MINISTRY OF WOMEN AFFAIRS	-	4,500,000,000.00	-	4,500,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	4,500,000,000.00	-	4,500,000,000.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	389,952,352.98	25,691,086,799.00	-	23,006,728,597.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	389,952,352.98	25,691,086,799.00	-	23,006,728,597.00
052100000000	MINISTRY OF HEALTH	14,812,408,550.05	21,049,689,858.00	8,899,073,734.00	25,033,258,771.00
052100100100	MINISTRY OF HEALTH	14,812,408,550.05	21,049,689,858.00	8,899,073,734.00	25,033,258,771.00
053500000000	MINISTRY OF ENVIRONMENT	-	8,000,000,000.00	-	14,650,000,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	8,000,000,000.00	-	14,650,000,000.00
055700000000	MINISTRY OF TERTIARY EDUCATION	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00
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
1	REVENUE	294,950,064,700.15	590,692,093,577.00	241,355,962,186.00	582,425,034,075.49
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
1101	GOVERNMENT SHARE OF FAAC	187,496,958,793.04	383,193,300,433.00	178,258,419,139.00	320,487,848,335.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	13,426,680,839.62	57,745,723,212.00	46,406,275,897.00	72,875,034,529.00
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
110102	STATE GOVERNMENT SHARE OF VAT	62,230,200,933.08	85,936,893,565.00	60,511,144,252.00	88,681,525,676.00
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
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	111,840,077,020.34	239,510,683,656.00	71,340,998,990.00	158,931,288,130.00
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	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	-	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
12	INDEPENDENT REVENUE	66,529,984,989.55	82,320,106,653.00	53,293,352,408.00	89,112,818,789.49
1201	TAX REVENUE	19,687,452,999.32	23,867,108,043.00	22,985,459,037.00	25,616,665,859.49
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
120103	OTHER TAXES	2,912,467,161.22	5,447,241,400.00	4,708,945,221.00	5,111,215,153.00
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
1202	NON-TAX REVENUE	46,842,531,990.23	58,452,998,610.00	30,307,893,371.00	63,496,152,930.00
120201	LICENCES - GENERAL	659,660,165.54	843,999,652.00	539,237,513.00	1,001,803,869.00
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 CRÉCHES/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 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
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
120204	FEES - GENERAL	38,895,132,739.12	48,168,367,090.00	24,952,881,079.00	53,008,067,733.00
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	FUNMIGATION / 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	FEE 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
120205	FINES - GENERAL	48,618,920.00	91,745,000.00	67,983,150.00	190,010,000.00
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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12020506	UNCOVERED TIPPER LOADS FINES	100,000.00	1,000,000.00	180,000.00	250,000.00
12020507	CONTRAVENTION/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
120206	SALES - GENERAL	2,042,314,477.18	3,046,129,760.00	1,713,869,983.00	2,884,100,300.00
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
120207	EARNINGS -GENERAL	4,401,240,746.61	5,124,780,551.00	2,374,430,988.00	5,389,300,703.00
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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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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	82,574,147.98	229,266,500.00	157,416,657.00	75,971,000.00
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
120209	RENT ON LAND & OTHERS - GENERAL	615,607,129.64	643,000,000.00	345,152,341.00	571,136,175.00
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
120210	REPAYMENTS - GENERAL	37,559,261.02	91,000,000.00	500,000.00	4,363,150.00
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
120211	INVESTMENT INCOME	-	142,710,057.00	112,710,058.00	290,000,000.00
12021104	SOLIDARITY COMPENSATION	-	142,710,057.00	112,710,058.00	290,000,000.00
120212	INTEREST EARNED	9,122,672.00	20,000,000.00	3,709,141.00	20,000,000.00
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
120213	RE-IMBURSEMENT GENERAL	50,701,731.14	52,000,000.00	40,002,461.00	61,400,000.00
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
13	AID AND GRANTS	15,918,008,368.92	43,412,880,008.00	7,145,373,261.00	53,043,161,539.00
1301	AID	11,771,646,905.32	17,371,289,595.00	5,410,894,777.00	16,481,701,786.00
130101	DOMESTIC AID	6,188,776,867.40	7,215,539,451.00	5,302,244,355.00	15,880,201,286.00
13010102	CAPITAL DOMESTIC AID	6,188,776,867.40	7,215,539,451.00	5,302,244,355.00	15,880,201,286.00
130102	FOREIGN AID	5,582,870,037.92	10,155,750,144.00	108,650,422.00	601,500,500.00
13010202	CAPITAL FOREIGN AID	5,582,870,037.92	10,155,750,144.00	108,650,422.00	601,500,500.00
1302	GRANTS	4,146,361,463.60	26,041,590,413.00	1,734,478,484.00	36,561,459,753.00
130201	DOMESTIC GRANTS	3,313,071,542.61	21,807,469,413.00	1,426,785,024.00	34,160,924,905.00
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
130202	FOREIGN GRANTS	833,289,920.99	4,234,121,000.00	307,693,460.00	2,400,534,848.00
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
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	25,005,112,548.64	81,765,806,483.00	2,658,817,378.00	119,781,205,412.00
1402	OTHER CAPITAL RECEIPTS	5,057,337,888.72	20,000,000.00	-	43,044,825,604.00
140201	OTHER CAPITAL RECEIPTS	5,057,337,888.72	20,000,000.00	-	43,044,825,604.00
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
1403	LOANS/ BORROWINGS RECEIPT	19,947,774,659.92	81,745,806,483.00	2,658,817,378.00	76,736,379,808.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	19,947,774,659.92	81,745,806,483.00	2,658,817,378.00	76,736,379,808.00
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
Total Capital Receipts				40,923,120,917.56	125,178,686,491.00	9,804,190,639.00	172,824,366,951.00
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 Privatization 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 Kaigama.	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 supported 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 Learning 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 (BHCPF)	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
	Total	409,600,667,124.49	172,824,366,951.00	582,425,034,075.49	72,080,317,446.00	126,331,845,745.94	14,200,992,324.18	443,982,403,782.37	656,595,559,298.49
01	FEDERATION ACCOUNT	320,487,848,335.00	-	320,487,848,335.00	-	-	-	-	14,200,992,324.18
011	FAAC DIRECT ALLOCATION	320,487,848,335.00	-	320,487,848,335.00	-	-	-	-	14,200,992,324.18
01101	FAAC DIRECT ALLOCATION	320,487,848,335.00	-	320,487,848,335.00	-	-	14,200,992,324.18	-	14,200,992,324.18
02	CONSOLIDATED REVENUE FUND	60,854,703,686.49	-	60,854,703,686.49	53,934,422,558.00	110,213,212,520.94	-	-	164,147,635,078.94
021	MAIN ENVELOP	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
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
022	CRF CHARGES	-	-	-	18,286,410,773.00	4,511,002,500.00	-	-	22,797,413,273.00
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
03	CAPITAL DEVELOPMENT FUND	-	43,044,825,604.00	43,044,825,604.00	-	-	-	320,209,275,445.37	320,209,275,445.37
031	CDF MAIN	-	43,044,825,604.00	43,044,825,604.00	-	-	-	320,209,275,445.37	320,209,275,445.37
03101	CAPITAL DEVELOPMENT FUND	-	43,044,825,604.00	43,044,825,604.00	-	-	-	320,209,275,445.37	320,209,275,445.37
08	AIDS AND GRANTS	-	53,043,161,539.00	53,043,161,539.00	-	4,218,698,760.00	-	48,824,462,779.00	53,043,161,539.00
081	MULTILATERAL AIDS AND GRANTS	-	3,002,035,348.00	3,002,035,348.00	-	186,069,848.00	-	2,815,965,500.00	3,002,035,348.00
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
083	LOCAL AIDS AND GRANTS	-	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
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
09	LOANS/DEBTS	-	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
091	MULTILATERAL LOANS/DEBTS	-	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
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
10	RETAINED INDEPENDENT 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
101	RETAINED INDEPENDENT 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
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
	Total Expenditure	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49
010000000000	ADMINISTRATION SECTOR	54,362,481,956.16	79,267,757,100.00	34,072,855,701.55	90,527,171,828.99
011100000000	GOVERNMENT HOUSE	4,999,798,802.89	6,036,845,325.00	3,800,776,781.75	6,085,509,103.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	8,369,222,135.00	2,406,205,226.00	9,651,058,381.99
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
012300000000	MINISTRY OF COMMUNICATIONS	1,193,937,270.47	3,862,064,869.00	1,029,375,764.80	4,299,283,728.00
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
012500000000	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
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
014000000000	STATE AUDITOR-GENERAL	411,184,786.52	766,091,380.00	349,892,359.44	714,767,721.00
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
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
014800000000	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
014900000000	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
016100000000	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
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
016300000000	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
016300100100	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
020000000000	ECONOMIC SECTOR	164,289,161,411.84	336,400,990,689.00	99,094,835,450.70	334,893,043,260.18
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	3,422,542,069.01	3,728,708,302.00	1,185,663,537.02	10,174,362,130.00
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
022000000000	MINISTRY OF FINANCE	50,552,942,266.99	88,409,553,090.00	35,659,835,442.24	88,112,383,777.18
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	35,890,775,987.45	52,177,721,664.00	8,576,770,233.66	41,890,803,458.00
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
022900000000	MINISTRY OF TRANSPORT	-	1,618,985,589.00	-	4,757,225,171.00
022900100100	MINISTRY OF TRANSPORT	-	1,618,985,589.00	-	4,757,225,171.00
023100000000	MINISTRY OF ENERGY	1,007,425,773.06	5,577,965,877.00	1,147,774,117.87	4,035,230,325.00
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
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
023400000000	MINISTRY OF WORKS	56,659,482,782.08	119,183,742,337.00	32,848,308,770.26	110,879,521,492.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	2,058,707,788.80	13,097,122,564.00	3,655,127,560.25	11,686,951,200.00
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
025000000000	FISCAL RESPONSIBILITY COMMISSION	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
025200000000	MINISTRY OF WATER RESOURCES	2,128,349,197.64	5,725,639,869.00	2,582,103,863.74	12,295,463,558.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	12,364,780,659.59	43,686,035,865.00	13,230,847,136.94	47,248,701,857.00
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
027000000000	MINISTRY OF LIVESTOCK	-	2,218,970,500.00	-	3,255,532,900.00
027000100100	MINISTRY OF LIVESTOCK	-	2,218,970,500.00	-	3,255,532,900.00
030000000000	LAW & JUSTICE SECTOR	3,599,073,117.61	6,690,697,143.00	4,267,187,349.04	7,242,987,627.32
031800000000	STATE JUDICIARY	2,827,839,232.15	5,595,186,813.00	3,571,505,468.00	6,213,583,682.32
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
032600000000	MINISTRY OF JUSTICE	771,233,885.46	1,095,510,330.00	695,681,881.04	1,029,403,945.00
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
050000000000	SOCIAL SECTOR	87,226,351,894.40	204,287,164,650.00	74,905,975,328.64	223,932,356,582.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
051400000000	MINISTRY OF WOMEN AFFAIRS	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
051400100100	MINISTRY OF WOMEN AFFAIRS	96,369,532.49	5,379,540,048.00	117,222,471.49	5,298,056,647.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	43,515,285,642.09	96,548,045,604.00	37,533,419,565.10	93,476,906,292.00
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
052100000000	MINISTRY OF HEALTH	33,318,209,922.58	72,559,947,114.00	30,444,645,760.04	88,982,819,048.00
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
053500000000	MINISTRY OF ENVIRONMENT	2,370,510,423.47	7,229,294,892.00	1,433,484,608.00	18,228,593,761.00
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
053900000000	KWARA STATE SPORTS COMMISSION	2,748,159,947.96	7,688,891,304.00	1,792,591,431.00	4,179,866,690.00
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
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
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
055700000000	MINISTRY OF TERTIARY EDUCATION	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00
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
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00
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
	Total Personnel Expenditure	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
010000000000	ADMINISTRATION SECTOR	15,295,275,522.25	19,548,299,358.00	13,835,473,591.55	19,684,401,248.00
011000000000	GOVERNMENT HOUSE	10,835,181.96	13,172,291.00	10,230,978.75	12,278,971.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	166,400,000.00	86,909,814.00	166,400,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	166,400,000.00	86,909,814.00	166,400,000.00
012300000000	MINISTRY OF COMMUNICATIONS	539,379,415.46	806,653,722.00	565,261,666.80	786,700,775.00
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
012500000000	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
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
014000000000	STATE AUDITOR-GENERAL	252,367,726.01	331,944,125.00	244,895,770.44	290,561,433.00
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
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
016100000000	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
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
020000000000	ECONOMIC SECTOR	6,072,567,705.79	8,579,421,699.00	6,570,028,867.70	9,193,538,088.00
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
022000000000	MINISTRY OF FINANCE	2,856,077,099.97	4,184,247,368.00	3,243,568,735.24	4,215,584,096.00
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
022900000000	MINISTRY OF TRANSPORT	-	-	-	170,078,208.00
022900100100	MINISTRY OF TRANSPORT	-	-	-	170,078,208.00
023100000000	MINISTRY OF ENERGY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
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
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
023400000000	MINISTRY OF WORKS	548,533,194.73	828,890,434.00	608,257,159.26	811,009,544.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	340,954,542.99	475,316,150.00	357,900,439.25	868,839,062.00
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
025000000000	FISCAL RESPONSIBILITY COMMISSION	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
025200000000	MINISTRY OF WATER RESOURCES	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
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
030000000000	LAW & JUSTICE SECTOR	1,773,898,478.99	2,685,782,900.00	1,690,740,256.04	2,401,805,546.00
031800000000	STATE JUDICIARY	1,297,189,207.47	1,957,687,193.00	1,141,068,722.00	1,649,514,851.00
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
032600000000	MINISTRY OF JUSTICE	476,709,271.52	728,095,707.00	549,671,534.04	752,290,695.00
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
050000000000	SOCIAL SECTOR	28,041,931,407.64	38,105,113,361.00	27,011,844,394.35	40,800,572,564.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
051400000000	MINISTRY OF WOMEN AFFAIRS	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
051400100100	MINISTRY OF WOMEN AFFAIRS	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	20,701,000,260.09	28,431,891,107.00	19,690,381,935.10	29,601,490,690.00
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
052100000000	MINISTRY OF HEALTH	6,177,950,533.39	7,947,659,006.00	6,054,657,241.75	9,413,348,657.00
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
053500000000	MINISTRY OF ENVIRONMENT	352,050,516.45	425,213,437.00	349,208,902.00	455,502,063.00
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
053900000000	KWARA STATE SPORTS COMMISSION	314,474,924.16	409,246,378.00	254,834,256.00	406,034,436.00
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
055100000000	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
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
055700000000	MINISTRY OF TERTIARY EDUCATION	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
055700100100	MINISTRY OF TERTIARY EDUCATION	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	-	156,874,595.00	119,121,014.91	158,917,232.00
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
	Total Other Non-Debt Recurrent Expenditure	71,781,329,230.51	112,715,214,956.00	52,774,695,089.29	126,331,845,745.94
010000000000	ADMINISTRATION SECTOR	32,614,917,605.13	42,831,083,292.00	17,312,312,375.00	50,007,109,072.62
011000000000	GOVERNMENT HOUSE	4,988,963,620.93	6,023,673,034.00	3,790,545,803.00	6,073,230,132.00
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
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	3,261,722,135.00	2,319,295,412.00	4,011,995,093.62
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
012300000000	MINISTRY OF COMMUNICATIONS	274,629,473.22	1,626,604,147.00	401,677,842.00	1,883,377,936.00
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
012500000000	OFFICE OF HEAD OF SERVICE	404,646,520.04	641,215,791.00	312,785,873.00	658,750,791.00
012500100100	OFFICE OF HEAD OF SERVICE	404,646,520.04	641,215,791.00	312,785,873.00	658,750,791.00
014000000000	STATE AUDITOR-GENERAL	158,817,060.51	271,257,255.00	104,996,589.00	251,816,288.00
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
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	44,939,999.92	66,966,500.00	45,519,994.00	82,256,500.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	44,939,999.92	66,966,500.00	45,519,994.00	82,256,500.00
014800000000	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
014900000000	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
016100000000	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
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
016300000000	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
016300100100	MINISTRY OF SPECIAL DUTIES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
020000000000	ECONOMIC SECTOR	23,188,846,160.67	45,825,403,501.00	20,200,642,317.00	51,290,263,872.00
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	105,452,096.36	182,919,137.00	43,564,214.00	268,975,465.00
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
022000000000	MINISTRY OF FINANCE	20,400,532,405.88	39,006,331,414.00	16,776,489,922.00	37,680,237,482.00
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	715,146,560.89	1,138,833,164.00	645,727,795.00	2,147,165,995.00
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
022900000000	MINISTRY OF TRANSPORT	-	162,857,635.00	-	126,359,035.00
022900100100	MINISTRY OF TRANSPORT	-	162,857,635.00	-	126,359,035.00
023100000000	MINISTRY OF ENERGY	371,487,069.10	520,902,225.00	319,535,200.00	652,691,225.00
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
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
023400000000	MINISTRY OF WORKS	38,296,777.96	101,354,113.00	28,488,530.00	106,156,513.00
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
023600000000	MINISTRY OF CULTURE AND TOURISM	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,121,477,428.81	3,046,648,527.00	1,590,802,886.00	8,791,776,787.00
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
025000000000	FISCAL RESPONSIBILITY COMMISSION	6,447,972.04	17,411,972.00	6,291,982.00	12,103,272.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	6,447,972.04	17,411,972.00	6,291,982.00	12,103,272.00
025200000000	MINISTRY OF WATER RESOURCES	287,635,234.89	1,283,786,358.00	691,648,483.00	1,224,517,221.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	116,392,801.64	157,199,216.00	85,339,721.00	132,068,417.00
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
027000000000	MINISTRY OF LIVESTOCK	-	94,480,000.00	-	66,212,400.00
027000100100	MINISTRY OF LIVESTOCK	-	94,480,000.00	-	66,212,400.00
030000000000	LAW & JUSTICE SECTOR	937,859,638.62	1,443,978,355.00	938,078,703.00	1,548,899,052.32
031800000000	STATE JUDICIARY	643,335,024.68	1,182,399,620.00	802,066,393.00	1,300,757,202.32
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
032600000000	MINISTRY OF JUSTICE	294,524,613.94	261,578,735.00	136,012,310.00	248,141,850.00
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
050000000000	SOCIAL SECTOR	15,039,705,826.09	22,614,749,808.00	14,323,661,694.29	23,485,573,749.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
051400000000	MINISTRY OF WOMEN AFFAIRS	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
051400100100	MINISTRY OF WOMEN AFFAIRS	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	10,507,098,981.41	15,044,052,600.00	10,041,708,403.00	11,346,526,082.00
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
052100000000	MINISTRY OF HEALTH	2,818,386,509.13	4,606,382,999.00	2,390,702,582.29	8,685,674,348.00
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
053500000000	MINISTRY OF ENVIRONMENT	838,791,418.94	743,454,464.00	451,537,089.00	1,135,570,643.00
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
053900000000	KWARA STATE SPORTS COMMISSION	587,205,508.24	1,177,273,486.00	843,229,263.00	857,452,254.00
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
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
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
055700000000	MINISTRY OF TERTIARY EDUCATION	65,350,000.00	535,741,200.00	418,823,555.00	512,288,680.00
055700100100	MINISTRY OF TERTIARY EDUCATION	65,350,000.00	535,741,200.00	418,823,555.00	512,288,680.00
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	46,475,027.96	172,145,017.00	48,387,037.00	603,083,271.00
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
	<i>Total Debt Service Expenditure</i>	<i>12,894,347,011.41</i>	<i>15,359,309,288.00</i>	<i>10,065,174,448.00</i>	<i>14,200,992,324.18</i>
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
	Total Capital Expenditure	173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
010000000000	ADMINISTRATION SECTOR	6,452,288,828.78	16,888,374,450.00	2,925,069,735.00	20,835,661,508.37
011200000000	KWARA STATE HOUSE OF ASSEMBLY	-	4,941,100,000.00	-	5,472,663,288.37
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,941,100,000.00	-	5,472,663,288.37
012300000000	MINISTRY OF COMMUNICATIONS	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
012300100100	MINISTRY OF COMMUNICATIONS	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
012500000000	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
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
014000000000	STATE AUDITOR-GENERAL	-	162,890,000.00	-	172,390,000.00
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
016100000000	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
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
020000000000	ECONOMIC SECTOR	122,133,400,533.97	266,636,856,201.00	62,258,989,818.00	260,208,248,976.00
021500000000	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
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
022000000000	MINISTRY OF FINANCE	14,401,985,749.73	29,859,665,020.00	5,574,602,337.00	32,015,569,875.00
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
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	34,820,374,690.93	50,547,020,173.00	7,562,231,264.00	39,251,889,232.00
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
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00
022900000000	MINISTRY OF TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
022900100100	MINISTRY OF TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
023100000000	MINISTRY OF ENERGY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
023100100100	MINISTRY OF ENERGY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	545,000,000.00	-	160,000,000.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	545,000,000.00	-	160,000,000.00
023400000000	MINISTRY OF WORKS	56,072,652,809.39	118,253,497,790.00	32,211,563,081.00	109,962,355,435.00
023400100100	MINISTRY OF WORKS	56,072,652,809.39	118,253,497,790.00	32,211,563,081.00	109,962,355,435.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	596,275,817.00	9,575,157,887.00	1,706,424,235.00	2,026,335,351.00
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
025000000000	FISCAL RESPONSIBILITY COMMISSION	-	61,102,499.00	4,425,775.00	47,000,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	61,102,499.00	4,425,775.00	47,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
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
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11,796,160,050.59	42,917,555,507.00	12,684,812,793.00	46,529,415,390.00
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
027000000000	MINISTRY OF LIVESTOCK	-	2,124,490,500.00	-	3,189,320,500.00
027000100100	MINISTRY OF LIVESTOCK	-	2,124,490,500.00	-	3,189,320,500.00
030000000000	LAW & JUSTICE SECTOR	887,315,000.00	2,560,935,888.00	1,638,368,390.00	3,292,283,029.00
031800000000	STATE JUDICIARY	887,315,000.00	2,455,100,000.00	1,628,370,353.00	3,263,311,629.00
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
032600000000	MINISTRY OF JUSTICE	-	105,835,888.00	9,998,037.00	28,971,400.00
032600100100	MINISTRY OF JUSTICE	-	105,835,888.00	9,998,037.00	28,971,400.00
050000000000	SOCIAL SECTOR	44,144,714,660.67	143,567,301,481.00	33,570,469,240.00	159,646,210,269.00
051300000000	MINISTRY OF YOUTH DEVELOPMENT	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00
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
051400000000	MINISTRY OF WOMEN AFFAIRS	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
051700000000	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
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
052100000000	MINISTRY OF HEALTH	24,321,872,880.06	60,005,905,109.00	21,999,285,936.00	70,883,796,043.00
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
053500000000	MINISTRY OF ENVIRONMENT	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
053500100100	MINISTRY OF ENVIRONMENT	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
053900000000	KWARA STATE SPORTS COMMISSION	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
053900100100	KWARA STATE SPORTS COMMISSION	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVE	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
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
055700000000	MINISTRY OF TERTIARY EDUCATION	4,434,761,440.74	10,685,822,685.00	2,128,203,051.00	9,428,278,501.00
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
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	-	905,473,359.00	203,940,499.00	760,345,150.00
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
	Total Expenditure	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49
2	EXPENDITURES	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49
21	PERSONNEL COST	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
2101	SALARY	38,727,642,713.87	52,565,769,898.00	38,102,472,475.64	54,584,828,371.00
210101	SALARIES AND WAGES	38,727,642,713.87	52,565,769,898.00	38,102,472,475.64	54,584,828,371.00
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
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	246,342,758.59	1,152,847,420.00	215,690,711.00	2,295,489,075.00
210201	ALLOWANCES	93,005,640.00	113,580,000.00	69,754,230.00	1,257,551,889.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	93,005,640.00	113,580,000.00	69,754,230.00	1,257,551,889.00
210202	SOCIAL CONTRIBUTIONS	153,337,118.59	1,039,267,420.00	145,936,481.00	1,037,937,186.00
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
2103	SOCIAL BENEFITS	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
210301	SOCIAL BENEFITS	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
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	OTHER RECURRENT COSTS	84,675,676,241.92	128,074,524,244.00	62,839,869,537.29	140,532,838,070.12
2202	OVERHEAD COST	47,846,165,723.75	85,930,731,487.00	42,953,827,477.29	95,972,810,468.62
220201	TRAVEL & TRANSPORT - GENERAL	4,431,899,488.83	6,695,423,824.00	1,967,387,987.00	5,600,824,200.00
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
220202	UTILITIES - GENERAL	927,869,951.67	2,235,509,437.00	1,299,025,290.00	2,253,062,317.00
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
220203	MATERIALS & SUPPLIES - GENERAL	3,022,254,896.69	4,005,542,159.00	2,679,387,191.00	6,903,303,015.00
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	1,516,353,440.00
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
220204	MAINTENANCE SERVICES - GENERAL	1,585,644,392.16	2,531,811,812.00	1,621,757,826.00	2,216,715,014.00
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

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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
220205	TRAINING - GENERAL	504,488,707.25	1,252,087,687.00	727,610,926.00	1,262,872,957.00
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
220206	OTHER SERVICES - GENERAL	6,734,062,041.27	9,469,725,359.00	4,373,174,232.00	11,738,811,964.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,969,163,742.05	18,604,505,742.00	6,919,408,444.00	17,498,896,617.00
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
220208	FUEL & LUBRICANTS - GENERAL	1,516,615,764.75	2,196,147,524.00	1,467,298,673.00	1,936,416,769.00
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
220209	FINANCIAL CHARGES - GENERAL	115,413,635.84	406,025,081.00	98,070,539.29	435,267,815.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	18,038,753,103.24	38,533,952,862.00	21,800,706,369.00	46,126,639,800.62
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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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) PROGRA	-	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	ENTERPRENEURSHIP 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
2203	LOANS AND ADVANCES	-	10,000,000.00	-	297,031,980.32
220301	STAFF LOANS & ADVANCES	-	10,000,000.00	-	297,031,980.32
22030107	FURNISHING ADVANCES	-	10,000,000.00	-	297,031,980.32
2204	GRANTS AND CONTRIBUTIONS GENERAL	21,696,987,187.56	22,405,387,880.00	6,811,865,139.00	25,800,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	21,696,987,187.56	22,405,387,880.00	6,811,865,139.00	25,800,000,000.00
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 UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	5,854,200.00	2,244,000.00	5,000,000.00
2206	PUBLIC DEBT CHARGES	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
220601	FOREIGN INTEREST / DISCOUNT	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
220602	DOMESTIC INTEREST / DISCOUNT	4,435,099,842.61	4,035,519,747.00	3,053,769,705.00	3,866,140,213.26
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
220603	FOREIGN PRINCIPAL	3,655,451,426.96	4,115,397,645.00	2,170,668,205.00	3,781,025,232.00
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
220604	DOMESTIC PRINCIPAL	4,751,892,780.40	7,117,480,892.00	4,776,334,985.00	6,476,663,092.92
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
2207	TRANSFERS-PAYMENT	2,238,176,319.20	4,369,095,589.00	3,009,002,473.00	4,262,003,297.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,238,176,319.20	4,369,095,589.00	3,009,002,473.00	4,262,003,297.00
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
23	CAPITAL EXPENDITURE	173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
2301	FIXED ASSETS PURCHASED	17,470,909,940.17	51,076,385,364.00	17,349,975,709.00	54,628,311,624.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,470,909,940.17	51,076,385,364.00	17,349,975,709.00	54,628,311,624.00
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
2302	CONSTRUCTION / PROVISION	85,982,613,259.72	224,471,157,896.00	56,202,262,932.00	206,396,520,165.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	85,982,613,259.72	224,471,157,896.00	56,202,262,932.00	206,396,520,165.00
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

Code	Economic	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
2303	REHABILITATION / REPAIRS	39,875,730,679.86	80,101,764,068.00	14,770,579,793.00	85,789,365,889.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	39,875,730,679.86	80,101,764,068.00	14,770,579,793.00	85,789,365,889.37
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
2304	PRESERVATION OF THE ENVIRONMENT	1,199,642,024.09	5,723,719,500.00	287,901,787.00	16,920,959,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,199,642,024.09	5,723,719,500.00	287,901,787.00	16,920,959,000.00
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	-	8,625,000.00	-	28,625,000.00
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING 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
2305	OTHER CAPITAL PROJECTS	29,088,823,119.58	68,280,441,192.00	11,782,176,962.00	80,247,247,104.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	29,088,823,119.58	68,280,441,192.00	11,782,176,962.00	80,247,247,104.00
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	CONTINGENCY 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
	Total Expenditure	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49
701	GENERAL PUBLIC SERVICES	93,421,268,546.37	161,570,191,047.00	61,440,113,928.09	165,664,562,068.17
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	40,677,263,972.88	84,087,621,159.00	28,983,173,744.28	81,150,036,351.99
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
7013	GENERAL SERVICES	37,605,474,440.88	58,217,703,639.00	19,371,001,235.81	66,281,283,723.00
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
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
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 OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV	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 DIFFERENT LEVELS OF GOVERNMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
703	PUBLIC ORDER AND SAFETY	3,226,949,273.61	6,087,515,005.00	3,820,715,744.04	6,615,187,910.32
7033	LAW COURTS	3,226,949,273.61	6,087,515,005.00	3,820,715,744.04	6,615,187,910.32
70331	LAW COURTS	3,226,949,273.61	6,087,515,005.00	3,820,715,744.04	6,615,187,910.32
704	ECONOMIC AFFAIRS	97,075,611,560.41	185,244,625,250.00	43,868,407,103.68	175,334,868,352.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	35,890,775,987.45	52,177,721,664.00	8,576,770,233.66	41,890,803,458.00
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
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,422,542,069.01	5,947,678,802.00	1,185,663,537.02	13,429,895,030.00
70421	AGRICULTURE	3,422,542,069.01	5,947,678,802.00	1,185,663,537.02	13,429,895,030.00
7043	FUEL AND ENERGY	1,007,425,773.06	5,577,965,877.00	1,147,774,117.87	4,035,230,325.00
70435	ELECTRICITY	1,007,425,773.06	5,577,965,877.00	1,147,774,117.87	4,035,230,325.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	56,505,040,056.99	119,521,211,708.00	32,662,793,692.13	110,827,759,307.00
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
7045	TRANSPORT	249,827,673.90	2,020,047,199.00	295,405,523.00	5,151,180,232.00
70451	ROAD TRANSPORT	249,827,673.90	2,020,047,199.00	295,405,523.00	5,151,180,232.00
705	ENVIRONMENTAL PROTECTION	2,370,510,423.47	7,229,294,892.00	1,433,484,608.00	18,228,593,761.00
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
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
706	HOUSING AND COMMUNITY AMMENITIES	14,783,812,667.32	51,177,227,856.00	16,088,617,409.19	61,093,984,143.00
7061	HOUSING DEVELOPMENT	12,364,780,659.59	43,686,035,865.00	13,230,847,136.94	47,248,701,857.00
70611	HOUSING DEVELOPMENT	12,364,780,659.59	43,686,035,865.00	13,230,847,136.94	47,248,701,857.00
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
7063	WATER SUPPLY	2,128,349,197.64	5,725,639,869.00	2,582,103,863.74	12,295,463,558.00
70631	WATER SUPPLY	2,128,349,197.64	5,725,639,869.00	2,582,103,863.74	12,295,463,558.00
707	HEALTH	31,909,487,938.09	70,418,964,527.00	29,156,004,145.09	87,498,689,517.00
7073	HOSPITAL SERVICES	1,441,556,600.04	2,655,115,600.00	1,194,371,987.00	2,113,227,200.00
70731	GENERAL HOSPITAL SERVICES	1,441,556,600.04	2,655,115,600.00	1,194,371,987.00	2,113,227,200.00
7074	PUBLIC HEALTH SERVICES	336,971,528.54	758,398,098.00	60,829,404.00	907,044,734.00
70741	PUBLIC HEALTH SERVICES	336,971,528.54	758,398,098.00	60,829,404.00	907,044,734.00
7075	R & D HEALTH	-	171,234,200.00	-	1,024,136,089.00
70751	R & D HEALTH	-	171,234,200.00	-	1,024,136,089.00
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
708	RECREATION, CULTURE AND RELIGION	4,057,168,591.15	11,729,483,567.00	2,919,929,346.80	8,651,763,076.00
7081	RECREATIONAL AND SPORTING SERVICES	2,748,159,947.96	7,688,891,304.00	1,792,591,431.00	4,179,866,690.00
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
7082	CULTURAL SERVICES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00

