



KWARA STATE GOVERNMENT

REPORT OF THE ACCOUNTANT - GENERAL WITH FINANCIAL STATEMENTS

For the Year Ended 31st December 2023

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REPORT OF THE ACCOUNTANT-GENERAL WITH THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2023

INTRODUCTION

Part of the cardinal responsibility of the Accountant General as provided under section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 as amended is the preparation and presentation of Financial Statements/Reports of the Government

In view of this, I have the honour and privilege to present the report on the account of the Kwara State Government of Nigeria for the year ended 31st December, 2023 together with the notes thereon. This report reviews the financial activities of the State Government with a view of matching the objective of financial management with the goals of Governance. The account is expected to serve as proper documentary evidence of transparency in Government financial administration and record of published accounts as demonstration of accountability.

LEGAL AUTHORITY

The Financial Statements for the year Ended 31st December, 2023 has been prepared as required under section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 as amended and in compliance with section 101 of the Financial Regulation as well as provisions of the Finance (Control and Management) Act 1958 now cap F.26 LFN 2004. The approval of the Federal Executive Council (FEC) for the adoption in Nigeria of International Public Sector Accounting Standards (IPSAS) at its meeting of 28th July, 2010 and provision of the National Circular letter issued by Federation Account Allocation Committee (FAAC) Sub-Committee on IPSAS dated 18th May, 2013 to the Three (3) tiers of Government on the commencement of the implementation of IPSAS.

PRINCIPAL ACTIVITIES

- In accordance with the provision of the Finance (Control and Management) Act 1958 and sections 106-107 of the Financial Regulation of January 2009, the Accountant General is the head of the Government Accounting service, and he is saddle with the responsibility for providing adequate accounting systems and controls in the Ministries, extra ministerial offices and other arms of Government. He is responsible for the preparation and publication of Financial Statements and also ensure that appropriate accounting policies and applicable accounting standards are consistently followed in preparing the Financial Statement. Other main activities of the Office of Accountant General include the receipts, custody, disbursement of all Government funds, record keeping and general supervision of accounting activities in all ministries, department and agencies within the state.

Based on the above stated responsibilities of the Accountant General, the preparation of these Financial Statements has been made to comply substantially with the provision of accrual basis International Public Sector accounting standard (IPSAS).

STATEMENT OF ACCOUNTING POLICIES

The following is the summary of some of the accounting policies adopted by the Government of Kwara State in the preparation of year 2023 Financial Statements.

I. Basis of Account

The Financial Statement of Kwara State Government has been prepared using the accrual basis in accordance with the requirement of International Public Sector Accounting Standards (IPSAS) using the General-Purpose Financial Statement format. The asset of the state is yet to be re-value as such the exemptions of IPSAS 33 still applies. The Office of the Accountant General is empowered to choose the basis of reporting.

II. Accounting Policies/Principles

The objective of the Financial Statements is to provide information about the Financial Position, Performance and Cashflow of an entity that is useful to a wide range of users. Being a public sector entity, the objectives were developed specifically to provide information useful for decision making and also to demonstrate the level of Kwara State Government's accountability with the resources entrusted to it.

The key consideration and accounting principles to be followed when preparing the Financial Statements are laid out in the Financial Instructions and not at variance with those described in IPSAS 1. These include fair presentation, accrual basis, going concern, consistency of presentation, aggregation, offsetting, and comparative information. Presentation of the Financial Statements in accordance with the above-mentioned rules and principles requires management to make estimate that affect the reported amount of certain items in the Statement of Financial Position and Statement of Financial Performance, as well as the related disclosures. Kwara State Government has adopted relevant IPSAS Standards for the year beginning 1st January, 2020 and has also adopted the exemptions provided in IPSAS 33 till date until its assets are re-valued.

III. Basis of Preparation

- a. Basis of measurement:** The Financial Statements has been prepared on the historical cost, unless stated otherwise. In these Financial Statements of Kwara State Government, the following statements are presented:
 - ❖ Consolidated Statement of Financial performance for the year ended 31st December, 2023
 - ❖ Consolidated Statement of Financial Position as at 31st December, 2023
 - ❖ Consolidated Statement of Cash Flows for the ended 31st December, 2023
 - ❖ Statement of change in Net Assets/Equity for the year ended 31st December, 2023
- b. Functional and Presentation Currency:** The Financial Statements are prepared in Nigerian Naira, which is the functional and reporting currency of Kwara State Government.
- c. Accounting Period:** The Accounting year is from 1st January, 2023 to 31st December, 2023

- d. **Going Concern:** The Financial Statements have been prepared on a going concern basis.
- e. **Consolidation Policy:** The Consolidation of the General-Purpose Financial Statements is based on the Accrual Basis of Accounting. All Ministries, Departments, and Agencies of the Government are consolidated except for Government Business Enterprises (GBEs). Consolidation of the General-Purpose Financial Statements agrees with the provisions of all the relevant legal requirements.
- f. **Comparative Information:** The General-Purpose Financial Statements disclose all numerical information relating to the previous period.
- g. **Budget Figures:** These are figures from the approved budget in accordance with the Appropriation Act.
- h. **Revenue :** All revenue accruing to the Government is recognised when it is due and not when received. This is classified as Tax and Non-Tax Revenue.
- i. **Government Aid and Grants:** Aid and Grants to the Government are recognised as income on entitlement, while aid and grants to other government/agencies are recognised as expenditure on commitment.
- j. **Expenses:** All expenses are reported on an accrual basis, i.e., all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
- k. **Statement of Cash flow:** This statement is prepared using the direct method in accordance with the format provided in the GPFS. The Cash flow statement shall consist of three (3) sections:
 - Operating activities include cash received from all income sources of the Government and cash payments made for the supply of goods and services.
 - Investing activities are those activities relating to the acquisition and disposal of non-current assets.
 - Financing activities comprise the change in equity and debt capital structure of the Government.
- I. **Interest on Loans:** Interest on loans is treated as a charge in the financial performance report (Statement of Financial Performance).

m. **Loans & Debts:** Loans are funds received to be paid back at an agreed period. They are classified under liability in the General-Purpose Financial Statement and are categorised as either short or long term. Short-term loans and debts are those repayable within one calendar year, while long-term loans and debts are those that fall due beyond one calendar year.

n. **Accrued Expenses:** These are monies payable to third parties in respect of goods and services received. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

o. **Contingent Liability:** A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable, or the amount of the obligation cannot be reliably measured. Contingent liabilities shall only be disclosed in the Notes to the GPFS.

IV. Summary of Significant Accounting Policies

Kwara State Government has applied the following accounting policies in the preparation of the Financial Statement for the year ended 31st December, 2023. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. Revenue From Non-Exchange Transactions: These are transactions in which Kwara State Government receives value from, without directly giving appropriately equal in exchange. This includes mainly direct and indirect taxes. In addition to taxes, Kwara State Government also receives from other parties, such as transfer, grants, fines, and donations.

- Taxes Receipts:** Taxes are economic benefits or service potential compulsory payment or payable to Kwara State Government, in accordance with laws and/ or regulations, established to provide revenue to the Government. Taxes do not include fines or other penalties imposed for breaches of law. Kwara State Government recognized revenue from taxes by reference to earning of

assessable income by taxpayers. Taxes are measured at the fair value of the consideration received or receivable to the State Internal Revenue Service (KWIRS). The tax rates and tax laws used to compute the amount are those that are enacted at the reporting date. The State Government taxes include pay-as-you-earn, withholding tax, stamp duties, development levy, property tax, business premises and other tax receipts.

- **Fine and Fees:** These are inflows of future economic benefit or service potential from non-exchange transactions other than taxes. They are economic benefits or service potential receivable by Kwara State Government, as determined by court or other law enforcement bodies, as a consequence of breach of laws or regulations and are recognized at the point when the levy is being imposed.
- **Statutory Allocations:** Statutory Allocations are income from the revenue allocation system wherein Federal Government allocates funds to each State of the Federation based on predetermined constitutional requirements. Statutory Allocations are measured at a value and recognized at point of receipt.
- **Capital Receipts:** These include grants and other capital receipts. Capital receipts are measured at fair value and recognized at the point of grant or when there is an enforceable claim to receive the assets if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to Kwara State Government and can be measured with reliability.

b. Revenue from Exchange Transactions: These are transactions in which Government receives consideration from and directly gives approximately equal value in exchange from goods, services, or use of assets. They are recognized at fair value of consideration received or receivable. The State revenue from exchange transactions includes Rent on Government Properties and other miscellaneous revenue from exchange transactions.

V. Cash and Cash Equivalent

Cash equivalent as shows in the Statement of Financial Position comprises cash in bank, deposit held at call with banks, and time deposits which are readily convertible to cash with maturity.

VI. Foreign Currency Transaction

Items included in the Financial Statement of each Government entity are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Nigerian Naira (NGN) rate of exchange at the dates of transactions. Foreign currency balances as at the year ended are valued at the exchange rate prevailing at that date. Monetary assets and liabilities dominated in foreign currencies are translated into Nigerian Naira on the basis of the exchange rate applicable at the reporting period.

Foreign exchange gains or losses that relates to public debts are presented within the public debt charges in the Statement of Financial Performance.

VII. Notes to the Accounts

These are narratives, descriptions, or more detailed analysis of the amounts shown on the face of the statements as well as additional information. The Items in the Statements are cross referenced to any related information in the Notes.

VIII. Employee Benefits

Short-term Employee Benefit: Government approves short-term benefits in the form of employee salaries and wages in the period in which associated services are rendered. The Government recognized short-term employee benefits costs when the employee renders service in exchange for those benefits. The State is yet to operate a contributory pension scheme except for the Kwara State Internal Revenue Service.

IX. Explanation of difference between Financial Budget and Actual Amount

- **Internally Generated Revenue:** Realization of the receipts from direct taxes, licences, penalties, fines, fees, and other IGRs .
- **Statutory Revenue:** This is statutory allocation to the State from the Federation account that was shared within the financial year based on the sharing formula.

This revenue is only recognized when it is received because the state does not have control over neither its generation nor the sharing.

- **Payables and other Liabilities**

Description	2023	2022
Outstanding Gratuities	19,017,778,864.40	16,915,585,487.22
Contractors' arrears	7,811,950,730.71	4,258,082,575.09
Contingent liabilities on Litigations	1,249,458,011.73	1,249,458,011.73

- **Outstanding Gratuities:** - This represents the gratuities as at the last quarter of the Financial Year 2023 that are yet to be paid as at 31/12/2023.
- **Contractors' Arrears:** - This represents the value of yet to be paid interim and final certificates of valuation of work done by various contractors.
- **Contingent liabilities on Litigation:** - This represents the outstanding liabilities on litigation from previous years.
- **Other Grants Received:** No grant was received for the States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) in the year 2023; the program ended in 2022.
- **Public Debt Profile:** The outstanding balances of Kwara State public debts in respect of external and domestic loans are in the tune of **N41,148,128,113.93** and **N110,676,398,713.97** respectively, totalling **N151,824,526,827.90** as at 31st December, 2023.

Description	Amount
External Loans	41,148,128,113.93
Domestic Loans	110,676,398,713.97
Total	151,824,526,827.90

The compositions are as tabulated below:

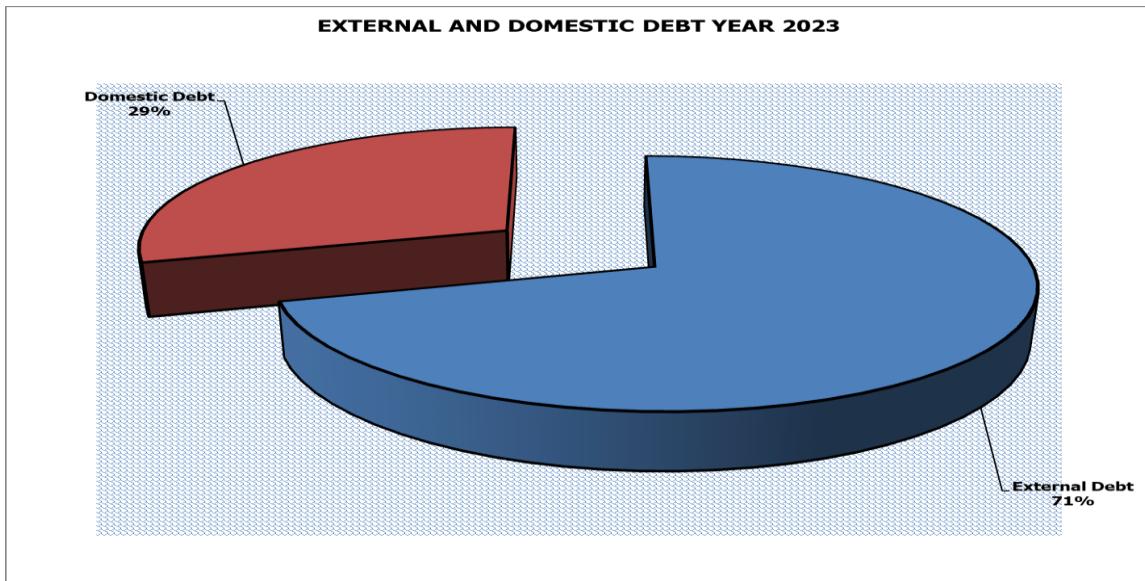
S/No	External Debt	Year	Amount(\$)	Outstanding Balance Amount(NGN)
1	KWSG HEALTH	1999	18,114.48	19,395,284.13

PROJECT(ADF)				
2	KWSG HEALTH PROJECT(ADF)	1999	747,762.85	743,686,648.16
3	KWSG HEALTH PROJECT(ADF)	1991	611.45	608,116.87
4	KWSG HEALTH PROJECT(ADF)	1999	3,909,564.72	3,516,235,142.21
5	KWSG HEALTH PROJECT(ADF)	1999	10,155.48	10,100,120.43
6	KWSG FADAMA DEVELOPMENT	2004	2,655,508.8	2,915,270,668.91
7	KWSG HEALTH SYSTEMS DEVELOPMENT	2003	1,444,914.55	1,743,600,927.38
8	KWSG HIV/AIDS PROGRAMME	2005	1,009,297.18	1,217,934,652.36
9	KWSG COMMUNITY BASED POV; REDUCTION	2005	1,541,820.32	1,981,210,196.98
10	KWSG EDUCATION SECTOR PROJECT	2008	9,293,819.43	11,214,996,896.78
11	KWSG NATIONAL FADAMA DEVELOPMENT III	2008	2,515,535.44	3,035,535,854.98
12	KWSG COMM AND SOCIAL DEV PROJECT	2008	2,892,499.88	3,490,424,730.65
13	KWSG HEALTH SYSTEMS DEVELOPMENT	2009	1,834,615.49	2,213,859,125.3
14	KWSG HIV/AIDS PROGRAMME	2011	3,114,098.07	3,757,830,710.00
15	KWARA STATE YOUTH EMPOWERMENT & SOCIAL SUPPORT PROGRAMME		820,000.00	737,502,260.00
Sub-Total			31,808,318.14	36,598,191,335.14

Amount (Euro)				
16	KWSG RURAL ACCESS AGRICULTURAL MARKETING	2021	3,500,000.00	3,480,920,799.85

PROJECT		Amount (\$)		
17	KWSG RURAL ACCESS AGRICULTURAL MARKETING PROJECT	2022	662,289.90	271,538,859.00
18	KWSG RURAL ACCESS AGRICULTURAL MARKETING PROJECT	2023	286,640.55	168,672,420.34
19	WORLD BANK LOAN RECEIPT ON AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	2023		628,804,699.6
Grand Total				41,148,128,113.93

S/No	Domestic Debt	Year	Outstanding Balance Amount(NGN)
1	RESTRUCTURED LOAN (FGN GOVT BOND)	2015	13,780,820,182.22
2	SALARY BAILOUT (FGN GOVT BOND)	2015	3,615,588,570.38
3	ECA SECURED LOAN	2015	4,224,008,016.85
4	ECA SECURED LOAN	2015	4,224,008,016.85
5	SMALL & MEDIUM ENTERPRISES DEV. FUND	2018	200,000,000.18
6	BUDGET SUPPORT	2019	20,742,467,984.72
7	PENSION & GRATUITY		19,017,778,864.40
8	CONTRACTUAL OBLIGATION		7,811,950,730.71
9	STATE BOND	2021	19,016,693,604.82
10	FGN BRIDGING LOAN FACILITY	2021	18,043,082,742.84
Total			110,676,398,713.97



The sum of **N151,824,526,827.90** indicates the total outstanding public debt of Kwara State as at 31st December 2023. The domestic component dominates the external debt with 73% and 27%, respectively. It is noteworthy that debts are being serviced as and when due.

YEAR 2023 BUDGET

Year 2023 Budget is christened “ **“Delivering Fiscal Consolidation for Sustainable and inclusive growth”**. The theme is based on efforts to look inward for sustained economic development to be determined by current economic realities and also underlines the resolve to sustain on-going critical infrastructure presently on ground in all the nooks and crannies of the State and significantly improve on them. The 2023 Budget major objectives include: -

- (i). Provision of Infrastructure that will deepen the socio-economic development of the state;.
- (ii). Ensuring job creation and inclusive growth Expand and improve the Internally Generated Revenue base and reduce dependence on Federal Allocation.
- (iii). Ensuring job creation and inclusive growth; and
- (iv). Institutional reforms that will ensure funding towards capital investment that stimulates economic growth.

In order to vigorously pursue the attainment of these objectives, the following policies will be strictly adhered to

- a. Completion of all on-going capital projects, especially the ones which have direct impact on the economic development of the state;
- b. Diversification of the production and revenue base of the State economy; and
- c. Reduction in the cost of governance.

Year 2023 Budget was crafted based on the **Kwara State Sustainable Development Plan (2021-2030)**, the **Medium Term Sector Strategy (2021 -2023)** as well as the **Citizens' Need Assessment** carried out in the **three (3) Senatorial Districts** of the state. It is also, pertinent to state that year 2023 budget is in line with the Constitutional provision as enshrined in **Section 121(i) of the 1999 Constitution of the Federal Republic of Nigeria** (as amended). Aside from this Constitutional provision, global best practices, **Fiscal Sustainability Plan (FSP)**, **State Fiscal Transparency, Accountability and Sustainability (SFTAS) programmes** for results as well as the newly introduced **State Action on Business Enabling Reforms (SABER)** demand that the formulation and authorization of the annual Budget should be concluded before the end of relevant financial year with a view to giving way for its implementation as early as the **1st day of January** of the succeeding year. The year 2023 Budget was prepared within the framework of International Public Sector Accounting System (IPSAS), following the Zero-Based Budgeting principle which is aimed at ensuring scientific justification for every expenditure item, thereby, ensuring prudent management of financial resources of the state. The budget proposal was based on the following assumptions as adopted by the Federal Government: which include:

- Benchmark oil price of 70 US Dollars per barrel
- Daily oil production estimate of 1.69 Million barrels per day
- Exchange rate of N435.57 per US Dollar; and
- GDP growth projected at 3.75 percent and 17.16 percent inflation rate.

In the light of the above fiscal assumptions and parameters, 2023 approved budget size is **One Hundred and Eighty-Eight Billion, Eight Hundred and Forty Five Million, Six Hundred and Three Thousand, Five Hundred and Sixty One Naira (N188,845,603,561.00) only.**

This shows an increase of **One Billion, Six Hundred and Twenty Two Million, Two Hundred and Eighty- Six Thousand, Two Hundred and Forty- Eight Naira (N1,622,286,248.00)** only compared to the **2022 Revised Budget**.

Out of this Total Budget size, **the sum of Ninety- Three Billion, Nine Hundred and Eighty-Nine Million, Eight Hundred and Seven Thousand, Sixty-Five Naira (N93,989,807,065.00)** only or 50% is for **Recurrent Expenditure** while **the sum of Ninety Four Billion, Eight Hundred and Fifty- Five Million, Seven Hundred and Ninety-Six Thousand, Four Hundred and Ninety-Six Naira (N94,855,796,496.00)** only or 50% is for **Capital Expenditure**.

SOURCES OF 2023 REVENUE ESTIMATE

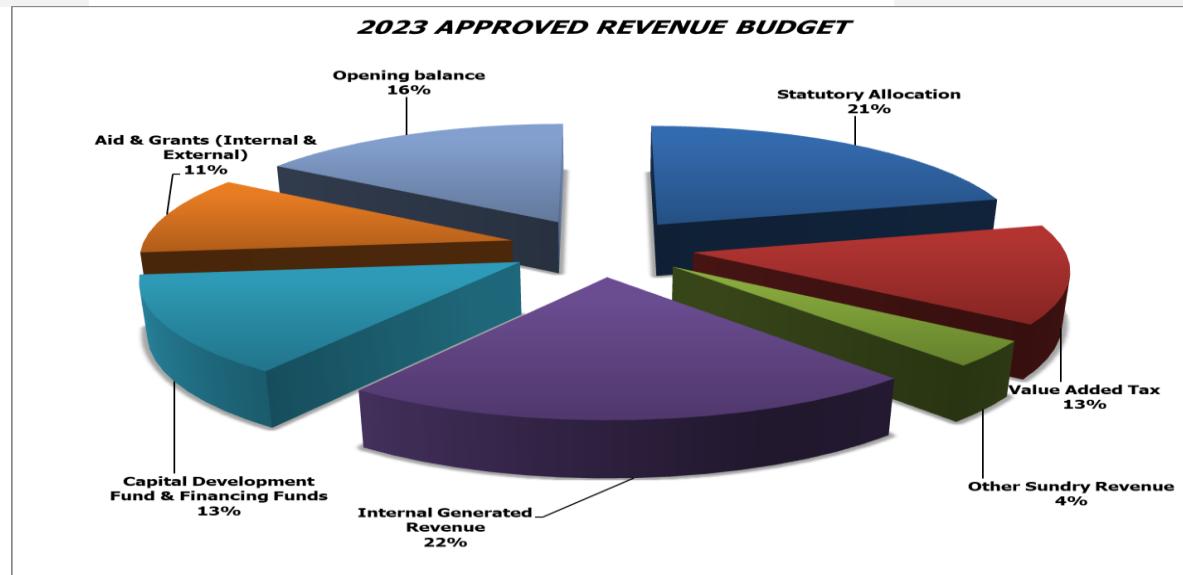
The primary sources of revenue expected to the State Government to fund 2022 Budget are as follows: -

- **Statutory Allocation:** - This is the State's share of collectable revenue from the Federation Account, which is estimated at Forty Billion, Seventy Million, Two Hundred and Eighty-Nine Thousand, Seven Hundred and Four Naira (N40,070,289,704.00) only or 21 percent of the total revenue.
- **Value Added Tax:** - The estimated VAT receipt is Twenty -Five Billion, Two Hundred and Seventy-Three Million, Six Hundred and Twenty Nine Thousand, Nine Hundred and Fifty-Three Naira (N25,273,629,953.00) only or 13 percent.
- **Other Sundry Revenue:** - The estimated sundry revenue from the Federation Account is Six Billion, Seven Hundred and Twenty Seven Million, One and Twenty Thousand, Five Hundred and Thirteen Naira (N6,727,120,513.00) only or 4 percent
- **Internally Generated Revenue (IGR):** - The estimated internally generated revenue is Forty One Billion, Forty Million, Eight Hundred and Seventy Thousand, Two Hundred and Twenty-Nine Naira (N41,040,870,229.00) only or 22 percent.
- **Capital Development Fund and Financing Funds (Miscellaneous Receipt & Refund):** - This source is estimated at Twenty-Five Billion, Four Hundred Thirty-Three Million, Four Hundred and Fifty Thousand, One Hundred and Seventy Naira (N 25,433,450,170.00) only or 13 percent.

- **Aid & Grants (Internal & External):** - This is estimated at Twenty Billion, Three Hundred Million, Two Hundred and Forty-Two Thousand, Nine Hundred and Ninety Two Naira (N20,300,242,992.00) only or 11 percent.
- **And an opening balance** of Thirty Billion Naira(N30,000,000,000.00) only or 16 percent

This gives a total budget size of **One Hundred and Eighty-Eight Billion, Eight Hundred and Forty-Five Million, Six Hundred and Three Thousand, and Five Hundred and Sixty-One Naira (N 188,845,603,561.00)** only which is as shown in the table below:

DETAILS		AMOUNT
1	Statutory Allocation	N40,070,289,704.00
2	Value Added Tax	N25,273,629,953.00
3	Other Sundry Revenue	N6,727,120,513.00
4	Internal Generated Revenue	N41,040,870,229.00
5	Capital Development Fund & Financing Funds	N25,433,450,170.00
6	Aid & Grants (Internal & External)	N20,300,242,992.00
7	Opening balance	N30,000,000,000.00
	Grand Total	N188,845,603,561.00



YEAR 2023 BUDGET FOR EXPENDITURES

The total recurrent expenditure for the 2023 financial year is estimated at **Ninety-Three Billion, Nine Hundred and Eighty-Nine Million, Eight Hundred and Seven Thousand, Sixty Five Naira (N93,989,807,065.00) only** which includes the following components: -

(i) **Personnel Cost:** - A total sum of Thirty Billion, One Hundred and Seventy-One Million, One Hundred and Forty Thousand, Eight Hundred and Eighty-Four Naira (**N30,171,140,884.00**) only is estimated for personnel cost which represent **32 percent** of the aggregate recurrent expenditure.

Details which are as follow:

- a. Personnel Cost (Ministries) which is Eighteen Billion, One Hundred and Seventy-Two Million, Four Hundred and Twenty-Five Thousand, Nine Hundred and Eighty-Nine Naira (**N18,172,425,989.00**) only.
- b. Salaries / Allowance of Statutory Officer Holder which is Five Hundred Eighty-Five Million Naira(**N585,000,000.00**) only.
- c. Salaries / Allowance of Parastatals /Tertiary Institution, which is Ten Billion, Nine Hundred and Fifteen Million, Five Hundred and Eighty-Three Thousand, Three Hundred and Twenty-Five Naira (**N10,915,583,325.00**) only.
- d. Regular Allowance /Emolument/Social Contribution which is Four Hundred and Twenty-Eight Million One Hundred Thirty-One Thousand Five Hundred and Seventy Naira (**N428,131,570.00**) only.
- e. Salaries of Parastatal Board Members which is Seventy Million Naira (**N70,000,000.00**) only.

(ii) **Social Benefit (Pensions and Gratuities):** - is estimated at Ten Billion, Three Hundred and Sixty-Five Million Five Hundred Thousand Naira (**N10,365,500,000.00**) only.

(iii) **Overhead Cost:** - This includes subvention to Parastatals, Support grant as well as Tertiary Institutions Overhead and Operational cost for Ministries, Departments and Agencies. It is estimated at a total sum of **Fifty-Three Billion, Four Hundred and Fifty-Three Million, One Hundred and Sixty-Six Thousand One Hundred and Eighty-One Naira (N53,453,166,181.00)** only or **57 percent**. Further details are as follows:

- a. Overhead cost of Ministries which is Seventeen Billion, Five Hundred and Forty-Eight Million, Two Hundred and Twenty-Four Thousand, Four Hundred and Thirty-Four Naira (N 17,548,224,434.00) only.
- b. Overhead cost of Parastatal and Tertiary Institutions which is Thirteen Billion, Five Hundred and Forty-One Million, Two Hundred and Twenty-Four Thousand, Six Hundred and Fifty Naira (N13,541,224,650.00) only.

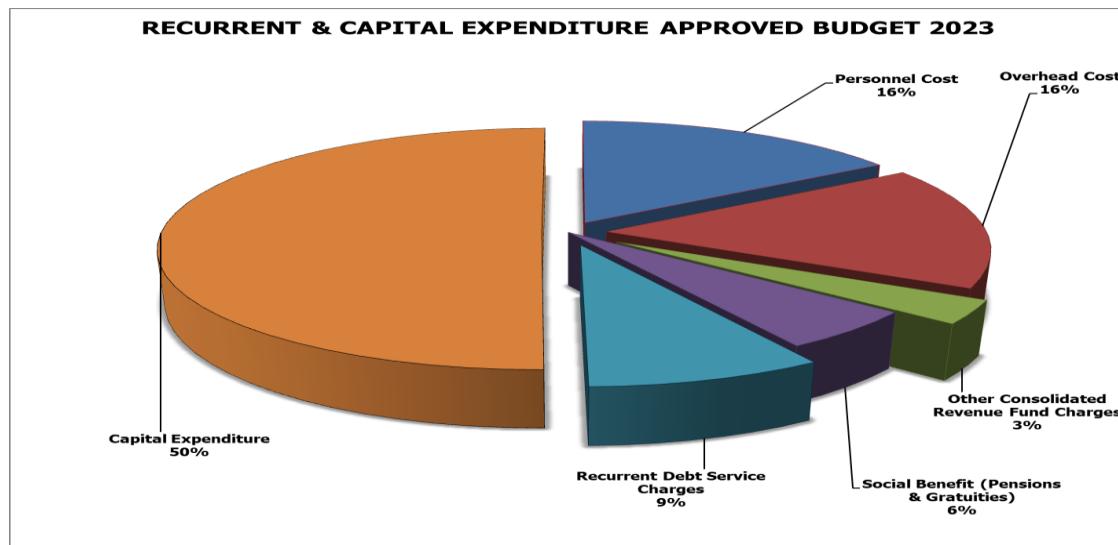
(iv) **Recurrent Debt Service Charges:** - is estimated at Sixteen Billion, Six Hundred and Twelve Million, One Hundred and Thirty-Six Thousand, Eight Hundred and Twenty-One Naira (N16,363,717,097.00) only.

(v) **Other Consolidated Revenue Fund Charges {Transfer to CDF (SWV)}**:- is estimated at Six Billion Naira (N6,000,000,000.00)

The Total **Capital Expenditure** is estimated at **Ninety-Four Billion, Eight Hundred and Fifty-Five Million, Seven Hundred and Ninety-Six Thousand, Four Hundred and Ninety-Six Naira (N94,855,796,496.00) only** which represent **50 percent** of the aggregate expenditure for the 2023 financial year. This increase reflects Kwara State Government commitment to embark on critical infrastructure and human capital development.

The breakdown of the approved budget is as listed below:

S/No	Particular	Amount (NGN)
1	Personnel Cost	30,171,140,884.00
2	Overhead Cost	31,086,449,084.00
3	Other Consolidated Revenue Fund Charges	6,000,000,000.00
4	Social Benefit (Pensions & Gratuities)	10,365,500,000.00
5	Recurrent Debt Service Charges	16,363,717,097.00
Total Recurrent Expenditure		93,986,807,065.00
6	Capital Expenditure	94,855,796,496.00
Total Budget Size		188,845,603,561.00

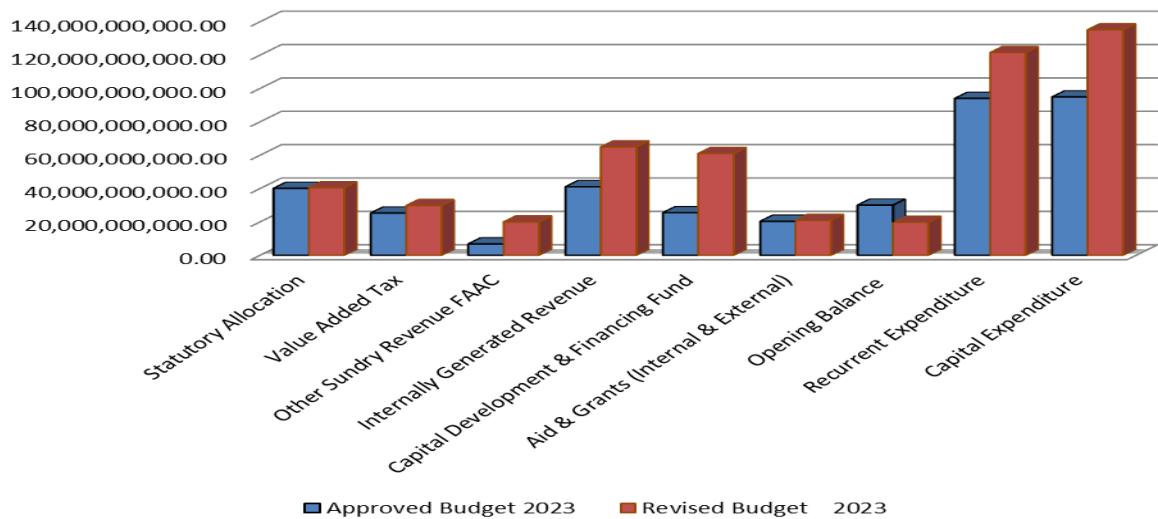


REVISED BUDGET FOR YEAR 2023

However, during the year under review, the approved estimates was revised to take care of some exigencies of government and to show the economic reality. The breakdown of the revised budget for the year is as stated below: -

S/No	Revenue & Expenditure Item	Approved Budget 2023	Revised Budget 2023
1	Statutory Allocation	40,070,289,704.00	40,470,289,704.00
2	Value Added Tax	25,273,629,953.00	29,771,598,514.00
3	Other Sundry Revenue FAAC	6,727,120,513.00	19,927,523,220.00
4	Internally Generated Revenue	41,040,870,229.00	64,893,698,574.00
6	Capital Development & Financing Fund	25,433,450,170.00	60,966,135,561.00
7	Aid & Grants (Internal & External)	20,300,242,992.00	20,869,466,006.00
5	Opening Balance	30,000,000,000.00	19,703,007,934.00
Total		188,845,603,561.00	256,601,719,513.00
6	Recurrent Expenditure	93,986,807,065.00	121,470,654,787.00
7	Capital Expenditure	94,855,796,496.00	135,131,064,726.00
Total		188,845,603,561.00	256,601,719,513.00