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
70821	CULTURAL SERVICES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,193,937,270.47	3,862,064,869.00	1,029,375,764.80	4,299,283,728.00
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
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,735,913.85	23,274,320.00	13,350,445.00	21,287,920.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,735,913.85	23,274,320.00	13,350,445.00	21,287,920.00
709	EDUCATION	49,987,548,227.03	110,767,154,084.00	42,022,412,914.82	110,804,779,895.00
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
7093	POSTSECONDARY NONTERTIARY EDUCATION	551,866,509.25	1,406,477,925.00	779,847,802.59	1,137,564,159.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	551,866,509.25	1,406,477,925.00	779,847,802.59	1,137,564,159.00
7094	TERTIARY EDUCATION	20,661,308,178.68	28,751,146,709.00	19,385,975,223.95	25,690,424,526.00
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
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
7096	SUBSIDIARY SERVICES TO EDUCATION	10,065,107,447.23	13,422,728,425.00	9,995,545,939.00	13,326,175,560.00
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
7098	EDUCATION N.E.C.	18,426,433,300.95	66,837,671,692.00	11,653,461,158.43	59,845,938,523.00
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
710	SOCIAL PROTECTION	12,644,711,152.55	22,422,153,354.00	11,591,168,630.22	22,703,130,576.00
7102	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
71021	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
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
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
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

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
	Total Personnel Expenditure	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
701	GENERAL PUBLIC SERVICES	5,593,497,273.49	7,992,373,833.00	5,947,069,266.09	8,570,228,937.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	2,969,537,173.88	4,486,928,463.00	3,450,917,388.28	4,472,929,806.00
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
7013	GENERAL SERVICES	2,623,960,099.61	3,505,445,370.00	2,496,151,877.81	4,097,299,131.00
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
703	PUBLIC ORDER AND SAFETY	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
7033	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
704	ECONOMIC AFFAIRS	1,860,974,451.60	2,544,525,772.00	1,919,092,893.68	2,736,868,343.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
7043	FUEL AND ENERGY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	400,935,370.64	575,677,499.00	427,780,344.13	579,560,953.00
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
7045	TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
705	ENVIRONMENTAL PROTECTION	352,050,516.45	425,213,437.00	349,208,902.00	455,502,063.00
7051	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
706	HOUSING AND COMMUNITY AMMENITIES	1,168,659,010.81	1,584,334,835.00	1,188,049,909.19	1,595,927,665.00
7061	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
7062	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
7063	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
707	HEALTH	6,017,131,094.99	7,658,341,763.00	5,882,726,455.09	9,141,135,926.00
7073	HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
7074	PUBLIC HEALTH SERVICES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
70741	PUBLIC HEALTH SERVICES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
7075	R & D HEALTH	-	-	-	519,171,889.00
70751	R & D HEALTH	-	-	-	519,171,889.00
7076	HEALTH N.E.C.	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
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
708	RECREATION, CULTURE AND RELIGION	941,020,917.35	1,326,635,682.00	903,902,473.80	1,304,007,237.00
7081	RECREATIONAL AND SPORTING SERVICES	314,474,924.16	409,246,378.00	254,834,256.00	406,034,436.00
70811	RECREATIONAL AND SPORTING SERVICES	314,474,924.16	409,246,378.00	254,834,256.00	406,034,436.00
7082	CULTURAL SERVICES	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
70821	CULTURAL SERVICES	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
7083	BROADCASTING AND PUBLISHING SERVICES	539,379,415.46	806,653,722.00	565,261,666.80	786,700,775.00
70831	BROADCASTING AND PUBLISHING SERVICES	539,379,415.46	806,653,722.00	565,261,666.80	786,700,775.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
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
	Total Personnel Expenditure	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
701	GENERAL PUBLIC SERVICES	5,593,497,273.49	7,992,373,833.00	5,947,069,266.09	8,570,228,937.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	2,969,537,173.88	4,486,928,463.00	3,450,917,388.28	4,472,929,806.00
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
7013	GENERAL SERVICES	2,623,960,099.61	3,505,445,370.00	2,496,151,877.81	4,097,299,131.00
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
703	PUBLIC ORDER AND SAFETY	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
7033	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
704	ECONOMIC AFFAIRS	1,860,974,451.60	2,544,525,772.00	1,919,092,893.68	2,736,868,343.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
7043	FUEL AND ENERGY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	400,935,370.64	575,677,499.00	427,780,344.13	579,560,953.00
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
7045	TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
705	ENVIRONMENTAL PROTECTION	352,050,516.45	425,213,437.00	349,208,902.00	455,502,063.00
7051	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
706	HOUSING AND COMMUNITY AMMENITIES	1,168,659,010.81	1,584,334,835.00	1,188,049,909.19	1,595,927,665.00
7061	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
7062	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
7063	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
707	HEALTH	6,017,131,094.99	7,658,341,763.00	5,882,726,455.09	9,141,135,926.00
7073	HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
7074	PUBLIC HEALTH SERVICES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
709	EDUCATION	21,364,960,131.20	29,517,807,531.00	20,476,610,868.53	30,711,735,410.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
70912	PRIMARY EDUCATION	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	171,978,013.52	356,585,388.00	217,111,445.59	293,816,936.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	171,978,013.52	356,585,388.00	217,111,445.59	293,816,936.00
7094	TERTIARY EDUCATION	10,449,465,212.37	14,961,544,059.00	9,627,943,228.66	16,241,874,350.00
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
7095	EDUCATION NOT DEFINABLE BY LEVEL	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
7096	SUBSIDIARY SERVICES TO EDUCATION	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
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
7098	EDUCATION N.E.C.	520,849,003.24	705,015,044.00	543,358,871.43	725,114,355.00
70981	EDUCATION N.E.C	520,849,003.24	705,015,044.00	543,358,871.43	725,114,355.00
710	SOCIAL PROTECTION	12,423,316,356.78	15,726,820,876.00	11,158,130,708.22	15,725,761,134.00

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
	Total Personnel Expenditure	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
701	GENERAL PUBLIC SERVICES	5,593,497,273.49	7,992,373,833.00	5,947,069,266.09	8,570,228,937.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	2,969,537,173.88	4,486,928,463.00	3,450,917,388.28	4,472,929,806.00
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
7013	GENERAL SERVICES	2,623,960,099.61	3,505,445,370.00	2,496,151,877.81	4,097,299,131.00
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
703	PUBLIC ORDER AND SAFETY	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
7033	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
70331	LAW COURTS	1,462,063,361.99	2,142,563,589.00	1,283,295,633.04	1,839,150,731.00
704	ECONOMIC AFFAIRS	1,860,974,451.60	2,544,525,772.00	1,919,092,893.68	2,736,868,343.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
70421	AGRICULTURE	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
7043	FUEL AND ENERGY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
70435	ELECTRICITY	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	400,935,370.64	575,677,499.00	427,780,344.13	579,560,953.00
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
7045	TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
70451	ROAD TRANSPORT	238,966,063.90	390,000,000.00	287,334,341.00	553,190,659.00
705	ENVIRONMENTAL PROTECTION	352,050,516.45	425,213,437.00	349,208,902.00	455,502,063.00
7051	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
70511	WASTE MANAGEMENT	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
706	HOUSING AND COMMUNITY AMMENITIES	1,168,659,010.81	1,584,334,835.00	1,188,049,909.19	1,595,927,665.00
7061	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
70611	HOUSING DEVELOPMENT	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
7062	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
70621	COMMUNITY DEVELOPMENT	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
7063	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
70631	WATER SUPPLY	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
707	HEALTH	6,017,131,094.99	7,658,341,763.00	5,882,726,455.09	9,141,135,926.00
7073	HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
70731	GENERAL HOSPITAL SERVICES	10,400,000.00	816,800,000.00	7,416,000.00	819,400,000.00
7074	PUBLIC HEALTH SERVICES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
7102	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
71021	OLD AGE	12,352,624,760.79	15,422,467,420.00	10,928,444,404.00	15,418,537,186.00
7104	FAMILY AND CHILDREN	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
71041	FAMILY AND CHILDREN	40,375,451.09	55,037,473.00	40,613,356.49	55,037,473.00
7105	UNEMPLOYMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
71051	UNEMPLOYMENT	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
7109	SOCIAL PROTECTION N.E.C.	-	156,874,595.00	119,121,014.91	158,917,232.00
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
	Total Other Non-Debt Recurrent Expenditure	71,781,329,230.51	112,715,214,956.00	52,774,695,089.29	126,331,845,745.94
701	GENERAL PUBLIC SERVICES	53,862,802,247.75	83,263,015,070.00	35,279,784,388.00	94,597,979,089.62
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	23,305,741,049.27	44,575,935,177.00	19,953,228,244.00	43,969,483,382.62
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
7013	GENERAL SERVICES	28,312,878,077.28	34,781,522,932.00	12,305,791,644.00	46,596,246,038.00
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
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
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV	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 DIFFERENT LEVELS OF GOVERNMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
703	PUBLIC ORDER AND SAFETY	877,570,911.62	1,384,015,528.00	899,051,721.00	1,483,754,150.32
7033	LAW COURTS	877,570,911.62	1,384,015,528.00	899,051,721.00	1,483,754,150.32
70331	LAW COURTS	877,570,911.62	1,384,015,528.00	899,051,721.00	1,483,754,150.32
704	ECONOMIC AFFAIRS	1,234,399,213.31	2,258,090,190.00	1,040,348,658.00	3,398,089,649.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	715,146,560.89	1,138,833,164.00	645,727,795.00	2,147,165,995.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	715,146,560.89	1,138,833,164.00	645,727,795.00	2,147,165,995.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	105,452,096.36	277,399,137.00	43,564,214.00	335,187,865.00
70421	AGRICULTURE	105,452,096.36	277,399,137.00	43,564,214.00	335,187,865.00
7043	FUEL AND ENERGY	371,487,069.10	520,902,225.00	319,535,200.00	652,691,225.00
70435	ELECTRICITY	371,487,069.10	520,902,225.00	319,535,200.00	652,691,225.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	31,451,876.96	147,036,419.00	23,450,267.00	125,842,919.00
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
7045	TRANSPORT	10,861,610.00	173,919,245.00	8,071,182.00	137,201,645.00
70451	ROAD TRANSPORT	10,861,610.00	173,919,245.00	8,071,182.00	137,201,645.00
705	ENVIRONMENTAL PROTECTION	838,791,418.94	743,454,464.00	451,537,089.00	1,135,570,643.00
7051	WASTE MANAGEMENT	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
70511	WASTE MANAGEMENT	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
706	HOUSING AND COMMUNITY AMMENITIES	455,301,558.53	1,533,971,514.00	799,283,783.00	1,428,623,088.00
7061	HOUSING DEVELOPMENT	116,392,801.64	157,199,216.00	85,339,721.00	132,068,417.00
70611	HOUSING DEVELOPMENT	116,392,801.64	157,199,216.00	85,339,721.00	132,068,417.00
7062	COMMUNITY DEVELOPMENT	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
70621	COMMUNITY DEVELOPMENT	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
7063	WATER SUPPLY	287,635,234.89	1,283,786,358.00	691,648,483.00	1,224,517,221.00
70631	WATER SUPPLY	287,635,234.89	1,283,786,358.00	691,648,483.00	1,224,517,221.00
707	HEALTH	1,570,483,963.04	2,754,717,655.00	1,273,991,754.00	7,473,757,548.00
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
7074	PUBLIC HEALTH SERVICES	62,257,576.00	631,400,843.00	48,833,903.00	700,247,479.00
70741	PUBLIC HEALTH SERVICES	62,257,576.00	631,400,843.00	48,833,903.00	700,247,479.00
7075	R & D HEALTH	-	171,234,200.00	-	504,964,200.00
70751	R & D HEALTH	-	171,234,200.00	-	504,964,200.00
7076	HEALTH N.E.C.	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
70761	HEALTH N.E.C.	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
708	RECREATION, CULTURE AND RELIGION	889,739,776.45	2,871,669,445.00	1,259,062,705.00	2,802,170,822.00
7081	RECREATIONAL AND SPORTING SERVICES	587,205,508.24	1,177,273,486.00	843,229,263.00	857,452,254.00
70811	RECREATIONAL AND SPORTING SERVICES	587,205,508.24	1,177,273,486.00	843,229,263.00	857,452,254.00
7082	CULTURAL SERVICES	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
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
7083	BROADCASTING AND PUBLISHING SERVICES	274,629,473.22	1,626,604,147.00	401,677,842.00	1,883,377,936.00
70831	BROADCASTING AND PUBLISHING SERVICES	274,629,473.22	1,626,604,147.00	401,677,842.00	1,883,377,936.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,943,690.89	11,855,988.00	4,434,935.00	9,869,588.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,943,690.89	11,855,988.00	4,434,935.00	9,869,588.00
709	EDUCATION	11,880,640,254.50	17,491,421,971.00	11,616,269,768.29	13,135,876,464.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
70912	PRIMARY EDUCATION	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	379,888,495.73	1,049,892,537.00	562,736,357.00	843,747,223.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	379,888,495.73	1,049,892,537.00	562,736,357.00	843,747,223.00
7094	TERTIARY EDUCATION	10,211,842,966.31	13,789,602,650.00	9,758,031,995.29	9,448,550,176.00
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
7095	EDUCATION NOT DEFINABLE BY LEVEL	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
7096	SUBSIDIARY SERVICES TO EDUCATION	15,954,264.04	98,427,187.00	47,660,935.00	62,328,887.00
70961	SUBSIDIARY SERVICES TO EDUCATION	15,954,264.04	98,427,187.00	47,660,935.00	62,328,887.00
7098	EDUCATION N.E.C.	1,163,636,456.38	2,374,732,066.00	1,180,570,009.00	2,163,656,147.00
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
710	SOCIAL PROTECTION	171,599,886.37	414,859,119.00	155,365,223.00	876,024,292.00
7104	FAMILY AND CHILDREN	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
71041	FAMILY AND CHILDREN	35,994,081.40	119,502,575.00	60,351,915.00	137,019,174.00
7105	UNEMPLOYMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
71051	UNEMPLOYMENT	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
7109	SOCIAL PROTECTION N.E.C.	46,475,027.96	172,145,017.00	48,387,037.00	603,083,271.00
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
	<i>Total Debt Service Expenditure</i>	<i>12,894,347,011.41</i>	<i>15,359,309,288.00</i>	<i>10,065,174,448.00</i>	<i>14,200,992,324.18</i>
701	GENERAL PUBLIC SERVICES	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
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

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
	Total Capital Expenditure	173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
701	GENERAL PUBLIC SERVICES	21,070,622,013.72	54,955,492,856.00	10,148,085,826.00	48,295,361,717.37
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	14,401,985,749.73	35,024,757,519.00	5,579,028,112.00	32,707,623,163.37
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
7013	GENERAL SERVICES	6,668,636,263.99	19,930,735,337.00	4,569,057,714.00	15,587,738,554.00
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
703	PUBLIC ORDER AND SAFETY	887,315,000.00	2,560,935,888.00	1,638,368,390.00	3,292,283,029.00
7033	LAW COURTS	887,315,000.00	2,560,935,888.00	1,638,368,390.00	3,292,283,029.00
70331	LAW COURTS	887,315,000.00	2,560,935,888.00	1,638,368,390.00	3,292,283,029.00
704	ECONOMIC AFFAIRS	93,980,237,895.50	180,442,009,288.00	40,908,965,552.00	169,199,910,360.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	34,820,374,690.93	50,547,020,173.00	7,562,231,264.00	39,251,889,232.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	34,820,374,690.93	50,547,020,173.00	7,562,231,264.00	39,251,889,232.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,701,795,552.48	4,913,047,800.00	555,005,500.00	12,317,475,300.00
70421	AGRICULTURE	2,701,795,552.48	4,913,047,800.00	555,005,500.00	12,317,475,300.00
7043	FUEL AND ENERGY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
70435	ELECTRICITY	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	56,072,652,809.39	118,798,497,790.00	32,211,563,081.00	110,122,355,435.00
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
7045	TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
70451	ROAD TRANSPORT	-	1,456,127,954.00	-	4,460,787,928.00
705	ENVIRONMENTAL PROTECTION	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
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
706	HOUSING AND COMMUNITY AMMENITIES	13,159,852,097.98	48,058,921,507.00	14,101,283,717.00	58,069,433,390.00
7061	HOUSING DEVELOPMENT	11,796,160,050.59	42,917,555,507.00	12,684,812,793.00	46,529,415,390.00
70611	HOUSING DEVELOPMENT	11,796,160,050.59	42,917,555,507.00	12,684,812,793.00	46,529,415,390.00
7062	COMMUNITY DEVELOPMENT	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
70621	COMMUNITY DEVELOPMENT	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
7063	WATER SUPPLY	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
70631	WATER SUPPLY	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
707	HEALTH	24,321,872,880.06	60,005,905,109.00	21,999,285,936.00	70,883,796,043.00
7074	PUBLIC HEALTH SERVICES	255,106,250.00	91,106,250.00	-	170,906,250.00
70741	PUBLIC HEALTH SERVICES	255,106,250.00	91,106,250.00	-	170,906,250.00
7076	HEALTH N.E.C.	24,066,766,630.06	59,914,798,859.00	21,999,285,936.00	70,712,889,793.00
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
708	RECREATION, CULTURE AND RELIGION	2,226,407,897.35	7,531,178,440.00	756,964,168.00	4,545,585,017.00
7081	RECREATIONAL AND SPORTING SERVICES	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
70831	BROADCASTING AND PUBLISHING SERVICES	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
709	EDUCATION	16,741,947,841.33	63,757,924,582.00	9,929,532,278.00	66,957,168,021.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	10,000,000,000.00
70912	PRIMARY EDUCATION	-	-	-	10,000,000,000.00
7098	EDUCATION N.E.C.	16,741,947,841.33	63,757,924,582.00	9,929,532,278.00	56,957,168,021.00
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
710	SOCIAL PROTECTION	49,794,909.40	6,280,473,359.00	277,672,699.00	6,101,345,150.00
7104	FAMILY AND CHILDREN	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
71041	FAMILY AND CHILDREN	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
7105	UNEMPLOYMENT	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00
71051	UNEMPLOYMENT	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	905,473,359.00	203,940,499.00	760,345,150.00
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
	Total Expenditure	309,477,068,380.01	626,646,609,582.00	212,340,853,829.93	656,595,559,298.49
01	Agriculture	5,505,467,658.96	8,502,878,802.00	1,515,282,174.02	17,562,011,310.00
0101	Effective governance of the Agriculture Sector	370,527,512.76	1,078,218,215.00	246,626,571.00	2,076,926,215.00
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
0102	Development of the livestock value chain	-	813,475,800.00	-	1,481,692,400.00
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
0103	Enhancement of food production and productivity	3,129,812,694.79	2,117,412,500.00	92,473,019.00	7,158,572,080.00
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
0104	Reduction of post-harvest losses	92,703,880.00	1,727,125,922.00	444,088,761.00	1,307,674,250.00
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
0105	Enhancement of fisheries resources development (aquaculture, marine, inland)	-	270,000,000.00	-	320,500,000.00
010503	Fish processing and post-harvest management	-	270,000,000.00	-	320,500,000.00
0107	Promotion of enabling environment for increased agricultural development	1,297,129,151.24	1,739,414,500.00	145,000,000.00	4,439,414,500.00
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
0110	Agriculture Sector Expenditures Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
011001	Agriculture Programme Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
02	Societal Re-orientation	3,131,039,301.92	6,446,342,538.00	2,679,466,498.16	6,206,931,606.32
0210	Societal Re-orientation - General	3,131,039,301.92	6,446,342,538.00	2,679,466,498.16	6,206,931,606.32
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
03	Poverty Alleviation	508,922,078.61	4,430,793,867.00	418,846,115.15	3,020,648,704.00
0310	Poverty Alleviation - General	508,922,078.61	4,430,793,867.00	418,846,115.15	3,020,648,704.00
031001	Poverty Alleviation - General	508,922,078.61	4,430,793,867.00	418,846,115.15	3,020,648,704.00
04	Health	32,254,470,013.63	76,507,277,373.00	30,285,644,778.04	87,923,233,027.00
0401	Effective governance of the health system	878,605,476.94	2,782,671,368.00	616,396,997.00	2,241,543,322.00
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
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to the population	1,222,954,098.00	1,267,682,502.00	276,937,458.00	9,244,763,849.00
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
0404	Provision of the right number and right skill mix of competent, motivated, and committed health workers	80,163,073.00	343,081,702.00	103,683,029.66	1,198,879,079.00
040403	In service training (continuing education)	80,163,073.00	343,081,702.00	103,683,029.66	1,198,879,079.00
0405	Provision of adequate and modern health infrastructure for health services delivery	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
040501	Functional health facilities	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	463,822,373.86	8,221,752,649.00	1,880,683,938.00	7,025,136,811.00
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
0407	Evidence generation and utilisation	1,247,902,546.09	1,851,665,344.00	1,116,710,828.29	1,211,916,800.00
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
0408	Institution and maintenance of a responsive public health emergency preparedness and response system	7,006,955,890.24	11,694,065,744.00	1,555,393,365.00	1,595,327,700.00
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
0409	Provision of universal health coverage and financial risk protection for citizens	6,249,380,968.45	11,967,051,601.00	5,912,148,857.09	15,466,920,511.00
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
0410	Health Sector Expenditures Not Elsewhere Classified	6,302,346,654.40	6,329,306,463.00	5,376,446,219.00	13,054,919,955.00
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
05	Education	48,638,650,275.94	108,734,445,163.00	40,793,703,121.02	104,408,095,575.00
0501	Effective governance of the education system	343,987,702.59	561,349,522.00	416,086,768.36	559,481,606.00
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
0502	Increase in access, retention, and completion rate at all levels	9,067,810,408.22	12,091,438,253.00	8,700,126,832.00	8,822,514,323.00
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
0503	Equity and inclusiveness in the provision of educational services	385,336,579.77	11,075,159,121.00	571,201,164.00	10,875,460,307.00
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
0504	Improved quality of teaching and learning outcomes	23,511,448,573.51	30,269,340,564.00	20,202,864,059.00	29,339,637,804.00
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
0505	Adequate infrastructure at all levels	12,251,587,077.33	43,455,012,943.00	6,931,694,507.00	46,914,989,419.96
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
0506	Improved education information management system (EIMS)	311,835,117.00	5,970,570,428.00	1,220,583,516.00	3,501,261,105.04
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
0510	Education Sector Expenditures Not Elsewhere Classified	2,766,644,817.52	5,311,574,332.00	2,751,146,274.66	4,394,751,010.00
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
06	Housing and Urban Development	12,886,287,894.55	44,703,333,710.00	13,251,264,484.94	47,201,308,832.00
0610	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
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
07	Gender	102,469,109.36	6,551,155,546.00	440,305,665.91	6,757,524,827.00
0710	Gender - General	102,469,109.36	6,551,155,546.00	440,305,665.91	6,757,524,827.00
071001	Gender - General	102,469,109.36	6,551,155,546.00	440,305,665.91	6,757,524,827.00
08	Youth	2,793,551,945.71	7,807,843,841.00	1,851,220,878.82	4,315,569,344.00
0810	Youth - General	2,793,551,945.71	7,807,843,841.00	1,851,220,878.82	4,315,569,344.00
081001	Youth - General	2,793,551,945.71	7,807,843,841.00	1,851,220,878.82	4,315,569,344.00
09	Environmental Improvement	2,102,878,663.28	3,005,695,457.00	1,745,637,633.87	3,726,825,621.00
0910	Environmental Improvement - General	2,102,878,663.28	3,005,695,457.00	1,745,637,633.87	3,726,825,621.00
091001	Environmental Improvement - General	2,102,878,663.28	3,005,695,457.00	1,745,637,633.87	3,726,825,621.00
10	Water Resources and Rural Development	2,081,166,140.64	5,655,188,889.00	2,576,105,499.74	12,269,408,706.00
1010	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
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
11	Information Communication and Technology	903,636,778.11	5,086,564,852.00	787,536,010.00	10,535,178,391.00
1110	Information Communication and Technology - General	903,636,778.11	5,086,564,852.00	787,536,010.00	10,535,178,391.00
111001	Information Communication and Technology - General	903,636,778.11	5,086,564,852.00	787,536,010.00	10,535,178,391.00
12	Growing the Private Sector	14,533,028,235.55	16,715,554,258.00	3,792,943,551.00	12,685,423,317.00
1210	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
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
13	Reform of Government and Governance	126,945,542,506.52	204,032,297,171.00	79,062,976,453.13	207,945,351,707.17
1310	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
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
14	Power	1,024,761,760.56	8,913,568,252.00	1,147,774,117.87	9,141,480,358.00
1410	Power - General	1,024,761,760.56	8,913,568,252.00	1,147,774,117.87	9,141,480,358.00
141001	Power - General	1,024,761,760.56	8,913,568,252.00	1,147,774,117.87	9,141,480,358.00
16	Water Ways	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
1610	Water Ways - General	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
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)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
17	Road	55,372,727,959.67	114,760,512,633.00	31,947,330,809.26	107,938,988,121.00
1710	Road - General	55,372,727,959.67	114,760,512,633.00	31,947,330,809.26	107,938,988,121.00
171001	Road - General	55,372,727,959.67	114,760,512,633.00	31,947,330,809.26	107,938,988,121.00
20	CLIMATE CHANGE	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00
2010	CLIMATE CHANGE - General	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00
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
	Total Personnel Expenditure	51,183,673,114.67	68,918,617,318.00	49,108,087,109.64	72,080,317,446.00
01	Agriculture	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
011001	Agriculture Programme Not Elsewhere Classified	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
02	Societal Re-orientation	1,833,236,691.52	2,678,279,758.00	1,663,552,342.16	2,361,744,857.00
0210	Societal Re-orientation - General	1,833,236,691.52	2,678,279,758.00	1,663,552,342.16	2,361,744,857.00
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
03	Poverty Alleviation	395,630,186.72	546,905,800.00	409,424,531.15	546,785,704.00
0310	Poverty Alleviation - General	395,630,186.72	546,905,800.00	409,424,531.15	546,785,704.00
031001	Poverty Alleviation - General	395,630,186.72	546,905,800.00	409,424,531.15	546,785,704.00
04	Health	6,097,294,167.99	7,830,189,265.00	5,986,409,484.75	9,315,878,916.00
0401	Effective governance of the health system	19,607,702.54	839,291,005.00	11,995,501.00	839,291,005.00
040102	Human and institutional capacity performance management	19,607,702.54	839,291,005.00	11,995,501.00	839,291,005.00
0404	Provision of the right number and right skill mix of competent, motivated, and	80,163,073.00	171,847,502.00	103,683,029.66	693,914,879.00
040403	In service training (continuing education)	80,163,073.00	171,847,502.00	103,683,029.66	693,914,879.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and o	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
040601	Sustainable drug supply	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
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
05	Education	21,263,964,726.20	29,336,763,954.00	20,364,611,903.02	30,526,967,890.00
0501	Effective governance of the education system	343,987,702.59	561,349,522.00	416,086,768.36	559,481,606.00
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
0504	Improved quality of teaching and learning outcomes	19,055,133,545.47	26,166,637,339.00	17,970,504,246.00	27,300,908,606.00
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
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
0506	Improved education information management system (EIMS)	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
050602	Research and development	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
0510	Education Sector Expenditures Not Elsewhere Classified	1,553,008,361.14	2,065,557,782.00	1,570,576,265.66	2,103,922,863.00
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
06	Housing and Urban Development	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
0610	Housing and Urban Development - General	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
061001	Housing and Urban Development - General	452,227,807.36	611,281,142.00	460,694,622.94	587,218,050.00
07	Gender	-	156,874,595.00	119,121,014.91	158,917,232.00
0710	Gender - General	-	156,874,595.00	119,121,014.91	158,917,232.00
071001	Gender - General	-	156,874,595.00	119,121,014.91	158,917,232.00
08	Youth	270,736,144.90	404,987,388.00	266,837,432.82	405,815,243.00
0810	Youth - General	270,736,144.90	404,987,388.00	266,837,432.82	405,815,243.00
081001	Youth - General	270,736,144.90	404,987,388.00	266,837,432.82	405,815,243.00
09	Environmental Improvement	443,418,756.26	562,000,502.00	456,066,427.87	607,165,923.00
0910	Environmental Improvement - General	443,418,756.26	562,000,502.00	456,066,427.87	607,165,923.00
091001	Environmental Improvement - General	443,418,756.26	562,000,502.00	456,066,427.87	607,165,923.00
10	Water Resources and Rural Development	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
1010	Water Resources and Rural Deve - General	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
101001	Water Resources and Rural Deve - General	481,972,941.60	660,487,511.00	510,696,254.74	680,928,337.00
11	Information Communication and Technology	302,593,665.30	483,879,705.00	321,718,471.00	483,879,705.00
1110	Information Communication and Technology - General	302,593,665.30	483,879,705.00	321,718,471.00	483,879,705.00
111001	Information Communication and Technology - General	302,593,665.30	483,879,705.00	321,718,471.00	483,879,705.00
13	Reform of Government and Governance	18,467,212,614.56	24,121,097,318.00	17,392,864,772.13	24,694,671,788.00
1310	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
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
14	Power	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
1410	Power - General	250,523,861.26	329,748,081.00	248,073,210.87	335,136,635.00
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)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
17	Road	309,567,130.83	438,890,434.00	320,922,818.26	597,975,301.00
1710	Road - General	309,567,130.83	438,890,434.00	320,922,818.26	597,975,301.00
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
	Total Non-Debt Recurrent Expenditure	71,781,329,230.51	112,715,214,956.00	52,774,695,089.29	126,331,845,745.94
01	Agriculture	105,452,096.36	277,399,137.00	43,564,214.00	335,187,865.00
0101	Effective governance of the Agriculture Sector	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
010102	Agriculture sector coordination mechanisms	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
0102	Development of the livestock value chain	-	94,480,000.00	-	66,212,400.00
010206	Livestock feeds development	-	94,480,000.00	-	66,212,400.00
0103	Enhancement of food production and productivity	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
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
0104	Reduction of post-harvest losses	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
010404	Agricultural produce and quality control	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
02	Societal Re-orientation	956,749,228.61	1,544,793,280.00	935,502,900.00	1,617,132,232.32
0210	Societal Re-orientation - General	956,749,228.61	1,544,793,280.00	935,502,900.00	1,617,132,232.32
021001	Societal Re-orientation - General	956,749,228.61	1,544,793,280.00	935,502,900.00	1,617,132,232.32
03	Poverty Alleviation	13,291,891.89	120,847,000.00	9,421,584.00	95,699,000.00
0310	Poverty Alleviation - General	13,291,891.89	120,847,000.00	9,421,584.00	95,699,000.00
031001	Poverty Alleviation - General	13,291,891.89	120,847,000.00	9,421,584.00	95,699,000.00
04	Health	2,818,386,509.13	4,606,382,999.00	2,390,702,582.29	8,685,674,348.00
0404	Provision of the right number and right skill mix of competent, motivated, and	-	171,234,200.00	-	504,964,200.00
040403	In service training (continuing education)	-	171,234,200.00	-	504,964,200.00
0407	Evidence generation and utilisation	1,247,902,546.09	1,851,665,344.00	1,116,710,828.29	1,211,916,800.00
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
0408	Institution and maintenance of a responsive public health emergency preparedness	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
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
0409	Provision of universal health coverage and financial risk protection for citizens	62,257,576.00	631,400,843.00	48,833,903.00	700,247,479.00
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
0410	Health Sector Expenditures Not Elsewhere Classified	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
041001	Health Not Elsewhere Classified	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
05	Education	10,632,737,708.41	15,639,756,627.00	10,499,558,940.00	11,923,959,664.00
0502	Increase in access, retention, and completion rate at all levels	9,067,810,408.22	12,091,438,253.00	8,700,126,832.00	8,822,514,323.00
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
0503	Equity and inclusiveness in the provision of educational services	385,336,579.77	1,075,159,121.00	571,201,164.00	875,460,307.00
050302	Special education	385,336,579.77	1,075,159,121.00	571,201,164.00	875,460,307.00
0504	Improved quality of teaching and learning outcomes	15,954,264.04	98,427,187.00	47,660,935.00	62,328,887.00
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
0510	Education Sector Expenditures Not Elsewhere Classified	1,163,636,456.38	2,374,732,066.00	1,180,570,009.00	2,163,656,147.00
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
06	Housing and Urban Development	143,827,969.60	247,491,719.00	105,757,069.00	227,382,320.00
0610	Housing and Urban Development - General	143,827,969.60	247,491,719.00	105,757,069.00	227,382,320.00
061001	Housing and Urban Development - General	143,827,969.60	247,491,719.00	105,757,069.00	227,382,320.00
07	Gender	82,469,109.36	291,647,592.00	108,738,952.00	740,102,445.00
0710	Gender - General	82,469,109.36	291,647,592.00	108,738,952.00	740,102,445.00
071001	Gender - General	82,469,109.36	291,647,592.00	108,738,952.00	740,102,445.00
08	Youth	676,336,285.25	1,300,485,013.00	889,855,534.00	993,374,101.00
0810	Youth - General	676,336,285.25	1,300,485,013.00	889,855,534.00	993,374,101.00
081001	Youth - General	676,336,285.25	1,300,485,013.00	889,855,534.00	993,374,101.00
09	Environmental Improvement	1,129,791,418.94	1,106,022,464.00	669,787,089.00	1,498,138,643.00
0910	Environmental Improvement - General	1,129,791,418.94	1,106,022,464.00	669,787,089.00	1,498,138,643.00
091001	Environmental Improvement - General	1,129,791,418.94	1,106,022,464.00	669,787,089.00	1,498,138,643.00
10	Water Resources and Rural Development	245,167,177.89	1,063,583,628.00	659,786,944.00	1,066,937,369.00
1010	Water Resources and Rural Deve - General	245,167,177.89	1,063,583,628.00	659,786,944.00	1,066,937,369.00
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)