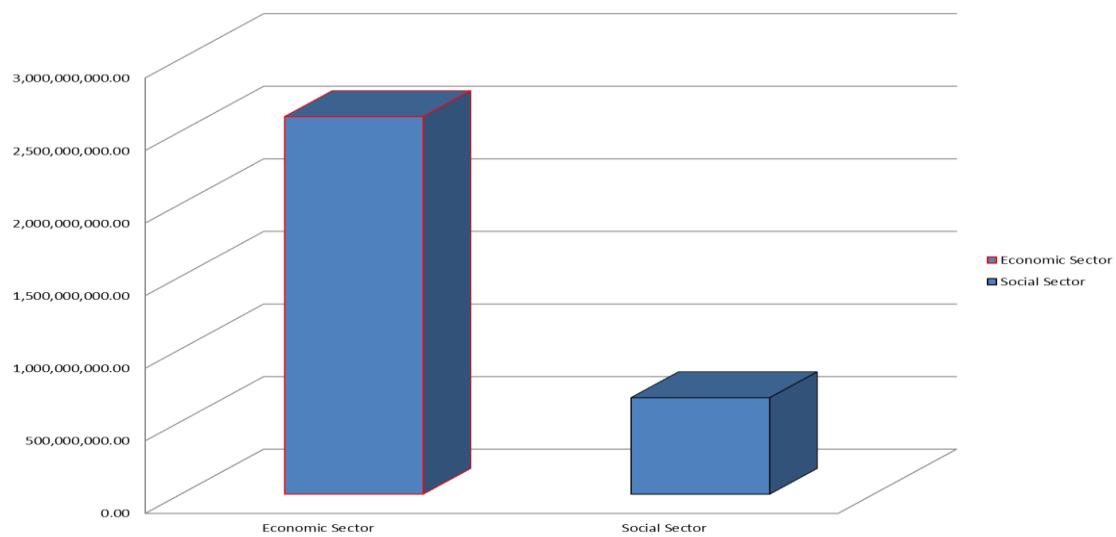
APPROVED & REVISED BUDGET 2023



No budgetary provision was made for **COVID-19 Recurrent and Capital Expenditures** in year 2023 because it is the **post COVID-19 pandemic era** but budgetary provision was made for **Climate Change Responsive** which is meant to tackle effect of climate change being experienced across the globe. The sum of **Three Billion, Two Hundred and Sixty-Five Million, Nine Hundred and Forty-Five Thousand Naira (N3,265,945,000.00) Only** was budgeted to take care of the effect of **climate change** from the capital Expenditure under some sectors which are detailed as follows: -

Sector	Capital Expenditure Budgeted Amount for Climate Change Responsive
Economic Sector	2,601,175,000.00
Social Sector	664,770,000.00
Total	3,265,945,000.00

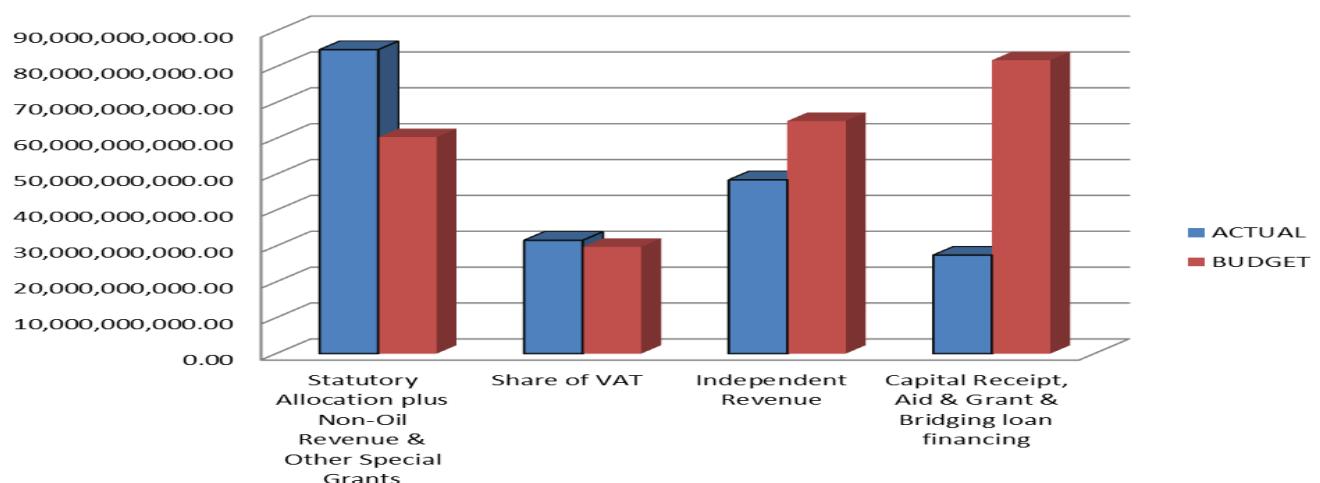
Capital Expenditure Budgeted Amount for Climate Change Responsive 2023



ACTUAL REVENUE & BUDGET PERFORMANCE DURING THE YEAR

DESCRIPTION OF REVENUE	ACTUAL 2023 =N=	BUDGET (REVISED) 2023 =N=	PERFOR- MANCE ON BUDGET %
Statutory Allocation plus Non-Oil Revenue & Other Special Grants	84,778,162,409.51	60,397,812,924.00	140%
Share of VAT	31,625,842,660.04	29,771,598,514.00	106%
Independent Revenue	48,470,326,753.69	64,893,698,574.00	75%
Capital Receipt, Aid & Grant & Bridging loan financing	27,478,895,073.83	81,835,601,567.00	34%
Total	192,353,226,897.07	236,898,711,579.00	81%

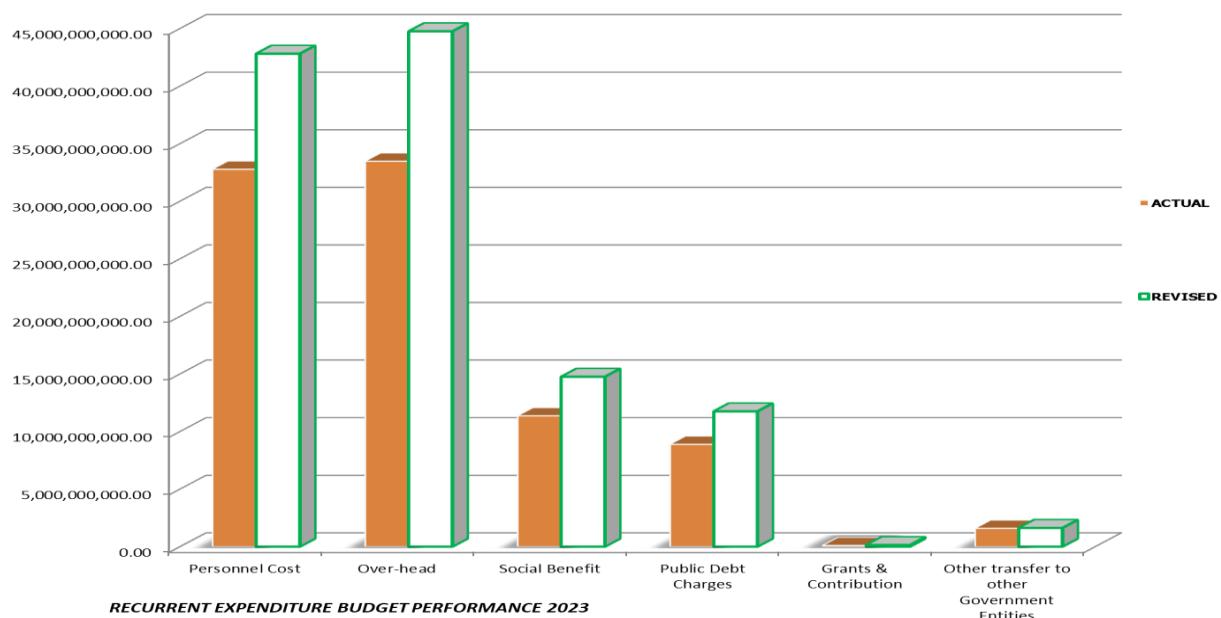
ACTUAL REVENUE & BUDGET PERFORMANCE 2023



The **Total Revenue inflows** received in the year **2023** is **One Hundred and Ninety-Two Billion, Three Hundred and Fifty- Three Million, Two Hundred and Twenty- Six Thousand, Eight Hundred and Ninety- Seven Naira Seven Kobo (₦192,353,226,897.07)** only as against the revised budget of **Two Hundred and Thirty-Six Billion, Eight Hundred Ninety- Eight Million, Seven Hundred and Eleven Thousand, Five Hundred and Seventy-Nine Naira (₦236,898,711,579.00)** Only representing **81%(percent)** of the budget size.

RECURRENT EXPENDITURE BUDGET PERFORMANCE

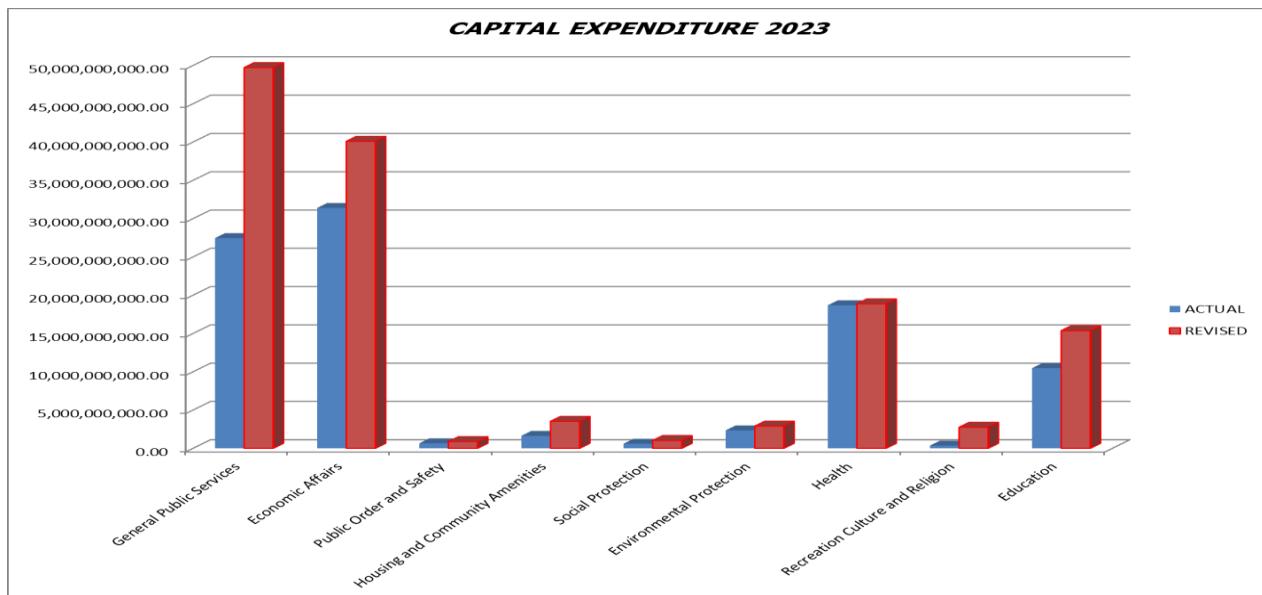
EXPENDITURE	ACTUAL 2023	REVISED BUDGET 2023	PERFOR- MANCE ON BUDGET %
	=₦=	=₦=	
Personnel Cost	32,773,537,488.80	42,810,623,520.00	77%
Over-head	33,464,859,159.13	44,752,507,567.00	75%
Social Benefit	11,356,859,538.77	14,755,285,692.00	77%
Public Debt Charges	8,887,105,506.92	11,749,119,945.00	76%
Grants & Contribution	102,591,872.96	137,068,123.00	75%
Other transfer to other Government Entities	1,585,709,465.85	1,622,945,641.00	98%
Total	88,170,663,032.43	115,827,550,488.00	76%



As for **Recurrent Expenditure**, a sum of **One Hundred and Fifteen Billion, Eight Hundred and Twenty-Seven Million, Five Hundred and Fifty Thousand, Four Hundred and Eighty-Eight Naira (N115,827,550,488.00)** Only was budgeted while the sum of **Eighty-Eight Billion, One Hundred Seventy Million, Six Hundred and Sixty-Three Thousand, Thirty-Two Naira Forty-Three Kobo (N88,170,663,032.43)** only was expended during the year representing **76%** positive performance.

CAPITAL EXPENDITURE PERFORMANCE

CAPITAL EXPENDITURE	ACTUAL 2023 =N=	REVISED BUDGET 2023 =N=	PERFOR- MANCE ON BUDGET %
General Public Services	27,456,750,651.19	49,726,107,113.00	55%
Economic Affairs	31,390,739,890.30	40,093,054,982.00	78%
Public Order and Safety	652,572,159.75	870,730,293.00	75%
Housing and Community Amenities	1,634,309,606.66	3,527,643,496.00	46%
Social Protection	596,805,071.25	1,022,629,067.00	58%
Environmental Protection	2,343,411,345.92	2,901,483,980.00	81%
Health	18,681,937,426.39	18,875,099,406.00	99%
Recreation Culture and Religion	354,239,398.47	2,746,715,723.00	13%
Education	10,469,370,978.07	15,367,600,666.00	68%
Total	93,580,136,528.00	135,131,064,726.00	69%



The revised budget of **Capital Expenditure** for the year was **One Hundred and Thirty-Five Billion, One Hundred and Thirty- One Million, Sixty-Four Thousand, Seven Hundred and Twenty-Six Naira (₦135,131,064,726.00)** Only while the actual Capital Expenditure was **Ninety-Three Billion, Five Hundred and Eighty Million, One Hundred and Thirty-Six Thousand, Five Hundred and Twenty-Eight Naira (₦93,580,136,528.00)** only representing **69%**.

Conclusion

Efforts were made to ensure that these Financial Statements reflects the TRUE Financial Position of the Government of Kwara State as at 31st December, 2023.

Considering the analysis and appraisal above, it is evident that the State Government has met substantial part of the 2023 budget. It is therefore my pleasure at this moment to appreciate all the staff of the Accountant – General’s Office for their loyalty, commitment, and dedication to duties during the preparation of this account.

 28-03-2024

AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI
FRC/2016/ICAN/00000015302
Accountant General,
Kwara State



OFFICE OF THE KWARA STATE ACCOUNTANT GENERAL KWARA STATE GOVERNMENT

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and management) Act cap 144 LFN of 1958 as amended. The Financial Statements comply with the Generally Accepted Accounting Practice (GAAP) and prepared in accordance with the International Public Sector Accounting Standards (IPSAS) accrual basis.

To fulfill accounting and reporting responsibilities, I as the Accountant General and the State's Accounting Officer for receipts and payments of Government, I am saddled with the responsibility for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded to prevent fraud and irregularities while resources are safeguarded.

The responsibility for the preparation of the Financial Statements rests solely with the Office of the Accountant General and as such efforts were made to ensure that these Financial Statements fairly reflect the financial position of Kwara State Government as at 31st December, 2023 and its operations for the year ended on that date.

These Financial Statements are prepared in accordance with IPSAS Accrual basis. It is worthy to note that year 2022 Financial Statement is expected to be the last year of the Three(3) years transitional exemption period of IPSAS 33, but the year 2023 Financial Statement is not a full adoption of the Accrual basis IPSAS because the assets of the State Government is yet to – be re-valued

The Accountant General Accepts responsibility for the integrity and objectivity of the Financial Statements and the information contained therein.

A handwritten signature in black ink, appearing to read "AbdulGaniyu Sani".

AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI
FRC/2016/ICAN/00000015302
Accountant General,
Kwara State.

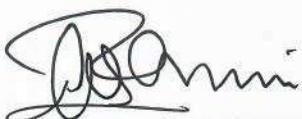
Ahmadu Bello Way, GRA, P.M.B. 1382, Ilorin
Telegram: GOV. ILORIN

www.kwarastate.gov.ng



We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Finance (Control and Management) Act cap 144 LFN of 1958 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of Kwara State Government of Nigeria as at 31st December, 2023 and its operations for the year ended on that date.



AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI
FRC/2016/ICAN/00000015302
Accountant General, Kwara State.

Date 28-03-2024



Dr. (Mrs.) Hauwa Nuru
Honourable Commissioner, Ministry of Finance
Kwara State.