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

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Debt Service Expenditure	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
13	Reform of Government and Governance	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
1310	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
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
	Total Capital Expenditure	173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
01	Agriculture	4,784,721,142.43	7,468,247,800.00	884,624,137.00	16,449,591,580.00
0101	Effective governance of the Agriculture Sector	360,179,296.40	1,064,920,000.00	238,865,412.00	2,058,120,000.00
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
0102	Development of the livestock value chain	-	718,995,800.00	-	1,415,480,000.00
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
0103	Enhancement of food production and productivity	3,127,412,694.79	2,114,917,500.00	90,753,225.00	7,156,077,080.00
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
0104	Reduction of post-harvest losses	-	1,560,000,000.00	410,005,500.00	1,060,000,000.00
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
0105	Enhancement of fisheries resources development (aquaculture, marine, inland)	-	270,000,000.00	-	320,500,000.00
010503	Fish processing and post-harvest management	-	270,000,000.00	-	320,500,000.00
0107	Promotion of enabling environment for increased agricultural development	1,297,129,151.24	1,739,414,500.00	145,000,000.00	4,439,414,500.00
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
02	Societal Re-orientation	341,053,381.79	2,223,269,500.00	80,411,256.00	2,228,054,517.00
0210	Societal Re-orientation - General	341,053,381.79	2,223,269,500.00	80,411,256.00	2,228,054,517.00
021001	Societal Re-orientation - General	341,053,381.79	2,223,269,500.00	80,411,256.00	2,228,054,517.00
03	Poverty Alleviation	100,000,000.00	3,763,041,067.00	-	2,378,164,000.00
0310	Poverty Alleviation - General	100,000,000.00	3,763,041,067.00	-	2,378,164,000.00
031001	Poverty Alleviation - General	100,000,000.00	3,763,041,067.00	-	2,378,164,000.00
04	Health	23,338,789,336.51	64,070,705,109.00	21,908,532,711.00	69,921,679,763.00
0401	Effective governance of the health system	858,997,774.40	1,943,380,363.00	604,401,496.00	1,402,252,317.00
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
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to the population	1,222,954,098.00	1,267,682,502.00	276,937,458.00	9,244,763,849.00
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
0405	Provision of adequate and modern health infrastructure for health services delivery	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
040501	Functional health facilities	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	453,422,373.86	8,208,352,649.00	1,873,267,938.00	7,009,136,811.00
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
0408	Institution and maintenance of a responsive public health emergency preparedness and response system	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
040801	Integrated national disease surveillance	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
0409	Provision of universal health coverage and financial risk protection for citizens	200,000,000.00	4,530,000,000.00	-	7,000,000,000.00
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
0410	Health Sector Expenditures Not Elsewhere Classified	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00
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
05	Education	16,741,947,841.33	63,757,924,582.00	9,929,532,278.00	61,957,168,021.00
0503	Equity and inclusiveness in the provision of educational services	-	10,000,000,000.00	-	10,000,000,000.00
050305	Girls/Boys child education	-	10,000,000,000.00	-	10,000,000,000.00
0504	Improved quality of teaching and learning outcomes	4,440,360,764.00	4,004,276,038.00	2,184,698,878.00	1,976,400,311.00
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
0505	Adequate infrastructure at all levels	12,251,587,077.33	43,455,012,943.00	6,931,694,507.00	46,914,989,419.96
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
0506	Improved education information management system (EIMS)	-	5,427,351,117.00	813,138,893.00	2,938,606,290.04
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
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	871,284,484.00	-	127,172,000.00
051001	Education Not Elsewhere Classified	50,000,000.00	871,284,484.00	-	127,172,000.00
06	Housing and Urban Development	12,290,232,117.59	43,844,560,849.00	12,684,812,793.00	46,386,708,462.00
0610	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
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
07	Gender	20,000,000.00	6,102,633,359.00	212,445,699.00	5,858,505,150.00
0710	Gender - General	20,000,000.00	6,102,633,359.00	212,445,699.00	5,858,505,150.00
071001	Gender - General	20,000,000.00	6,102,633,359.00	212,445,699.00	5,858,505,150.00
08	Youth	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
0810	Youth - General	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
081001	Youth - General	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
09	Environmental Improvement	529,668,488.08	1,337,672,491.00	619,784,117.00	1,621,521,055.00
0910	Environmental Improvement - General	529,668,488.08	1,337,672,491.00	619,784,117.00	1,621,521,055.00
091001	Environmental Improvement - General	529,668,488.08	1,337,672,491.00	619,784,117.00	1,621,521,055.00
10	Water Resources and Rural Development	1,354,026,021.15	3,931,117,750.00	1,405,622,301.00	10,521,543,000.00
1010	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
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
11	Information Communication and Technology	326,413,639.59	2,976,081,000.00	64,139,697.00	8,167,920,750.00
1110	Information Communication and Technology - General	326,413,639.59	2,976,081,000.00	64,139,697.00	8,167,920,750.00
111001	Information Communication and Technology - General	326,413,639.59	2,976,081,000.00	64,139,697.00	8,167,920,750.00
12	Growing the Private Sector	14,533,028,235.55	16,715,554,258.00	3,792,943,551.00	12,685,423,317.00
1210	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
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
13	Reform of Government and Governance	41,306,309,254.80	80,576,713,415.00	15,904,063,715.00	72,732,280,494.37
1310	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
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
14	Power	402,750,830.20	8,062,917,946.00	580,165,707.00	8,153,652,498.00
1410	Power - General	402,750,830.20	8,062,917,946.00	580,165,707.00	8,153,652,498.00
141001	Power - General	402,750,830.20	8,062,917,946.00	580,165,707.00	8,153,652,498.00
17	Road	55,052,299,218.84	114,147,702,954.00	31,618,336,809.00	107,203,811,175.00
1710	Road - General	55,052,299,218.84	114,147,702,954.00	31,618,336,809.00	107,203,811,175.00
171001	Road - General	55,052,299,218.84	114,147,702,954.00	31,618,336,809.00	107,203,811,175.00
20	CLIMATE CHANGE	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00
2010	CLIMATE CHANGE - General	650,000,000.00	4,572,954,500.00	12,954,500.00	14,800,000,000.00
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
	Total Capital Health Sector Expenditure	23,214,779,955.51	62,865,285,561.00	21,777,483,370.00	69,921,679,763.00
04	Health	23,214,779,955.51	62,865,285,561.00	21,777,483,370.00	69,921,679,763.00
0401	Effective governance of the health system	734,988,393.40	737,960,815.00	473,352,155.00	1,402,252,317.00
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
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to	1,222,954,098.00	1,267,682,502.00	276,937,458.00	9,244,763,849.00
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
0405	Provision of adequate and modern health infrastructure for health services del	8,802,338,932.65	32,050,000,000.00	13,447,244,086.00	36,883,825,000.00
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
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and o	453,422,373.86	8,208,352,649.00	1,873,267,938.00	7,009,136,811.00
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
0408	Institution and maintenance of a responsive public health emergency prepare	5,575,799,290.20	9,855,750,144.00	368,437,378.00	301,500,500.00
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
0409	Provision of universal health coverage and financial risk protection for citizens	200,000,000.00	4,530,000,000.00	-	7,000,000,000.00
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	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	6,225,276,867.40	6,215,539,451.00	5,338,244,355.00	8,080,201,286.00
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
Total Capital Expenditure						173,617,719,023.42	429,653,468,020.00	100,392,897,183.00	443,982,403,782.37
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	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 Newspaper 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 Corporation 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 C tcp (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) Dosens 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 (i) 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 HP Laptop (GIS).	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 thearter 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 Tial .	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 furnitures 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 visual 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

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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 (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 Interogative 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 GXLS 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	-	-

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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 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 5KVA 2bby24v 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 Deve - 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 Deve - 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	-	-	-

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Construction of ITC Centre as part of National Hajj Commission of Nigeria (NAHCOM) Accreditation Conditions for MPWB	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

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Construction of Phase 2 Digitization of Kwara State Agricultural Value Chain (Farmers' Census) for 1,000,000 Kwarans 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 bundle 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 rababies: 5000 ARV; 5000 Nos of 5Ml syringes and needles; 250 vials of dilvet; 5 cotton of cotton wools and chlohexidise; 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
Phase 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	-	-

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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
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
Construction 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

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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
Conctruction 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
Conctruction 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
Conctruction 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
Conctruction 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 Resucitation of industrial development center ogbondoroko	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 - IREPODUN	-	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 accross 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

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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 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 hiab 20-tons & 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 Baruten 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 -Mining 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

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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
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

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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 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 support to NASCO, NG-CARES intervention on State social register, Buliding 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, MTSS 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 Reasearch 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

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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
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 Deve - 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 Deve - 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 Deve - 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 Deve - 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 Deve - 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 Deve - 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

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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
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 Deve - 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 Deve - 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 Deve - 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 Deve - 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 infratructure under SPECIALIZED (WASH) PROGRAMME on Food and Nutirion	10100123000800 - Water Resources and Rural Deve - 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 Accomod ation of 3 nos. Waterworks in Kwara South (Isanlu-Isin, Ajase-Ipo).	10100124000100 - Water Resources and Rural Deve - 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
Recticulation 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 Deve - 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 Deve - 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 Deve - General	025200100100 - MINISTRY OF WATER RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	10,000,000.00	-	50,000,000.00

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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
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 Deve - General	025200100100 - MINISTRY OF WATER RESOURCES	23050111 - STATE MASTER PLANS	70631 - WATER SUPPLY	12341700 - STATE WIDE	-	150,000,000.00	-	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	-	6,771,000.00
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	5,000,000,000.00
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	-	3,000,000,000.00
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	-	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	1,500,000,000.00
Constrution of Key Facilities at Lafiagi 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
Constrution 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	-	-	-	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	-

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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
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 facilitie, 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 (Opp. 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 Implemetation of GIS Base Digital Land Information Provision of Land	14100120000102 - Power - General	025300200100 - KWARA GEOGRAPHIC INFORMATION SERVICE	23010153 - PURCHASE OF TOOLS AND EQUIPMENT	70611 - HOUSING DEVELOPMENT	12341700 - STATE WIDE	-	-	-	702,212,658.00
Infrastructure Scheme, opening of Road and other Infrastructures	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 Alfa 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
NLTP 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 rabbies to prevent rabbies outbreakamong human Population and reduce incidence in pets; Small Animal Disease Control: 3,000 vials of Antirabies 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 (L-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 Ballifs	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 Shredding 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
Contruction 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
3)Rehabilitation of Inmate Building At High Court Premises Ilorin									
Rehabilitation of Magistrate Court at Shao, Omu Aran, and Ibolo Area Court Erinle, Ipata Oloje Magistrate and Area Court, Magistrate and Area Court Kalama.	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 sytem 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 Balif, AT OFFA SHARIAH COURT , AND LAFIAGI 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 Serna 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. Photocopying 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 Tamocool 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 GrandKhadis.	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 Iafagi, 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 alluminium 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

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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 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	-
GIRLS CHILD EMPOWERMENT FOR GIRLS AGED 10-18 YEARS ACROSS PILOT AND SCALE PHASES	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 hillus 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 & Fitting in SUBEB HQ and II. 10 Office tables for teaching service 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 panel 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

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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 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 Mathmaties 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 Lafagi	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 Conterpart 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

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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
Procurement of 1 no. coaster Bus for MOH, 2 nos. Brand new Toyotal 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 (DLI.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

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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 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)	04010118000106 - 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 (BHCPS) 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	-	-

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Acquisition of Computer Software under BHCPS at 3 million each, for Five Regional centres (Baruten, 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, Nyamikpan, Kpada Road, Wadata Extension and Nassarawa (2) Construction of Culverts/at Emi Tsaduko shonga to Masalachi Bologi	20100120000200 - CLIMATE CHANGE - General	053500100100 - MINISTRY OF ENVIRONMENT	23040102 - EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING 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

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Cleaning 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 Commssion	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
Contruction of Offa and Lafiagi 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 Lafiagi 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	-	-

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Construction of 8 nos of royal chalet for OKUTA, YASHIKIRA, GWANARA, OLOSI 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 BAAL 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 Chaletes at ILORIN, OFFA, AJASE, KAIAMA, PATIGI, IGBAJA, OMI 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, Kaiama, Oba Edemaran Palace Oke-Ero, Olukotun's Palace Ikotun	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 IVTEC 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, IVTEC at Ajese-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

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Construction of Male & Female Hostel, Perimeter Fencing at CAILS 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 Ilehsa-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 Zono 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 Malet	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 Guilde Cane, 21 Gavial 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-erin	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
	Total Expenditure	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
020000000000	ECONOMIC SECTOR	-	-	-	5,000,000,000.00
022000000000	MINISTRY OF FINANCE	-	-	-	5,000,000,000.00
022000100100	MINISTRY OF FINANCE	-	-	-	5,000,000,000.00
050000000000	SOCIAL SECTOR	256,552,374.88	293,862,749.00	181,238,848.00	5,749,125,195.00
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	256,552,374.88	293,862,749.00	181,238,848.00	5,749,125,195.00
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
	Total Expenditure	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
2	EXPENDITURES	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
21	PERSONNEL COST	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
2101	SALARY	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
210101	SALARIES AND WAGES	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
21010101	SALARY	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
22	OTHER RECURRENT COSTS	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
2202	OVERHEAD COST	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
220201	TRAVEL & TRANSPORT - GENERAL	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
220202	UTILITIES - GENERAL	2,670,893.00	3,500,000.00	1,825,000.00	3,500,000.00
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	MATERIALS & SUPPLIES - GENERAL	17,825,100.00	25,000,000.00	12,065,000.00	27,000,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	6,321,590.00	8,370,400.00	4,990,000.00	8,370,400.00
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
220205	TRAINING - GENERAL	-	5,000,000.00	-	5,000,000.00
22020501	LOCAL TRAINING	-	5,000,000.00	-	5,000,000.00
220206	OTHER SERVICES - GENERAL	648,000.00	750,000.00	500,000.00	750,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	12,500,000.00	1,500,000.00	8,500,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	9,378,200.00	9,894,087.00	3,811,000.00	9,894,087.00
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	MISCELLANEOUS EXPENSES GENERAL	56,441,705.00	78,486,460.00	29,044,665.00	512,866,460.00
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
23	CAPITAL EXPENDITURE	-	-	-	10,000,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	10,000,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	10,000,000,000.00
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
	<i>Total Expenditure</i>	<i>256,552,374.88</i>	<i>293,862,749.00</i>	<i>181,238,848.00</i>	<i>10,749,125,195.00</i>
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
	Total Expenditure	256,552,374.88	293,862,749.00	181,238,848.00	10,749,125,195.00
05	Education	256,552,374.88	293,862,749.00	181,238,848.00	5,749,125,195.00
0501	Effective governance of the education system	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
050103	Education sector coordination mechanisms	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
0502	Increase in access, retention, and completion rate at all levels	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
050201	Early Childhood Care, Development and Education (ECCDE)	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
0505	Adequate infrastructure at all levels	-	-	-	5,000,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	5,000,000,000.00
11	Information Communication and Technology	-	-	-	5,000,000,000.00
1110	Information Communication and Technology - General	-	-	-	5,000,000,000.00
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
Total Capital Expenditure						-	-	-	10,000,000,000.00
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
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	REVENUE	277,730,571.16	228,000,000.00	234,688,845.00	273,000,000.00
12	INDEPENDENT REVENUE	277,730,571.16	228,000,000.00	234,688,845.00	273,000,000.00
1202	NON-TAX REVENUE	277,730,571.16	228,000,000.00	234,688,845.00	273,000,000.00
120204	FEES - GENERAL	275,350,571.16	225,000,000.00	232,508,845.00	270,000,000.00
12020406	ADMINISTRATIVE FEES	64,406,074.66	25,000,000.00	18,237,500.00	30,000,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	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	SALES - GENERAL	2,380,000.00	3,000,000.00	2,180,000.00	3,000,000.00
12020603	SALES OF ID CARDS	2,380,000.00	3,000,000.00	2,180,000.00	3,000,000.00

011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
12	INDEPENDENT REVENUE	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
1202	NON-TAX REVENUE	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
120206	SALES - GENERAL	21,455,500.00	43,650,000.00	19,555,000.00	42,134,400.00
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 BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	437,044.50	1,100,000.00	0.00	1,100,000.00
12	INDEPENDENT REVENUE	437,044.50	1,100,000.00	0.00	1,100,000.00
1202	NON-TAX REVENUE	437,044.50	1,100,000.00	0.00	1,100,000.00
120206	SALES - GENERAL	437,044.50	1,100,000.00	0.00	1,100,000.00
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	REVENUE	0.00	6,028,000.00	0.00	6,046,000.00
12	INDEPENDENT REVENUE	0.00	6,028,000.00	0.00	6,046,000.00
1202	NON-TAX REVENUE	0.00	6,028,000.00	0.00	6,046,000.00
120204	FEES - GENERAL	0.00	2,760,000.00	0.00	2,760,000.00
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	0.00	2,760,000.00	0.00	2,760,000.00
120206	SALES - GENERAL	0.00	3,250,000.00	0.00	3,250,000.00
12020618	SALES OF HANSARD	0.00	3,250,000.00	0.00	3,250,000.00
120207	EARNINGS - GENERAL	0.00	18,000.00	0.00	36,000.00
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	REVENUE	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
12	INDEPENDENT REVENUE	106,366,623.65	200,045,000.00	40,843,824.00	300,000,000.00
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 CORP				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	16,104,190.00	33,959,419.00	11,616,527.00	33,954,729.00
12	INDEPENDENT REVENUE	16,104,190.00	33,959,419.00	11,616,527.00	33,954,729.00
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	REVENUE	128,430,526.64	61,956,500.00	23,080,458.00	59,579,000.00
12	INDEPENDENT REVENUE	128,430,526.64	61,956,500.00	23,080,458.00	34,449,000.00
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	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	25,130,000.00
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	FUNMIGATION / 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 & MEDICATIONS	24,200.00	90,000.00	0.00	0.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EQUIPMENT	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 CENTRE	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
13020102	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 FINANCIAL INSTITUTIONS	0.00	1,500,000,000.00	0.00	1,500,000,000.00

022000100100	MINISTRY OF FINANCE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	202,480,281,936.64	406,720,431,896.00	178,276,127,089.00	373,491,543,939.00
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
1101	GOVERNMENT SHARE OF FAAC	187,496,958,793.04	383,193,300,433.00	178,258,419,139.00	320,487,848,335.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUE	13,426,680,839.62	57,745,723,212.00	46,406,275,897.00	72,875,034,529.00
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
110102	STATE GOVERNMENT SHARE OF VAT	62,230,200,933.08	85,936,893,565.00	60,511,144,252.00	88,681,525,676.00
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
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUE	111,840,077,020.34	239,510,683,656.00	71,340,998,990.00	158,931,288,130.00
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
12	INDEPENDENT REVENUE	10,884,038.97	10,000,000.00	17,707,950.00	25,000,000.00
1202	NON-TAX REVENUE	10,884,038.97	10,000,000.00	17,707,950.00	25,000,000.00
120206	SALES - GENERAL	10,884,038.97	10,000,000.00	17,707,950.00	25,000,000.00
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	10,884,038.97	10,000,000.00	17,707,950.00	25,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	14,972,439,104.63	23,517,131,463.00	0.00	52,978,695,604.00
1402	OTHER CAPITAL RECEIPTS	5,057,337,888.72	20,000,000.00	0.00	42,978,695,604.00
140201	OTHER CAPITAL RECEIPTS	5,057,337,888.72	20,000,000.00	0.00	42,978,695,604.00
14020108	RECEIPT FROM MISCELLANEOUS SOURCES	5,057,337,888.72	20,000,000.00	0.00	42,978,695,604.00
1403	LOANS/ BORROWINGS RECEIPT	9,915,101,215.91	23,497,131,463.00	0.00	10,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	9,915,101,215.91	23,497,131,463.00	0.00	10,000,000,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	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
1	REVENUE	20,257,375,144.87	24,264,659,545.00	23,510,352,926.00	26,265,446,903.49
12	INDEPENDENT REVENUE	20,257,375,144.87	24,264,659,545.00	23,510,352,926.00	26,265,446,903.49
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
120103	OTHER TAXES	2,646,316,623.22	4,970,000,000.00	4,471,068,183.00	4,666,069,053.00
12010303	STAMP DUTIES AND PENALTIES	143,311,988.92	130,000,000.00	76,752,123.00	100,000,000.00
12010304	DEVELOPMENT TAX	2,503,004,634.30	4,840,000,000.00	4,394,316,060.00	4,566,069,053.00
1202	NON-TAX REVENUE	836,072,683.55	874,792,902.00	762,770,927.00	1,093,927,144.00
120201	LICENCES - GENERAL	453,796,856.05	480,430,802.00	427,796,969.00	541,967,119.00
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
120204	FEES - GENERAL	80,582,150.00	91,256,300.00	78,118,785.00	118,574,525.00
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
120206	SALES - GENERAL	301,693,677.50	303,105,800.00	256,855,173.00	433,385,500.00
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
1	REVENUE	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
12	INDEPENDENT REVENUE	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
1202	NON-TAX REVENUE	73,174,469.78	89,690,000.00	113,287,053.00	144,390,000.00
120201	LICENCES - GENERAL	3,875,935.83	6,700,000.00	2,808,120.00	6,700,000.00
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
120204	FEES - GENERAL	45,855,381.81	56,000,000.00	85,509,872.00	106,000,000.00
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
120207	EARNINGS - GENERAL	457,501.00	890,000.00	349,000.00	390,000.00
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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,863,920.00	3,600,000.00	2,227,600.00	3,000,000.00
12020806	GRAND RENT ON ULTRAL MODERN MARKET	2,863,920.00	3,600,000.00	2,227,600.00	3,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,120,000.00	1,500,000.00	400,000.00	1,500,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	1,120,000.00	1,500,000.00	400,000.00	1,500,000.00
120210	REPAYMENTS - GENERAL	300,000.00	1,000,000.00	500,000.00	1,800,000.00
12021008	REVENUE ON MASS TRANSIT PARK	300,000.00	1,000,000.00	500,000.00	1,800,000.00
120213	RE-IMBURSEMENT GENERAL	18,701,731.14	20,000,000.00	21,492,461.00	25,000,000.00
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
1	REVENUE	0.00	110,418,477.00	0.00	215,875,000.00
12	INDEPENDENT REVENUE	0.00	110,418,477.00	0.00	215,875,000.00
1202	NON-TAX REVENUE	0.00	110,418,477.00	0.00	215,875,000.00
120201	LICENCES - GENERAL	0.00	31,735,000.00	0.00	31,735,000.00
12020160	OPERATIONAL PERMIT	0.00	31,735,000.00	0.00	31,735,000.00
120204	FEES - GENERAL	0.00	69,511,477.00	0.00	165,000,000.00
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
120205	FINES - GENERAL	0.00	3,797,000.00	0.00	12,000,000.00
12020511	VIO FINES	0.00	3,797,000.00	0.00	12,000,000.00
120206	SALES - GENERAL	0.00	4,295,000.00	0.00	6,060,000.00
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
120207	EARNINGS - GENERAL	0.00	1,080,000.00	0.00	1,080,000.00
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/INDUSTRIA	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
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>1,510,000,000.00</u>	<u>0.00</u>	<u>510,000,000.00</u>
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
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>6,000,000.00</u>	<u>0.00</u>	<u>2,750,000.00</u>
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
<u>1</u>	<u>REVENUE</u>	<u>1,556,000.00</u>	<u>1,316,866,000.00</u>	<u>9,350,500.00</u>	<u>8,117,370,000.00</u>
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 AID	0.00	1,000,000,000.00	0.00	7,800,000,000.00
13010102	CAPITAL DOMESTIC AID	0.00	1,000,000,000.00	0.00	7,800,000,000.00
130102	FOREIGN AID	0.00	300,000,000.00	0.00	300,000,000.00
13010202	CAPITAL FOREIGN AID	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
<u>1</u>	<u>REVENUE</u>	<u>167,855,255.70</u>	<u>171,780,400.00</u>	<u>143,571,643.00</u>	<u>211,800,000.00</u>
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				
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
1	REVENUE	1,299,247,381.30	1,480,035,000.00	1,041,009,667.00	1,516,016,175.00
12	INDEPENDENT REVENUE	1,299,247,381.30	1,480,035,000.00	1,041,009,667.00	1,516,016,175.00
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
1202	NON-TAX REVENUE	1,230,096,307.30	1,420,035,000.00	987,040,139.00	1,466,016,175.00
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
120204	FEES - GENERAL	545,187,327.66	801,030,000.00	608,495,998.00	855,950,000.00
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
120205	FINES - GENERAL	385,000.00	5,000,000.00	2,971,000.00	5,000,000.00
12020507	CONTRAVENTION/FINES	385,000.00	5,000,000.00	2,971,000.00	5,000,000.00
120206	SALES - GENERAL	81,349,500.00	70,000,000.00	37,795,000.00	80,000,000.00
12020606	SALES OF APPLICATION FORMS	81,349,500.00	70,000,000.00	37,795,000.00	80,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	5,000,000.00	208,800.00	2,000,000.00
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	0.00	5,000,000.00	208,800.00	2,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	603,174,479.64	539,000,000.00	337,569,341.00	523,056,175.00
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 & MEDICATIONS	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 DEVELOPMENT FUND (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 FINANCIAL INSTITUTIONS	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-REFUNDA	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
<u>1</u>	<u>REVENUE</u>	<u>149,400.00</u>	<u>310,000.00</u>	<u>49,000.00</u>	<u>350,000.00</u>
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
<u>1</u>	<u>REVENUE</u>	<u>587,000.00</u>	<u>4,501,920,000.00</u>	<u>1,013,000.00</u>	<u>4,502,490,000.00</u>
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 C	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 D				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>643,759,117.49</u>	<u>26,132,269,315.00</u>	<u>333,531,981.00</u>	<u>23,324,098,097.00</u>
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-REFUNDA	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