Date 28-03-2024



OFFICE OF THE KWARA STATE ACCOUNTANT GENERAL KWARA STATE GOVERNMENT

STATEMENT OF ACCOUNTING POLICIES

Introduction

In line with the adoption of the IPSAS in Nigeria, a standardized format of General-Purpose Financial Statements (GPFS) has been designed and introduced for use by Kwara State Public Sector Entities (PSE).

In-order to ensure an effective and efficient harmonization of GPFS prepared and presented by PSE, Accounting Policies for Accrual Accounting have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Nigeria.

The Accounting Policies have been developed to address the following fundamental accounting issues:

- i. Recognition of Elements of Financial Statements,
- ii. Measurement of Elements of Financial Statements,
- iii. Accounting Treatment of Elements of Financial Statements; and
- iv. Disclosures

The Accounting Policies shall be subject to periodic review and update as deemed necessary by the relevant Authorities.

Accounting Policies

i. Measurement Basis

These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

- ii. The extent to which an entity has applied transitional provisions in any IPSAS as may be directed by Governments.
- iii. Other Accounting Policies.

1. Basis of Accounting

These GPFS have been prepared under Accrual Basis of Accounting.



2. Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira (₦).

4. Consolidation Policy (applicable to controlling entities)

- i. All MDA of the Government shall be consolidated except Commercial Public Sector Entities (CPSE).
- ii. Consolidation of the GPFS shall agree with the provisions of all the relevant legal requirements.
- iii. Controlled entities are fully consolidated from the date in which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases.
- iv. Controlling Entity with interest in a CPSE should account for such by presenting it as an investment, recognizing the Net assets of the Investee Entity in the Statement of Financial Position

5. Comparative Information

The General-Purpose Financial Statements shall disclose all numerical information relating to previous period.

6. Budget Figures

These are figures from the approved budget in accordance with the Appropriation Act prepared on Cash Basis.

7. Revenue:

Fees, taxes and fines

- a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (*specify event*) occurs, and the asset recognition criteria are met.
- b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Other operating revenues

- a. Other operating revenues arise from exchange transactions in the ordinary course of the Entity's activities.

- b. Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an Entity's activities.
- c. Revenue is shown net of tax, returns, rebates and discounts

Sales of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually when goods are delivered.

Other Revenue / Income

- a. Other revenue/income consists of fees, fines, debt forgiveness, commissions, rentals, gains on disposal of assets, etc.
- b. Any gain on disposal is recognized at the date the control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time

8. Aid and Grants:

- a. Aid and Grants to an Entity is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.
- b. Grant should be recognised as either in kind (assets, goods or service) or Cash
- c. Assets related grant for which conditions are fully met should be recognised systematically as income in the GPFS to compensate the cost of the Asset (depreciation) it is intended to represent by applying deferred Income method.

9. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to an Entity are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.

10. Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the

economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

11. Expenses

All expenses should be reported on an accrual basis, i.e. all expenses are to be recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

12. Employee Benefits/Pension obligations: Under the Defined Benefits Scheme:

- a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.
- b. To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities.

Under the Defined Contribution Scheme

- a. Public Entities make pension and national insurance contributions on behalf of employees in line with Pension Act 2014 as amended. The contributions are treated as payments to a defined contribution pension plan.
- b. A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFA).
- c. The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
- d. The contributions are recognized as employee benefit expense when they are due.
- e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available.

13. Interest on Loans:

- a. Interest on loans shall be treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- b. Interest expense is accrued using the effective interest rate method.
- c. The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount.
- d. The method applies this rate to the principal outstanding to determine interest

expense in each period.

14. Foreign currency transactions:

- a. Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the date of the transactions.
- b. Foreign currency balances, as at the year end, shall be valued at the exchange rates prevailing on that date.
- c. Foreign Exchange gains/losses are recognized as income or expenses in the Statement of Financial Performance.
- d. Gain or loss from the translation of foreign operations result should be recognized in the reserve (translation reserve)

15. Minority Interest

This represents the interests of external parties during the year under review.

16. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cashflow statement shall consists of three (3) sections:

- a. **Operating activities** – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. **Investing activities** - These are the activities relating to the acquisition and disposal of non-current assets.
- c. **Financing activities** - These comprise the change in equity and debt capital structure of the PSE.

17. Cash & Cash Equivalent

- a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of three (3) months or less in which the Entity invests as part of its day-to-day cash management, and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.
- b. Cash & cash Equivalent is reported under Current Assets in the statement of financial position

18. Accounts Receivable:

a. **Receivables from exchange transactions**

- i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

- ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

b. Receivables from non-exchange transactions

- i. Receivables from non-exchange transactions comprise; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract.
- ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged etc.
- iii. These receivables are subsequently adjusted for penalties as they are charged or possible write down because of impairment.
- iv. Interest and penalties charged on tax receivables are presented as tax revenue in the statement of financial performance.

19. Loans Granted:

Loans Granted are shown at estimated realizable value after providing for bad, doubtful debts and impairments

20. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.
- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the statement of financial performance
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

21. Intangible Assets

- a. These consist of assets that are not physically tangible which have been acquired or internally generated and held for use from which benefits are derivable beyond a financial year.
- b. The cost of an item of intangible asset shall comprise: - its purchase price, including

non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price.

- c. Intangible assets are tested for impairment annually and amortized over the estimated useful life using the straight-line method on an annual basis.
- d. Classes of Intangible Assets are as follows:

- i. Soft wares acquired externally
- ii. Patent right
- iii. Copyrights
- iv. Trademarks and brand acquired
- v. Franchise
- vi. Other Intangible assets

Intangible Assets are to be Amortized on a straight-line basis over their estimated useful life based on the substance of their agreements.

22. Loans & Debts

- a. Loans are funds borrowed to be paid back at an agreed period. They are presented in Statement of Financial Position as liabilities and are categorized as either short- or long-term loans.
- b. Short-term loans and debts are those expected to be settled within 12 months from the end of a reporting period. While long-term loans and debts are expected to be settled in a period exceeding 12 months from the end of a reporting period.

23. Payables

Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

Accrued Expenses

- a. These are monies payable to third parties in respect of goods and services received.
- b. Accrued Expenses for which payment is due in the next 12 months shall be classified as Current Liabilities. Where the payments are due beyond the next 12 months, it shall be accounted for as Non-Current Liabilities.

24. Current Portion of Borrowings

This is the portion of the long-term loan/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings shall be classified under Current Liabilities in the Statement of Financial Position.

25. Reserves

Reserves are classified under equity in the Statement of Financial Position and include Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

26. Contingent Liability

- a. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable, or the amount of the obligation cannot be reliably measured.
- b. Contingent liabilities shall only be disclosed in the Notes to the GPFS.

27. Financial Instruments

- a. These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade & Accounts Receivable, Trade & Accounts Payable, Term Borrowings, Treasury Bills, FGN Bonds, all of which are recognized in the Statement of Financial Position.
- b. Investment income and associated expenses e.g. transaction cost in relation to all financial instruments are recognized in the Statement of Financial Performance

28. Borrowings

- a. Borrowings are recognized initially at fair value, net of transaction costs incurred.
- b. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated statement of financial performance over the period of the borrowings using the effective interest method.
- c. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates.
- d. Borrowings falling due within 12 months are classified as current liabilities while

borrowings falling due over more than 12 months are classified as long-term borrowings.

- e. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset.
- f. A qualifying asset is an asset that necessarily takes a substantial period to get ready for its intended use or sale.
- g. All other borrowing costs are recognized as an expense in the period in which they are incurred.

29. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the statement of financial performance.

30. Capitalization

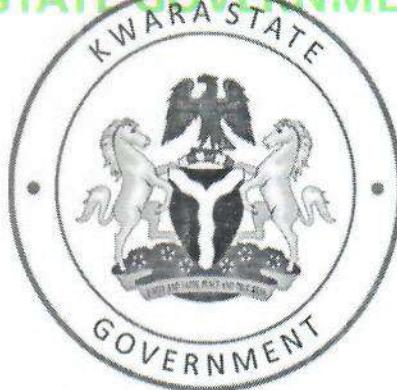
- a. The capitalization threshold shall be N50,000 (Fifty Thousand Naira).
- b. only amounts spent in connection with the above and whose values are equal or in excess of N50,000 (Fifty Thousand Naira) shall be capitalized.

 28-03-2024

AbdulGaniyu Sani FNIM, FCA, FCNA ,ACTI
Accountant General of Kwara State



OFFICE OF THE KWARA STATE
AUDITOR-GENERAL
KWARA STATE GOVERNMENT



AUDITOR GENERAL'S CERTIFICATE

REPORT/CERTIFICATE OF THE STATE AUDITOR-GENERAL ON THE FINANCIAL STATEMENT OF KWARA STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and section 7(1) of the Kwara State Public Audit (Re- Enactment) Law, 2021 (Law No.8 of 2021). I have examined the Accounts and Financial Statements of the Government of Kwara State of Nigeria for the year ended 31st December, 2023.

Accountant General's Responsibility

The Accountant General of the State is responsible for:

1. Establishing and maintaining adequate system of internal control to provide adequate and reasonable assurance that the transactions reported are recorded accurately and are within statutory authority.
2. Ensuring the integrity and objectivity of the Financial Statement to reflect the financial position of the State as at 31st December, 2023.

The Accountant General further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of Financial Statement as well as adequate system of internal control.



Auditor-General's Responsibilities

The State Auditor General has the statutory responsibility to form an independent opinion based on the audit of the financial statements and to report thereon as provided in section 11(1) of the Kwara State Public Audit (Re-Enactment) Law, 2021 (Law No.8 of 2021).

Basis of Opinion

The audit was conducted in accordance with the Public Sector Auditing Standards, 1997, International Standards on Auditing and the International Standards of Supreme Audit Institutions (ISSA). During the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements (GPFS), which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained reasonable information and explanations that to the best of my knowledge were relevant and necessary for the purposes of the audit, and serve as evidences and assurance which formed the basis of my independent opinion.

Opinion

In my opinion, the Financial Statements of the Kwara State Government for the year ended 31st December, 2023 comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow, Statement of Changes in Net Assets/Equity and Notes to the Account, show a true and fair view of the State's financial performance, the cash flow and the financial position available as at that date. Furthermore the Kwara State Government has consistently complied with the extant guidelines and provision stipulated by the International Public Sector Accounting Standards (IPSAS) except for full consolidation of the Subsidiaries, Associates and Joint ventures as required by International Public Sector Accounting Standards (IPSAS) 35; and delay in developing reliable model

in valuation, recognition and measurement of assets and liabilities after the expiration of three years transition period in the financial year ended 31st December, 2022 as required by International Public Sector Accounting Standards (IPSAS) 33 – First Time Adoption.

In view of the above, the Kwara State Government is not able to make an explicit statement of its full compliance with Accrual basis IPSAS in preparing its transitional IPSAS financial Statement for the year ended 31st December, 2023.

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts and Expenditure framework are detailed in the Disclosure Notes attached to the General-Purpose Financial Statements (GPFS) of Kwara State Government. In all material respects, the expenditure incurred and the fund received against the SFTAS program by the state for the year ended 31st December, 2023 are in accordance with International Public Sector Accounting Standard (IPSAS).



Tiamiyu, Fatai Adeyemi, FCA, ACTI
Kwara State Ag. Auditor General

24th June, 2024..



DISCLOSURE NOTE IN STATE AUDITED FINANCIAL STATEMENTS FOR 2023

KWARA State participated in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) having met the Eligibility Criteria for 2020. The amount of Grant earned is determined by Disbursement Linked Results achieved by the State as defined in Subsidiary Grant Agreement dated 2019. The achievement of

MDA's	2023			2022			2021			2020		
	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total	Personnel	Overheads	Total
	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira	Naira
Ministry of Finance	658,681,887.57	5,978,917,921.77	6,637,599,809.34	655,188,870.41	10,752,124,919.75	11,407,313,790.16	582,843,311.66	5,304,913,000.09	5,887,756,311.75	579,137,590.65	3,662,486,211.36	4,241,623,802.01
Ministry of Planning and Economic	106,489,476.96	571,756,424.81	678,245,901.77	106,144,367.93	263,250,014.86	369,394,382.79	-	101,018,784.00	101,018,784.00	-	-	-
Kwara State Internal Revenue Service	1,895,129,014.22	3,231,619,746.58	5,126,748,760.80	1,551,419,059.24	4,115,347,390.06	5,666,766,449.30	1,201,708,970.50	2,584,263,703.11	3,785,972,673.61	1,123,139,110.85	1,591,486,206.15	2,714,625,317.00
Office of the Accountant General	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,312,752,297.58	15,130,722,324.67	17,443,474,622.25	2,312,752,297.58	15,130,722,324.67	17,443,474,622.25	1,784,552,282.16	7,990,195,487.20	9,774,747,769.36	1,702,276,701.50	5,253,972,417.51	6,956,249,119.01

The State was found eligible to participate in the Program for 2018, 2019, 2020, 2021 and 2022 for verification and disbursements occurred during the year. Verification and disbursement for 2022 is to occur in 2023. The disbursements below were received as grants from the Federal Government in the State's [Consolidated Revenue Fund] and are reflected in the activity

	2023	2022	2021	2020
Amount earned for 2018 performance	-	-	-	1,800,000,000.00
Amount earned for 2019 performance	-	-	-	5,472,000,000.00
Amount earned for 2020 performance	-	-	3,765,497,150.00	-
Amount earned for 2021 performance	-	2,920,585,000.00	-	-
Amount earned for 2022 performance	-	-	-	-
TOTAL	2,920,585,000.00	3,765,497,150.00	7,272,000,000.00	


28 - 03 - 2024
AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI
Accountant General of Kwara State

KWARA STATE GOVERNMENT

ACCRAUL STATEMENT 1

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2023

2022 Financial Year		Notes	Actual	Final Budget	Supplementary Budget	Initial/Original Budget	Variance On Final Budget
			=N=	=N=	=N=	=N=	=N=
REVENUE	REVENUE						
52,397,380,165.82	Government Share of FAAC (Statutory Revenue)	1	84,778,162,409.51	60,397,812,924.00	-	60,397,812,924.00	24,380,349,485.51
23,371,319,683.39	Government Share of VAT	2	31,625,842,660.04	29,771,598,514.00	-	29,771,598,514.00	1,854,244,146.04
12,403,160,045.18	Tax Revenue	3	15,264,550,393.03	15,183,898,373.00	-	15,183,898,373.00	80,652,020.03
22,754,131,545.38	Non-Tax Revenue	4	33,205,776,360.66	49,709,800,201.00	-	49,709,800,201.00	(16,504,023,840.34)
-	Investment Income	5	-	-	-	-	-
-	Interest Earned	6	-	-	-	-	-
7,824,288,998.10	Aid and Grants	7	21,185,819,193.87	20,869,466,006.00	-	20,869,466,006.00	316,353,187.87
7,700,000.00	Debt Forgiveness	8	-	-	-	-	-
	Gain on Investment	9	-	-	-	-	-
2,076,592,036.32	Other Capital Receipts	10	6,293,075,879.96	60,966,135,561.00	-	60,966,135,561.00	(54,673,059,681.04)
131,965,842.24	Transfer from other Government Entities	11	-	-	-	-	-
120,966,538,316.43	Total Revenue		192,353,226,897.07	236,898,711,579.00	-	236,898,711,579.00	(44,545,484,681.93)
EXPENDITURE	EXPENDITURE						
28,166,278,067.46	Salaries & Wages	12	32,773,537,488.80	42,810,623,520.00	-	42,810,623,520.00	10,037,086,031.20
13,344,668,200.94	Social Benefits	13	14,818,440,020.78	14,755,285,692.00	-	14,755,285,692.00	(63,154,328.78)
33,399,381,708.48	Overhead Cost	14	33,464,859,159.13	44,797,507,567.00	-	44,797,507,567.00	11,332,648,407.87
3,437,195,206.29	Grants and Contributions	15	102,591,872.96	137,068,123.00	-	137,068,123.00	34,476,250.04
-	Subsidies	16	-	-	-	-	-
-	Depreciation Charges	17	-	-	-	-	-
-	Impairment Charges	18	-	-	-	-	-
-	Amortization Charges	19	-	-	-	-	-
-	Bad Debts Charges	20	-	-	-	-	-
1,433,111,329.93	Transfer to other Government Entities	21	1,585,709,465.85	1,622,945,641.00	-	1,622,945,641.00	37,236,175.15
79,780,634,513.10	Total Expenditure		82,745,138,007.52	104,123,430,543.00	-	104,123,430,543.00	21,378,292,535.48
41,185,903,803.33	Surplus from Operating Activities for the Period		109,608,088,889.55	132,775,281,036.00	-	132,775,281,036.00	(65,923,777,217.41)
(11,504,562,142.90)	Public Debt Charges	22	(8,887,105,506.92)	11,749,119,945.00	-	11,749,119,945.00	2,862,014,438.08
-	Gain/Loss On Disposal Of Asset	23	-	-	-	-	-
(163,634,800.01)	Loss on Foreign Exchange Transaction	24	(21,023,223,846.80)	-	-	-	(21,023,223,846.80)
-	Share of Surplus/(Deficit) in Associates & Joint Ventures	25	-	-	-	-	-
(11,668,196,942.91)	Total Non-Operating Revenue/(Expenses)		(29,910,329,353.72)	11,749,119,945.00	-	11,749,119,945.00	(18,161,209,408.72)
29,517,706,860.42	Surplus from Ordinary Activities		79,697,759,535.83	144,524,400,981.00	-	144,524,400,981.00	(84,084,986,626.13)
-	Minority Interest Share of Surplus/(Deficit)	26	-	-	-	-	-
29,517,706,860.42	Net Surplus for the Period		79,697,759,535.83	144,524,400,981.00	-	144,524,400,981.00	(84,084,986,626.13)

The Accompanying Notes form part of these Statement


 28-03-2024

AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI

Accountant General of Kwara State

KWARA STATE GOVERNMENT						
ACCRUAL STATEMENT 2						
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AS AT 31ST DECEMBER, 2023						
	Ref.	Notes	2023 Financial Year		2022 Financial Year	
			=N=	=N=	=N=	=N=
ASSETS						
Current Assets						
Cash and Cash Equivalents	3101 - 4	27	25,908,108,781.12		19,703,007,934.15	
Receivables	3106 - 7	28	8,170,000.00		8,170,000.00	
Prepayment	3108	29	-		-	
Inventories	3105	30	-		-	
Total Current Assets			25,916,278,781.12		19,711,177,934.15	
Non-Current Assets						
Long Term Loans	3110	31	20,000,000.00		20,000,000.00	
Investments	3109	32	490,369,201.55		490,369,201.55	
Property, Plant & Equipment	3201	33	92,228,618,992.28		53,739,590,333.89	
Investment Property	3202	34			-	
Intangible Assets	3301	35	107,075,133,207.10		51,984,025,337.49	
Total Non-Current Assets			199,814,121,400.93		106,233,984,872.93	
Total Assets			225,730,400,182.05		125,945,162,807.08	
LIABILITIES						
Current Liabilities						
Deposits	4101	36	-		-	
Short Term Loans & Debts	4102	37	-		-	
Unremitted Deductions	4103	38	-		-	
Payables	4104	39	28,079,187,606.84		22,423,126,074.04	
Short Term Provisions		40	-		-	
Current Portion of Borrowings	4105	41	-		-	
Total Current Liabilities			28,079,187,606.84		22,423,126,074.04	
Non-Current Liabilities						
Public Funds	4601	42	-		-	
Long Term Provisions	4602	43	43,887,507,529.14		44,352,940,850.60	
Long Term Borrowings	4602	44	81,107,289,703.65		64,287,497,873.32	
Total Non-Current Liabilities			124,994,797,232.79		108,640,438,723.92	

Total Liabilities				153,073,984,839.63		131,063,564,797.96
Net Assets				72,656,415,342.42		(5,118,401,990.88)
NET ASSETS/EQUITY						
Capital Grant		45	-		-	
Reserves	4701	46	(82,262,197,106.88)		(80,339,254,904.35)	
Accumulated Surpluses	4702	47	154,918,612,449.30		75,220,852,913.47	
Minority Interest		48	-		-	
Total Net Assets/Equity				72,656,415,342.42		(5,118,401,990.88)
The Accompanying Notes form part of these Statement						
 28-03-2024						
AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI Accountant General of Kwara State						

* Note 40: The State had no "SHORT TERM PORTION OF BORROWING" within the financial year.

KWARA STATE GOVERNMENT ACCRUAL STATEMENT 3					
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023					
	Notes	2023 Financial Year		2022 Financial Year	
		=N=	=N=	=N=	=N=
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)c	49a	71,619,198,763.13		37,267,112,807.79	
Government Share of VAT	49b	31,625,842,660.04		23,371,319,683.39	
Tax Revenue	49c	15,255,886,980.15		12,370,036,606.85	
Capital Gain Tax	49c	8,663,412.88		33,123,438.33	
Licence	49d	580,634,957.83		507,581,417.17	
mining Rent	49d	7,000.00		4,072,480.00	
Fees - General	49d	22,021,510,541.38		14,086,252,469.59	
Fines - General	49d	26,195,804.00		25,552,835.00	
Sales - General	49d	1,767,364,736.59		1,090,900,397.40	
Earnings - General	49d	7,526,850,996.52		6,588,973,883.57	
Rent on Government Buildings	49d	1,023,057,119.71		24,937,280.63	
Rent on Land and Others - General	49d	218,474,106.27		220,494,185.68	
Repayment - General	49d	150,000.00		1,850,000.00	
Investment Income	49d	93,750.00		-	
Interest Earned	49d	13,410,328.38		1,489,854.75	
Re-Imbursement General	49d	28,027,019.98		50,415,161.57	
Aid and Grants	49e	21,185,819,193.87		7,824,288,998.10	
Debt Forgiveness		-		-	
Gain on Investment		-		-	
Other Capital Receipts	49f	6,293,075,879.96		1,805,053,177.32	
Transfer from other Government Entities	49g	-		131,965,842.24	
Total Inflow From Operating Activities		179,194,263,250.69		105,405,420,519.38	
Outflows					
Salaries & Wages	49h	32,773,537,488.80		28,166,278,067.46	
Social Benefits	49i	11,356,859,538.77		10,352,001,137.73	
Overhead Cost(c)	49j	33,464,859,159.13		33,399,381,708.48	
Grants and Contributions	49k	102,591,872.96		3,437,195,206.29	
Subsidies		-		-	
Transfer to other Government Entities	49l	1,585,709,465.85		1,433,111,329.93	
Finance Cost	49m	125,468,350.21		902,397,079.11	
Total Outflow From Operating Activities		79,409,025,875.72		77,690,364,529.00	
Net Cash Flow From Operating Activities		99,785,237,374.97		27,715,055,990.38	
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase/Construction/Rehabilitation of PPE	49n	(38,489,028,658.39)		(26,912,936,935.26)	
Purchase/ Construction of Investment Property		-		-	

Purchase of Intangible Assets	49o	(55,091,107,869.61)		(29,549,700,816.31)	
Acquisition of Investments	49p	-		-	
Proceeds from Sale of PPE		-		-	
Proceeds from Sales of Investment Property		-		-	
Proceeds from Sale of Intangible Assets		-		-	
Proceeds from Sale of Investment		-		-	
Dividends Received		-		-	
Net Cash Flow From Investing Activities		(93,580,136,528.00)		(56,462,637,751.57)	
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from Borrowings	49q	-		15,307,441,144.70	
Repayment of Borrowings		-		-	
Distribution of Surplus/Dividends Paid		-		-	
Net Cash Flow From Financing Activities			-	15,307,441,144.70	
Net Cash Flow From All Activities		6,205,100,846.97		(13,440,140,616.50)	
Open Cash Balance		19,703,007,934.15		33,143,148,550.64	
Closing Cash Balance		25,908,108,781.12		19,703,007,934.15	
The Accompanying Notes form part of these Statement					
	28-03-2024				
AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI					
Accountant General of Kwara State					

Note 1		
RECONCILIATION		N
Surplus per Statement of Performance		79,697,759,535.83
Add back Non-Cash Movement Items:		-
Debt Forgiveness		
Net Difference Forex Exchange Transcation({ Gain}/Loss)		25,743,539,371.94
		105,441,298,907.77
Net Movement in Current Assets/Liabilities		
Net Movement in Receivable		-
Net Movement in Payables		(5,656,061,532.80)
Net Cashflow from Operating Activities		99,785,237,374.97

Note 2		
Cash & Cash Equ		N
Cash Balance		-
Bank Balance		25,908,108,781.12
Closing Cash & Bank Balance		25,908,108,781.12

KWARA STATE GOVERNMENT					
ACCRUAL STATEMENT 4					
STATEMENT OF CHANGES IN NET ASSETS/EQUITY AS AT 31ST DECEMBER, 2023					
	Capital Grant	Reserves	Accumulated Surpluses/(Deficits)	Minority Interest	Total
Opening Balance 2022 Financial Year	-	(82,090,994,496.11)	45,703,146,053.05	-	(36,387,848,443.06)
Reserve	-	1,751,739,591.76	-	-	1,751,739,591.76
Net Surplus/Deficit	-	-	29,517,706,860.42	-	29,517,706,860.42
Open Balance 2023 Financial Year	-	(80,339,254,904.35)	75,220,852,913.47	-	(5,118,401,990.88)
Reserve	-	(1,922,942,202.53)	-	-	(1,922,942,202.53)
Net Surplus/Deficit	-	-	79,697,759,535.83	-	79,697,759,535.83
Closing Balance 2023 Financial Year	-	(82,262,197,106.88)	154,918,612,449.30	-	72,656,415,342.42
The Accompanying Notes form part of these Statement					
 28-03-2024					
AbdulGaniyu Sani FNIM, FCA, FCNA, ACTI					
Accountant General of Kwara State					

NOTES TO THE FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General information

Kwara State – a local name derived from the Niger River. The State of Harmony as it is fondly called on account of the peaceful relations that exists among its multicultural and diverse population of over 2.5 million people. Kwara State's peaceful population, abundant natural resources, well-developed infrastructure and proactive investment-attraction policies have made it an attractive destination for investors. Kwara State Government (KWSG's) principal activities are the provision of social, infrastructure, educational, housing, justice, transport, agricultural, health, emergency and waste management services among many others. The State's registered office is located at Ahmadu Bello Way, GRA Ilorin, Nigeria.

2.1 Statement of compliance with IPSAS and transitional explanations

The need for the development of unified accounting standards all over the globe and the quest to know the extent of IPSAS adoption and implementation in Nigeria necessitated this study. Commercial organizations all over the world are adopting International Financial Reporting Standards (IFRS), and governments are implementing International Public Sector Accounting Standards (IPSAS). With the exception of Government Business Enterprises, public sector accounting is governed by international Public Sector Accounting Standards. In response to demands for greater government financial accountability and transparency, IPSAS is currently at the center of a global movement in government accounting. The Federal Executive Council of Nigeria authorized its adoption in July 2010 and it became fully adopted in January 2016, but each of Nigeria's 36 independent states was required to decide its own implementation date. As a result, the Federation Account Allocation Committee (FAAC) formed a sub-committee in June 2011 to develop a roadmap for IPSAS adoption in the three tiers of government. Conclusively, it was noted that the implementation is aimed at strengthening the Country's accounting and financial reporting framework in consonance with global standards.

The financial statements have been prepared in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) allows Kwara State Government a period of up to three years to recognize and/or measure certain assets and/or liabilities. The Government views the exercise of identifying and measuring legacy assets as very strategic. Hence Kwara State Government has chosen to be diligent in its approach and consequently require more time to fully accomplish the exercise. Based on the progress made so far, it is expected that the exercise would be concluded shortly.

In its transition to accrual basis IPSASs, Kwara State Government took advantage of this transitional exemption for its yet-to-be-valued and yet-to-be-recognized assets and liabilities. Coordinated efforts are currently being made to establish fair value assessment of all immovable assets controlled by the State. This is to be achieved, in part, through the constitution of a technical committee of relevant and experienced professionals from the Ministry of Works and other Infrastructure related MDAs.

As a result of the foregoing, Kwara State Government is unable to make an explicit and unreserved statement of compliance with accrual basis IPSAS in preparing its transitional IPSAS financial statements for this reporting period.

The State financial statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand sign (N'ooo) is not indicated. The accounting policies have been consistently applied to all the years presented.

The State financial statements are prepared on an accrual basis, except for the historical Plant, Property and Equipment (PPE) which efforts are currently being made to establish fair value of all assets controlled by the state.

2.2 Summary of significant accounting policies

a) Consolidation

Controlled entities

The controlled entities are all those entities over which Kwara State Government has the power to govern their financial and operating policies. The entities are all under Harmony Holdings Limited (State investment & Property Investment Company, Kwara State Transport). These controlled entities are fully consolidated from the date in which control is secured by Kwara State Government. They are de-consolidated from the date that control ceases. Inter-state transactions, balances and unrealized gains and losses on transactions between members of the State are eliminated in full. The accounting policies of the controlled entities are consistent with the policies adopted by Kwara State Government.

b) Interest in joint venture and associates

Where the State has an interest in a joint venture whereby the venturers have a binding arrangement that establishes joint control over the economic activities of the entity, the State realizes its interest in the joint venture using the equity method of consolidation. Under the equity method, on initial recognition the investment in an associate or a joint venture is realized at cost and the carrying amount is increased or decreased to recognize the investor's share of the surplus or deficit of the investee after the date of acquisition. The investor's share of the investee's surplus or deficit is recognized in the investor's surplus or

deficit. Distributions received from an investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for changes in the investor's proportionate interest in the investee arising from changes in the investee's equity that have not been recognized in the investee's surplus or deficit. Such changes include those arising from the revaluation of property, plant and equipment and from foreign exchange translation differences. The investor's share of those changes is realized in net assets/equity of the investor.

Kwara State Government has neither associates nor joint ventures as at 31st December, 2023.

c) Revenue recognition

Revenue from non-exchange transactions Fees, taxes and fines

The State recognizes revenues from fees, taxes and fines when the event occurs, and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is realized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the state and the fair value of the asset can be measured accurately.

Control of an asset: This arises when the state can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one state receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another state in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by public sector entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The **taxable event** is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to public sector entities, in accordance with laws and or regulations, established to provide revenue to the government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

d) Current versus non-current classification

Kwara State Government presents assets and liabilities in the statement of financial position based on current/non-current classification. An *asset is current when it is:*

- Expected to be realized or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A *liability is current when:*

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. The State classifies all other liabilities as non-current.

e) Property, Plant and Equipment

Kwara State government is currently making effort to determine the cost of their PPE assets as at the date of adoption of IPSAS. Kwara state government would be recognizing its PPE on a class-by-class basis. This is to be achieved, in part, through the constitution of a

technical committee of relevant and experienced professionals from the Ministry of Works and other Infrastructure related MDAs.

However, some assets procure by the state during the 2023 financial period were capture and registered.

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical Cost includes expenditure that is directly attributable to the acquisition and construction of the assets. When significant parts of property, plant and equipment are required to be replaced at intervals, the State recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major overhaul is performed or any significant repair or maintenance, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Finance cost attributable to amounts borrowed by Kwara state government to fund the acquisition of any property plant and equipment are expensed immediately they are incurred.

Depreciation is charged systematically over the asset's useful life. The depreciation method must reflect the pattern in which the asset's future economic benefits or service potential is expected to be consumed by the entity. The residual value must be reviewed at least annually and shall equal the amount the entity would receive currently if the asset were already of the age and condition expected at the end of its useful life. If operation of an item of property, plant and equipment (for example, an aircraft) requires regular major inspections, when each major inspection is performed, its cost is recognized in the carrying amount of the asset as a replacement, if the recognition criteria are satisfied. If expectations differ from previous estimates, the change must be accounted for as a change in an accounting estimate in accordance with IPSAS 3.

Assets under construction are not depreciated as these assets are not in use, Land and buildings are separable assets and are accounted for separately, even when they are acquired together. Land normally has an unlimited useful life, and therefore is not depreciated. All other asset classes are depreciated and depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Buildings	45 - 55 years
Infrastructure assets	20 – 22 years
Plant & Machinery	5 - 12 years
Furniture & Fittings	5 - 7 years
Vehicles	5 – 7 years
Office & Other Equipment	4 – 5 years

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

The State derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

f) *Investment property*

There are several circumstances in which public sector entities may hold property to earn rental and for capital appreciation. Other public sector entities may also hold property for rentals or capital appreciation and use the cash generated to finance their other (service delivery) activities. For example, a university or local government may own a building for the purpose of leasing on a commercial basis to external parties to generate funds, rather than to produce or supply goods and services. This property would also meet the definition of investment property.

Investment property is held to earn rentals or for capital appreciation or both. Therefore, investment property generates cash flows largely independently of the other assets held by an entity. This distinguishes investment property from other land or buildings controlled by public sector entities, including owner-occupied property. The production or supply of goods or services (or the use of property for administrative purposes) can also generate cash flows. For example, public sector entities may use a building to provide goods and services to recipients in return for full or partial cost recovery. However, the building is held to facilitate the production of goods and services and the cash flows are attributable not merely to the building, but also to other assets used in the production or supply process.