120207	EARNINGS -GENERAL	636,800,300.00	991,880,700.00	420,169,904.00	1,033,606,000.00
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/S	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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,207,000.00	5,011,500.00	1,624,000.00	2,076,000.00
12020801	RENT ON GOVERNMENT QUARTERS	2,207,000.00	5,011,500.00	1,624,000.00	2,076,000.00
120212	INTEREST EARNED	9,122,672.00	20,000,000.00	3,709,141.00	20,000,000.00
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

051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	314,779,933.00	494,644,800.00	275,850,933.00	509,199,800.00
12	INDEPENDENT REVENUE	314,779,933.00	494,644,800.00	275,850,933.00	509,199,800.00
1201	TAX REVENUE	4,671,000.00	21,400,000.00	14,939,000.00	21,400,000.00
120103	OTHER TAXES	4,671,000.00	21,400,000.00	14,939,000.00	21,400,000.00
12010304	DEVELOPMENT TAX	4,671,000.00	21,400,000.00	14,939,000.00	21,400,000.00
1202	NON-TAX REVENUE	310,108,933.00	473,244,800.00	260,911,933.00	487,799,800.00
120204	FEES - GENERAL	260,886,433.00	376,679,800.00	208,546,683.00	385,784,800.00
12020411	INSURANCE FEES	417,500.00	750,000.00	266,500.00	780,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	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/VERIFICATION	61,708,075.00	87,730,000.00	22,591,270.00	87,730,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	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 FEES	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
120206	SALES - GENERAL	19,026,900.00	33,265,000.00	18,008,050.00	37,565,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	1,642,900.00	1,800,000.00	1,819,100.00	1,800,000.00
12020603	SALES OF ID 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
120207	EARNINGS -GENERAL	30,195,600.00	63,300,000.00	34,357,200.00	64,450,000.00
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
1	REVENUE	662,627,885.81	689,649,971.00	568,423,541.00	695,300,100.00
12	INDEPENDENT REVENUE	662,627,885.81	689,649,971.00	568,423,541.00	695,300,100.00
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
1202	NON-TAX REVENUE	651,790,885.81	678,953,971.00	560,835,041.00	684,604,100.00
120204	FEES - GENERAL	564,653,285.81	604,541,771.00	504,929,091.00	610,191,900.00
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
120206	SALES - GENERAL	4,494,500.00	4,501,000.00	3,417,500.00	4,501,000.00
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	2,501,500.00	2,501,000.00	1,731,500.00	2,501,000.00
120207	EARNINGS - GENERAL	75,681,100.00	62,481,200.00	47,368,450.00	62,481,200.00
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/S	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
120209	RENT ON LAND & OTHERS - GENERAL	6,962,000.00	7,430,000.00	5,120,000.00	7,430,000.00
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
1	REVENUE	252,602,816.00	213,078,300.00	174,676,089.00	213,432,000.00
12	INDEPENDENT REVENUE	252,602,816.00	213,078,300.00	174,676,089.00	213,432,000.00
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
1202	NON-TAX REVENUE	244,944,336.00	207,880,300.00	172,206,989.00	208,692,500.00
120204	FEES - GENERAL	187,029,843.00	160,489,300.00	145,864,315.00	159,144,500.00
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 FE	27,387,440.00	18,592,000.00	8,615,500.00	84,357,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FE	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
120206	SALES - GENERAL	8,006,878.00	8,500,000.00	7,063,006.00	6,690,000.00
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
120207	EARNINGS -GENERAL	48,384,115.00	37,430,000.00	18,213,918.00	41,457,000.00
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
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,523,500.00	1,461,000.00	1,065,750.00	1,401,000.00
12020801	RENT ON GOVERNMENT QUARTERS	1,523,500.00	1,461,000.00	1,065,750.00	1,401,000.00

051702100100	KWARA STATE UNIVERSITY, MALETE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	12,202,628,537.00	13,914,294,572.00	5,548,419,171.00	14,513,683,645.00
12	INDEPENDENT REVENUE	12,202,628,537.00	13,914,294,572.00	5,548,419,171.00	14,513,683,645.00
1202	NON-TAX REVENUE	12,202,628,537.00	13,914,294,572.00	5,548,419,171.00	14,513,683,645.00
120204	FEES - GENERAL	9,416,849,804.50	11,180,012,500.00	4,359,273,702.00	11,534,747,500.00
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-REFUNDA	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 FE	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 FE	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
120206	SALES - GENERAL	110,444,700.00	40,952,000.00	35,658,650.00	42,000,000.00
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
120207	EARNINGS -GENERAL	2,675,334,032.50	2,693,330,072.00	1,153,486,819.00	2,936,936,145.00
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/S	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
1	REVENUE	14,829,291,055.05	21,073,709,858.00	8,907,945,884.00	25,057,658,771.00
12	INDEPENDENT REVENUE	16,882,505.00	24,020,000.00	8,872,150.00	24,400,000.00
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
13	AID AND GRANTS	13,740,393,980.94	18,305,793,209.00	6,240,256,356.00	20,743,142,491.00
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
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	1,072,014,569.11	2,743,896,649.00	2,658,817,378.00	4,290,116,280.00
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/VERIFICATION	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 & MEDICATIONS	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 TRAINING	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 & MEDICATIONS	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 TRAINING	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 MIDWIFERY				
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/VERIFICATION	1,408,500.00	1,023,000.00	526,000.00	2,710,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	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 ID 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 MIDWIFERY				
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 FEES	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 ID 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
1	REVENUE	967,739,621.00	1,120,344,150.00	740,897,992.00	1,415,615,900.00
12	INDEPENDENT REVENUE	967,739,621.00	1,120,344,150.00	740,897,992.00	1,415,615,900.00
1201	TAX REVENUE	55,016,873.00	118,563,400.00	65,596,150.00	135,830,100.00
120103	OTHER TAXES	55,016,873.00	118,563,400.00	65,596,150.00	135,830,100.00
12010304	DEVELOPMENT TAX	55,016,873.00	118,563,400.00	65,596,150.00	135,830,100.00
1202	NON-TAX REVENUE	912,722,748.00	1,001,780,750.00	675,301,842.00	1,279,785,800.00
120204	FEES - GENERAL	593,226,848.00	645,802,750.00	427,453,012.00	799,264,800.00
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/VERIFICATION	15,764,000.00	12,285,000.00	5,690,550.00	18,930,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	185,831,054.00	250,092,750.00	125,559,600.00	344,377,800.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	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
120206	SALES - GENERAL	125,561,600.00	144,823,000.00	107,807,960.00	210,340,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	15,948,000.00	18,802,000.00	10,408,960.00	22,716,000.00
12020603	SALES OF ID 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
120207	EARNINGS -GENERAL	193,934,300.00	211,155,000.00	140,040,870.00	270,181,000.00
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
1	REVENUE	59,811,578.00	8,039,650,000.00	39,815,950.00	14,703,392,500.00
12	INDEPENDENT REVENUE	59,811,578.00	39,650,000.00	39,815,950.00	53,392,500.00
1202	NON-TAX REVENUE	59,811,578.00	39,650,000.00	39,815,950.00	53,392,500.00
120201	LICENCES - GENERAL	9,622,000.00	3,500,000.00	1,705,000.00	2,500,000.00
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 AG	1,049,000.00	1,000,000.00	540,000.00	1,000,000.00
120204	FEES - GENERAL	36,714,376.00	24,150,000.00	26,001,500.00	36,892,500.00
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
120205	FINES - GENERAL	13,475,202.00	12,000,000.00	12,109,450.00	14,000,000.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	3,400,000.00	7,000,000.00	5,823,500.00	7,000,000.00

12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	10,075,202.00	5,000,000.00	6,285,950.00	7,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0.00	8,000,000,000.00	0.00	14,650,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	8,000,000,000.00	0.00	14,650,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	8,000,000,000.00	0.00	14,650,000,000.00
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
1	REVENUE	38,550,000.00	92,838,000.00	75,174,550.00	200,672,000.00
12	INDEPENDENT REVENUE	38,550,000.00	92,838,000.00	75,174,550.00	200,672,000.00
1202	NON-TAX REVENUE	38,550,000.00	92,838,000.00	75,174,550.00	200,672,000.00
120204	FEES - GENERAL	28,000,000.00	57,000,000.00	54,249,450.00	67,892,000.00
12020469	FUNMIGATION / 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
120205	FINES - GENERAL	5,350,000.00	29,598,000.00	17,955,100.00	105,700,000.00
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
120206	SALES - GENERAL	200,000.00	200,000.00	10,000.00	200,000.00
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEM	200,000.00	200,000.00	10,000.00	200,000.00
120207	EARNINGS -GENERAL	5,000,000.00	6,040,000.00	2,960,000.00	26,880,000.00
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
1	REVENUE	18,428,400.00	223,158,457.00	127,521,558.00	206,988,000.00
12	INDEPENDENT REVENUE	18,428,400.00	223,158,457.00	127,521,558.00	206,988,000.00
1202	NON-TAX REVENUE	18,428,400.00	223,158,457.00	127,521,558.00	206,988,000.00
120201	LICENCES - GENERAL	61,800.00	100,000.00	47,500.00	200,000.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	61,800.00	100,000.00	47,500.00	200,000.00
120204	FEES - GENERAL	12,927,600.00	75,140,000.00	13,684,000.00	98,600,000.00
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
120207	EARNINGS -GENERAL	5,439,000.00	5,208,400.00	1,080,000.00	8,188,000.00
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
120211	INVESTMENT INCOME	0.00	142,710,057.00	112,710,058.00	100,000,000.00
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	REVENUE	2,991,000.00	49,940,000.00	3,735,800.00	241,000,000.00
12	INDEPENDENT REVENUE	2,991,000.00	49,940,000.00	3,735,800.00	241,000,000.00
1202	NON-TAX REVENUE	2,991,000.00	49,940,000.00	3,735,800.00	241,000,000.00
120204	FEES - GENERAL	2,991,000.00	4,940,000.00	3,735,800.00	6,000,000.00
12020454	PARKING & GATE FEES	2,991,000.00	4,940,000.00	3,735,800.00	6,000,000.00
120206	SALES - GENERAL	0.00	45,000,000.00	0.00	45,000,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	0.00	45,000,000.00	0.00	45,000,000.00
120211	INVESTMENT INCOME	0.00	0.00	0.00	190,000,000.00
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	REVENUE	396,100.00	750,000.00	482,000.00	900,000.00
12	INDEPENDENT REVENUE	396,100.00	750,000.00	482,000.00	900,000.00
1202	NON-TAX REVENUE	396,100.00	750,000.00	482,000.00	900,000.00
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	FEES - GENERAL	36,100.00	250,000.00	58,000.00	300,000.00
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	REVENUE	1,802,100,385.00	3,956,763,750.00	914,718,155.00	5,636,604,201.00
12	INDEPENDENT REVENUE	14,438,350.00	14,763,750.00	9,601,250.00	20,313,750.00
1202	NON-TAX REVENUE	14,438,350.00	14,763,750.00	9,601,250.00	20,313,750.00
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	FEES - GENERAL	0.00	0.00	0.00	4,000,000.00
12020496	CBT SERVICES CHARGES	0.00	0.00	0.00	4,000,000.00
13	AID AND GRANTS	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00
1302	GRANTS	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00
130201	DOMESTIC GRANTS	1,787,662,035.00	3,942,000,000.00	905,116,905.00	5,616,290,451.00
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	REVENUE	18,169,000.00	38,325,000.00	0.00	41,575,000.00
12	INDEPENDENT REVENUE	18,169,000.00	38,325,000.00	0.00	41,575,000.00
1202	NON-TAX REVENUE	18,169,000.00	38,325,000.00	0.00	41,575,000.00
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	FEES - GENERAL	13,307,000.00	29,525,000.00	0.00	31,725,000.00
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	SALES - GENERAL	2,159,000.00	4,800,000.00	0.00	3,600,000.00

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
120209	RENT ON LAND & OTHERS - GENERAL	120,000.00	750,000.00	0.00	750,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	120,000.00	750,000.00	0.00	750,000.00

011100100100	GOVERNMENT HOUSE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	4,636,188,681.82	5,486,646,610.00	3,601,856,610.75	5,585,447,844.00
21	PERSONNEL COST	1,042,959.00	1,753,959.00	1,315,468.75	860,639.00
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
22	OTHER RECURRENT COSTS	4,635,145,722.82	5,484,892,651.00	3,600,541,142.00	5,584,587,205.00
2202	OVERHEAD COST	4,635,145,722.82	5,484,892,651.00	3,600,541,142.00	5,584,587,205.00
220201	TRAVEL & TRANSPORT - GENERAL	363,651,926.00	435,000,000.00	14,466,250.00	435,000,000.00
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
220202	UTILITIES - GENERAL	82,695,801.80	178,446,388.00	78,308,564.00	193,446,388.00
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
220203	MATERIALS & SUPPLIES - GENERAL	60,510,000.00	66,760,000.00	45,382,500.00	65,530,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	294,608,315.06	298,405,140.00	234,572,058.00	335,080,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	48,000,000.00	48,000,000.00	39,000,000.00	48,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL BUILDING	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
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	2,299,507,268.50	2,710,000,000.00	2,032,500,000.00	2,710,000,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	39,214,564.68	42,140,000.00	38,536,101.00	42,140,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	39,214,564.68	42,140,000.00	38,536,101.00	42,140,000.00
220208	FUEL & LUBRICANTS - GENERAL	334,974,540.00	421,325,706.00	330,970,666.00	455,171,400.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	1,159,983,306.78	1,329,815,417.00	825,805,003.00	1,345,219,417.00
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
2	EXPENDITURES	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
22	OTHER RECURRENT COSTS	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
2202	OVERHEAD COST	342,974,207.22	403,415,339.00	154,615,670.00	440,747,339.00
220201	TRAVEL & TRANSPORT - GENERAL	97,639,600.00	100,000,000.00	28,777,500.00	100,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	97,639,600.00	100,000,000.00	28,777,500.00	100,000,000.00
220202	UTILITIES - GENERAL	1,161,999.97	1,162,000.00	871,497.00	1,162,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	2,485,999.93	2,486,000.00	1,912,494.00	1,718,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	13,276,500.00	13,414,000.00	6,540,500.00	13,414,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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 EQUIPMENTS	2,250,000.00	2,250,000.00	1,687,500.00	2,250,000.00
220205	TRAINING - GENERAL	6,000,000.00	6,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	6,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	14,999,999.98	23,000,000.00	11,250,000.00	23,000,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	78,830,000.00	89,087,339.00	41,780,000.00	114,087,339.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	128,580,107.34	168,266,000.00	63,483,679.00	182,366,000.00
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	EXPENDITURES	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
22	OTHER RECURRENT COSTS	4,900,000.00	123,509,056.00	30,954,056.00	38,026,000.00
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	MATERIALS & SUPPLIES - GENERAL	764,000.00	764,000.00	573,003.00	694,000.00
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	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	412,497.00	553,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	1,000,000.00	5,000,000.00	2,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	5,000,000.00	2,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	160,000.00	160,000.00	119,997.00	160,000.00
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	160,000.00	119,997.00	160,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	1,000,000.00	375,003.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	1,000,000.00	375,003.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	672,000.00	1,172,000.00	504,000.00	808,000.00
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	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	746,000.00	109,615,056.00	23,588,559.00	12,743,000.00
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 BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	12,762,525.96	17,764,332.00	11,143,235.00	15,990,332.00
21	PERSONNEL COST	9,792,222.96	11,418,332.00	8,915,510.00	11,418,332.00
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	OTHER RECURRENT COSTS	2,970,303.00	6,346,000.00	2,227,725.00	4,572,000.00
2202	OVERHEAD COST	2,970,303.00	6,346,000.00	2,227,725.00	4,572,000.00
220203	MATERIALS & SUPPLIES - GENERAL	698,000.00	1,044,000.00	515,000.00	670,000.00
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	MAINTENANCE SERVICES - GENERAL	499,000.00	700,000.00	294,000.00	520,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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 EQUIPMENTS	96,000.00	150,000.00	72,000.00	120,000.00
220206	OTHER SERVICES - GENERAL	975,600.00	1,740,000.00	727,200.00	1,160,000.00
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	FUEL & LUBRICANTS - GENERAL	424,803.00	800,000.00	326,875.00	500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	372,900.00	2,062,000.00	364,650.00	1,722,000.00
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 BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
22	OTHER RECURRENT COSTS	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
2202	OVERHEAD COST	2,973,387.89	5,509,988.00	2,207,210.00	5,297,588.00
220202	UTILITIES - GENERAL	132,000.00	276,000.00	109,284.00	150,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	797,670.00	803,070.00	601,343.00	716,670.00
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
220204	MAINTENANCE SERVICES - GENERAL	708,000.00	624,000.00	464,667.00	624,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220206	OTHER SERVICES - GENERAL	60,000.00	180,000.00	113,572.00	180,000.00
22020605	CLEANING & FUMIGATION SERVICES	60,000.00	180,000.00	113,572.00	180,000.00
220208	FUEL & LUBRICANTS - GENERAL	879,717.92	886,918.00	625,641.00	886,918.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	395,999.97	2,740,000.00	292,703.00	2,740,000.00
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	EXPENDITURES	0.00	2,832,125,135.00	2,315,322,659.00	3,264,098,089.62
22	OTHER RECURRENT COSTS	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	EXPENDITURES	0.00	5,528,800,000.00	86,909,814.00	6,378,663,288.37
21	PERSONNEL COST	0.00	166,400,000.00	86,909,814.00	166,400,000.00
2101	SALARY	0.00	166,400,000.00	86,909,814.00	166,400,000.00
210101	SALARIES AND WAGES	0.00	166,400,000.00	86,909,814.00	166,400,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARI	0.00	166,400,000.00	86,909,814.00	166,400,000.00
22	OTHER RECURRENT COSTS	0.00	421,300,000.00	0.00	739,600,000.00
2202	OVERHEAD COST	0.00	421,300,000.00	0.00	739,600,000.00
220205	TRAINING - GENERAL	0.00	105,000,000.00	0.00	105,000,000.00
22020501	LOCAL TRAINING	0.00	105,000,000.00	0.00	105,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	316,300,000.00	0.00	634,600,000.00
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	CAPITAL EXPENDITURE	0.00	4,941,100,000.00	0.00	5,472,663,288.37
2301	FIXED ASSETS PURCHASED	0.00	1,862,100,000.00	0.00	2,227,100,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,862,100,000.00	0.00	2,227,100,000.00
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	CONSTRUCTION / PROVISION	0.00	1,740,000,000.00	0.00	2,035,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	1,740,000,000.00	0.00	2,035,000,000.00
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	REHABILITATION / REPAIRS	0.00	57,000,000.00	0.00	148,563,288.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	57,000,000.00	0.00	148,563,288.37
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	OTHER CAPITAL PROJECTS	0.00	1,282,000,000.00	0.00	1,062,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,282,000,000.00	0.00	1,062,000,000.00
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	EXPENDITURES	0.00	8,297,000.00	3,972,753.00	8,297,004.00
22	OTHER RECURRENT COSTS	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	EXPENDITURES	755,441,887.95	3,178,366,198.00	613,730,688.80	3,627,181,843.00
21	PERSONNEL COST	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
2101	SALARY	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
210101	SALARIES AND WAGES	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
21010101	SALARY	236,785,750.16	322,774,017.00	243,543,195.80	302,821,070.00
22	OTHER RECURRENT COSTS	138,727,756.00	1,426,785,181.00	307,751,237.00	1,695,155,756.00
2202	OVERHEAD COST	138,727,756.00	1,426,785,181.00	307,751,237.00	1,695,155,756.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	4,000,000.00	710,000.00	4,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	710,000.00	4,000,000.00
220202	UTILITIES - GENERAL	1,224,000.00	1,244,000.00	846,000.00	1,244,000.00
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	MATERIALS & SUPPLIES - GENERAL	2,658,860.00	2,686,860.00	1,806,000.00	72,114,860.00
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	MAINTENANCE SERVICES - GENERAL	2,234,000.00	2,239,896.00	1,584,000.00	2,239,896.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	OTHER SERVICES - GENERAL	240,000.00	240,000.00	180,000.00	240,000.00
22020605	CLEANING & FUMIGATION SERVICES	240,000.00	240,000.00	180,000.00	240,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,813,896.00	4,160,000.00	2,448,078.00	4,160,000.00
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	MISCELLANEOUS EXPENSES GENERAL	129,557,000.00	1,412,214,425.00	300,177,159.00	1,611,157,000.00
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 EXPENSES	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	CAPITAL EXPENDITURE	379,928,381.79	1,428,807,000.00	62,436,256.00	1,629,205,017.00
2301	FIXED ASSETS PURCHASED	113,021,275.13	582,149,500.00	49,294,397.00	398,856,011.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	113,021,275.13	582,149,500.00	49,294,397.00	398,856,011.00
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	CONSTRUCTION / PROVISION	266,907,106.66	770,262,500.00	13,141,859.00	1,080,262,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	266,907,106.66	770,262,500.00	13,141,859.00	1,080,262,500.00
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	REHABILITATION / REPAIRS	0.00	76,395,000.00	0.00	150,086,506.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	76,395,000.00	0.00	150,086,506.00
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
2	EXPENDITURES	125,944,067.05	178,992,336.00	113,443,950.00	180,027,486.00
21	PERSONNEL COST	79,754,977.09	110,673,246.00	80,027,535.00	110,673,246.00
2101	SALARY	79,754,977.09	110,673,246.00	80,027,535.00	110,673,246.00
210101	SALARIES AND WAGES	79,754,977.09	110,673,246.00	80,027,535.00	110,673,246.00
21010101	SALARY	79,754,977.09	110,673,246.00	80,027,535.00	110,673,246.00
22	OTHER RECURRENT COSTS	46,189,089.96	68,319,090.00	33,416,415.00	69,354,240.00
2202	OVERHEAD COST	46,189,089.96	68,319,090.00	33,416,415.00	69,354,240.00
220201	TRAVEL & TRANSPORT - GENERAL	1,412,500.00	1,550,000.00	1,197,500.00	3,110,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,412,500.00	1,550,000.00	1,197,500.00	3,110,000.00
220202	UTILITIES - GENERAL	771,000.00	936,000.00	631,000.00	936,000.00
22020201	ELECTRICITY CHARGES	700,000.00	720,000.00	546,000.00	720,000.00
22020203	INTERNET ACCESS CHARGES	71,000.00	108,000.00	85,000.00	108,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	108,000.00	0.00	108,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,545,370.00	2,695,630.00	2,054,943.00	2,166,380.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,771,120.00	1,906,880.00	1,432,443.00	1,906,880.00
22020302	BOOKS	30,000.00	32,000.00	30,000.00	32,000.00
22020303	NEWSPAPERS	519,250.00	529,250.00	392,500.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	225,000.00	227,500.00	200,000.00	227,500.00
220204	MAINTENANCE SERVICES - GENERAL	4,042,140.00	4,191,260.00	3,105,650.00	4,191,260.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	865,740.00	872,349.00	616,250.00	872,349.00
22020402	MAINTENANCE OF OFFICE FURNITURE	212,400.00	218,571.00	165,200.00	218,571.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	558,000.00	560,340.00	419,200.00	560,340.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	491,000.00	500,000.00	371,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,375,000.00	1,500,000.00	1,125,000.00	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	540,000.00	540,000.00	409,000.00	540,000.00
220205	TRAINING - GENERAL	800,000.00	1,000,000.00	200,000.00	1,000,000.00
22020501	LOCAL TRAINING	800,000.00	1,000,000.00	200,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	1,556,500.00	1,569,600.00	1,177,500.00	1,574,000.00
22020601	SECURITY SERVICES/EXPENSES	1,196,500.00	1,200,000.00	902,500.00	1,200,000.00
22020605	CLEANING & FUMIGATION SERVICES	360,000.00	369,600.00	275,000.00	374,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,199,800.00	3,231,600.00	2,460,000.00	3,231,600.00
22020701	FINANCIAL CONSULTING	750,000.00	750,000.00	600,000.00	750,000.00
22020704	ENGINEERING SERVICES	2,449,800.00	2,481,600.00	1,860,000.00	2,481,600.00
220208	FUEL & LUBRICANTS - GENERAL	13,286,650.00	34,000,000.00	20,254,020.00	34,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,983,400.00	2,000,000.00	1,550,600.00	2,000,000.00
22020803	PLANT/GENERATOR FUEL COST	11,303,250.00	32,000,000.00	18,703,420.00	32,000,000.00
220209	FINANCIAL CHARGES - GENERAL	532,929.96	700,000.00	469,802.00	700,000.00
22020904	OTHER CRF BANK CHARGES	532,929.96	700,000.00	469,802.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,042,200.00	18,445,000.00	1,866,000.00	18,445,000.00
22021001	REFRESHMENT & MEALS	343,600.00	345,000.00	30,000.00	345,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	295,000.00	300,000.00	0.00	300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	150,000.00	0.00	150,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	86,000.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,347,600.00	2,450,000.00	1,836,000.00	2,450,000.00
22021019	INCIDENTAL EXPENSES	14,970,000.00	15,000,000.00	0.00	15,000,000.00

012300400100	KWARA STATE BROADCASTING CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	200,301,617.77	329,091,871.00	198,656,978.00	328,531,927.00
21	PERSONNEL COST	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
2101	SALARY	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
210101	SALARIES AND WAGES	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
21010101	SALARY	149,791,279.88	264,421,951.00	164,510,446.00	264,421,951.00
22	OTHER RECURRENT COSTS	50,510,337.89	64,669,920.00	34,146,532.00	64,109,976.00
2202	OVERHEAD COST	50,510,337.89	64,669,920.00	34,146,532.00	64,109,976.00
220201	TRAVEL & TRANSPORT - GENERAL	364,200.00	1,000,000.00	315,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	364,200.00	1,000,000.00	315,000.00	1,000,000.00
220202	UTILITIES - GENERAL	6,878,002.16	7,579,185.00	6,256,269.00	7,579,185.00
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	MATERIALS & SUPPLIES - GENERAL	1,437,050.00	2,379,000.00	847,500.00	1,850,500.00
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	MAINTENANCE SERVICES - GENERAL	5,166,750.00	5,232,186.00	2,759,650.00	4,975,545.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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 EQUIPMENTS	1,125,000.00	1,306,250.00	835,100.00	1,350,000.00
220205	TRAINING - GENERAL	753,000.00	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	753,000.00	1,000,000.00	0.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	3,471,000.00	3,540,000.00	3,080,000.00	3,540,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,426,450.00	2,844,840.00	628,575.00	2,894,840.00
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	FUEL & LUBRICANTS - GENERAL	21,226,491.90	21,224,803.00	17,772,378.00	25,400,000.00
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	FINANCIAL CHARGES - GENERAL	49,693.83	120,000.00	0.00	120,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	49,693.83	120,000.00	0.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,737,700.00	19,749,906.00	2,487,160.00	15,749,906.00
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	EXPENDITURES	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
22	OTHER RECURRENT COSTS	11,729,400.00	19,429,400.00	6,384,000.00	13,720,408.00
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	MATERIALS & SUPPLIES - GENERAL	2,180,628.00	2,180,628.00	1,225,371.00	1,920,628.00
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	MAINTENANCE SERVICES - GENERAL	1,083,280.00	1,083,280.00	631,911.00	1,083,280.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	539,200.00	539,200.00	314,531.00	539,200.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL BUILDINGS	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	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	180,000.00	180,000.00	105,000.00	180,000.00
22020605	CLEANING & FUMIGATION SERVICES	180,000.00	180,000.00	105,000.00	180,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	0.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	0.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,057,400.00	2,057,400.00	1,025,150.00	2,057,400.00
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	FINANCIAL CHARGES - GENERAL	0.00	500,000.00	0.00	600,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	0.00	500,000.00	0.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,164,892.00	8,364,892.00	2,776,368.00	4,315,900.00
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	EXPENDITURES	100,520,297.70	156,185,064.00	97,160,148.00	149,822,064.00
21	PERSONNEL COST	73,047,408.33	108,784,508.00	77,180,490.00	108,784,508.00
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	OTHER RECURRENT COSTS	27,472,889.37	47,400,556.00	19,979,658.00	41,037,556.00
2202	OVERHEAD COST	27,472,889.37	47,400,556.00	19,979,658.00	41,037,556.00
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	UTILITIES - GENERAL	655,733.33	682,400.00	481,806.00	1,522,400.00
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	MATERIALS & SUPPLIES - GENERAL	13,357,774.04	13,941,174.00	9,960,795.00	13,661,174.00
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	MAINTENANCE SERVICES - GENERAL	488,200.00	564,000.00	337,725.00	564,000.00
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	TRAINING - GENERAL	0.00	2,391,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	2,391,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	808,000.00	808,000.00	606,006.00	808,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	800,000.00	0.00	800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	800,000.00	0.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,187,320.00	6,598,120.00	3,361,437.00	5,446,120.00
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	FINANCIAL CHARGES - GENERAL	1,715,862.00	1,215,862.00	1,286,892.00	1,215,862.00
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	MISCELLANEOUS EXPENSES GENERAL	5,260,000.00	18,360,000.00	3,944,997.00	17,020,000.00
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	EXPENDITURES	17,517,927,149.70	21,993,281,822.00	13,856,172,894.92	21,208,671,286.00
21	PERSONNEL COST	13,544,431,270.29	16,757,746,031.00	11,967,099,390.92	16,757,746,031.00
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	SOCIAL BENEFITS	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
210301	SOCIAL BENEFITS	12,209,687,642.20	15,200,000,000.00	10,789,923,923.00	15,200,000,000.00
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	OTHER RECURRENT COSTS	404,646,520.04	641,215,791.00	312,785,873.00	658,750,791.00
2202	OVERHEAD COST	404,646,520.04	641,215,791.00	312,785,873.00	658,750,791.00
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	MATERIALS & SUPPLIES - GENERAL	4,179,972.00	10,300,000.00	2,909,979.00	8,500,000.00
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	MAINTENANCE SERVICES - GENERAL	9,099,996.00	9,100,000.00	6,824,997.00	38,270,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	24,600,000.00	105,100,000.00	37,002,479.00	106,000,000.00
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	OTHER SERVICES - GENERAL	31,500,000.00	40,325,000.00	23,625,000.00	40,325,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	291,000,000.00	362,568,000.00	218,250,000.00	362,568,000.00
22020709	WASTE MANAGEMENT CONSULTING	291,000,000.00	362,568,000.00	218,250,000.00	362,568,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,499,992.00	3,500,000.00	2,624,994.00	3,500,000.00
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	FINANCIAL CHARGES - GENERAL	0.00	60,262,271.00	0.00	60,262,271.00
22020902	INSURANCE PREMIUM	0.00	60,262,271.00	0.00	60,262,271.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,766,560.04	49,060,520.00	21,548,424.00	38,325,520.00
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 & ACCREDITATIO	3,091,000.00	5,000,000.00	1,485,000.00	4,000,000.00
23	CAPITAL EXPENDITURE	3,568,849,359.37	4,594,320,000.00	1,576,287,631.00	3,792,174,464.00
2301	FIXED ASSETS PURCHASED	3,248,270,958.29	3,894,320,000.00	1,497,221,872.00	3,542,174,464.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,248,270,958.29	3,894,320,000.00	1,497,221,872.00	3,542,174,464.00
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 A	0.00	25,200,000.00	0.00	25,200,000.00
2303	REHABILITATION / REPAIRS	320,578,401.08	500,000,000.00	79,065,759.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	320,578,401.08	500,000,000.00	79,065,759.00	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	320,578,401.08	500,000,000.00	79,065,759.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	200,000,000.00	0.00	150,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	200,000,000.00	0.00	150,000,000.00
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
2	EXPENDITURES	245,384,708.52	454,295,664.00	213,638,657.44	434,097,632.00
21	PERSONNEL COST	115,447,312.01	176,335,609.00	130,301,813.44	154,308,744.00
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
22	OTHER RECURRENT COSTS	129,937,396.51	174,445,055.00	83,336,844.00	166,773,888.00
2202	OVERHEAD COST	129,937,396.51	174,445,055.00	83,336,844.00	166,773,888.00
220201	TRAVEL & TRANSPORT - GENERAL	34,799,004.49	53,300,000.00	12,000,000.00	47,000,000.00
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
220202	UTILITIES - GENERAL	12,960,000.00	14,960,000.00	13,573,849.00	15,960,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	39,373,627.99	46,173,628.00	28,020,200.00	44,960,126.00
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
220204	MAINTENANCE SERVICES - GENERAL	4,715,643.53	4,734,388.00	3,026,845.00	4,734,388.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EC	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
220205	TRAINING - GENERAL	20,000,000.00	32,000,000.00	13,497,500.00	32,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	32,000,000.00	13,497,500.00	32,000,000.00
220206	OTHER SERVICES - GENERAL	542,335.00	700,000.00	308,949.00	542,335.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,150,999.99	17,000,000.00	9,357,500.00	16,000,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	2,556,785.51	2,556,786.00	1,690,000.00	2,556,786.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	2,839,000.00	3,020,253.00	1,862,001.00	3,020,253.00
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
2	EXPENDITURES	165,800,078.00	311,795,716.00	136,253,702.00	280,670,089.00
21	PERSONNEL COST	136,920,414.00	155,608,516.00	114,593,957.00	136,252,689.00
2101	SALARY	136,920,414.00	155,608,516.00	114,593,957.00	136,252,689.00
210101	SALARIES AND WAGES	136,920,414.00	155,608,516.00	114,593,957.00	136,252,689.00
21010101	SALARY	136,920,414.00	155,608,516.00	114,593,957.00	136,252,689.00
22	OTHER RECURRENT COSTS	28,879,664.00	96,812,200.00	21,659,745.00	85,042,400.00
2202	OVERHEAD COST	28,879,664.00	96,812,200.00	21,659,745.00	85,042,400.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	11,000,000.00	3,750,000.00	11,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	11,000,000.00	3,750,000.00	11,000,000.00
220202	UTILITIES - GENERAL	159,333.00	228,000.00	119,400.00	228,000.00
22020203	INTERNET ACCESS CHARGES	45,524.00	60,000.00	34,100.00	60,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	113,809.00	168,000.00	85,300.00	168,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,895,107.00	22,823,500.00	4,436,295.00	17,553,700.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	379,364.00	2,952,300.00	302,695.00	652,300.00
22020303	NEWSPAPERS	41,540.00	469,800.00	30,600.00	0.00
22020304	MAGAZINES & PERIODICALS	18,968.00	54,000.00	4,500.00	54,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	455,235.00	3,087,400.00	348,500.00	587,400.00
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF AN	5,000,000.00	16,260,000.00	3,750,000.00	16,260,000.00
220204	MAINTENANCE SERVICES - GENERAL	783,267.00	8,082,000.00	628,297.00	5,782,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	189,681.00	2,482,000.00	157,000.00	482,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	600,000.00	181,600.00	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	38,695.00	440,000.00	34,697.00	440,000.00
22020406	OTHER MAINTENANCE SERVICES	354,891.00	4,560,000.00	255,000.00	4,560,000.00
220205	TRAINING - GENERAL	13,837,936.00	38,495,100.00	10,378,453.00	38,495,100.00
22020501	LOCAL TRAINING	11,837,936.00	23,495,100.00	8,878,453.00	23,495,100.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	15,000,000.00	1,500,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	800,000.00	800,000.00	563,000.00	800,000.00
22020601	SECURITY SERVICES/EXPENSES	600,000.00	600,000.00	450,000.00	600,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	113,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	10,000,000.00	1,500,000.00	10,000,000.00
22020710	IPSAS CONSULTING	2,000,000.00	10,000,000.00	1,500,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	265,554.00	4,583,600.00	211,300.00	683,600.00
22020801	MOTOR VEHICLE FUEL COST	189,681.00	3,236,400.00	180,800.00	436,400.00
22020803	PLANT/GENERATOR FUEL COST	75,873.00	1,347,200.00	30,500.00	247,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	138,467.00	800,000.00	73,000.00	500,000.00
22021001	REFRESHMENT & MEALS	87,253.00	500,000.00	73,000.00	200,000.00
22021006	POSTAGES & COURIER SERVICES	13,278.00	100,000.00	0.00	100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	37,936.00	200,000.00	0.00	200,000.00
23	CAPITAL EXPENDITURE	0.00	59,375,000.00	0.00	59,375,000.00
2301	FIXED ASSETS PURCHASED	0.00	59,375,000.00	0.00	59,375,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	59,375,000.00	0.00	59,375,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	56,250,000.00	0.00	56,250,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	3,125,000.00	0.00	3,125,000.00

014700100100	KWARA STATE CIVIL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	58,108,601.59	89,329,116.00	62,540,094.08	104,949,965.00
21	PERSONNEL COST	13,168,601.67	22,362,616.00	17,020,100.08	22,693,465.00
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	OTHER RECURRENT COSTS	44,939,999.92	66,966,500.00	45,519,994.00	82,256,500.00
2202	OVERHEAD COST	44,939,999.92	66,966,500.00	45,519,994.00	82,256,500.00
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	MATERIALS & SUPPLIES - GENERAL	4,809,999.96	4,870,000.00	3,607,497.00	4,420,000.00
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	MAINTENANCE SERVICES - GENERAL	6,500,500.04	7,000,500.00	5,375,378.00	7,000,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	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	500,000.04	500,000.00	375,003.00	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.04	500,000.00	375,003.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	4,280,000.00	3,000,000.00	6,500,000.00
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	FUEL & LUBRICANTS - GENERAL	4,589,499.96	4,589,500.00	3,442,122.00	4,589,500.00
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	MISCELLANEOUS EXPENSES GENERAL	22,619,999.96	39,306,500.00	29,014,997.00	52,806,500.00
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				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
22	OTHER RECURRENT COSTS	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
2202	OVERHEAD COST	6,006,802.00	36,461,372.00	11,762,027.00	20,246,372.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	26,642,000.00	5,100,000.00	10,642,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	26,642,000.00	5,100,000.00	10,642,000.00
220202	UTILITIES - GENERAL	124,000.00	174,000.00	129,000.00	204,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	441,000.00	852,000.00	635,000.00	707,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	772,000.00	954,000.00	809,000.00	884,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220206	OTHER SERVICES - GENERAL	130,000.00	180,000.00	180,000.00	180,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	555,799.00	1,289,372.00	777,026.00	1,289,372.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	3,984,003.00	6,370,000.00	4,132,001.00	6,340,000.00
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 COM				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
22	OTHER RECURRENT COSTS	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
2202	OVERHEAD COST	8,407,191.96	9,710,768.00	6,275,351.00	9,510,768.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	2,000,000.00	1,300,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	2,000,000.00	1,300,000.00	2,000,000.00
220202	UTILITIES - GENERAL	199,337.00	200,000.00	150,000.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	199,337.00	200,000.00	150,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,766,000.00	1,800,000.00	1,215,000.00	1,600,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	1,983,163.00	2,050,000.00	1,070,000.00	2,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220206	OTHER SERVICES - GENERAL	1,212,551.63	1,250,000.00	927,634.00	1,250,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	1,638,803.33	1,776,768.00	1,252,717.00	1,776,768.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	407,337.00	634,000.00	360,000.00	634,000.00
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				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	30,160,162,991.03	38,079,848,313.00	12,545,355,202.56	48,410,154,504.00
21	PERSONNEL COST	935,093,326.86	1,450,020,573.00	944,055,870.56	1,648,020,573.00
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 - SALARY	926,510,082.88	1,436,895,922.00	935,939,202.28	1,436,895,922.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	200,000,000.00
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	OTHER RECURRENT COSTS	26,721,558,576.55	30,868,570,290.00	10,314,953,484.00	36,992,905,192.00
2202	OVERHEAD COST	5,126,403,246.55	8,664,805,192.00	3,605,545,674.00	11,297,905,192.00
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	UTILITIES - GENERAL	1,200,000.00	3,000,000.00	2,250,000.00	3,000,000.00
22020203	INTERNET ACCESS CHARGES	1,200,000.00	3,000,000.00	2,250,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,219,541.00	9,252,240.00	6,939,180.00	8,352,240.00
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	MAINTENANCE SERVICES - GENERAL	11,166,632.00	11,416,632.00	8,562,474.00	11,416,632.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	3,979,000.00	40,000,000.00	21,000,000.00	50,000,000.00
22020501	LOCAL TRAINING	3,979,000.00	40,000,000.00	21,000,000.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	510,997,874.34	1,264,500,000.00	458,395,954.00	3,764,500,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	750,000,000.00	0.00	500,000,000.00
22020711	OTHER CONSULTING SERVICES	0.00	750,000,000.00	0.00	500,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,722,722.00	33,936,320.00	25,452,234.00	33,936,320.00
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	MISCELLANEOUS EXPENSES GENERAL	4,498,213,927.21	6,502,700,000.00	3,046,126,332.00	6,851,700,000.00
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
2204	GRANTS AND CONTRIBUTIONS GENERAL	21,595,155,330.00	22,203,765,098.00	6,709,407,810.00	25,695,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	21,595,155,330.00	22,203,765,098.00	6,709,407,810.00	25,695,000,000.00
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	21,595,155,330.00	22,203,765,098.00	6,709,407,810.00	25,695,000,000.00
23	CAPITAL EXPENDITURE	2,503,511,087.62	5,761,257,450.00	1,286,345,848.00	9,769,228,739.00
2301	FIXED ASSETS PURCHASED	1,833,042,728.45	3,695,846,000.00	603,948,471.00	6,611,203,739.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,833,042,728.45	3,695,846,000.00	603,948,471.00	6,611,203,739.00
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 T	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
2302	CONSTRUCTION / PROVISION	52,360,393.00	326,751,750.00	25,863,175.00	358,025,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	52,360,393.00	326,751,750.00	25,863,175.00	358,025,000.00
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
2303	REHABILITATION / REPAIRS	268,265,919.77	738,659,700.00	417,668,790.00	800,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	268,265,919.77	738,659,700.00	417,668,790.00	800,000,000.00
23030107	REHABILITATION / REPAIRS OF POLICE STATIONS/P	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
2304	PRESERVATION OF THE ENVIRONMENT	349,842,046.40	1,000,000,000.00	238,865,412.00	2,000,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	349,842,046.40	1,000,000,000.00	238,865,412.00	2,000,000,000.00
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
2	EXPENDITURES	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
22	OTHER RECURRENT COSTS	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
2202	OVERHEAD COST	6,948,360.00	24,902,000.00	4,500,000.00	23,020,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	8,002,000.00	0.00	8,002,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,002,000.00	0.00	8,002,000.00
220202	UTILITIES - GENERAL	240,000.00	240,000.00	180,000.00	240,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	1,163,868.00	1,714,000.00	835,497.00	1,532,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	1,197,456.00	2,410,000.00	757,503.00	2,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220206	OTHER SERVICES - GENERAL	150,000.00	150,000.00	112,500.00	150,000.00
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00	112,500.00	150,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,559,700.00	1,559,760.00	1,169,820.00	1,559,760.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	2,637,336.00	10,826,240.00	1,444,680.00	9,126,240.00
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	EXPENDITURES	3,409,793,852.65	3,712,915,087.00	1,176,182,584.02	10,153,060,915.00
21	PERSONNEL COST	615,294,420.17	757,231,865.00	587,093,823.02	777,231,865.00
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	OTHER RECURRENT COSTS	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
2202	OVERHEAD COST	92,703,880.00	167,125,922.00	34,083,261.00	247,674,250.00
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	MATERIALS & SUPPLIES - GENERAL	9,984,000.00	6,624,000.00	3,888,000.00	4,872,000.00
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	MAINTENANCE SERVICES - GENERAL	8,013,156.00	14,189,000.00	7,735,959.00	12,989,000.00
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 BUILDING	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	FUEL & LUBRICANTS - GENERAL	5,400,000.00	5,400,000.00	4,050,000.00	5,400,000.00
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	MISCELLANEOUS EXPENSES GENERAL	66,934,324.00	137,292,522.00	17,054,002.00	219,792,850.00
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	CAPITAL EXPENDITURE	2,701,795,552.48	2,788,557,300.00	555,005,500.00	9,128,154,800.00
2301	FIXED ASSETS PURCHASED	5,771,250.00	1,518,512,500.00	410,005,500.00	1,014,601,800.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,771,250.00	1,518,512,500.00	410,005,500.00	1,014,601,800.00
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 DEVELOPMENT				
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 - GENERAL	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 - GENERAL	0.00	90,000,000.00	0.00	90,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDINGS	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 PROJECT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
22	OTHER RECURRENT COSTS	10,348,216.36	13,298,215.00	7,761,159.00	18,806,215.00
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	MATERIALS & SUPPLIES - GENERAL	1,544,150.40	1,544,150.00	1,158,111.00	1,362,150.00
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	MAINTENANCE SERVICES - GENERAL	1,081,299.96	1,081,300.00	810,972.00	1,081,300.00
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	TRAINING - GENERAL	0.00	500,000.00	0.00	4,740,000.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	4,740,000.00
220206	OTHER SERVICES - GENERAL	3,575,000.04	3,575,000.00	2,681,253.00	3,575,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	250,000.00	0.00	250,000.00
22020707	AGRICULTURAL CONSULTING	0.00	250,000.00	0.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,326,000.96	2,326,000.00	1,744,497.00	2,326,000.00
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	MISCELLANEOUS EXPENSES GENERAL	1,497,765.00	3,197,765.00	1,123,326.00	4,147,765.00
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
2	EXPENDITURES	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
22	OTHER RECURRENT COSTS	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
2202	OVERHEAD COST	2,400,000.00	2,495,000.00	1,719,794.00	2,495,000.00
220202	UTILITIES - GENERAL	223,794.00	223,794.00	223,794.00	223,794.00
22020203	INTERNET ACCESS CHARGES	223,794.00	223,794.00	223,794.00	223,794.00
220203	MATERIALS & SUPPLIES - GENERAL	251,000.00	251,000.00	251,000.00	251,000.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	251,000.00	251,000.00	251,000.00	251,000.00
220204	MAINTENANCE SERVICES - GENERAL	732,000.00	732,000.00	480,000.00	732,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	432,000.00	432,000.00	180,000.00	432,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	300,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	988,206.00	988,206.00	765,000.00	988,206.00
22020801	MOTOR VEHICLE FUEL COST	568,000.00	568,000.00	450,000.00	568,000.00
22020803	PLANT/GENERATOR FUEL COST	420,206.00	420,206.00	315,000.00	420,206.00
220210	MISCELLANEOUS EXPENSES GENERAL	205,000.00	300,000.00	0.00	300,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	0.00	100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	105,000.00	200,000.00	0.00	200,000.00

022000100100	MINISTRY OF FINANCE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	35,119,802,347.42	66,649,897,485.00	27,212,673,164.24	71,654,297,907.18
21	PERSONNEL COST	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
2101	SALARY	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
210101	SALARIES AND WAGES	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
21010101	SALARY	730,567,630.06	939,084,394.00	700,075,929.24	933,434,572.00
22	OTHER RECURRENT COSTS	26,881,375,589.71	45,118,550,716.00	24,027,937,370.00	43,118,520,960.18
2202	OVERHEAD COST	11,748,852,259.10	25,890,145,839.00	10,953,760,449.00	24,905,525,339.00
220201	TRAVEL & TRANSPORT - GENERAL	3,436,413,133.80	5,030,000,000.00	1,301,787,379.00	4,032,184,000.00
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	UTILITIES - GENERAL	7,913,599.92	7,913,600.00	5,935,203.00	7,913,600.00
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	MATERIALS & SUPPLIES - GENERAL	69,323,916.44	130,841,909.00	102,979,463.00	129,037,409.00
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	MAINTENANCE SERVICES - GENERAL	37,458,412.80	39,535,913.00	28,093,806.00	39,535,913.00
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	TRAINING - GENERAL	2,405,000.00	48,708,271.00	5,080,000.00	63,708,271.00
22020501	LOCAL TRAINING	2,405,000.00	48,708,271.00	5,080,000.00	63,708,271.00
220206	OTHER SERVICES - GENERAL	3,435,832,317.00	4,515,832,317.00	1,380,954,451.00	4,515,832,317.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,972,484,789.50	8,000,000,000.00	4,124,027,131.00	6,000,000,000.00
22020701	FINANCIAL CONSULTING	3,972,484,789.50	8,000,000,000.00	4,124,027,131.00	6,000,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	26,004,588.60	26,120,088.00	19,503,441.00	26,120,088.00
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	MISCELLANEOUS EXPENSES GENERAL	761,016,501.04	8,091,193,741.00	3,985,399,575.00	10,091,193,741.00
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
2206	PUBLIC DEBT CHARGES	12,894,347,011.41	15,359,309,288.00	10,065,174,448.00	14,200,992,324.18
220601	FOREIGN INTEREST / DISCOUNT	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORR	51,902,961.44	90,911,004.00	64,401,553.00	77,163,786.00
220602	DOMESTIC INTEREST / DISCOUNT	4,435,099,842.61	4,035,519,747.00	3,053,769,705.00	3,866,140,213.26
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
220603	FOREIGN PRINCIPAL	3,655,451,426.96	4,115,397,645.00	2,170,668,205.00	3,781,025,232.00
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
220604	DOMESTIC PRINCIPAL	4,751,892,780.40	7,117,480,892.00	4,776,334,985.00	6,476,663,092.92
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
2207	TRANSFERS-PAYMENT	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PA	2,238,176,319.20	3,869,095,589.00	3,009,002,473.00	4,012,003,297.00
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
23	CAPITAL EXPENDITURE	7,507,859,127.65	20,592,262,375.00	2,484,659,865.00	27,602,342,375.00
2301	FIXED ASSETS PURCHASED	3,051,686,273.75	6,142,962,375.00	2,018,041,115.00	8,113,042,375.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,051,686,273.75	6,142,962,375.00	2,018,041,115.00	8,113,042,375.00
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
2302	CONSTRUCTION / PROVISION	0.00	500,000,000.00	250,000,000.00	12,250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	500,000,000.00	250,000,000.00	12,250,000,000.00
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
2303	REHABILITATION / REPAIRS	31,643,407.72	440,000,000.00	212,867,000.00	2,230,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	31,643,407.72	440,000,000.00	212,867,000.00	2,230,000,000.00
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
2305	OTHER CAPITAL PROJECTS	4,424,529,446.18	13,509,300,000.00	3,751,750.00	5,009,300,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,424,529,446.18	13,509,300,000.00	3,751,750.00	5,009,300,000.00
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	CONTINGENCY 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
2	EXPENDITURES	15,433,139,919.57	21,759,655,605.00	8,447,162,278.00	16,458,085,870.00
21	PERSONNEL COST	2,125,509,469.91	3,245,162,974.00	2,543,492,806.00	3,282,149,524.00
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
22	OTHER RECURRENT COSTS	6,413,503,827.58	9,247,089,986.00	2,813,727,000.00	8,762,708,846.00
2202	OVERHEAD COST	6,413,503,827.58	9,247,089,986.00	2,813,727,000.00	8,762,708,846.00
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
220204	MAINTENANCE SERVICES - GENERAL	60,516,815.00	87,530,000.00	63,797,476.00	72,860,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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
220205	TRAINING - GENERAL	36,812,250.00	77,100,000.00	56,579,812.00	95,000,000.00
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
220206	OTHER SERVICES - GENERAL	53,555,697.00	71,300,000.00	42,778,142.00	80,000,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,522,290,544.73	7,963,285,801.00	1,980,974,360.00	7,500,000,000.00
22020701	FINANCIAL CONSULTING	5,522,290,544.73	7,963,285,801.00	1,980,974,360.00	7,500,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	113,913,895.04	157,000,000.00	96,756,713.00	120,000,000.00
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
220209	FINANCIAL CHARGES - GENERAL	25,402,140.37	30,633,953.00	22,462,733.00	38,583,096.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	256,332,955.67	391,251,733.00	236,039,029.00	347,574,000.00
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
23	CAPITAL EXPENDITURE	6,894,126,622.08	9,267,402,645.00	3,089,942,472.00	4,413,227,500.00
2301	FIXED ASSETS PURCHASED	325,586,450.00	2,268,000,000.00	150,994,500.00	2,269,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	325,586,450.00	2,268,000,000.00	150,994,500.00	2,269,500,000.00
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
2302	CONSTRUCTION / PROVISION	6,550,691,753.58	6,855,675,145.00	2,849,713,802.00	2,000,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	6,550,691,753.58	6,855,675,145.00	2,849,713,802.00	2,000,000,000.00
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
2303	REHABILITATION / REPAIRS	17,848,418.50	143,727,500.00	89,234,170.00	143,727,500.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	17,848,418.50	143,727,500.00	89,234,170.00	143,727,500.00
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	EXPENDITURES	31,417,572,001.23	49,161,021,664.00	7,704,016,854.66	37,876,601,458.00
21	PERSONNEL COST	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
2101	SALARY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
210101	SALARIES AND WAGES	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
21010101	SALARY	355,254,735.63	491,868,327.00	368,811,174.66	491,748,231.00
22	OTHER RECURRENT COSTS	701,854,669.00	1,122,133,164.00	636,306,211.00	2,132,963,995.00
2202	OVERHEAD COST	701,854,669.00	1,122,133,164.00	636,306,211.00	2,132,963,995.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,000,000.00	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	2,000,000.00
220202	UTILITIES - GENERAL	757,800.00	757,800.00	568,350.00	757,800.00
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	MATERIALS & SUPPLIES - GENERAL	1,673,700.00	1,673,700.00	1,255,275.00	1,458,800.00
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	MAINTENANCE SERVICES - GENERAL	1,847,395.00	2,847,395.00	1,385,550.00	2,847,395.00
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	OTHER SERVICES - GENERAL	300,000.00	300,000.00	225,000.00	300,000.00
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	225,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,528,754.00	1,528,754.00	1,146,564.00	1,000,000.00
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	MISCELLANEOUS EXPENSES GENERAL	695,747,020.00	1,110,025,515.00	631,725,472.00	2,124,600,000.00
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	CAPITAL EXPENDITURE	30,360,462,596.60	47,547,020,173.00	6,698,899,469.00	35,251,889,232.00
2301	FIXED ASSETS PURCHASED	0.00	13,000,000.00	0.00	13,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	13,000,000.00	0.00	13,000,000.00
23010104	PURCHASE OF MOTOR CYCLES	0.00	13,000,000.00	0.00	13,000,000.00
2302	CONSTRUCTION / PROVISION	17,222,885,913.96	34,583,596,856.00	3,481,054,425.00	24,588,465,915.00
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	MINISTRY OF BUSINESS, INNOVATION AND TECHN				
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
2303	REHABILITATION / REPAIRS	13,137,576,682.64	12,950,423,317.00	3,217,845,044.00	10,650,423,317.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	13,137,576,682.64	12,950,423,317.00	3,217,845,044.00	10,650,423,317.00
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	EXPENDITURES	4,473,203,986.22	3,016,700,000.00	872,753,379.00	4,014,202,000.00
22	OTHER RECURRENT COSTS	13,291,891.89	16,700,000.00	9,421,584.00	14,202,000.00
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	CAPITAL EXPENDITURE	4,459,912,094.33	3,000,000,000.00	863,331,795.00	4,000,000,000.00
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	EXPENDITURES	0.00	1,618,985,589.00	0.00	4,757,225,171.00
21	PERSONNEL COST	0.00	0.00	0.00	170,078,208.00
2101	SALARY	0.00	0.00	0.00	170,078,208.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	170,078,208.00
21010101	SALARY	0.00	0.00	0.00	170,078,208.00
22	OTHER RECURRENT COSTS	0.00	162,857,635.00	0.00	126,359,035.00
2202	OVERHEAD COST	0.00	162,857,635.00	0.00	126,359,035.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	0.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	5,000,000.00
220202	UTILITIES - GENERAL	0.00	225,385.00	0.00	540,935.00
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	MATERIALS & SUPPLIES - GENERAL	0.00	91,513,990.00	0.00	92,712,500.00
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	MAINTENANCE SERVICES - GENERAL	0.00	1,851,410.00	0.00	1,453,451.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	OTHER SERVICES - GENERAL	0.00	850,605.00	0.00	2,041,463.00
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	FUEL & LUBRICANTS - GENERAL	0.00	43,488,855.00	0.00	10,194,640.00
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	MISCELLANEOUS EXPENSES GENERAL	0.00	22,927,390.00	0.00	14,416,046.00
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	CAPITAL EXPENDITURE	0.00	1,456,127,954.00	0.00	4,460,787,928.00
2301	FIXED ASSETS PURCHASED	0.00	396,750,000.00	0.00	2,910,787,928.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	396,750,000.00	0.00	2,910,787,928.00
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
2302	CONSTRUCTION / PROVISION	0.00	1,000,000,000.00	0.00	1,550,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	1,000,000,000.00	0.00	1,550,000,000.00
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
2303	REHABILITATION / REPAIRS	0.00	59,377,954.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	59,377,954.00	0.00	0.00
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	EXPENDITURES	879,500,242.78	5,419,158,967.00	1,027,184,203.87	3,874,523,415.00
21	PERSONNEL COST	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
2101	SALARY	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
210101	SALARIES AND WAGES	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
21010101	SALARY	131,226,692.98	179,719,533.00	134,067,081.87	183,108,087.00
22	OTHER RECURRENT COSTS	362,858,707.10	512,123,863.00	312,951,415.00	644,012,863.00
2202	OVERHEAD COST	362,858,707.10	512,123,863.00	312,951,415.00	644,012,863.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	0.00
220202	UTILITIES - GENERAL	358,291,905.10	500,189,780.00	309,506,188.00	631,182,780.00
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	MATERIALS & SUPPLIES - GENERAL	1,051,620.00	1,051,633.00	788,715.00	947,633.00
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	MAINTENANCE SERVICES - GENERAL	1,270,968.00	4,270,980.00	953,226.00	7,270,980.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	OTHER SERVICES - GENERAL	98,984.00	98,984.00	74,241.00	98,984.00
22020605	CLEANING & FUMIGATION SERVICES	98,984.00	98,984.00	74,241.00	98,984.00
220208	FUEL & LUBRICANTS - GENERAL	1,571,984.00	1,571,986.00	1,179,018.00	1,571,986.00
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	MISCELLANEOUS EXPENSES GENERAL	573,246.00	2,940,500.00	450,027.00	2,940,500.00
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	CAPITAL EXPENDITURE	385,414,842.70	4,727,315,571.00	580,165,707.00	3,047,402,465.00
2301	FIXED ASSETS PURCHASED	253,359,164.16	2,043,340,625.00	571,472,888.00	1,065,094,380.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	253,359,164.16	2,043,340,625.00	571,472,888.00	1,065,094,380.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	350,000,000.00	0.00	0.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND 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	CONSTRUCTION / PROVISION	132,055,678.54	2,583,974,946.00	8,692,819.00	1,880,351,679.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	132,055,678.54	2,583,974,946.00	8,692,819.00	1,880,351,679.00
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	REHABILITATION / REPAIRS	0.00	100,000,000.00	0.00	101,956,406.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	0.00	101,956,406.00
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
2	EXPENDITURES	127,925,530.28	158,806,910.00	120,589,914.00	160,706,910.00
21	PERSONNEL COST	119,297,168.28	150,028,548.00	114,006,129.00	152,028,548.00
2101	SALARY	119,297,168.28	150,028,548.00	114,006,129.00	152,028,548.00
210101	SALARIES AND WAGES	119,297,168.28	150,028,548.00	114,006,129.00	152,028,548.00
21010101	SALARY	119,297,168.28	150,028,548.00	114,006,129.00	152,028,548.00
22	OTHER RECURRENT COSTS	8,628,362.00	8,778,362.00	6,583,785.00	8,678,362.00
2202	OVERHEAD COST	8,628,362.00	8,778,362.00	6,583,785.00	8,678,362.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	800,000.00	600,003.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00	600,003.00	800,000.00
220202	UTILITIES - GENERAL	86,400.00	86,400.00	64,800.00	86,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	86,400.00	86,400.00	64,800.00	86,400.00
220203	MATERIALS & SUPPLIES - GENERAL	429,540.00	429,540.00	322,155.00	329,540.00
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
220204	MAINTENANCE SERVICES - GENERAL	1,087,020.00	1,087,020.00	815,265.00	1,087,020.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220205	TRAINING - GENERAL	3,112,086.00	3,112,086.00	2,334,069.00	3,112,086.00
22020501	LOCAL TRAINING	3,112,086.00	3,112,086.00	2,334,069.00	3,112,086.00
220206	OTHER SERVICES - GENERAL	334,500.00	334,500.00	250,884.00	334,500.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	450,000.00	450,000.00	337,500.00	450,000.00
22020701	FINANCIAL CONSULTING	450,000.00	450,000.00	337,500.00	450,000.00
220208	FUEL & LUBRICANTS - GENERAL	761,160.00	761,160.00	570,870.00	761,160.00
22020801	MOTOR VEHICLE FUEL COST	761,160.00	761,160.00	570,870.00	761,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,567,656.00	1,717,656.00	1,288,239.00	1,717,656.00
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
2	EXPENDITURES	95,384,948.81	738,530,981.00	109,890,444.87	342,192,876.00
21	PERSONNEL COST	91,368,239.81	136,787,065.00	106,857,525.87	151,663,860.00
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
22	OTHER RECURRENT COSTS	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
2202	OVERHEAD COST	4,016,709.00	56,743,916.00	3,032,919.00	30,529,016.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220202	UTILITIES - GENERAL	414,829.33	400,000.00	299,997.00	400,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	1,290,630.54	1,804,900.00	979,272.00	1,590,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	793,644.20	15,802,648.00	601,983.00	5,802,648.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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
220206	OTHER SERVICES - GENERAL	268,352.68	274,400.00	205,794.00	274,400.00
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
220208	FUEL & LUBRICANTS - GENERAL	563,062.79	569,055.00	426,780.00	569,055.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	686,189.46	32,892,913.00	519,093.00	16,892,913.00
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
23	CAPITAL EXPENDITURE	0.00	545,000,000.00	0.00	160,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	245,000,000.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	245,000,000.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,000,000.00	0.00	0.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	0.00	100,000,000.00	0.00	0.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	0.00	45,000,000.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	250,000,000.00	0.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	250,000,000.00	0.00	150,000,000.00
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	EXPENDITURES	56,409,655,108.18	118,782,680,727.00	32,552,903,247.26	110,485,566,431.00
21	PERSONNEL COST	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
2101	SALARY	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
210101	SALARIES AND WAGES	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
21010101	SALARY	309,567,130.83	438,890,434.00	320,922,818.26	427,897,093.00
22	OTHER RECURRENT COSTS	27,435,167.96	90,292,503.00	20,417,348.00	95,313,903.00
2202	OVERHEAD COST	27,435,167.96	90,292,503.00	20,417,348.00	95,313,903.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,770,000.00	0.00	7,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,770,000.00	0.00	7,000,000.00
220202	UTILITIES - GENERAL	361,080.00	540,935.00	261,810.00	540,935.00
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	MATERIALS & SUPPLIES - GENERAL	3,638,420.00	5,016,100.00	1,755,270.00	6,132,500.00
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	MAINTENANCE SERVICES - GENERAL	2,949,051.00	3,213,451.00	2,210,199.00	3,213,451.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	OTHER SERVICES - GENERAL	2,037,063.00	2,041,463.00	1,517,700.00	2,041,463.00
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	FUEL & LUBRICANTS - GENERAL	3,188,439.96	3,194,640.00	2,410,740.00	3,194,640.00
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	MISCELLANEOUS EXPENSES GENERAL	15,261,114.00	74,515,914.00	12,261,629.00	73,190,914.00
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	CAPITAL EXPENDITURE	56,072,652,809.39	118,253,497,790.00	32,211,563,081.00	109,962,355,435.00
2301	FIXED ASSETS PURCHASED	262,393,500.00	1,039,394,490.00	63,832,640.00	561,030,960.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	262,393,500.00	1,039,394,490.00	63,832,640.00	561,030,960.00
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
2302	CONSTRUCTION / PROVISION	44,573,337,800.34	87,750,000,000.00	28,625,423,659.00	83,700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	44,573,337,800.34	87,750,000,000.00	28,625,423,659.00	83,700,000,000.00
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
2303	REHABILITATION / REPAIRS	11,236,921,509.05	29,464,103,300.00	3,522,306,782.00	25,701,324,475.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	11,236,921,509.05	29,464,103,300.00	3,522,306,782.00	25,701,324,475.00
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 AUTHORITY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	249,827,673.90	401,061,610.00	295,405,523.00	393,955,061.00
21	PERSONNEL COST	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
2101	SALARY	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
210101	SALARIES AND WAGES	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
21010101	SALARY	238,966,063.90	390,000,000.00	287,334,341.00	383,112,451.00
22	OTHER RECURRENT COSTS	10,861,610.00	11,061,610.00	8,071,182.00	10,842,610.00
2202	OVERHEAD COST	10,861,610.00	11,061,610.00	8,071,182.00	10,842,610.00
220201	TRAVEL & TRANSPORT - GENERAL	450,000.00	450,000.00	337,500.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	450,000.00	337,500.00	450,000.00
220202	UTILITIES - GENERAL	167,760.00	167,760.00	125,820.00	167,760.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	167,760.00	167,760.00	125,820.00	167,760.00
220203	MATERIALS & SUPPLIES - GENERAL	1,269,000.00	1,269,000.00	951,750.00	1,050,000.00
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	MAINTENANCE SERVICES - GENERAL	1,510,240.00	1,510,240.00	1,132,677.00	1,510,240.00
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	TRAINING - GENERAL	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	1,125,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	1,100,000.00	1,100,000.00	824,994.00	1,100,000.00
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	FUEL & LUBRICANTS - GENERAL	2,900,000.00	2,900,000.00	2,175,003.00	2,900,000.00
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	FINANCIAL CHARGES - GENERAL	400,000.00	600,000.00	299,997.00	600,000.00
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	MISCELLANEOUS EXPENSES GENERAL	1,564,610.00	1,564,610.00	1,098,441.00	1,564,610.00
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	EXPENDITURES	99,335,458.87	155,253,074.00	84,611,706.00	151,324,738.00
21	PERSONNEL COST	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
2101	SALARY	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
210101	SALARIES AND WAGES	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
21010101	SALARY	77,374,354.77	99,317,250.00	74,891,041.00	99,853,694.00
22	OTHER RECURRENT COSTS	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
2202	OVERHEAD COST	21,961,104.10	55,935,824.00	9,720,665.00	51,471,044.00
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	190,000.00	190,000.00	142,650.00	190,000.00
22020201	ELECTRICITY CHARGES	190,000.00	190,000.00	142,650.00	190,000.00
220203	MATERIALS & SUPPLIES - GENERAL	745,000.00	745,000.00	558,900.00	580,000.00
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	MAINTENANCE SERVICES - GENERAL	2,430,967.00	2,430,967.00	1,824,075.00	2,430,967.00
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	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	TRAINING - GENERAL	0.00	1,000,000.00	0.00	2,000,000.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	750,150.00	1,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	750,150.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,595,137.10	48,569,857.00	6,444,890.00	43,270,077.00
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				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,828,610,348.26	4,327,418,825.00	1,682,901,506.61	5,086,191,949.00
21	PERSONNEL COST	121,896,694.45	163,406,278.00	122,132,514.61	163,406,278.00
2101	SALARY	121,896,694.45	163,406,278.00	122,132,514.61	163,406,278.00
210101	SALARIES AND WAGES	121,896,694.45	163,406,278.00	122,132,514.61	163,406,278.00
21010101	SALARY	121,896,694.45	163,406,278.00	122,132,514.61	163,406,278.00
22	OTHER RECURRENT COSTS	1,112,641,586.81	2,730,735,480.00	1,546,629,517.00	3,601,955,300.00
2202	OVERHEAD COST	1,112,641,586.81	2,730,735,480.00	1,546,629,517.00	3,601,955,300.00
220201	TRAVEL & TRANSPORT - GENERAL	6,706,000.00	30,741,000.00	2,637,000.00	15,741,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,706,000.00	30,741,000.00	2,637,000.00	15,741,000.00
220202	UTILITIES - GENERAL	4,431,996.00	9,931,996.00	3,323,997.00	9,931,996.00
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
220203	MATERIALS & SUPPLIES - GENERAL	9,550,564.04	21,217,226.00	7,543,926.00	15,117,226.00
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 ANNUAL BUDGET	1,400,000.00	7,500,000.00	1,431,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	15,324,571.76	22,846,500.00	7,983,881.00	22,846,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	2,533,332.00	3,533,332.00	1,899,999.00	3,533,332.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL BUILDING	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
220205	TRAINING - GENERAL	0.00	4,917,500.00	0.00	4,917,500.00
22020501	LOCAL TRAINING	0.00	4,917,500.00	0.00	4,917,500.00
220206	OTHER SERVICES - GENERAL	4,005,352.08	7,005,352.00	3,004,020.00	7,005,352.00
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
220208	FUEL & LUBRICANTS - GENERAL	9,797,443.76	16,119,372.00	3,839,535.00	16,119,372.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	1,062,825,659.17	2,617,956,534.00	1,518,297,158.00	3,510,276,354.00
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 EXPENSES	0.00	10,000,000.00	0.00	15,000,000.00