International Public Sector Accounting Standard IPSAS17 Property, Plant and Equipment applies to owner-occupied property.

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time the cost is incurred if the recognition criteria are met and excludes the costs of day- to-day maintenance of an investment property. Investment properties primary comprise irrigation assets and other rental yielding buildings.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. After initial recognition, investment properties are measured using the cost model and are depreciated over a 40-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition.

Transfers are made to or from investment property only when there is a change in use.

g) Leases

State as a lessee

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value.

of the future minimum lease payments. The State also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are allocated between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the State will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the State. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

State as a lessor

Leases in which the State does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized over the lease term.

Rent received from an operating lease is recognized as income on a straight-line basis over the lease term. Contingent rents are recognized as revenue in the period in which they are earned.

h) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with a finite life are amortized over its useful life:

Software 10 - 15 years

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired. Intangible assets with indefinite useful life are tested for impairment at least once year regardless of impairment indicators.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense category that is consistent with the nature of the intangible asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is derecognized.

Research and development costs

The State expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the State can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure accurately the expenditure during development

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Impairment of non-financial assets

Impairment of cash-generating assets

At each reporting date, the State assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

Where the carrying amount of an asset or the cash-generating unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell,

recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

Impairment of non-cash-generating assets

The State assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the State estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the State has adopted the depreciation replacement cost approach. Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

In determining fair value less costs to sell, the price of the assets in a binding agreement in an arm's length transaction, adjusted for incremental costs that would be directly attributed to the disposal of the asset is used. If there is no binding agreement, but the asset is traded on an active market, fair value less cost to sell is the asset's market price less cost of disposal. If there is no binding sale agreement or active market for an asset, the State determines fair value less cost to sell based on the best available information.

For each asset, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the State estimates the asset's recoverable service amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in surplus or deficit.

j) Financial instruments Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The State determines the classification of its financial assets at initial recognition.

The State's financial assets include: cash and short-term deposits; trade and other receivables; loans and other receivables; quoted and unquoted financial instruments.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus and deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit. Kwara State Government does not have any 'financial assets at fair value through surplus or deficit' as at 31st DECEMBER 2023.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit. Kwara State Government does not have any 'loans and receivables' as at 31st DECEMBER 2023.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the State has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at

amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit. Kwara State Government does not have any 'held to maturity' as 31st DECEMBER 2023.

Available-for-sale financial assets

The State classifies available-for-sale financial assets as non-derivative financial assets that are designated as available for sale or are not classified as loans and receivables, held-to-maturity or financial assets at fair value through surplus or deficit.

After initial measurement, available-for-sale financial investments are subsequently measured at fair value with gains or losses recognized directly in net assets through the statement of changes in net assets until the financial asset is derecognized, at which time the cumulative gain or loss is recognized in surplus or deficit.

Derecognition

The State derecognizes a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when:

- The rights to receive cash flows from the asset have expired or is waived
- The State has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the State has transferred substantially all the risks and rewards of the asset; or (b) the State has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Impairment of financial assets

The State assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be accurately estimated. Evidence of impairment may include the following indicators:

- The debtors or a group of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments

- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

Financial assets carried at amortized cost

For financial assets carried at amortized cost, the State first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the State determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the assets carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in surplus or deficit. Loans together with the associated allowance are written off when there is no realistic prospect of future recovery and all collateral has been realized or transferred to the State. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognized, the previously recognized impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is credited to finance costs in surplus or deficit.

Available-for-sale financial assets

For available-for-sale financial assets, the State assesses at each reporting date whether there is objective evidence that an investment or a group of investments is impaired.

In the case of financial assets classified as available-for-sale, objective evidence would include a significant or prolonged decline in the fair value of the investment below its cost. 'Significant' is evaluated against the original cost of the investment and 'prolonged' against the period in which the fair value was below its original cost. Where there is evidence of impairment, the cumulative loss – measured as the difference between the acquisition cost

and the current fair value, less any impairment loss on that investment previously recognized in the surplus or deficit – is removed from the reserve in net assets and recognized in surplus or deficit.

In the case of debt instruments classified as available-for-sale, impairment is assessed based on the same criteria as financial assets carried at amortized cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortized cost and the current fair value, less any impairment loss on that investment previously recognized in surplus or deficit.

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The State determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs. The State's financial liabilities include trade and other payables, bank overdrafts, loans and borrowings, financial guarantee contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification. Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. This category includes derivative financial instruments entered into by the State that are not designated as hedging instruments in hedge relationships as defined by IPSAS 29.

Gains or losses on liabilities held for trading are recognized in surplus or deficit.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in

surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the State statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Fair value of financial instruments

The fair value of financial instruments that are traded in active markets at each reporting date is determined by reference to quoted market prices or dealer price quotations (bid price for long positions and ask price for short positions), without any deduction for transaction costs.

k) Cash and cash equivalents

Cash and cash equivalents comprise of cash on hand and cash at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the State's statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

I) Inventories

Inventory is measured at cost upon initial acquisition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and condition are accounted for, as follows:

- Raw materials: purchase cost
- Finished goods and work in progress: cost of direct materials and labor and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the State.

m) Provisions

Provisions are recognized when the State has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the State expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. The provisions primarily arise from ongoing litigations and from long-term environmental obligations for which there are present obligations, outflow is probable and reliable estimates could be made.

Restoration / Decommissioning liability

Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognized as part of the cost of that particular asset. The cash flows are discounted at a current pre-tax rate that reflects the

risks specific to the restoration/decommissioning liability. The unwinding of the discount is expensed as incurred and recognized in the statement of financial performance as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Contingent liabilities

The State does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The State does not recognize a contingent asset, but discloses details of a probable asset whose existence is contingent on the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the State in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured accurately, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Employee benefits Retirement benefit plans

The State provides retirement benefits for its employees and political officer holders.

Defined contribution plans are post-employment benefit plans under which an state pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined-benefit funds are actuarially valued based on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis. The contributions and lump sum payments reduce the post-employment benefit obligation.

Short and long-term employee benefits

Short-term employee benefits (payable within 12 months) shall be recognized as an expense in the period in which the employee renders the service. The cost of all short-term employee benefits, such as leave pay, is recognized during the period in which the employee renders the related service. The State recognizes the expected cost of performance bonuses only when the State has a present legal or constructive obligation to make such payment, and a reliable estimate can be made.

The State provides long-term incentives to eligible employees, payable on completion of years of employment. The State's liability is based on an actuarial valuation. The projected unit credit method has been used to value the obligation. Actuarial gains and losses on the long-term incentives are fully accounted for in the statement of financial performance.

o) Changes in accounting policies and estimates

Kwara state is currently required to make a change in accounting policy only if it is required by an IPSAS, or it results in reliable and more relevant information. If a change in accounting policy is required by an IPSAS, follow that pronouncement's transition requirements. If none are specified, or if the change is voluntary, Kwara state would apply the new accounting policy retrospectively by restating prior periods. If restatement is impracticable, include the cumulative effect of the change in net assets/equity. If the cumulative effect cannot be determined, Kwara state would apply the new policy prospectively.

Changes in accounting estimates (for example, change in useful life of an asset) are accounted for in the current period, or the current and future periods (no restatement). In the situation a distinction between a change in accounting policy and a change in accounting estimate is unclear, the change is treated as a change in an accounting estimate.

All material prior-period errors shall be corrected retrospectively in the first set of financial statements authorised for issue after their discovery, by restating comparative prior-period amounts or, if the error occurred before the earliest period presented, by restating the opening statement of financial position

p) Foreign currency transactions

Kwara state records using the spot exchange rate for initial recognition and measurement at the date of the transaction.

– At subsequent reporting dates, Kwara state uses:

- Closing rate for monetary items
- Transaction-date exchange rates for nonmonetary items carried at historical cost

- Valuation-date exchange rates for nonmonetary items that are carried at fair value

Exchange differences arising on settlement of monetary items and on translation of monetary items at a rate different from when initially recognized are included in surplus or deficit, with one exception: exchange differences arising from monetary items that form part of the reporting entity's net investment in a foreign operation are recognized in the consolidated financial statements that include the foreign operation in a separate component of net assets/equity; these differences will be recognized in the surplus or deficit on disposal of the net investment. The results and financial position of the state's foreign operations whose functional currency is not the currency of a hyperinflationary economy are translated into a different presentation currency using the following procedures:

- Assets and liabilities for each statement of financial position presented (including comparatives) are translated at the closing rate at the date of that statement of financial position.
- Revenue and expenses of each statement of financial performance (including comparatives) are translated at exchange rates at the dates of the transactions.
- All resulting exchange differences are recognized as a separate component of net assets/equity.

q) Related parties

The State regards a related party as a person or a state with the ability to exert control individually or jointly, or to exercise significant influence over the State, or vice versa. Members of key management are regarded as related parties and comprise the State Executive Committee Members and Heads of Ministries, Departments and Agencies.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Service concession arrangements

The State analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the State

recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the State also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

t) Budget information

The State was able to prepare accrual basis budget and all planned costs and income are presented in a single statement to determine the needs of the State. As a result of the adoption of the accrual basis for budgeting purposes, there would be no basis, timing or state differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

u) Significant judgments and sources of estimation uncertainty

The preparation of the State's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the State's accounting policies, management has made judgments, which have the most significant effect on the amounts recognized in the State financial statements.

Operating lease commitments – State as lessor

The State has entered into property leases of certain of its properties. The State has determined, based on an evaluation of the terms and conditions of the arrangements, (such as the lease term not constituting a substantial portion of the economic life of the commercial property) that it retains all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Estimates and assumptions

In accordance with IPSAS 1 P. 140, the key assumptions concerning the future and other key sources of estimating uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State based its assumptions and estimates on parameters available when the State financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the State. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the State
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

Impairment of non-financial assets – cash-generating assets

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change, which may then impact management's estimations and require a material adjustment to the carrying value of tangible assets.

The State reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Cash-generating assets are stated at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates of expected future cash flows are prepared for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time.

Impairment of non-financial assets – cash generating assets

The State reviews and tests the carrying value of non-cash-generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the asset. Where indicators of possible impairment are present, the State undertakes impairment tests, which require the determination of the fair value of the asset and its recoverable service amount. The estimation of these inputs into the calculation relies on the use of estimates and assumptions. Any subsequent changes to the factors supporting these estimates and assumptions may have an impact on the reported carrying amount of the related asset.

Fair value estimation – financial instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, judgment is required in establishing fair values. Judgment includes the consideration of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Provision is made for the estimated cost to be incurred on the long-term environmental obligations, comprising expenditure on pollution control and closure over the estimated life of the landfill. The provision is based on the advice and judgment of qualified engineers.

The increase in the restoration provision due to passage of time is recognized as finance cost in the statement of financial performance.

The cost of ongoing programs to prevent and control pollution and rehabilitate the environment is recognized as an expense when incurred.

Held-to-maturity investments and loans and receivables

The State assesses its loans and receivables and its held-to-maturity investments at the end of each reporting period. In determining whether an impairment loss should be recorded in

surplus or deficit, the State evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans and receivables or held-to-maturity investments.

Where specific impairments have not been identified the impairment for receivables, held-to-maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

KWARA STATE GOVERNMENT GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
NOTE 1				
	2023 Financial Year		2022 Financial Year	
GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL	BUDGET	VARIANCE	ACTUAL
	=N=	=N=	=N=	=N=
SHARE FROM FEDERATION ACCOUNT	28,588,630,901.29	40,470,289,704.00	(11,881,658,802.71)	34,000,612,889.94
EXCHANGE DIFFERENCE	9,221,865,571.04	-	9,221,865,571.04	172,594,951.69
EXCESS BANK CHARGES	-	-	-	54,266,117.46
SOLID MINERAL REVENUE	117,361,028.68	-	117,361,028.68	-
NON OIL REVENUE	1,898,678,760.60	-	1,898,678,760.60	1,892,013,250.31
FOREX EQUALIZATION	1,008,870,291.21	-	1,008,870,291.21	-
SFTAS FUND	-	-	-	2,920,585,000.00
COVID 19 PUBLIC DONATION	-	-	-	-
EXCESS CRUDE	603,929,770.69	-	603,929,770.69	-
OTHER SUNDY REVENUE FROM FAAC	43,338,826,086.00	19,927,523,220.00	23,411,302,866.00	13,357,307,956.42
Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	84,778,162,409.51	60,397,812,924.00	24,380,349,485.51	52,397,380,165.82
Total GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	84,778,162,409.51	60,397,812,924.00	24,380,349,485.51	52,397,380,165.82

Government's share of FAAC represents total statutory allocation to Kwara State Government for the period ended 31st December 2023 which is **N84,778,162,409.51**. Comparing Government Share of FAAC (Statutory Revenue) from Consolidated Statement of Financial Performance and Consolidated Statement of Cash flow gives different amounts. Kwara State Government had a total FAAC allocation of **N84,778,162,409.51** for the period ended 31st December, 2023 but received a total of **N71,619,198,763.13** (see Note 49a), this is as a result of the State's financial obligation with respect to loan repayment which is been deducted monthly from the FAAC allocations due to the state. The difference is shown in the table below (Note 1A). Exchange difference as reported by the state government is the difference resulting from translating a given number of units of one currency into another currency at different exchange rates . The Exchange difference realized for KWSG was recorded by applying the Spot exchange rate at the date of cash flow.

MONTH	Note 1A – BREAKDOWN OF DEDUCTION AT SOURCE										TOTAL
	FGN BAILOUT BOND REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	FGN BAILOUT BOND REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	CBN EXCESS CRUDE ACCOUNT LOAN (ECA) FACILITIES REPAYMENT	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT	EXTERNAL LOAN REPAYMENT	CBN BUDGET SUPPORT	STATE BONDS	PARIS CLUB LOAN SHARE REFUND TO LG'S	ECOLOGICAL REFUND DIST. STATES		
JANUARY	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	105,442,828.88	154,908,117.75	632,203,900.00	-	104,303,615.38	1,372,228,375.05	
FEBRUARY	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	79,618,821.51	154,908,117.75	632,203,900.00	124,468,533.16	60,234,278.02	1,426,803,563.48	
MARCH	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	79,618,821.51	154,908,117.75	632,203,900.00	124,468,533.16	57,327,205.38	1,423,896,490.84	
APRIL	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	79,618,821.51	154,908,117.75	632,203,900.00	124,468,533.16	78,142,712.27	1,444,711,997.73	
MAY	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	79,618,821.51	154,908,117.75	632,203,900.00	-	55,508,306.89	1,297,609,059.19	
JUNE	38,876,706.69	211,464,655.14	89,972,595.60	35,055,955.61	79,618,821.51	154,908,117.75	632,203,900.00	-	83,956,820.21	1,326,057,572.51	
JULY	-	-	-	35,055,955.61	79,618,821.51	-	632,203,900.00	-	47,068,975.22	793,947,652.34	
AUGUST	-	-	-	35,055,955.61	79,618,821.51	-	559,212,440.20	-	61,114,947.98	735,002,165.30	
SEPTEMBER	-	211,464,655.14	-	35,055,955.61	79,618,821.51	-	559,212,440.21	-	55,536,433.52	940,888,305.99	
OCTOBER	-	211,464,655.14	-	35,055,955.61	79,618,821.51	-	559,212,440.21	-	61,229,896.43	946,581,768.90	
NOVEMBER	-	-	-	35,055,955.61	79,618,821.51	-	559,212,440.21	-	47,346,284.93	721,233,502.26	
DECEMBER	-	-	-	35,055,955.61	79,618,821.51	-	559,212,440.21	-	56,115,963.45	730,003,180.78	
TOTAL	233,260,240.14	1,691,717,241.12	539,835,573.60	420,671,467.32	981,249,865.49	929,448,706.50	7,221,489,501.04	373,405,599.48	767,885,439.68	13,158,963,634.37	

GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	2023			
	NET RECEIPT	B		TOTAL
		A	ADDITIONAL SRA	
	N	N	N	N
JANUARY	2,498,594,682.66	-	1,372,228,377.05	3,870,823,059.71
FEBRUARY	808,557,418.78	91,549,028.24	1,426,803,565.48	2,326,910,012.50
MARCH	703,579,795.87	-	1,423,896,492.84	2,127,476,288.71
APRIL	1,455,250,877.75	-	1,444,711,999.73	2,899,962,877.48
MAY	762,365,883.35	-	1,297,609,061.19	2,059,974,944.54
JUNE	1,789,673,308.91	-	1,326,057,574.51	3,115,730,883.42
JULY	952,834,316.89	-	793,947,652.34	1,746,781,969.23
AUGUST	1,533,041,459.89	-	735,002,165.31	2,268,043,625.20
SEPTEMBER	1,120,130,449.27	-	940,888,305.99	2,061,018,755.26
OCTOBER	1,325,727,720.77	-	946,581,768.90	2,272,309,489.67
NOVEMBER	1,035,839,738.65	-	721,233,502.26	1,757,073,240.91
DECEMBER	1,352,522,573.88	-	730,003,180.78	2,082,525,754.66
TOTAL	15,338,118,226.67	91,549,028.24	13,158,963,646.38	28,588,630,901.29