023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELO				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23	CAPITAL EXPENDITURE	594,072,067.00	1,433,277,067.00	14,139,475.00	1,320,830,371.00
2301	FIXED ASSETS PURCHASED	0.00	28,400,000.00	14,139,475.00	36,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	28,400,000.00	14,139,475.00	36,500,000.00
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	CONSTRUCTION / PROVISION	0.00	60,000,000.00	0.00	65,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	60,000,000.00	0.00	65,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	60,000,000.00	0.00	65,000,000.00
2305	OTHER CAPITAL PROJECTS	594,072,067.00	1,344,877,067.00	0.00	1,219,330,371.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	594,072,067.00	1,344,877,067.00	0.00	1,219,330,371.00
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	EXPENDITURES	0.00	1,622,311,000.00	0.00	539,661,000.00
22	OTHER RECURRENT COSTS	0.00	104,147,000.00	0.00	81,497,000.00
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	MATERIALS & SUPPLIES - GENERAL	0.00	1,272,000.00	0.00	1,172,000.00
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	MAINTENANCE SERVICES - GENERAL	0.00	230,000.00	0.00	230,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	OTHER SERVICES - GENERAL	0.00	400,000.00	0.00	300,000.00
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	FUEL & LUBRICANTS - GENERAL	0.00	1,650,000.00	0.00	1,650,000.00
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	MISCELLANEOUS EXPENSES GENERAL	0.00	97,400,000.00	0.00	77,250,000.00
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	CAPITAL EXPENDITURE	0.00	1,518,164,000.00	0.00	458,164,000.00
2301	FIXED ASSETS PURCHASED	0.00	258,164,000.00	0.00	258,164,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	258,164,000.00	0.00	258,164,000.00
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	OTHER CAPITAL PROJECTS	0.00	1,260,000,000.00	0.00	200,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,260,000,000.00	0.00	200,000,000.00
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
2	EXPENDITURES	0.00	6,607,692,205.00	1,713,010,250.00	5,553,373,100.00
21	PERSONNEL COST	0.00	0.00	0.00	424,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	424,800,000.00
210201	ALLOWANCES	0.00	0.00	0.00	424,800,000.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	0.00	0.00	0.00	424,800,000.00
22	OTHER RECURRENT COSTS	0.00	107,692,205.00	20,725,490.00	4,928,573,100.00
2202	OVERHEAD COST	0.00	107,692,205.00	20,725,490.00	4,928,573,100.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	0.00	3,648,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	3,648,000.00
220202	UTILITIES - GENERAL	0.00	800,000.00	568,350.00	757,800.00
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
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,723,700.00	1,142,775.00	3,001,308,800.00
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 CARDS	0.00	0.00	0.00	3,000,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,763,921.00	1,285,979.00	1,714,647.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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
220205	TRAINING - GENERAL	0.00	1,000,000.00	0.00	7,856,000.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	7,856,000.00
220206	OTHER SERVICES - GENERAL	0.00	300,000.00	225,000.00	3,000,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	1,800,000,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	0.00	1,800,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,224,584.00	1,345,005.00	1,793,338.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	98,880,000.00	16,158,381.00	108,494,515.00
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
23	CAPITAL EXPENDITURE	0.00	6,500,000,000.00	1,692,284,760.00	200,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	6,500,000,000.00	1,692,284,760.00	200,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	6,500,000,000.00	1,692,284,760.00	200,000,000.00
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	EXPENDITURES	230,097,440.54	539,700,534.00	259,215,803.64	507,725,151.00
21	PERSONNEL COST	219,057,848.54	311,909,872.00	235,767,924.64	280,632,784.00
2101	SALARY	219,057,848.54	311,909,872.00	235,767,924.64	280,632,784.00
210101	SALARIES AND WAGES	219,057,848.54	311,909,872.00	235,767,924.64	280,632,784.00
21010101	SALARY	219,057,848.54	311,909,872.00	235,767,924.64	280,632,784.00
22	OTHER RECURRENT COSTS	8,835,842.00	104,073,842.00	23,447,879.00	179,751,387.00
2202	OVERHEAD COST	8,835,842.00	104,073,842.00	23,447,879.00	179,751,387.00
220201	TRAVEL & TRANSPORT - GENERAL	1,130,000.00	3,355,000.00	880,000.00	5,355,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,130,000.00	3,355,000.00	880,000.00	5,355,000.00
220202	UTILITIES - GENERAL	950,000.00	950,000.00	712,500.00	951,000.00
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	MATERIALS & SUPPLIES - GENERAL	1,090,000.00	1,590,000.00	775,000.00	1,440,000.00
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	MAINTENANCE SERVICES - GENERAL	2,397,000.00	5,115,000.00	1,603,000.00	13,983,912.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	0.00	2,050,000.00	0.00	2,050,000.00
22020501	LOCAL TRAINING	0.00	2,050,000.00	0.00	2,050,000.00
220206	OTHER SERVICES - GENERAL	645,550.00	645,550.00	450,000.00	645,550.00
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	FUEL & LUBRICANTS - GENERAL	1,277,677.00	2,217,492.00	1,619,879.00	2,220,125.00
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	MISCELLANEOUS EXPENSES GENERAL	1,345,615.00	88,150,800.00	17,407,500.00	153,105,800.00
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	CAPITAL EXPENDITURE	2,203,750.00	123,716,820.00	0.00	47,340,980.00
2301	FIXED ASSETS PURCHASED	2,203,750.00	20,435,000.00	0.00	21,685,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,203,750.00	20,435,000.00	0.00	21,685,000.00
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	REHABILITATION / REPAIRS	0.00	3,500,000.00	0.00	3,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,500,000.00	0.00	3,500,000.00
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

025000100100	FISCAL RESPONSIBILITY COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	9,434,479.54	82,760,977.00	13,902,637.85	63,349,778.00
21	PERSONNEL COST	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
2101	SALARY	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
210101	SALARIES AND WAGES	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
21010101	SALARY	2,986,507.50	4,246,506.00	3,184,880.85	4,246,506.00
22	OTHER RECURRENT COSTS	6,447,972.04	17,411,972.00	6,291,982.00	12,103,272.00
2202	OVERHEAD COST	6,447,972.04	17,411,972.00	6,291,982.00	12,103,272.00
220201	TRAVEL & TRANSPORT - GENERAL	530,000.00	3,015,000.00	0.00	4,335,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	530,000.00	3,015,000.00	0.00	4,335,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,205,000.00	1,205,000.00	903,690.00	1,055,000.00
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	MAINTENANCE SERVICES - GENERAL	937,700.00	4,937,700.00	2,516,215.00	2,937,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	OTHER SERVICES - GENERAL	80,000.00	80,000.00	59,400.00	80,000.00
22020605	CLEANING & FUMIGATION SERVICES	80,000.00	80,000.00	59,400.00	80,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	0.00	0.00
22020701	FINANCIAL CONSULTING	0.00	2,000,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,545,288.00	1,545,288.00	1,158,957.00	1,545,288.00
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	MISCELLANEOUS EXPENSES GENERAL	2,149,984.04	4,628,984.00	1,653,720.00	2,150,984.00
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	CAPITAL EXPENDITURE	0.00	61,102,499.00	4,425,775.00	47,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	61,102,499.00	4,425,775.00	47,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	61,102,499.00	4,425,775.00	47,000,000.00
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

025200100100	MINISTRY OF WATER RESOURCES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,802,333,924.04	5,076,760,599.00	2,224,351,033.74	11,689,175,786.00
21	PERSONNEL COST	201,000,458.87	238,585,705.00	187,226,362.74	249,635,151.00
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	OTHER RECURRENT COSTS	242,592,444.02	1,056,808,894.00	657,365,545.00	1,049,522,635.00
2202	OVERHEAD COST	242,592,444.02	1,056,808,894.00	657,365,545.00	1,049,522,635.00
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	UTILITIES - GENERAL	162,000.00	650,351,450.00	430,038,240.00	650,165,391.00
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	MATERIALS & SUPPLIES - GENERAL	1,277,700.00	1,277,700.00	851,800.00	986,500.00
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	MAINTENANCE SERVICES - GENERAL	1,736,500.08	1,736,500.00	1,157,672.00	1,736,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	OTHER SERVICES - GENERAL	200,000.04	200,000.00	133,336.00	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.04	200,000.00	133,336.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,613,547.98	1,676,548.00	1,075,704.00	1,676,548.00
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	MISCELLANEOUS EXPENSES GENERAL	236,702,695.92	395,002,696.00	224,108,793.00	391,693,696.00
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	CAPITAL EXPENDITURE	1,358,741,021.15	3,781,366,000.00	1,379,759,126.00	10,390,018,000.00
2301	FIXED ASSETS PURCHASED	4,715,000.00	96,366,000.00	0.00	94,866,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,715,000.00	96,366,000.00	0.00	94,866,000.00
23010104	PURCHASE OF MOTOR CYCLES	4,715,000.00	12,000,000.00	0.00	10,500,000.00
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL	0.00	22,366,000.00	0.00	22,366,000.00
23010160	PURCHASE OF COMMODITIES	0.00	12,000,000.00	0.00	12,000,000.00
23010163	PURCHASE OF LABORATORY EQUIPMENT	0.00	50,000,000.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	415,886,678.91	1,100,000,000.00	226,538,780.00	1,276,768,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	415,886,678.91	1,100,000,000.00	226,538,780.00	1,276,768,000.00

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
2303	REHABILITATION / REPAIRS	923,501,906.99	2,390,000,000.00	1,143,955,346.00	8,690,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	923,501,906.99	2,390,000,000.00	1,143,955,346.00	8,690,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	491,669,180.64	1,400,000,000.00	700,000,000.00	7,500,000,000.00
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	412,278,754.89	800,000,000.00	417,952,148.00	1,000,000,000.00
2305	OTHER CAPITAL PROJECTS	14,637,435.25	195,000,000.00	9,265,000.00	328,384,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	14,637,435.25	195,000,000.00	9,265,000.00	328,384,000.00
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	EXPENDITURES	323,440,539.73	642,104,536.00	355,331,431.00	588,873,038.00
21	PERSONNEL COST	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
2101	SALARY	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
210101	SALARIES AND WAGES	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
21010101	SALARY	280,972,482.73	421,901,806.00	323,469,892.00	431,293,186.00
22	OTHER RECURRENT COSTS	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
2202	OVERHEAD COST	42,468,057.00	220,202,730.00	31,861,539.00	157,579,852.00
220203	MATERIALS & SUPPLIES - GENERAL	1,588,082.00	1,923,800.00	1,581,760.00	1,853,600.00
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	MAINTENANCE SERVICES - GENERAL	22,075,292.00	25,783,470.00	15,375,610.00	21,975,292.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	1,162,350.00	1,472,000.00	1,087,088.00	1,472,000.00
22020501	LOCAL TRAINING	1,162,350.00	1,472,000.00	1,087,088.00	1,472,000.00
220206	OTHER SERVICES - GENERAL	0.00	162,000,000.00	0.00	100,000,000.00
22020601	SECURITY SERVICES/EXPENSES	0.00	162,000,000.00	0.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,000,000.00	960,000.00	1,000,000.00
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	960,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,308,000.00	10,308,000.00	5,705,460.00	10,308,000.00
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	MISCELLANEOUS EXPENSES GENERAL	7,334,333.00	17,715,460.00	7,151,621.00	20,970,960.00
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 SANIT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
22	OTHER RECURRENT COSTS	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
2202	OVERHEAD COST	2,574,733.87	6,774,734.00	2,421,399.00	17,414,734.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	0.00	760,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	0.00	760,000.00
220202	UTILITIES - GENERAL	90,000.00	90,000.00	67,500.00	90,000.00
22020203	INTERNET ACCESS CHARGES	90,000.00	90,000.00	67,500.00	90,000.00
220203	MATERIALS & SUPPLIES - GENERAL	420,000.00	420,000.00	315,000.00	300,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	397,599.96	397,600.00	298,197.00	397,600.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	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
220205	TRAINING - GENERAL	0.00	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00
220206	OTHER SERVICES - GENERAL	163,200.00	163,200.00	122,400.00	163,200.00
22020605	CLEANING & FUMIGATION SERVICES	163,200.00	163,200.00	122,400.00	163,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	0.00	1,000,000.00
22020711	OTHER CONSULTING SERVICES	0.00	500,000.00	0.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	567,999.96	568,000.00	425,997.00	568,000.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	935,933.95	3,635,934.00	1,192,305.00	13,635,934.00
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	EXPENDITURES	10,859,874,410.96	40,553,506,534.00	12,005,536,157.25	43,300,060,667.00
21	PERSONNEL COST	178,829,903.41	243,220,568.00	182,419,074.25	216,157,476.00
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	OTHER RECURRENT COSTS	8,701,798.96	25,470,459.00	6,041,298.00	20,300,459.00
2202	OVERHEAD COST	8,701,798.96	25,470,459.00	6,041,298.00	20,300,459.00
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	750,333.00	750,000.00	562,500.00	700,000.00
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	MATERIALS & SUPPLIES - GENERAL	1,235,533.62	1,300,000.00	755,946.00	1,180,000.00
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	MAINTENANCE SERVICES - GENERAL	1,638,366.84	1,778,360.00	1,228,779.00	1,778,360.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	0.00	4,000,000.00	0.00	4,000,000.00
22020501	LOCAL TRAINING	0.00	4,000,000.00	0.00	4,000,000.00
220206	OTHER SERVICES - GENERAL	174,399.96	174,400.00	130,797.00	174,400.00
22020605	CLEANING & FUMIGATION SERVICES	174,399.96	174,400.00	130,797.00	174,400.00
220208	FUEL & LUBRICANTS - GENERAL	661,750.92	893,600.00	496,305.00	893,600.00
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	MISCELLANEOUS EXPENSES GENERAL	4,241,414.62	14,574,099.00	2,866,971.00	9,574,099.00
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	CAPITAL EXPENDITURE	10,672,342,708.59	40,284,815,507.00	11,817,075,785.00	43,063,602,732.00
2301	FIXED ASSETS PURCHASED	0.00	70,754,658.00	0.00	6,771,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	70,754,658.00	0.00	6,771,000.00
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	CONSTRUCTION / PROVISION	9,515,440,792.73	34,815,000,000.00	10,223,974,558.00	35,314,569,650.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,515,440,792.73	34,815,000,000.00	10,223,974,558.00	35,314,569,650.00
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
2303	REHABILITATION / REPAIRS	1,156,901,915.86	3,857,307,203.00	470,747,841.00	5,635,442,512.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	1,156,901,915.86	3,857,307,203.00	470,747,841.00	5,635,442,512.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	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
2305	OTHER CAPITAL PROJECTS	0.00	1,541,753,646.00	1,122,353,386.00	2,106,819,570.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,541,753,646.00	1,122,353,386.00	2,106,819,570.00
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	EXPENDITURES	1,501,978,148.63	3,127,201,231.00	1,223,150,847.69	3,945,393,090.00
21	PERSONNEL COST	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00
2101	SALARY	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00
210101	SALARIES AND WAGES	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00
21010101	SALARY	273,397,903.95	368,060,574.00	278,275,548.69	371,060,574.00
22	OTHER RECURRENT COSTS	104,762,902.68	126,400,657.00	77,138,291.00	108,519,858.00
2202	OVERHEAD COST	104,762,902.68	126,400,657.00	77,138,291.00	108,519,858.00
220201	TRAVEL & TRANSPORT - GENERAL	997,000.00	2,000,000.00	1,990,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	997,000.00	2,000,000.00	1,990,000.00	2,000,000.00
220202	UTILITIES - GENERAL	7,494,000.00	7,494,000.00	5,620,500.00	7,494,000.00
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	MATERIALS & SUPPLIES - GENERAL	2,469,210.00	3,269,210.00	1,851,894.00	3,219,210.00
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	MAINTENANCE SERVICES - GENERAL	7,594,249.80	7,594,513.00	5,695,884.00	6,263,714.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	1,951,500.00	4,000,000.00	1,612,800.00	2,000,000.00
22020501	LOCAL TRAINING	1,951,500.00	4,000,000.00	1,612,800.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	781,083.24	781,099.00	585,819.00	781,099.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,480,570.00	16,000,000.00	900,000.00	11,000,000.00
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	FUEL & LUBRICANTS - GENERAL	18,361,335.00	18,361,335.00	13,570,999.00	18,361,335.00
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	FINANCIAL CHARGES - GENERAL	960,000.00	1,500,000.00	960,000.00	1,000,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	960,000.00	1,500,000.00	960,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	49,673,954.64	65,400,500.00	44,350,395.00	56,400,500.00
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

23	CAPITAL EXPENDITURE	1,123,817,342.00	2,632,740,000.00	867,737,008.00	3,465,812,658.00
2301	FIXED ASSETS PURCHASED	978,605,900.00	2,452,240,000.00	867,737,008.00	2,975,812,658.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	978,605,900.00	2,452,240,000.00	867,737,008.00	2,975,812,658.00
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
2302	CONSTRUCTION / PROVISION	99,238,900.00	100,000,000.00	0.00	100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	99,238,900.00	100,000,000.00	0.00	100,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	99,238,900.00	100,000,000.00	0.00	100,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,500,000.00	0.00	370,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	10,500,000.00	0.00	370,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,500,000.00	0.00	370,000,000.00
2305	OTHER CAPITAL PROJECTS	45,972,542.00	70,000,000.00	0.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	45,972,542.00	70,000,000.00	0.00	20,000,000.00
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
2	EXPENDITURES	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
22	OTHER RECURRENT COSTS	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
2202	OVERHEAD COST	2,928,100.00	5,328,100.00	2,160,132.00	3,248,100.00
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	UTILITIES - GENERAL	60,000.00	260,000.00	45,000.00	260,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	308,000.00	308,000.00	246,300.00	228,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	816,000.00	816,000.00	564,300.00	816,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	640,000.00	640,000.00	477,000.00	640,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL BUILDING	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
220205	TRAINING - GENERAL	0.00	1,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	664,400.00	664,400.00	497,700.00	664,400.00
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
220208	FUEL & LUBRICANTS - GENERAL	653,700.00	653,700.00	494,862.00	653,700.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	426,000.00	626,000.00	311,970.00	626,000.00
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	EXPENDITURES	0.00	2,218,970,500.00	0.00	3,255,532,900.00
22	OTHER RECURRENT COSTS	0.00	94,480,000.00	0.00	66,212,400.00
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	MATERIALS & SUPPLIES - GENERAL	0.00	1,152,500.00	0.00	1,930,000.00
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	MAINTENANCE SERVICES - GENERAL	0.00	3,458,330.00	0.00	7,371,500.00
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	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	TRAINING - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00
22020501	LOCAL TRAINING	0.00	10,000,000.00	0.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,083,330.00	0.00	6,116,660.00
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	MISCELLANEOUS EXPENSES GENERAL	0.00	67,610,840.00	0.00	30,269,240.00
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	CAPITAL EXPENDITURE	0.00	2,124,490,500.00	0.00	3,189,320,500.00
2301	FIXED ASSETS PURCHASED	0.00	716,340,500.00	0.00	723,340,500.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	716,340,500.00	0.00	723,340,500.00
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	CONSTRUCTION / PROVISION	0.00	950,000,000.00	0.00	1,000,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	950,000,000.00	0.00	1,000,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	950,000,000.00	0.00	1,000,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	5,000,000.00	0.00	15,480,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	5,000,000.00	0.00	15,480,000.00
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	OTHER CAPITAL PROJECTS	0.00	453,150,000.00	0.00	1,450,000,000.00

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

031801100100	STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	96,740,423.37	233,008,484.00	49,321,975.00	264,453,572.00
21	PERSONNEL COST	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
2101	SALARY	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
210101	SALARIES AND WAGES	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARY	43,195,437.69	55,483,216.00	39,404,294.00	53,483,216.00
22	OTHER RECURRENT COSTS	18,344,985.68	30,325,268.00	9,917,681.00	45,970,356.00
2202	OVERHEAD COST	18,344,985.68	30,325,268.00	9,917,681.00	35,860,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	2,500,000.00	0.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	2,500,000.00	0.00	2,500,000.00
220202	UTILITIES - GENERAL	714,634.61	1,100,000.00	737,300.00	1,450,000.00
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	MATERIALS & SUPPLIES - GENERAL	2,337,047.07	2,590,000.00	2,022,700.00	2,064,000.00
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	MAINTENANCE SERVICES - GENERAL	2,648,900.00	4,105,268.00	2,367,786.00	6,420,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	3,500,000.00	3,500,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	1,077,200.00	1,100,000.00	895,800.00	1,508,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	750,000.00	291,871.00	900,000.00
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	FUEL & LUBRICANTS - GENERAL	1,400,000.00	1,500,000.00	1,430,000.00	2,160,000.00
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	MISCELLANEOUS EXPENSES GENERAL	4,817,204.00	13,180,000.00	2,172,224.00	13,858,000.00
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
2203	LOANS AND ADVANCES	0.00	0.00	0.00	10,110,356.00
220301	STAFF LOANS & ADVANCES	0.00	0.00	0.00	10,110,356.00
22030107	FURNISHING ADVANCES	0.00	0.00	0.00	10,110,356.00
23	CAPITAL EXPENDITURE	35,200,000.00	147,200,000.00	0.00	165,000,000.00
2301	FIXED ASSETS PURCHASED	32,200,000.00	144,200,000.00	0.00	159,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	32,200,000.00	144,200,000.00	0.00	159,000,000.00
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
2303	REHABILITATION / REPAIRS	1,500,000.00	1,500,000.00	0.00	3,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	1,500,000.00	1,500,000.00	0.00	3,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,500,000.00	1,500,000.00	0.00	3,000,000.00
2305	OTHER CAPITAL PROJECTS	1,500,000.00	1,500,000.00	0.00	3,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,500,000.00	1,500,000.00	0.00	3,000,000.00
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	EXPENDITURES	2,306,162,659.78	4,018,226,683.00	2,596,272,986.00	4,335,459,140.32
21	PERSONNEL COST	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
2101	SALARY	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
210101	SALARIES AND WAGES	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARY	1,008,035,857.78	1,581,370,483.00	858,885,452.00	1,317,821,607.00
22	OTHER RECURRENT COSTS	460,526,802.00	857,256,200.00	529,387,534.00	909,151,724.32
2202	OVERHEAD COST	460,526,802.00	847,256,200.00	529,387,534.00	622,230,100.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
220202	UTILITIES - GENERAL	15,562,200.00	17,758,000.00	9,776,090.00	17,758,000.00
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	MATERIALS & SUPPLIES - GENERAL	64,747,400.00	58,527,200.00	43,542,050.00	65,022,100.00
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	MAINTENANCE SERVICES - GENERAL	11,526,275.00	18,000,000.00	10,594,000.00	18,000,000.00
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	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	TRAINING - GENERAL	105,000,000.00	210,000,000.00	210,000,000.00	210,000,000.00
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	OTHER SERVICES - GENERAL	12,530,000.00	22,990,000.00	9,781,600.00	12,600,000.00
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	FUEL & LUBRICANTS - GENERAL	14,421,422.00	14,500,000.00	6,277,017.00	14,500,000.00
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	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	25,000,000.00
22020902	INSURANCE PREMIUM	0.00	0.00	0.00	25,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	231,739,505.00	498,481,000.00	232,416,777.00	252,350,000.00
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
2203	LOANS AND ADVANCES	0.00	10,000,000.00	0.00	286,921,624.32
220301	STAFF LOANS & ADVANCES	0.00	10,000,000.00	0.00	286,921,624.32
22030107	FURNISHING ADVANCES	0.00	10,000,000.00	0.00	286,921,624.32
23	CAPITAL EXPENDITURE	837,600,000.00	1,579,600,000.00	1,208,000,000.00	2,108,485,809.00
2301	FIXED ASSETS PURCHASED	607,600,000.00	1,249,600,000.00	1,208,000,000.00	1,541,600,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	607,600,000.00	1,249,600,000.00	1,208,000,000.00	1,541,600,000.00
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
2302	CONSTRUCTION / PROVISION	0.00	60,000,000.00	0.00	296,885,809.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	60,000,000.00	0.00	296,885,809.00
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
2303	REHABILITATION / REPAIRS	225,000,000.00	265,000,000.00	0.00	260,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	225,000,000.00	265,000,000.00	0.00	260,000,000.00
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
2305	OTHER CAPITAL PROJECTS	5,000,000.00	5,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	5,000,000.00	0.00	10,000,000.00
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	EXPENDITURES	424,936,149.00	1,343,951,646.00	925,910,507.00	1,613,670,970.00
21	PERSONNEL COST	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
2101	SALARY	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
210101	SALARIES AND WAGES	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARY	245,957,912.00	320,833,494.00	242,778,976.00	278,210,028.00
22	OTHER RECURRENT COSTS	164,463,237.00	294,818,152.00	262,761,178.00	345,635,122.00
2202	OVERHEAD COST	164,463,237.00	294,818,152.00	262,761,178.00	345,635,122.00
220201	TRAVEL & TRANSPORT - GENERAL	9,937,000.00	5,000,000.00	0.00	14,508,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,937,000.00	5,000,000.00	0.00	14,508,000.00
220202	UTILITIES - GENERAL	3,758,140.00	4,000,000.00	2,854,300.00	4,000,000.00
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	MATERIALS & SUPPLIES - GENERAL	9,850,038.00	14,575,000.00	10,752,930.00	13,575,000.00
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	MAINTENANCE SERVICES - GENERAL	13,209,400.00	14,366,650.00	10,302,309.00	14,366,650.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	65,000,000.00	140,309,430.00	140,309,530.00	140,320,000.00
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	OTHER SERVICES - GENERAL	5,181,865.00	5,986,501.00	4,103,859.00	5,986,501.00
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	FUEL & LUBRICANTS - GENERAL	5,872,936.00	6,000,000.00	4,100,313.00	6,000,000.00
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	FINANCIAL CHARGES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020902	INSURANCE PREMIUM	0.00	5,000,000.00	0.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,653,858.00	99,580,571.00	90,337,937.00	141,878,971.00
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	LOANS AND ADVANCES	0.00	0.00	0.00	0.00

220301	STAFF LOANS & ADVANCES	0.00	0.00	0.00	0.00
22030107	FURNISHING ADVANCES	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	14,515,000.00	728,300,000.00	420,370,353.00	989,825,820.00
2301	FIXED ASSETS PURCHASED	9,515,000.00	668,300,000.00	410,394,500.00	252,825,820.00
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
2302	CONSTRUCTION / PROVISION	0.00	30,000,000.00	0.00	700,000,000.00
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
2303	REHABILITATION / REPAIRS	0.00	25,000,000.00	4,975,853.00	30,000,000.00
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
2305	OTHER CAPITAL PROJECTS	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00
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	EXPENDITURES	399,110,041.46	492,328,192.00	249,210,276.04	401,604,228.00
21	PERSONNEL COST	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
2101	SALARY	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
210101	SALARIES AND WAGES	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
21010101	SALARY	164,874,154.52	184,876,396.00	142,226,911.04	189,635,880.00
22	OTHER RECURRENT COSTS	234,235,886.94	201,615,908.00	96,985,328.00	182,996,948.00
2202	OVERHEAD COST	234,235,886.94	201,615,908.00	96,985,328.00	182,996,948.00
220201	TRAVEL & TRANSPORT - GENERAL	6,976,000.00	5,000,000.00	4,435,000.00	10,292,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,976,000.00	5,000,000.00	4,435,000.00	10,292,200.00
220203	MATERIALS & SUPPLIES - GENERAL	1,140,000.00	1,140,000.00	855,000.00	540,000.00
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	MAINTENANCE SERVICES - GENERAL	840,199.80	840,400.00	630,153.00	840,400.00
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	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	5,500.00	0.00	0.00	710,000.00
22020603	RESIDENTIAL RENT	5,500.00	0.00	0.00	710,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	49,850,000.00	50,000,000.00	7,900,000.00	30,000,000.00
22020703	LEGAL SERVICES	49,850,000.00	50,000,000.00	7,900,000.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	872,616.00	872,400.00	654,462.00	872,400.00
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	MISCELLANEOUS EXPENSES GENERAL	174,551,571.14	138,763,108.00	82,510,713.00	134,741,948.00
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	CAPITAL EXPENDITURE	0.00	105,835,888.00	9,998,037.00	28,971,400.00
2301	FIXED ASSETS PURCHASED	0.00	5,835,888.00	0.00	8,971,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,835,888.00	0.00	8,971,400.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	5,835,888.00	0.00	8,971,400.00
2305	OTHER CAPITAL PROJECTS	0.00	100,000,000.00	9,998,037.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	100,000,000.00	9,998,037.00	20,000,000.00
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
2	EXPENDITURES	372,123,844.00	603,182,138.00	446,471,605.00	627,799,717.00
21	PERSONNEL COST	311,835,117.00	543,219,311.00	407,444,623.00	562,654,815.00
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
22	OTHER RECURRENT COSTS	60,288,727.00	59,962,827.00	39,026,982.00	65,144,902.00
2202	OVERHEAD COST	60,288,727.00	59,962,827.00	39,026,982.00	65,144,902.00
220201	TRAVEL & TRANSPORT - GENERAL	3,318,000.00	4,168,000.00	2,115,026.00	3,507,000.00
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
220202	UTILITIES - GENERAL	2,800,000.00	1,680,000.00	185,500.00	1,800,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	9,419,500.00	9,644,000.00	4,174,312.00	11,584,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	3,895,000.00	5,197,000.00	2,651,900.00	4,357,000.00
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
220206	OTHER SERVICES - GENERAL	3,160,000.00	3,560,000.00	2,603,406.00	6,400,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,100,000.00	1,350,000.00	755,000.00	1,500,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	2,024,400.00	2,292,000.00	706,000.00	2,035,200.00
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
220209	FINANCIAL CHARGES - GENERAL	150,000.00	150,000.00	91,109.00	150,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	150,000.00	91,109.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,421,827.00	31,921,827.00	25,744,729.00	33,811,702.00
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	MATRICATION. CONVOCAION & ACCREDITATION	9,000,000.00	4,500,000.00	2,109,500.00	3,500,000.00

051300100100	MINISTRY OF YOUTH DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	149,241,831.31	385,652,915.00	174,053,203.82	464,191,090.00
21	PERSONNEL COST	30,316,144.90	92,441,388.00	69,951,932.82	93,269,243.00
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
22	OTHER RECURRENT COSTS	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
2202	OVERHEAD COST	89,130,777.01	123,211,527.00	46,626,271.00	135,921,847.00
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	214,000.00	214,000.00	160,497.00	214,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	1,295,180.60	1,423,180.00	1,007,379.00	1,230,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	797,388.00	1,797,388.00	598,041.00	1,797,388.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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
220206	OTHER SERVICES - GENERAL	1,040,000.00	1,040,000.00	780,003.00	1,040,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	722,126.00	722,126.00	541,602.00	722,126.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	85,062,082.41	116,014,833.00	43,538,749.00	128,918,333.00
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
23	CAPITAL EXPENDITURE	29,794,909.40	170,000,000.00	57,475,000.00	235,000,000.00
2302	CONSTRUCTION / PROVISION	24,794,909.40	150,000,000.00	57,475,000.00	115,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	24,794,909.40	150,000,000.00	57,475,000.00	115,000,000.00
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 - GEN	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	EXPENDITURES	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	OTHER RECURRENT COSTS	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 ED	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
23	CAPITAL EXPENDITURE	20,000,000.00	5,205,000,000.00	16,257,200.00	5,106,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	8,000,000.00	0.00	8,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,000,000.00	0.00	8,000,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS T	0.00	8,000,000.00	0.00	8,000,000.00
2303	REHABILITATION / REPAIRS	20,000,000.00	150,000,000.00	0.00	8,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	20,000,000.00	150,000,000.00	0.00	8,000,000.00
23030134	REHABILITATION / REPAIRS OF MULTIPURPOSE CEN	20,000,000.00	150,000,000.00	0.00	8,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	5,047,000,000.00	16,257,200.00	5,090,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,047,000,000.00	16,257,200.00	5,090,000,000.00
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

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL D				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	13,735,016,544.50	55,341,924,012.00	8,890,017,828.66	54,616,179,850.00
21	PERSONNEL COST	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
2101	SALARY	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
210101	SALARIES AND WAGES	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
21010101	SALARY	329,543,687.53	430,831,249.00	326,942,147.66	435,922,863.00
22	OTHER RECURRENT COSTS	1,098,286,456.38	1,838,990,866.00	761,746,454.00	1,651,367,467.00
2202	OVERHEAD COST	1,098,286,456.38	1,838,990,866.00	761,746,454.00	1,651,367,467.00
220201	TRAVEL & TRANSPORT - GENERAL	82,800,000.00	120,346,000.00	77,804,000.00	129,556,000.00
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	UTILITIES - GENERAL	285,600.00	286,000.00	214,200.00	286,000.00
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	MATERIALS & SUPPLIES - GENERAL	237,389,466.37	282,916,000.00	182,042,100.00	521,116,000.00
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	MAINTENANCE SERVICES - GENERAL	1,354,800.00	1,355,643.00	1,016,100.00	1,355,643.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	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	TRAINING - GENERAL	2,000,000.00	15,000,000.00	11,214,000.00	15,482,000.00
22020501	LOCAL TRAINING	2,000,000.00	15,000,000.00	11,214,000.00	15,482,000.00
220206	OTHER SERVICES - GENERAL	9,000,000.00	9,000,000.00	6,750,000.00	9,000,000.00
22020601	SECURITY SERVICES/EXPENSES	9,000,000.00	9,000,000.00	6,750,000.00	9,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERA	389,952,352.98	576,061,236.00	0.00	462,154,177.00
22020711	OTHER CONSULTING SERVICES	389,952,352.98	576,061,236.00	0.00	462,154,177.00
220208	FUEL & LUBRICANTS - GENERAL	2,720,001.96	2,723,575.00	2,040,003.00	2,723,575.00
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	MISCELLANEOUS EXPENSES GENERAL	372,784,235.07	831,302,412.00	480,666,051.00	509,694,072.00
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 & ACCREDITATIO	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
23	CAPITAL EXPENDITURE	12,307,186,400.59	53,072,101,897.00	7,801,329,227.00	52,528,889,520.00
2301	FIXED ASSETS PURCHASED	4,440,360,764.00	5,136,627,155.00	2,208,522,553.00	2,290,354,778.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,440,360,764.00	5,136,627,155.00	2,208,522,553.00	2,290,354,778.00
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 EQUIPM	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
2302	CONSTRUCTION / PROVISION	1,917,756,888.62	18,000,000,000.00	1,142,058,680.00	12,153,060,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	1,917,756,888.62	18,000,000,000.00	1,142,058,680.00	12,153,060,000.00
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 FACILITIE	1,917,756,888.62	2,000,000,000.00	18,369,102.00	1,953,060,000.00
2303	REHABILITATION / REPAIRS	5,949,068,747.97	16,585,474,742.00	4,450,747,994.00	22,085,474,742.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	5,949,068,747.97	16,585,474,742.00	4,450,747,994.00	22,085,474,742.00
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
2305	OTHER CAPITAL PROJECTS	0.00	13,350,000,000.00	0.00	16,000,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	13,350,000,000.00	0.00	16,000,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	0.00	13,350,000,000.00	0.00	16,000,000,000.00

051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOA				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	256,552,374.88	293,862,749.00	181,238,848.00	749,125,195.00
21	PERSONNEL COST	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
2101	SALARY	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
210101	SALARIES AND WAGES	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
21010101	SALARY	152,682,386.88	140,361,802.00	122,433,183.00	163,244,248.00
22	OTHER RECURRENT COSTS	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
2202	OVERHEAD COST	103,869,988.00	153,500,947.00	58,805,665.00	585,880,947.00
220201	TRAVEL & TRANSPORT - GENERAL	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,584,500.00	10,000,000.00	5,070,000.00	10,000,000.00
220202	UTILITIES - GENERAL	2,670,893.00	3,500,000.00	1,825,000.00	3,500,000.00
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	MATERIALS & SUPPLIES - GENERAL	17,825,100.00	25,000,000.00	12,065,000.00	27,000,000.00
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	MAINTENANCE SERVICES - GENERAL	6,321,590.00	8,370,400.00	4,990,000.00	8,370,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	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	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	648,000.00	750,000.00	500,000.00	750,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERA	2,000,000.00	12,500,000.00	1,500,000.00	8,500,000.00
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	FUEL & LUBRICANTS - GENERAL	9,378,200.00	9,894,087.00	3,811,000.00	9,894,087.00
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	MISCELLANEOUS EXPENSES GENERAL	56,441,705.00	78,486,460.00	29,044,665.00	512,866,460.00
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	EXPENDITURES	26,280,416.04	55,266,584.00	26,343,942.85	55,551,932.00
21	PERSONNEL COST	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
2101	SALARY	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
210101	SALARIES AND WAGES	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
21010101	SALARY	20,832,332.00	30,000,000.00	17,879,135.85	23,838,848.00
22	OTHER RECURRENT COSTS	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
2202	OVERHEAD COST	5,448,084.04	25,266,584.00	8,464,807.00	31,713,084.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,600,000.00	900,000.00	4,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,600,000.00	900,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	657,584.00	657,584.00	493,191.00	507,584.00
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	MAINTENANCE SERVICES - GENERAL	555,000.00	810,000.00	416,250.00	810,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	0.00	3,000,000.00
22020711	OTHER CONSULTING SERVICES	0.00	2,000,000.00	0.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	323,250.00	757,500.00	525,933.00	757,500.00
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	MISCELLANEOUS EXPENSES GENERAL	3,912,250.04	19,441,500.00	6,129,433.00	22,638,000.00
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	EXPENDITURES	4,809,138,786.67	7,534,619,664.00	4,495,153,665.00	6,830,203,466.00
21	PERSONNEL COST	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
2101	SALARY	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
210101	SALARIES AND WAGES	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
21010101	SALARY	2,350,734,685.00	4,017,884,664.00	2,150,717,112.00	4,017,884,664.00
22	OTHER RECURRENT COSTS	2,458,404,101.67	3,516,735,000.00	2,344,436,553.00	2,812,318,802.00
2202	OVERHEAD COST	2,458,404,101.67	3,516,735,000.00	2,344,436,553.00	2,812,318,802.00
220201	TRAVEL & TRANSPORT - GENERAL	69,685,549.00	148,500,000.00	99,839,928.00	110,000,000.00
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	UTILITIES - GENERAL	100,064,655.67	300,271,000.00	76,099,163.00	170,912,000.00
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	MATERIALS & SUPPLIES - GENERAL	502,398,313.00	677,170,807.00	536,201,962.00	514,764,000.00
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	MAINTENANCE SERVICES - GENERAL	174,642,697.00	263,620,360.00	176,647,684.00	206,710,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	79,972,330.00	100,000,000.00	89,495,343.00	100,000,000.00
22020501	LOCAL TRAINING	79,972,330.00	100,000,000.00	89,495,343.00	100,000,000.00
220206	OTHER SERVICES - GENERAL	169,815,232.00	281,999,988.00	189,104,190.00	200,000,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,066,400.00	53,000,000.00	32,300,000.00	65,000,000.00
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	FUEL & LUBRICANTS - GENERAL	71,186,930.00	77,817,600.00	40,807,330.00	74,932,800.00
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	FINANCIAL CHARGES - GENERAL	26,134,341.00	45,800,004.00	16,425,507.00	48,000,004.00
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	EXPENDITURES	818,417,600.34	1,174,532,015.00	840,457,998.00	1,203,787,734.00
21	PERSONNEL COST	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
2101	SALARY	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
210101	SALARIES AND WAGES	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
21010101	SALARY	693,717,882.49	964,814,514.00	689,234,778.00	998,300,734.00
22	OTHER RECURRENT COSTS	124,699,717.85	209,717,501.00	151,223,220.00	205,487,000.00
2202	OVERHEAD COST	124,699,717.85	209,717,501.00	151,223,220.00	205,487,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,079,570.00	8,000,000.00	6,653,000.00	8,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,079,570.00	8,000,000.00	6,653,000.00	8,000,000.00
220202	UTILITIES - GENERAL	5,068,649.94	10,690,000.00	6,402,392.00	7,690,000.00
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	MATERIALS & SUPPLIES - GENERAL	28,044,953.00	37,085,000.00	24,268,598.00	30,700,000.00
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	MAINTENANCE SERVICES - GENERAL	12,823,855.00	20,999,000.00	15,819,900.00	27,147,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	2,500,000.00	4,500,000.00	3,361,000.00	5,150,000.00
22020501	LOCAL TRAINING	2,500,000.00	4,500,000.00	3,361,000.00	5,150,000.00
220206	OTHER SERVICES - GENERAL	1,179,527.74	4,500,000.00	619,100.00	4,500,000.00
22020601	SECURITY SERVICES/EXPENSES	1,179,527.74	4,500,000.00	619,100.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,281,478.17	4,000,000.00	3,000,000.00	4,000,000.00
22020701	FINANCIAL CONSULTING	1,281,478.17	4,000,000.00	3,000,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,200,000.00	13,620,000.00	10,901,450.00	15,000,000.00
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	FINANCIAL CHARGES - GENERAL	296,000.00	1,500,000.00	1,130,000.00	1,500,000.00
22020902	INSURANCE PREMIUM	296,000.00	1,500,000.00	1,130,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	59,225,684.00	104,823,501.00	79,067,780.00	101,800,000.00
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	EXPENDITURES	1,384,657,210.29	1,850,678,293.00	1,397,650,133.00	1,860,220,672.00
21	PERSONNEL COST	1,223,464,673.61	1,634,726,533.00	1,243,634,118.00	1,668,000,000.00
2101	SALARY	1,223,464,673.61	1,634,726,533.00	1,243,634,118.00	1,668,000,000.00
210101	SALARIES AND WAGES	1,223,464,673.61	1,634,726,533.00	1,243,634,118.00	1,668,000,000.00
21010101	SALARY	1,223,464,673.61	1,634,726,533.00	1,243,634,118.00	1,668,000,000.00
22	OTHER RECURRENT COSTS	161,192,536.68	215,951,760.00	154,016,015.00	192,220,672.00
2202	OVERHEAD COST	161,192,536.68	215,951,760.00	154,016,015.00	192,220,672.00
220201	TRAVEL & TRANSPORT - GENERAL	3,417,953.75	3,680,000.00	3,670,200.00	3,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,417,953.75	3,680,000.00	3,670,200.00	3,680,000.00
220202	UTILITIES - GENERAL	11,507,500.00	20,040,000.00	12,903,635.00	16,440,000.00
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	MATERIALS & SUPPLIES - GENERAL	17,497,400.00	23,121,400.00	18,321,955.00	23,121,400.00
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	MAINTENANCE SERVICES - GENERAL	9,293,028.00	16,162,040.00	9,820,880.00	16,162,040.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	1,705,300.00	3,004,000.00	1,889,800.00	3,004,000.00
22020501	LOCAL TRAINING	1,705,300.00	3,004,000.00	1,889,800.00	3,004,000.00
220206	OTHER SERVICES - GENERAL	5,646,300.00	6,500,000.00	4,500,600.00	6,500,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,980,000.00	6,000,000.00	1,972,400.00	6,000,000.00
22020703	LEGAL SERVICES	1,980,000.00	6,000,000.00	1,972,400.00	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,722,500.00	6,604,320.00	3,424,650.00	7,023,200.00
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	FINANCIAL CHARGES - GENERAL	9,743,533.95	10,900,000.00	10,123,033.00	10,900,032.00
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	MISCELLANEOUS EXPENSES GENERAL	97,679,020.98	119,940,000.00	87,388,862.00	99,390,000.00
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	EXPENDITURES	651,854,979.00	803,216,077.00	566,620,784.00	776,992,945.00
21	PERSONNEL COST	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
2101	SALARY	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
210101	SALARIES AND WAGES	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
21010101	SALARY	519,717,371.00	640,446,717.00	495,979,969.00	641,560,945.00
22	OTHER RECURRENT COSTS	132,137,608.00	162,769,360.00	70,640,815.00	135,432,000.00
2202	OVERHEAD COST	132,137,608.00	162,769,360.00	70,640,815.00	135,432,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,884,900.00	3,000,000.00	2,829,700.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,884,900.00	3,000,000.00	2,829,700.00	3,000,000.00
220202	UTILITIES - GENERAL	6,897,918.00	9,791,360.00	5,388,680.00	9,700,000.00
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	MATERIALS & SUPPLIES - GENERAL	21,158,351.00	31,500,000.00	11,759,246.00	23,300,000.00
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	MAINTENANCE SERVICES - GENERAL	12,510,520.00	16,500,000.00	6,713,400.00	18,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	399,100.00	2,000,000.00	935,500.00	2,000,000.00
22020501	LOCAL TRAINING	399,100.00	2,000,000.00	935,500.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	1,400,900.00	3,000,000.00	965,000.00	3,000,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,513,262.00	5,474,000.00	2,315,750.00	5,558,000.00
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	FUEL & LUBRICANTS - GENERAL	6,287,100.00	9,000,000.00	6,122,610.00	11,000,000.00
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	FINANCIAL CHARGES - GENERAL	1,023,085.00	1,500,000.00	1,002,158.00	1,500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	76,062,472.00	81,004,000.00	32,608,771.00	57,874,000.00
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

051702100100	KWARA STATE UNIVERSITY, MALETE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	11,216,393,773.89	13,914,294,572.00	10,217,159,993.00	11,756,760,356.00
21	PERSONNEL COST	5,189,176,044.87	6,632,143,714.00	4,416,148,144.00	7,187,465,356.00
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	OTHER RECURRENT COSTS	6,027,217,729.02	7,282,150,858.00	5,801,011,849.00	4,569,295,000.00
2202	OVERHEAD COST	6,027,217,729.02	7,282,150,858.00	5,801,011,849.00	4,569,295,000.00
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	UTILITIES - GENERAL	184,955,765.31	272,800,000.00	207,122,778.00	252,800,000.00
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	MATERIALS & SUPPLIES - GENERAL	142,908,962.00	179,265,000.00	128,391,720.00	179,265,000.00
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	MAINTENANCE SERVICES - GENERAL	455,200,870.00	677,400,000.00	514,633,852.00	557,400,000.00
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	TRAINING - GENERAL	46,831,833.00	60,000,000.00	50,000,000.00	60,000,000.00
22020501	LOCAL TRAINING	46,831,833.00	60,000,000.00	50,000,000.00	60,000,000.00
220206	OTHER SERVICES - GENERAL	115,756,283.00	201,680,000.00	142,929,733.00	150,000,000.00
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	FUEL & LUBRICANTS - GENERAL	550,982,103.90	779,420,000.00	619,117,750.00	610,000,000.00
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	FINANCIAL CHARGES - GENERAL	15,450,000.00	146,500,000.00	5,250,000.00	146,500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	4,416,381,694.31	4,712,571,058.00	3,919,091,657.00	2,387,330,000.00
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
2	EXPENDITURES	533,293,667.04	1,063,675,652.00	585,079,345.00	911,120,338.00
21	PERSONNEL COST	171,978,013.52	230,585,388.00	149,437,784.00	200,585,388.00
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
22	OTHER RECURRENT COSTS	361,315,653.52	833,090,264.00	435,641,561.00	710,534,950.00
2202	OVERHEAD COST	361,315,653.52	833,090,264.00	435,641,561.00	710,534,950.00
220201	TRAVEL & TRANSPORT - GENERAL	8,658,950.00	12,000,000.00	9,979,950.00	18,800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,658,950.00	12,000,000.00	9,979,950.00	18,800,000.00
220202	UTILITIES - GENERAL	8,866,400.73	15,564,901.00	9,175,866.00	22,417,200.00
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
220203	MATERIALS & SUPPLIES - GENERAL	5,581,957.00	11,170,000.00	6,776,525.00	12,870,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	159,759,800.45	492,490,500.00	263,904,727.00	356,445,000.00
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	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
220205	TRAINING - GENERAL	32,398,022.25	55,193,300.00	12,350,974.00	68,066,000.00
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
220206	OTHER SERVICES - GENERAL	4,945,513.00	7,760,000.00	5,509,950.00	8,000,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,524,435.00	26,001,565.00	5,000,000.00	12,200,000.00
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
220208	FUEL & LUBRICANTS - GENERAL	50,611,371.00	106,020,000.00	58,755,800.00	110,040,000.00
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
220209	FINANCIAL CHARGES - GENERAL	11,189,192.29	20,140,000.00	15,077,072.00	39,846,750.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	56,780,011.80	86,749,998.00	49,110,697.00	61,850,000.00
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	EXPENDITURES	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
21	PERSONNEL COST	0.00	238,991,363.00	52,853,698.00	893,795,105.00
2101	SALARY	0.00	238,991,363.00	52,853,698.00	893,795,105.00
210101	SALARIES AND WAGES	0.00	238,991,363.00	52,853,698.00	893,795,105.00
21010101	SALARY	0.00	238,991,363.00	52,853,698.00	893,795,105.00
22	OTHER RECURRENT COSTS	0.00	490,650,000.00	80,965,733.00	256,735,000.00
2202	OVERHEAD COST	0.00	490,650,000.00	80,965,733.00	256,735,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	50,000,000.00	2,738,190.00	40,000,000.00
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	UTILITIES - GENERAL	0.00	21,000,000.00	3,510,354.00	12,000,000.00
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	MATERIALS & SUPPLIES - GENERAL	0.00	41,500,000.00	2,867,800.00	21,500,000.00
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	MAINTENANCE SERVICES - GENERAL	0.00	65,550,000.00	126,500.00	28,000,000.00
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	TRAINING - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00
22020501	LOCAL TRAINING	0.00	20,000,000.00	0.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	15,000,000.00	1,742,000.00	7,235,000.00
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	FUEL & LUBRICANTS - GENERAL	0.00	35,000,000.00	4,932,000.00	20,000,000.00
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	FINANCIAL CHARGES - GENERAL	0.00	23,600,000.00	0.00	12,000,000.00
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	MISCELLANEOUS EXPENSES GENERAL	0.00	219,000,000.00	65,048,889.00	96,000,000.00
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	EXPENDITURES	10,063,354,669.19	13,419,449,925.00	9,994,607,706.00	13,323,269,060.00
21	PERSONNEL COST	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
2101	SALARY	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
210101	SALARIES AND WAGES	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
21010101	SALARY	10,049,153,183.19	13,324,301,238.00	9,947,885,004.00	13,263,846,673.00
22	OTHER RECURRENT COSTS	14,201,486.00	95,148,687.00	46,722,702.00	59,422,387.00
2202	OVERHEAD COST	14,201,486.00	95,148,687.00	46,722,702.00	59,422,387.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	6,500,000.00	4,194,750.00	6,500,000.00
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	UTILITIES - GENERAL	114,000.00	114,000.00	86,500.00	114,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	114,000.00	114,000.00	86,500.00	114,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,399,075.00	1,399,075.00	1,021,786.00	1,225,075.00
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	MAINTENANCE SERVICES - GENERAL	546,000.00	546,000.00	411,856.00	546,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	1,000,000.00	5,000,000.00	6,866,000.00	6,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	5,000,000.00	6,866,000.00	6,000,000.00
220206	OTHER SERVICES - GENERAL	100,000.00	100,000.00	73,000.00	100,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00	73,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	3,651,200.00	500,000.00	500,000.00
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	FUEL & LUBRICANTS - GENERAL	931,512.00	931,512.00	715,000.00	931,512.00
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	MISCELLANEOUS EXPENSES GENERAL	9,610,899.00	76,906,900.00	32,853,810.00	43,505,800.00
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 EXPENSES	0.00	10,656,000.00	0.00	10,980,000.00