MONTH	SHARE OF STATUTORY ALLOCATION											
	C	D	E	F	G	H	I	J	K	L	M	
	Share of Excess Crude oil A/c	Value Added Tax Allocation	Exchange Gain Difference	Forex Equalization	Non Oil Revenue	Solid Mineral	Electronic Money Transfer	Sure -P Refund	50% Ecolo Ded Refund	Infrastructure Support Fund	Signature Bonus	
JANUARY	-	2,318,107,697.14	133,947,749.00	-	-	-	283,290,814.08	-	54,006,468.83	-	-	
FEBRUARY	-	2,415,495,329.85	-	-	610,326,854.94	-	150,678,468.17	-	39,835,420.47	-	-	
MARCH	-	2,326,116,224.49	-	637,181,236.55	-	-	132,466,872.29	-	37,486,112.12	-	-	
APRIL	-	2,093,544,271.46	-	-	-	-	164,950,255.80	3,764,440,687.52	39,071,356.13	-	-	
MAY	603,929,770.69	2,003,868,590.99	-	371,689,054.66	207,511,130.67	117,361,028.68	3,068,806,489.46	-	45,760,951.69	-	-	
JUNE	-	2,482,292,470.74	3,566,609.13	-	-	-	161,204,771.72	-	42,020,846.17	-	-	
JULY	-	2,663,695,654.48	1,809,141,764.63	-	-	-	129,149,809.23	-	48,584,142.82	-	-	
AUGUST	-	2,684,663,670.73	1,838,895,738.71	-	-	-	144,990,983.09	-	46,019,107.30	7,000,000,000.00	-	
SEPTEMBER	-	3,197,506,834.26	1,325,906,211.53	-	1,080,840,774.99	-	157,445,590.17	4,195,571,917.69	61,092,405.80	-	-	
OCTOBER	-	2,858,963,563.52	992,269,107.96	-	-	-	124,472,389.12	-	44,354,058.94	7,000,000,000.00	-	
NOVEMBER	-	3,265,170,729.38	1,081,196,205.54	-	-	-	175,244,472.31	-	38,643,551.47	-	-	
DECEMBER	-	3,316,417,623.00	2,036,942,184.54	-	-	-	132,976,347.02	-	56,261,796.59	7,000,000,000.00	9,000,000,000.00	
TOTAL	603,929,770.69	31,625,842,660.04	9,221,865,571.04	1,008,870,291.21	1,898,678,760.60	117,361,028.68	4,825,677,262.46	7,960,012,605.21	553,136,218.33	21,000,000,000.00	9,000,000,000.00	

KWARA STATE GOVERNMENT		
Government Share of VAT		
2		
	2023 Financial Year	2022 Financial Year
	=N=	=N=
January	2,318,107,697.14	2,022,366,250.81
February	2,415,495,329.85	1,777,653,699.81
March	2,326,116,224.49	1,665,520,784.67
April	2,093,544,271.46	2,114,126,090.58
May	2,003,868,590.99	1,700,992,321.03
June	2,482,292,470.74	2,100,120,657.58
July	2,663,695,654.48	1,895,690,427.71
August	2,684,663,670.73	1,778,831,417.27
September	3,197,506,834.26	2,167,831,086.40
October	2,858,963,563.52	1,909,411,579.39
November	3,265,170,729.38	2,230,501,475.80
December	3,316,417,623.00	2,008,273,892.34
Total	31,625,842,660.04	23,371,319,683.39

Kwara State Government received a cumulative total sum of
N31,625,842,660.04 as Value Added Tax (VAT) from the Federal Government
 for the year ended 31st December, 2023.

KWARA STATE GOVERNMENT					
TAX REVENUE					
3					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	DIRECT TAX REVENUE				
12010101	PAY-AS-YOU-EARN	9,992,181,509.96	10,079,429,578.00	(87,248,068.04)	8,245,790,523.48
12010102	DIRECT ASSESSMENT	1,545,312,825.19	1,903,432,140.00	(358,119,314.81)	1,108,284,934.06
12010103	CAPITAL GAINS TAX	8,663,412.88	20,000,000.00	(11,336,587.12)	33,123,438.33
12010105	STAMP DUTIES AND PENALTIES	2,028,470,316.42	1,491,114,326.00	537,355,990.42	1,326,038,820.73
12010106	PAYE RECOVERABLES	1,689,922,328.58	1,689,922,329.00	(0.42)	1,689,922,328.58
	Total DIRECT TAX REVENUE	15,264,550,393.03	15,183,898,373.00	80,652,020.03	12,403,160,045.18
	Total Tax Revenue	15,264,550,393.03	15,183,898,373.00	80,652,020.03	12,403,160,045.18

Taxes are measured at the fair value of the consideration received or receivable to Kwara State Internal Revenue Service. Kwara State Government Tax includes:Capital Gains Tax, Pay-As-You-Earn, Direct Assessment, Stamp Duties and Penalties and PAYE Recoverable.Income tax deductions received through the Pay As You Earn (PAYE) is recognized at the point of receipt by reference to the earning of assessable income by the taxpayers.

TAX REVENUE					
120101	PERSONAL TAXES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	15,255,886,980.15	15,163,898,373.00	91,988,607.15	12,370,036,606.85
	CORPORATE TAXES(CAPITAL GAIN TAX)				
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	8,663,412.88	20,000,000.00	(11,336,587.12)	33,123,438.33

KWARA STATE GOVERNMENT					
NON TAX REVENUE					
4					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
120201	LICENCES - GENERAL	580,634,957.83	678,441,260.00	(97,806,302.17)	507,581,417.17
120202	MINING RENT	7,000.00	10,000.00	(3,000.00)	4,072,480.00
120204	FEES - GENERAL	22,021,510,541.38	36,958,196,780.00	(14,936,686,238.62)	14,086,252,469.59
120205	FINES - GENERAL	26,195,804.00	23,610,000.00	2,585,804.00	25,552,835.00
120206	SALES GENERAL	1,767,364,736.59	2,420,507,844.00	(653,143,107.41)	1,090,900,397.40
120207	EARNINGS -GENERAL	7,526,850,996.52	7,835,430,332.00	(308,579,335.48)	6,588,973,883.57
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,023,057,119.71	1,033,571,100.00	(10,513,980.29)	24,937,280.63
120209	RENT ON LAND & OTHERS - GENERAL	218,474,106.27	265,957,305.00	(47,483,198.73)	220,494,185.68
120210	REPAYMENTS - GENERAL	150,000.00	422,400,000.00	(422,250,000.00)	1,850,000.00
120211	INVESTMENT INCOME	93,750.00	-	93,750.00	-
120212	INTEREST EARNED	13,410,328.38	17,000,000.00	(3,589,671.62)	153,101,434.77
120213	RE-IMBURSEMENT GENERAL	28,027,019.98	54,675,580.00	(26,648,560.02)	50,415,161.57
		33,205,776,360.66	49,709,800,201.00	(16,504,023,840.34)	22,754,131,545.38

These are transactions in which Kwara State Government receives consideration from and gives approximately equal value in exchange for goods and services or use of asset.

Revenue from sale of goods and services is recognized when the significant risk and rewards of ownership of the goods are transferred to the buyer; the goods and services have been delivered when the revenue can be reliably measured and it is probable that the economic value will flow to the Kwara State Government.

Interest is recognized on a time proportion basis that takes into account the effective yield on the asset; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the Kwara State Government.

Revenue from the management of facilities, assets, or services is recognized over the term of the contract as the management services are provided; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State. Revenue from interest, royalties and dividends of similar distribution shall be recognized as they are earned in accordance with the substance of the relevant agreement; the amount of revenue can be measured reliably; and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

Rental income from government buildings is recognized as earned in accordance with the terms of the tenancy agreement. This is in addition to its measurability and derivation of economic benefits.

CODE	LICENCES - GENERAL	NON TAX REVENUE			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
120201	LICENCES - GENERAL	-	-	-	-
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	2,866,000.00	7,740,000.00	(4,874,000.00)	4,632,661.26
12300100100	MINISTRY OF COMMUNICATION	-	-	-	-
12500100100	OFFICE OF HEAD OF SERVICE	80,000.00	350,000.00	(270,000.00)	50,000.00
14000100100	AUDITOR-GENERAL STATE	10,602,510.00	23,939,000.00	(13,336,490.00)	28,225,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	397,428,342.90	419,947,260.00	(22,518,917.10)	381,774,539.60
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	5,404,750.00	5,400,000.00	4,750.00	2,847,000.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	6,963,750.00	6,600,000.00	363,750.00	7,611,250.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	1,500,000.00	(1,500,000.00)	200,000.00
23100100100	MINISTRY OF ENERGY	705,000.00	826,000.00	(121,000.00)	-
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	-	-	-
23400100100	MINISTRY OF WORKS	-	1,500,000.00	(1,500,000.00)	-
25200100100	MINISTRY OF WATER RESOURCES	-	-	-	-

25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,855,000.00	2,600,000.00	(745,000.00)	2,375,000.00
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	100,000.00	(100,000.00)	10,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	129,925,104.92	178,005,000.00	(48,079,895.08)	56,558,866.31
51400100100	MINISTRY OF WOMEN AFFAIRS	471,000.01	960,000.00	(488,999.99)	530,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	15,240,000.00	14,000,000.00	1,240,000.00	12,805,000.00
51701000100	AGENCY FOR MASS EDUCATION	453,000.00	1,160,000.00	(707,000.00)	843,000.00
52100100100	MINISTRY OF HEALTH	5,612,500.00	8,900,000.00	(3,287,500.00)	5,925,500.00
53500100100	MINISTRY OF ENVIRONMENT	2,225,000.00	3,250,000.00	(1,025,000.00)	1,350,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-	-
53900100100	KWARA STATE SPORTS COMMISSION	30,000.00	80,000.00	(50,000.00)	40,000.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	31,600.00	84,000.00	(52,400.00)	75,600.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	204,000.00	300,000.00	(96,000.00)	502,000.00
55100100100	MINISTRY OF SOCIAL DEVELOPMENT	537,400.00	1,200,000.00	(662,600.00)	1,226,000.00
	Total	580,634,957.83	678,441,260.00	(97,806,302.17)	507,581,417.17

120202	MINING RENT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	7,000.00	10,000.00	(3,000.00)	4,072,480.00
	Total	7,000.00	10,000.00	(3,000.00)	4,072,480.00

120204	FEES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	10,373,891,665.99	26,624,956,414.00	(16,251,064,748.01)	2,518,058,085.49
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	92,257,500.00	65,000,000.00	27,257,500.00	118,537,164.09
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,760,000.00	(4,760,000.00)	
12300100100	MINISTRY OF COMMUNICATION	10,790,750.00	10,565,900.00	224,850.00	11,846,450.00
12500100100	OFFICE OF HEAD OF SERVICE	5,634,854.24	7,005,259.00	(1,370,404.76)	3,828,516.00
14000100100	AUDITOR-GENERAL STATE	270,000.00	420,000.00	(150,000.00)	120,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	32,783,393.25	34,858,000.00	(2,074,606.75)	21,499,639.50
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	838,707,969.73	845,256,481.00	(6,548,511.27)	719,394,741.62
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	32,605,406.00	25,200,000.00	7,405,406.00	24,930,000.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,678,750.00	4,378,750.00	(1,700,000.00)	1,633,750.00
23100100100	MINISTRY OF ENERGY	-	-	-	-
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	10,459,660.00	13,200,000.00	(2,740,340.00)	7,471,685.00
23400100100	MINISTRY OF WORKS	70,727,515.62	60,260,800.00	10,466,715.62	59,993,977.90
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
25200100100	MINISTRY OF WATER RESOURCES	-	-	-	-
25210200100	KWARA STATE WATER COORPERATION	4,893,239.06	26,523,946.00	(21,630,706.94)	1,042,000.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	48,400.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	101,246,385.14	167,490,000.00	(66,243,614.86)	532,839,268.64
32600100100	MINISTRY OF JUSTICE	289,493,674.69	200,000,000.00	89,493,674.69	330,003,881.87
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	77,647,238.00	57,302,100.00	20,345,138.00	35,563,916.00

32605100100	HIGH COURT OF JUSTICE	59,039,084.09	52,000,000.00	7,039,084.09	91,487,236.70
32605300100	SHARIA COURT OF APPEAL	5,254,310.00	5,616,200.00	(361,890.00)	6,813,745.00
51400100100	MINISTRY OF WOMEN AFFAIRS	251,000.00	515,000.00	(264,000.00)	783,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	40,338,822.00	58,930,000.00	(18,591,178.00)	42,369,720.00
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	-
51701000100	AGENCY FOR MASS EDUCATION	687,009.50	1,325,000.00	(637,990.50)	672,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	559,633,840.00	534,746,500.00	24,887,340.00	488,704,610.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,957,626,943.36	2,000,153,000.00	(42,526,056.64)	2,150,596,290.96
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	222,144,932.00	207,122,066.00	15,022,866.00	129,456,500.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	318,200,566.00	360,115,130.00	(41,914,564.00)	237,621,075.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	125,874,093.00	94,474,800.00	31,399,293.00	120,134,610.00
51702100100	KWARA STATE UNIVERSITY, MALETE	5,903,123,750.00	4,331,450,000.00	1,571,673,750.00	5,712,146,120.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	181,975,272.50	440,846,734.00	(258,871,461.50)	96,906,467.53
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE	21,498,350.00	30,524,500.00	(9,026,150.00)	8,526,500.00
52100100100	MINISTRY OF HEALTH	12,775,701.00	20,000,000.00	(7,224,299.00)	13,114,500.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	430,189,485.00	420,000,000.00	10,189,485.00	341,459,139.50
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	76,472,000.00	107,382,500.00	(30,910,500.00)	59,212,000.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	112,092,702.50	89,985,500.00	22,107,202.50	144,588,478.77
53500100100	MINISTRY OF ENVIRONMENT	5,104,100.00	6,007,200.00	(903,100.00)	7,858,100.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	29,017,002.71	21,350,000.00	7,667,002.71	18,398,600.02
51300100100	MINISTRY OF YOUTH DEVELOPMENT	25,000.00	100,000.00	(75,000.00)	43,000.00
53905100100	KWARA STATE SPORTS COMMISSION	20,000.00	50,000.00	(30,000.00)	-
53905200100	KWARA UNITED FOOTBALL CLUB	717,500.00	1,500,000.00	(782,500.00)	2,493,300.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	76,000.00	100,000.00	(24,000.00)	54,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	15,285,076.00	26,725,000.00	(11,439,924.00)	26,002,000.00
	Total	22,021,510,541.38	36,958,196,780.00	(14,936,686,238.62)	14,086,252,469.59

120205	FINES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	-	-	-
23400100100	MINISTRY OF WORKS	3,246,960.00	2,000,000.00	1,246,960.00	2,731,000.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	15,174,501.00	16,000,000.00	(825,499.00)	14,742,350.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
26000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	1,000,000.00	(1,000,000.00)	-
32605100100	HIGH COURT OF JUSTICE	1,915,143.00	600,000.00	1,315,143.00	5,204,385.00
53500100100	MINISTRY OF ENVIRONMENT	3,002,700.00	2,100,000.00	902,700.00	1,505,100.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,856,500.00	1,910,000.00	946,500.00	1,370,000.00
	Total	26,195,804.00	23,610,000.00	2,585,804.00	25,552,835.00

120206	SALES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	460,000.00	2,000,000.00	(1,540,000.00)	510,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,250,000.00	(6,250,000.00)	-
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	19,618,500.00	19,618,500.00	-	7,992,116.00
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	476,543.00	1,100,000.00	(623,457.00)	332,265.00