051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND E				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	18,572,842.21	363,606,198.00	204,331,657.59	240,258,139.00
21	PERSONNEL COST	0.00	146,803,925.00	77,236,861.59	107,045,866.00
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	OTHER RECURRENT COSTS	18,572,842.21	216,802,273.00	127,094,796.00	133,212,273.00
2202	OVERHEAD COST	18,572,842.21	216,802,273.00	127,094,796.00	133,212,273.00
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	UTILITIES - GENERAL	121,000.00	8,847,473.00	5,951,498.00	6,847,473.00
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	MATERIALS & SUPPLIES - GENERAL	2,668,950.00	35,764,800.00	30,885,797.00	35,764,800.00
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	MAINTENANCE SERVICES - GENERAL	1,687,300.00	24,400,000.00	17,379,270.00	19,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	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	TRAINING - GENERAL	577,500.00	10,000,000.00	4,779,578.00	5,500,000.00
22020501	LOCAL TRAINING	577,500.00	10,000,000.00	4,779,578.00	5,500,000.00
220206	OTHER SERVICES - GENERAL	84,000.00	3,500,000.00	2,881,500.00	3,000,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERA	200,000.00	5,000,000.00	5,000.00	1,500,000.00
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	FUEL & LUBRICANTS - GENERAL	180,000.00	17,900,000.00	13,911,925.00	14,000,000.00
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	FINANCIAL CHARGES - GENERAL	2,979,122.21	10,700,000.00	3,195,258.00	10,700,000.00

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
220210	MISCELLANEOUS EXPENSES GENERAL	9,895,270.00	96,690,000.00	44,501,270.00	32,400,000.00
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
2	EXPENDITURES	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
22	OTHER RECURRENT COSTS	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
2202	OVERHEAD COST	1,752,778.04	3,278,500.00	938,233.00	2,906,500.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	38,200.00	117,000.00	32,400.00	117,000.00
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
220203	MATERIALS & SUPPLIES - GENERAL	206,700.00	231,000.00	120,000.00	159,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	236,700.00	374,000.00	202,600.00	374,000.00
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	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
220205	TRAINING - GENERAL	495,000.00	1,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	495,000.00	1,000,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	435,578.04	446,400.00	378,232.00	446,400.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	340,600.00	610,100.00	205,001.00	810,100.00
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	EXPENDITURES	30,130,959,809.51	66,834,216,629.00	27,900,802,754.09	83,454,281,494.00
21	PERSONNEL COST	5,987,123,392.45	6,805,650,758.00	5,863,314,954.09	7,766,673,032.00
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	OTHER RECURRENT COSTS	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
2202	OVERHEAD COST	77,069,787.00	113,767,012.00	38,201,864.00	4,974,718,669.00
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	UTILITIES - GENERAL	360,000.00	360,000.00	240,000.00	360,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	360,000.00	360,000.00	240,000.00	360,000.00
220203	MATERIALS & SUPPLIES - GENERAL	54,057,480.08	10,057,480.00	2,704,992.00	24,434,680.00
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	MAINTENANCE SERVICES - GENERAL	2,747,392.08	3,747,392.00	1,831,600.00	4,747,392.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	0.00	5,000,000.00	4,000,000.00	8,000,000.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	4,000,000.00	8,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.04	500,000.00	333,336.00	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.04	500,000.00	333,336.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,112,551.00	3,112,551.00	2,075,032.00	3,112,551.00
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	MISCELLANEOUS EXPENSES GENERAL	15,292,363.80	80,683,964.00	27,016,904.00	4,932,564,046.00
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 EXPENSES	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
23	CAPITAL EXPENDITURE	24,066,766,630.06	59,914,798,859.00	21,999,285,936.00	70,712,889,793.00
2301	FIXED ASSETS PURCHASED	2,192,621,676.39	7,845,000,000.00	5,571,908,255.00	16,153,097,061.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,192,621,676.39	7,845,000,000.00	5,571,908,255.00	16,153,097,061.00
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
2302	CONSTRUCTION / PROVISION	4,750,785,357.35	25,000,000,000.00	7,728,798,825.00	18,024,900,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	4,750,785,357.35	25,000,000,000.00	7,728,798,825.00	18,024,900,000.00
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
2303	REHABILITATION / REPAIRS	1,969,480,398.98	5,125,000,000.00	147,537,006.00	6,600,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	1,969,480,398.98	5,125,000,000.00	147,537,006.00	6,600,000,000.00
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
2305	OTHER CAPITAL PROJECTS	15,153,879,197.34	21,944,798,859.00	8,551,041,850.00	29,934,892,732.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,153,879,197.34	21,944,798,859.00	8,551,041,850.00	29,934,892,732.00
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	EXPENDITURES	306,639,196.54	1,496,207,499.00	31,278,997.00	1,324,885,099.00
21	PERSONNEL COST	19,607,702.54	839,291,005.00	11,995,501.00	839,291,005.00
2101	SALARY	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
210101	SALARIES AND WAGES	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
21010101	SALARY	19,607,702.54	35,891,005.00	11,995,501.00	35,891,005.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	803,400,000.00	0.00	803,400,000.00
210202	SOCIAL CONTRIBUTIONS	0.00	803,400,000.00	0.00	803,400,000.00
21020201	NHIS CONTRIBUTION	0.00	803,400,000.00	0.00	803,400,000.00
22	OTHER RECURRENT COSTS	31,925,244.00	565,810,244.00	19,283,496.00	314,687,844.00
2202	OVERHEAD COST	31,925,244.00	65,810,244.00	19,283,496.00	64,687,844.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,500,000.00	0.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,500,000.00	0.00	2,500,000.00
220202	UTILITIES - GENERAL	4,120,000.00	4,120,000.00	2,760,000.00	4,120,000.00
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	MATERIALS & SUPPLIES - GENERAL	2,514,850.00	2,514,850.00	1,664,000.00	2,428,450.00
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	MAINTENANCE SERVICES - GENERAL	4,612,000.00	3,112,000.00	1,048,000.00	4,612,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	0.00	5,260,000.00	0.00	2,000,000.00
22020501	LOCAL TRAINING	0.00	5,260,000.00	0.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	532,600.00	532,600.00	352,000.00	532,600.00
22020605	CLEANING & FUMIGATION SERVICES	532,600.00	532,600.00	352,000.00	532,600.00
220208	FUEL & LUBRICANTS - GENERAL	4,635,794.00	4,695,794.00	3,119,496.00	4,695,794.00
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	FINANCIAL CHARGES - GENERAL	60,000.00	7,180,000.00	40,000.00	2,069,000.00
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	MISCELLANEOUS EXPENSES GENERAL	15,450,000.00	35,895,000.00	10,300,000.00	41,730,000.00
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	TRANSFERS-PAYMENT	0.00	500,000,000.00	0.00	250,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	0.00	500,000,000.00	0.00	250,000,000.00

22070107	TRANSFER OF 1% CRF TO FUND HEALTH INSURANC	0.00	500,000,000.00	0.00	250,000,000.00
23	CAPITAL EXPENDITURE	255,106,250.00	91,106,250.00	0.00	170,906,250.00
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				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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 EQUIPMENT	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 & ADVISORS	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	EXPENDITURES	0.00	171,234,200.00	0.00	1,024,136,089.00
21	PERSONNEL COST	0.00	0.00	0.00	519,171,889.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	519,171,889.00
210201	ALLOWANCES	0.00	0.00	0.00	519,171,889.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	0.00	0.00	0.00	519,171,889.00
22	OTHER RECURRENT COSTS	0.00	171,234,200.00	0.00	504,964,200.00
2202	OVERHEAD COST	0.00	171,234,200.00	0.00	504,964,200.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	15,000,000.00	0.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000,000.00	0.00	10,000,000.00
220202	UTILITIES - GENERAL	0.00	2,540,000.00	0.00	2,540,000.00
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	MATERIALS & SUPPLIES - GENERAL	0.00	5,104,000.00	0.00	364,984,000.00
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	MAINTENANCE SERVICES - GENERAL	0.00	14,352,200.00	0.00	12,002,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	39,600,000.00	0.00	10,000,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00
22020701	FINANCIAL CONSULTING	0.00	1,500,000.00	0.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	55,368,000.00	0.00	35,368,000.00
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	MISCELLANEOUS EXPENSES GENERAL	0.00	32,770,000.00	0.00	63,570,000.00
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	EXPENDITURES	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
22	OTHER RECURRENT COSTS	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
2202	OVERHEAD COST	1,431,156,600.04	1,838,315,600.00	1,186,955,987.00	1,293,827,200.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	1,200,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	1,200,000.00	5,000,000.00
220202	UTILITIES - GENERAL	1,917,200.00	1,917,200.00	1,437,902.00	697,200.00
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	MATERIALS & SUPPLIES - GENERAL	1,212,787,991.96	1,512,788,000.00	1,041,324,813.00	1,007,300,000.00
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	MAINTENANCE SERVICES - GENERAL	5,800,000.00	5,800,000.00	4,350,005.00	2,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	2,981,000.00	30,000,000.00	6,145,000.00	6,000,000.00
22020501	LOCAL TRAINING	2,981,000.00	30,000,000.00	6,145,000.00	6,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	500,000.00	375,003.00	500,000.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	375,003.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,934,575.08	4,980,400.00	3,735,297.00	2,500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	201,235,833.00	278,330,000.00	126,887,967.00	267,230,000.00
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 MIDWIFERY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	303,555,596.09	448,235,270.00	316,245,626.00	316,668,589.00
21	PERSONNEL COST	54,649,936.00	84,923,589.00	43,838,146.00	64,923,589.00
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	OTHER RECURRENT COSTS	248,905,660.09	363,311,681.00	272,407,480.00	251,745,000.00
2202	OVERHEAD COST	248,905,660.09	363,311,681.00	272,407,480.00	251,745,000.00
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	MATERIALS & SUPPLIES - GENERAL	40,298,211.25	61,935,261.00	47,199,628.00	57,726,000.00
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	MAINTENANCE SERVICES - GENERAL	36,196,943.00	34,931,700.00	29,142,150.00	36,510,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	4,305,500.00	7,755,000.00	5,429,000.00	5,000,000.00
22020501	LOCAL TRAINING	4,305,500.00	7,755,000.00	5,429,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	5,146,300.00	9,148,500.00	7,733,500.00	8,600,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,583,750.00	8,820,000.00	2,578,000.00	4,200,000.00
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	FUEL & LUBRICANTS - GENERAL	8,703,113.00	13,620,000.00	9,235,000.00	9,524,000.00
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	FINANCIAL CHARGES - GENERAL	8,427,305.34	21,502,191.00	11,907,647.00	11,500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	130,047,147.50	185,716,029.00	140,310,622.00	101,810,000.00
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

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	EXPENDITURES	263,452,499.00	585,832,705.00	316,092,229.95	378,207,790.00
21	PERSONNEL COST	80,163,073.00	171,847,502.00	103,683,029.66	174,742,990.00
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	OTHER RECURRENT COSTS	183,289,426.00	413,985,203.00	212,409,200.29	203,464,800.00
2202	OVERHEAD COST	183,289,426.00	413,985,203.00	212,409,200.29	203,464,800.00
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	UTILITIES - GENERAL	803,000.00	11,800,000.00	5,787,700.00	8,000,000.00
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	MATERIALS & SUPPLIES - GENERAL	10,676,700.00	33,380,000.00	17,879,500.00	24,780,000.00
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	MAINTENANCE SERVICES - GENERAL	26,639,625.00	84,475,000.00	47,137,700.00	43,000,000.00
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	TRAINING - GENERAL	910,000.00	6,720,000.00	3,713,000.00	3,000,000.00
22020501	LOCAL TRAINING	910,000.00	6,720,000.00	3,713,000.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	2,862,000.00	11,220,000.00	5,431,000.00	9,500,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,645,000.00	19,950,000.00	12,179,218.00	11,750,000.00
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	FUEL & LUBRICANTS - GENERAL	6,828,450.00	34,808,000.00	17,207,000.00	13,000,000.00
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	FINANCIAL CHARGES - GENERAL	142,538.00	3,934,800.00	400,359.29	3,934,800.00
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	MISCELLANEOUS EXPENSES GENERAL	124,397,263.00	195,797,403.00	95,779,723.00	81,500,000.00
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				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	852,113,889.40	1,120,314,612.00	663,719,759.00	805,253,152.00
21	PERSONNEL COST	36,406,429.40	45,946,152.00	31,825,611.00	48,546,152.00
2101	SALARY	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
210101	SALARIES AND WAGES	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
21010101	SALARY	26,006,429.40	32,546,152.00	24,409,611.00	32,546,152.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,400,000.00	13,400,000.00	7,416,000.00	16,000,000.00
210202	SOCIAL CONTRIBUTIONS	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	OTHER RECURRENT COSTS	815,707,460.00	1,074,368,460.00	631,894,148.00	756,707,000.00
2202	OVERHEAD COST	815,707,460.00	1,074,368,460.00	631,894,148.00	756,707,000.00
220201	TRAVEL & TRANSPORT - GENERAL	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	UTILITIES - GENERAL	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	MATERIALS & SUPPLIES - GENERAL	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	MAINTENANCE SERVICES - GENERAL	72,296,000.00	77,450,000.00	49,043,800.00	106,450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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 BUILDING	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	TRAINING - GENERAL	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	OTHER SERVICES - GENERAL	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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	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
220208	FUEL & LUBRICANTS - GENERAL	20,628,000.00	18,360,000.00	10,761,000.00	13,172,000.00
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
220209	FINANCIAL CHARGES - GENERAL	7,466,000.00	7,586,000.00	6,027,350.00	7,586,000.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	466,162,360.00	649,727,360.00	375,162,413.00	431,675,000.00
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	EXPENDITURES	2,309,129,080.57	7,173,951,642.00	1,396,799,815.00	18,169,073,089.00
21	PERSONNEL COST	325,815,043.55	394,883,411.00	318,879,029.00	425,172,037.00
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	OTHER RECURRENT COSTS	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
2202	OVERHEAD COST	803,645,548.94	718,441,240.00	445,182,169.00	1,106,379,997.00
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	UTILITIES - GENERAL	126,000.00	626,000.00	94,500.00	336,000.00
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	MATERIALS & SUPPLIES - GENERAL	312,499.92	1,412,500.00	234,369.00	550,000.00
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	MAINTENANCE SERVICES - GENERAL	748,996.80	9,148,997.00	561,744.00	8,878,997.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	0.00	5,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	124,999.92	125,000.00	93,753.00	125,000.00
22020605	CLEANING & FUMIGATION SERVICES	124,999.92	125,000.00	93,753.00	125,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	520,281,845.00	559,800,000.00	419,850,000.00	559,800,000.00
22020709	WASTE MANAGEMENT CONSULTING	520,281,845.00	559,800,000.00	419,850,000.00	559,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	468,750.18	1,568,750.00	351,558.00	1,000,000.00
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	MISCELLANEOUS EXPENSES GENERAL	281,582,457.12	139,759,993.00	23,996,245.00	535,690,000.00
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	CAPITAL EXPENDITURE	1,179,668,488.08	6,060,626,991.00	632,738,617.00	16,637,521,055.00
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
2302	CONSTRUCTION / PROVISION	376,237,597.89	1,123,358,498.00	578,362,242.00	1,200,743,562.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	376,237,597.89	1,123,358,498.00	578,362,242.00	1,200,743,562.00
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
2303	REHABILITATION / REPAIRS	39,780,912.50	15,361,993.00	5,340,000.00	110,361,993.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	39,780,912.50	15,361,993.00	5,340,000.00	110,361,993.00
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
2304	PRESERVATION OF THE ENVIRONMENT	748,799,977.69	4,662,954,500.00	49,036,375.00	14,865,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	748,799,977.69	4,662,954,500.00	49,036,375.00	14,865,000,000.00
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 LANDSCA	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	EXPENDITURES	61,381,342.90	55,343,250.00	36,684,793.00	59,520,672.00
21	PERSONNEL COST	26,235,472.90	30,330,026.00	30,329,873.00	30,330,026.00
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	OTHER RECURRENT COSTS	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
2202	OVERHEAD COST	35,145,870.00	25,013,224.00	6,354,920.00	29,190,646.00
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	MATERIALS & SUPPLIES - GENERAL	1,159,500.00	1,159,500.00	494,550.00	1,320,000.00
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	MAINTENANCE SERVICES - GENERAL	16,517,646.00	6,385,000.00	1,038,753.00	13,517,646.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	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	TRAINING - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	325,000.00	325,000.00	243,000.00	325,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,200,000.00	7,200,000.00	0.00	7,500,000.00
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	FUEL & LUBRICANTS - GENERAL	2,915,724.00	2,915,724.00	2,186,793.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,915,724.00	2,915,724.00	2,186,793.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,920,000.00	4,920,000.00	2,310,824.00	2,420,000.00
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

053900100100	KWARA STATE SPORTS COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,192,672,247.96	6,908,677,604.00	1,268,021,302.00	3,613,550,290.00
21	PERSONNEL COST	74,054,924.16	96,700,378.00	57,948,756.00	93,488,436.00
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
22	OTHER RECURRENT COSTS	272,137,808.24	709,605,786.00	515,544,634.00	603,681,854.00
2202	OVERHEAD COST	170,305,950.68	513,837,204.00	415,331,305.00	503,681,854.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00
220202	UTILITIES - GENERAL	458,000.00	451,200.00	337,500.00	451,200.00
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
220203	MATERIALS & SUPPLIES - GENERAL	1,216,400.00	1,216,950.00	917,300.00	550,000.00
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
220204	MAINTENANCE SERVICES - GENERAL	2,216,654.00	15,696,454.00	9,104,995.00	15,648,054.00
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
220206	OTHER SERVICES - GENERAL	422,600.00	422,600.00	316,953.00	422,600.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	1,500,000.00	1,466,000.00	3,000,000.00
22020701	FINANCIAL CONSULTING	500,000.00	1,500,000.00	1,466,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	460,000.00	460,000.00	344,997.00	460,000.00
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
220210	MISCELLANEOUS EXPENSES GENERAL	165,032,296.68	489,090,000.00	402,843,560.00	478,150,000.00
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
2204	GRANTS AND CONTRIBUTIONS GENERAL	101,831,857.56	195,768,582.00	100,213,329.00	100,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	101,831,857.56	195,768,582.00	100,213,329.00	100,000,000.00
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	101,831,857.56	195,768,582.00	100,213,329.00	100,000,000.00

23	CAPITAL EXPENDITURE	1,846,479,515.56	6,102,371,440.00	694,527,912.00	2,916,380,000.00
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
2302	CONSTRUCTION / PROVISION	70,916,462.50	3,000,000,000.00	3,940,119.00	2,000,000,000.00
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 FACILITIES	70,916,462.50	3,000,000,000.00	3,940,119.00	2,000,000,000.00
2303	REHABILITATION / REPAIRS	1,775,563,053.06	2,680,800,000.00	690,587,793.00	680,000,000.00
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	EXPENDITURES	555,487,700.00	780,213,700.00	524,570,129.00	566,316,400.00
21	PERSONNEL COST	240,420,000.00	312,546,000.00	196,885,500.00	312,546,000.00
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	OTHER RECURRENT COSTS	315,067,700.00	467,667,700.00	327,684,629.00	253,770,400.00
2202	OVERHEAD COST	315,067,700.00	467,667,700.00	327,684,629.00	253,770,400.00
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	UTILITIES - GENERAL	2,776,800.00	2,776,800.00	2,032,000.00	2,040,000.00
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	MATERIALS & SUPPLIES - GENERAL	904,700.00	904,700.00	656,460.00	494,400.00
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	MAINTENANCE SERVICES - GENERAL	7,900,000.00	7,900,000.00	6,014,440.00	2,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	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	TRAINING - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	3,706,000.00	3,706,000.00	2,651,200.00	2,636,000.00
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	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	2,000,000.00	0.00	2,000,000.00
22020701	FINANCIAL CONSULTING	500,000.00	2,000,000.00	0.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,165,200.00	10,165,200.00	7,366,200.00	3,000,000.00
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	MISCELLANEOUS EXPENSES GENERAL	248,723,000.00	377,823,000.00	286,869,749.00	189,200,000.00
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	EXPENDITURES	290,682,810.09	1,765,552,122.00	275,666,408.51	1,549,818,728.00
21	PERSONNEL COST	234,458,261.85	312,566,182.00	216,659,031.51	327,781,278.00
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	OTHER RECURRENT COSTS	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
2202	OVERHEAD COST	51,273,522.00	92,985,940.00	22,295,579.00	72,037,450.00
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	MATERIALS & SUPPLIES - GENERAL	646,249.92	646,250.00	484,686.00	546,250.00
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	MAINTENANCE SERVICES - GENERAL	2,648,190.00	2,648,390.00	1,986,147.00	1,700,100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EXPENSES	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	OTHER SERVICES - GENERAL	1,250,000.04	1,250,100.00	937,503.00	1,250,100.00
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	FUEL & LUBRICANTS - GENERAL	3,300,000.00	3,300,100.00	2,475,000.00	1,500,000.00
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	MISCELLANEOUS EXPENSES GENERAL	43,188,082.08	80,750,100.00	16,231,496.00	64,800,000.00
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 EXPENSES	0.00	4,000,000.00	0.00	4,000,000.00

23	CAPITAL EXPENDITURE	4,951,026.24	1,360,000,000.00	36,711,798.00	1,150,000,000.00
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

055700100100	MINISTRY OF TERTIARY EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	4,691,416,756.45	11,495,747,680.00	2,763,443,329.77	10,229,758,673.00
21	PERSONNEL COST	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
2101	SALARY	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
210101	SALARIES AND WAGES	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
21010101	SALARY	191,305,315.71	274,183,795.00	216,416,723.77	289,191,492.00
22	OTHER RECURRENT COSTS	65,350,000.00	535,741,200.00	418,823,555.00	512,288,680.00
2202	OVERHEAD COST	65,350,000.00	535,741,200.00	418,823,555.00	512,288,680.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,691,200.00	1,200,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,691,200.00	1,200,000.00	1,000,000.00
220202	UTILITIES - GENERAL	504,480.00	504,480.00	378,360.00	504,480.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	504,480.00	504,480.00	378,360.00	504,480.00
220203	MATERIALS & SUPPLIES - GENERAL	2,056,404.00	2,056,404.00	1,542,303.00	1,584,200.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	780,204.00	780,204.00	585,153.00	500,000.00
22020303	NEWSPAPERS	192,000.00	192,000.00	144,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,084,200.00	1,084,200.00	813,150.00	1,084,200.00
220204	MAINTENANCE SERVICES - GENERAL	3,554,316.00	3,554,316.00	2,665,737.00	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,593,060.00	1,593,060.00	1,194,795.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	744,588.00	744,588.00	558,441.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,216,668.00	1,216,668.00	912,501.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	528,000.00	528,000.00	396,000.00	250,000.00
22020605	CLEANING & FUMIGATION SERVICES	528,000.00	528,000.00	396,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,596,800.00	5,596,800.00	4,197,600.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,889,440.00	3,889,440.00	2,917,080.00	3,000,000.00
22020803	PLANT/GENERATOR FUEL COST	1,707,360.00	1,707,360.00	1,280,520.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	53,110,000.00	519,810,000.00	408,443,555.00	502,450,000.00
22021001	REFRESHMENT & MEALS	222,000.00	222,000.00	166,500.00	200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	78,000.00	78,000.00	58,500.00	50,000.00
22021007	WELFARE PACKAGES	0.00	500,000.00	0.00	0.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	0.00	200,000.00	0.00	200,000.00
22021016	OPERATIONAL EXPENSES	2,810,000.00	2,810,000.00	2,107,503.00	2,000,000.00
22021017	MONITORING & EVALUATION	0.00	3,000,000.00	1,000,000.00	1,000,000.00
22021019	INCIDENTAL EXPENSES	0.00	3,000,000.00	0.00	0.00
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES	0.00	400,000,000.00	381,864,177.00	460,000,000.00
22021025	RESEARCH ACTIVITIES	0.00	2,000,000.00	0.00	0.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	0.00	50,000,000.00	23,246,875.00	25,000,000.00
22021037	MATRICULATION. CONVOCAION & ACCREDITATION	50,000,000.00	50,000,000.00	0.00	10,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	0.00	3,000,000.00	0.00	3,000,000.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXPENSES	0.00	2,000,000.00	0.00	1,000,000.00
23	CAPITAL EXPENDITURE	4,434,761,440.74	10,685,822,685.00	2,128,203,051.00	9,428,278,501.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	866,284,484.00	0.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	866,284,484.00	0.00	100,000,000.00
23010151	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	0.00	554,064,160.00	0.00	0.00
23010153	PURCHASE OF TOOLS AND EQUIPMENT	50,000,000.00	312,220,324.00	0.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	2,177,538,201.00	935,513,191.00	3,011,988,050.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	2,177,538,201.00	935,513,191.00	3,011,988,050.00

23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	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 FACILITIE	0.00	500,000,000.00	55,014,198.00	511,988,050.00
2303	REHABILITATION / REPAIRS	2,597,099,405.74	3,700,000,000.00	136,511,916.00	700,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	2,597,099,405.74	3,700,000,000.00	136,511,916.00	700,000,000.00
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
2305	OTHER CAPITAL PROJECTS	1,787,662,035.00	3,942,000,000.00	1,056,177,944.00	5,616,290,451.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,787,662,035.00	3,942,000,000.00	1,056,177,944.00	5,616,290,451.00
23050101	RESEARCH AND DEVELOPMENT	1,787,662,035.00	3,942,000,000.00	1,056,177,944.00	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
2	EXPENDITURES	46,475,027.96	1,234,492,971.00	371,448,550.91	1,522,345,653.00
21	PERSONNEL COST	0.00	156,874,595.00	119,121,014.91	158,917,232.00
2101	SALARY	0.00	156,874,595.00	119,121,014.91	158,917,232.00
210101	SALARIES AND WAGES	0.00	156,874,595.00	119,121,014.91	158,917,232.00
21010101	SALARY	0.00	156,874,595.00	119,121,014.91	158,917,232.00
22	OTHER RECURRENT COSTS	46,475,027.96	172,145,017.00	48,387,037.00	603,083,271.00
2202	OVERHEAD COST	46,475,027.96	166,290,817.00	46,143,037.00	598,083,271.00
220201	TRAVEL & TRANSPORT - GENERAL	1,350,000.00	4,000,000.00	650,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,350,000.00	4,000,000.00	650,000.00	1,500,000.00
220202	UTILITIES - GENERAL	682,480.00	682,480.00	513,000.00	682,480.00
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	MATERIALS & SUPPLIES - GENERAL	1,094,200.00	1,094,200.00	811,350.00	805,800.00
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	MAINTENANCE SERVICES - GENERAL	1,357,291.00	1,357,291.00	1,017,000.00	1,357,291.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	391,184.00	391,184.00	292,500.00	391,184.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL BUILDING	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	OTHER SERVICES - GENERAL	137,700.00	137,700.00	99,500.00	137,700.00
22020605	CLEANING & FUMIGATION SERVICES	137,700.00	137,700.00	99,500.00	137,700.00
220208	FUEL & LUBRICANTS - GENERAL	1,915,700.00	1,915,700.00	1,437,300.00	700,000.00
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	MISCELLANEOUS EXPENSES GENERAL	39,937,656.96	157,103,446.00	41,614,887.00	592,900,000.00
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	GRANTS AND CONTRIBUTIONS GENERAL	0.00	5,854,200.00	2,244,000.00	5,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	5,854,200.00	2,244,000.00	5,000,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OF THE POOR	0.00	5,854,200.00	2,244,000.00	5,000,000.00
23	CAPITAL EXPENDITURE	0.00	905,473,359.00	203,940,499.00	760,345,150.00

2301	FIXED ASSETS PURCHASED	0.00	7,840,000.00	7,752,000.00	7,840,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	7,840,000.00	7,752,000.00	7,840,000.00
23010168	PURCHASE OF INSTRUCTIONAL MATERIALS & EQUIP	0.00	7,840,000.00	7,752,000.00	7,840,000.00
2302	CONSTRUCTION / PROVISION	0.00	275,000,000.00	15,000,000.00	275,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - G	0.00	275,000,000.00	15,000,000.00	275,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	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
2303	REHABILITATION / REPAIRS	0.00	622,633,359.00	181,188,499.00	477,505,150.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	0.00	622,633,359.00	181,188,499.00	477,505,150.00
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 BOARD				
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 BOARD				
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/ADMINISTRATION				
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

012300300100	KWARA STATE TELEVISION SERVICE				
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

012300400100	KWARA STATE BROADCASTING CORPORATION				
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

012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AG				
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

012301300100	KWARA STATE PRINTING AND PUBLISHING CORPO				
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

012500100100	OFFICE OF HEAD OF SERVICE				
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

014000100100	AUDITOR-GENERAL STATE				
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

014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT				
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

014700100100	KWARA STATE CIVIL SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
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
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
016300100100	MINISTRY OF SPECIAL DUTIES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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 OF A GENERAL CHARACTER BETWEEN	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	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 LABOUR	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 LABOUR	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 MIN	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 AUTHORITY				
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 DEVELOPMENT				
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

023800400100	BUREAU OF STATISTICS				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025000100100	FISCAL RESPONSIBILITY COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025200100100	MINISTRY OF WATER RESOURCES				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025210200100	KWARA STATE WATER CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

025301000100	KWARA STATE HOUSING CORPORATION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

051700100100	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
051700300100	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
051701000100	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
051701800100	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
051701900100	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
051701900200	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
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
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
051702100100	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

051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
7094	TERTIARY EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	729,641,363.00	133,819,431.00	1,150,530,105.00

051705400100	KWARA STATE TEACHING SERVICE COMMISSION				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND EDUCATION, ILORIN				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

051705600100	KWARA STATE SCHOLARSHIP BOARD				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

052100100100	MINISTRY OF HEALTH				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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

052100200100	KWARA STATE HEALTH INSURANCE AGENCY				
Code	Description	2024 Full Year Actuals	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
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 DEVELOPM				
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