12300100100	MINISTRY OF COMMUNICATION	319,050.00	394,000.00	(74,950.00)	215,160.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	521,205.00	1,500,000.00	(978,795.00)	587,225.00
12500100100	OFFICE OF HEAD OF SERVICE	6,251,574.50	41,845,000.00	(35,593,425.50)	5,979,961.50
14000100200	AUDITOR-GENERAL LOCAL GOVERNMENT	-	960,000.00	(960,000.00)	540,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	194,538,304.29	56,180,000.00	138,358,304.29	3,605,007.78
22000100100	MINISTRY OF FINANCE	19,211,253.75	5,000,000.00	14,211,253.75	5,749,757.50
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	230,817,185.00	302,349,000.00	(71,531,815.00)	242,507,002.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-	700,000.00
23400100100	MINISTRY OF WORKS	-	-	-	-
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	8,010,000.00	(8,010,000.00)	186,000.00
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	304,200.00	1,100,000.00	(795,800.00)	20,000.00
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	2,500,000.00	(2,500,000.00)	-
23800400100	BUREAU OF STATISTICS	-	2,000,000.00	(2,000,000.00)	-
25210200100	KWARA STATE WATER COORPORATION	-	-	-	-
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	20,776,700.00	20,000,000.00	776,700.00	17,642,472.00
32600100100	MINISTRY OF JUSTICE	726,000.00	1,000,000.00	(274,000.00)	860,000.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	8,755,000.00	9,030,750.00	(275,750.00)	4,207,216.00
51400100100	MINISTRY OF WOMEN AFFAIRS	-	300,000.00	(300,000.00)	385,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	73,297,281.00	87,325,000.00	(14,027,719.00)	70,417,300.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	293,676,300.00	275,171,000.00	18,505,300.00	41,799,034.28
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	14,821,800.00	16,780,960.00	(1,959,160.00)	4,281,800.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,078,300.00	5,209,000.00	(1,130,700.00)	6,106,500.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,881,600.00	4,775,000.00	1,106,600.00	5,976,500.00
51702100100	KWARA STATE UNIVERSITY, MALETE	107,869,634.00	113,746,000.00	(5,876,366.00)	151,409,077.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	1,380,000.00	1,500,000.00	(120,000.00)	50,000.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	492,099.99	1,040,000.00	(547,900.01)	205,699.83
52100100100	MINISTRY OF HEALTH	456,001.00	504,000.00	(47,999.00)	556,000.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	630,503,351.78	1,300,000,000.00	(669,496,648.22)	456,774,363.51
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	40,602,500.00	30,520,500.00	10,082,000.00	26,372,000.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,942,803.28	36,595,584.00	3,347,219.28	23,710,500.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	155,000.00	20,000.00	135,000.00	169,000.00
53900100100	KWARA STATE SPORTS COMMISSION	33,083,550.00	33,083,550.00	-	6,013,440.00
53905200100	KWARA UNITED FOOTBALL CLUB	16,110,000.00	30,000,000.00	(13,890,000.00)	682,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	2,239,000.00	3,100,000.00	(861,000.00)	4,358,000.00
Total		1,767,364,736.59	2,420,507,844.00	(653,143,107.41)	1,090,900,397.40

120207	EARNINGS -GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	-
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	(18,000.00)	-
12300100100	MINISTRY OF COMMUNICATION	449,650.00	935,000.00	(485,350.00)	423,000.00
12300300100	KWARA STATE TELEVISION SERVICE	18,807,584.87	17,500,000.00	1,307,584.87	15,374,984.16
12300400100	KWARA STATE BROADCASTING CORPORATION	103,698,981.58	100,000,000.00	3,698,981.58	118,641,996.85
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	69,239,855.34	115,396,500.00	(46,156,644.66)	40,984,820.11

12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	15,222,954.02	16,163,115.00	(940,160.98)	21,014,804.00
12500100100	OFFICE OF HEAD OF SERVICE	4,070,271.00	6,647,950.00	(2,577,679.00)	5,176,154.50
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	180,421,507.56	13,630,000.00	166,791,507.56	13,759,783.48
22000100100	MINISTRY OF FINANCE	5,492,880.00	-	5,492,880.00	
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	328,422,483.31	316,875,000.00	11,547,483.31	304,089,503.27
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	396,800.00	405,000.00	(8,200.00)	360,500.00
23100100100	MINISTRY OF ENERGY	-	-	-	
23400100100	MINISTRY OF WORKS	50,710,332.96	69,040,000.00	(18,329,667.04)	70,374,628.37
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	250,000.00	(250,000.00)	
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	4,505,650.00	4,376,000.00	129,650.00	3,219,430.00
23800400100	BUREAU OF STATISTICS	-	-	-	
25210200100	KWARA STATE WATER COORPERATION	137,115,909.62	124,950,000.00	12,165,909.62	139,001,515.93
	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	70,000.00	(70,000.00)	165,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	4,600,000.00	48,744,374.00	(44,144,374.00)	74,429,000.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	14,652,450.00	13,276,400.00	1,376,050.00	9,410,512.00
51400100100	MINISTRY OF WOMEN AFFAIRS	340,000.00	500,000.00	(160,000.00)	224,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	178,899,919.92	232,870,453.00	(53,970,533.08)	150,628,634.32
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	237,017,900.00	216,796,500.00	20,221,400.00	181,660,500.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,914,550,500.00	2,764,355,530.00	(849,805,030.00)	1,349,016,399.08
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	69,022,500.00	95,420,680.00	(26,398,180.00)	74,506,249.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	173,112,050.00	189,624,005.00	(16,511,955.00)	158,191,461.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	28,032,200.00	29,519,500.00	(1,487,300.00)	27,495,250.00
51702100100	KWARA STATE UNIVERSITY, MALETE	3,620,323,007.26	3,076,691,750.00	543,631,257.26	3,596,478,441.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	46,655,169.66	28,600,000.00	18,055,169.66	2,196,500.00
	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,765,965.00	5,172,000.00	(1,406,035.00)	1,571,000.00
52100100100	MINISTRY OF HEALTH	725,000.00	405,000.00	320,000.00	342,500.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	132,461,430.25	120,000,000.00	12,461,430.25	67,437,925.50
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	95,342,526.16	130,153,500.00	(34,810,973.84)	69,274,346.00
	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	44,969,093.00	38,240,000.00	6,729,093.00	43,184,075.00
53500100100	MINISTRY OF ENVIRONMENT	30,025,050.00	43,264,800.00	(13,239,750.00)	39,572,900.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	10,374,275.00	7,339,275.00	3,035,000.00	4,351,650.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	3,427,100.01	8,200,000.00	(4,772,899.99)	6,416,420.00
	Total	7,526,850,996.52	7,835,430,332.00	(308,579,335.48)	6,588,973,883.57
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	13,285,000.00	18,000,000.00	(4,715,000.00)	14,950,000.00
12500100100	OFFICE OF HEAD OF SERVICE	4,807,619.71	7,500,000.00	(2,692,380.29)	4,994,590.48
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,093,000.00	1,200,000.00	(107,000.00)	1,216,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,000,000,000.00	1,000,200,000.00	(200,000.00)	94,690.15
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	100,000.00	150,000.00	(50,000.00)	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,233,000.00	5,000,000.00	(2,767,000.00)	2,397,000.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,538,500.00	1,521,100.00	17,400.00	1,285,000.00
	Total	1,023,057,119.71	1,033,571,100.00	(10,513,980.29)	24,937,280.63

120209 RENT ON LAND & OTHERS - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12300400100	KWARA STATE BROADCASTING CORPORATION	-	50,000.00	(50,000.00)	32,750.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,087,700.00	4,000,000.00	2,087,700.00	6,829,000.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,811,800.00	3,700,000.00	1,111,800.00	1,595,000.00
23400100100	MINISTRY OF WORKS	-	-	-	-
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	217,000.00	200,000.00	17,000.00	120,900.00
25210200100	KWARA STATE WATER COORPERATION	11,117,295.07	26,000,000.00	(14,882,704.93)	24,450,870.81
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	193,839,311.20	226,177,305.00	(32,337,993.80)	186,472,664.87
51400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,001,000.00	5,530,000.00	(3,529,000.00)	728,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	400,000.00	300,000.00	100,000.00	265,000.00
	Total	218,474,106.27	265,957,305.00	(47,483,198.73)	220,494,185.68
120210 REPAYMENTS - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	120,000,000.00	(120,000,000.00)	-
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	150,000.00	302,400,000.00	(302,250,000.00)	1,850,000.00
	Total	150,000.00	422,400,000.00	(422,250,000.00)	1,850,000.00
120211 INVESTMENT INCOME		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	93,750.00	-	93,750.00	-
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	-	-	-
	Total	93,750.00	-	93,750.00	-
120212 INTEREST EARNED		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	151,611,580.02
51701800100	KWARA STATE POLYTECHNIC ILORIN	13,410,328.38	17,000,000.00	(3,589,671.62)	1,489,854.75
	Total	13,410,328.38	17,000,000.00	(3,589,671.62)	153,101,434.77
120213 RE-IMBURSEMENT GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100100	AUDITOR-GENERAL STATE	110,000.00	500,000.00	(390,000.00)	200,000.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	10,180,000.00	32,000,000.00	(21,820,000.00)	32,000,000.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	17,737,019.98	22,175,580.00	(4,438,560.02)	18,215,161.57
	Total	28,027,019.98	54,675,580.00	(26,648,560.02)	50,415,161.57

KWARA STATE GOVERNMENT					
AID AND GRANTS					
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		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	AID				
13010101	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	6,792,609,915.29	5,876,236,454.00	916,373,461.29	4,117,070,084.48
13010201	NEGLECTED TROPICAL DISEASES	9,886,952,039.72	7,259,740,000.00	2,627,212,039.72	45,068,339.00
13010201	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	115,897,643.00	180,000,000.00	(64,102,357.00)	195,024,010.00
13020101	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	2,105,300.00	7,000,000.00	(4,894,700.00)	-
	Total AID	16,797,564,898.01	13,322,976,454.00	3,474,588,444.01	4,357,162,433.48
	GRANTS				
13020101	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	1,661,720,800.00	(1,661,720,800.00)	-
13020101	FG TRAINING FUND FOR UBE	560,995,280.30	-	560,995,280.30	-
13020101	SBMC SIP PROGRAMME	1,500,000.00	-	1,500,000.00	-
13020101	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	1,000,000.00	-	1,000,000.00	-
13020101	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-	-	-
13020101	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	610,386,735.00	2,119,000,000.00	(1,508,613,265.00)	719,199,988.06
13020101	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,622,190,568.10	642,848,138.00	979,342,430.10	1,882,513,174.69
13020101	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	396,275,000.00	81,882,000.00	314,393,000.00	378,667,779.94
13020101	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	650,000,000.00	650,000,000.00	-	456,224,309.00
13020101	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	(385,310,547.00)	-
13020101	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	-	306,217,502.00	(306,217,502.00)	-
13020101	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	500,000,000.00	(500,000,000.00)	-
13020101	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	500,000,000.00	(500,000,000.00)	-
13020101	FG GRANT ON BASIC HEALTH CARE PROVISION FUND (BHCDF)	508,769,243.45	644,854,565.00	(136,085,321.55)	-
13020101	UNICEF GRANT TO UBE	-	-	-	-
13020101	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	4,053,919.01	19,656,000.00	(15,602,080.99)	24,507,872.93
13020101	GRANT TO KFA ON SOLIDARITY COMPENSATION	33,083,550.00	35,000,000.00	(1,916,450.00)	6,013,440.00
	Total GRANTS	4,388,254,295.86	7,546,489,552.00	(3,158,235,256.14)	3,467,126,564.62
	Total AID and GRANTS	21,185,819,193.87	20,869,466,006.00	316,353,187.87	7,824,288,998.10

The Kwara State Government will recognize a grant at the Point of receipt of grant or enforceable claim to receive it; that is, when the amount is pledged, and a memorandum of understanding is signed. The Kwara State Government will recognize a grant at the point where future economic benefits or service potential flows to the state and the fair value can be measured reliably; when the amount is pledged, memorandum of understanding signed.

Where aid/grant is received in form of assets, measurement will be based on the value attached to the Assets by the Donor or else the fair value of the Assets will be determined by the Kwara State Government, as at the date of acquisition.

KWARA STATE GOVERNMENT					
DEBT FORGIVENESS					
8					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	DEBT FORGIVENESS				
14040201	DOMESTIC DEBT FORGIVENESS	-	-	-	7,700,000.00
	Total DEBT FORGIVENESS	-	-	-	7,700,000.00

Domestic Debt Forgiveness is the part of the outstanding legal fees that was waved for the State by Consultant/Legal practitioners

KWARA STATE GOVERNMENT					
OTHER CAPITAL RECEIPTS					
10					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	OTHER CAPITAL RECEIPTS				
14020108	RECEIPT FROM OTHER SOURCES	-	41,878,431,457.00	(41,878,431,457.00)	-
	Total OTHER CAPITAL RECEIPTS	-	41,878,431,457.00	(41,878,431,457.00)	-
	LOANS/ BORROWINGS RECEIPT				
14030101	DOMESTIC LOANS(KWASU ,MALETE LOAN)	-	560,800,000.00	(560,800,000.00)	-
14030201	WORLD BANK LOAN ON STATE ACTION ON BUSINESS ENABLING REFORMS(SABER) - FUND	-	5,000,000,000.00	(5,000,000,000.00)	
14030201	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	131,076,714.98	635,544,000.00	(504,467,285.02)	792,421,224.26
14030201	WORLD BANK LOAN ON RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	168,672,420.34	4,000,000,000.00	(3,831,327,579.66)	271,538,859.00
14030201	WORLD BANK SUPPORTED NG-CARES PROGRAM	4,210,840,131.00	4,401,762,800.00	(190,922,669.00)	900,000,000.00
14030201	WORLD BANK: NATIONAL SOCIAL SAFETY NET COORDINATING OFFICE SUPPORT FOR KWARA STATE COORDINATING UNIT (NASSCO)	-	120,000,000.00	(120,000,000.00)	112,631,953.06
14030201	WORLD BANK LOAN ON IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	1,153,681,914.04	2,028,937,304.00	(875,255,389.96)	-
14030201	WORLD BANK LOAN RECEIPT ON AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	628,804,699.60	2,340,660,000.00	(1,711,855,300.40)	
	Total LOANS/ BORROWINGS RECEIPT	6,293,075,879.96	19,087,704,104.00	(12,794,628,224.04)	2,076,592,036.32
	Total OTHER CAPITAL RECEIPTS	6,293,075,879.96	60,966,135,561.00	(54,673,059,681.04)	2,076,592,036.32

KWARA STATE GOVERNMENT					
Transfer from other Government Entities					
11					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT				
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	-	-	-	131,965,842.24
	Total TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	-	-	-	131,965,842.24
	Total Transfer from other Government Entities	-	-	-	131,965,842.24

This Revenue represent income from non-exchange transactions with other government entities measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State and can be measured reliably.

KWARA STATE GOVERNMENT SALARIES & WAGES					
12					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
CODE	SALARY				
21010101	SALARY	19,161,131,322.11	24,808,105,009.00	5,646,973,686.89	18,025,449,763.59
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	570,530,672.22	650,000,000.00	79,469,327.78	646,144,044.72
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIARY INSTITUTIONS	11,479,027,352.48	14,826,727,003.00	3,347,699,650.52	9,237,043,847.84
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	21,842,705.00	70,000,000.00	48,157,295.00	51,814,990.00
	TOTAL SALARY	31,232,532,051.81	40,354,832,012.00	9,122,299,960.19	27,960,452,646.15
	ALLOWANCES AND SOCIAL CONTRIBUTION				
21020103	REGULAR ALLOWANCES/EMOLUMENT	1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00
21020201	NHIS CONTRIBUTION	149,201,508.00	623,000,000.00	473,798,492.00	8,000,000.00
21020202	CONTRIBUTORY PENSION	126,200,597.99	156,385,857.00	30,185,259.01	104,819,769.31
	TOTAL ALLOWANCES AND SOCIAL CONTRIBUTION	1,541,005,436.99	2,455,791,508.00	914,786,071.01	205,825,421.31
	TOTAL SALARIES & WAGES	32,773,537,488.80	42,810,623,520.00	10,037,086,031.20	28,166,278,067.46

Salaries & Wages are employee benefits which are establishment cost for direct and indirect employees, including political office holders. In Kwara State, all employee benefits are consolidated.

Salary is a base amount from which other regular allowances are determined. Entertainment allowance is aimed at catering for work related entertainment of internal and external customers. Furniture allowance is meant to augment the cost of furnishing official residences of government appointees, customarily paid once in four years subject to approval. Hazard allowance is a special allowance paid to employees who work in hazardous environment, for example, hospitals, laboratories, fire services etc. Housing allowance is given to employees to augment rental charges for employees that do not enjoy government quarters. Leave allowance is paid to employees to defray cost of travelling to leave destinations. Legislative allowance is a special allowance paid to staff working with legislators. Meal allowance is meal subsidy paid to all employees. Medical allowance is aimed at subsidizing cost of medication and hospital services etc.

210101	SALARIES AND WAGES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	805,959.00	1,058,149.00	252,190.00	805,959.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	606,166,309.95	743,073,573.00	136,907,263.05	714,992,861.60
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	8,072,222.96	9,272,509.00	1,200,286.04	3,040,668.13
011200300100	KWARA STATE HOUSE OF ASSEMBLY	122,882,858.29	128,000,000.00	5,117,141.71	126,019,413.70
012300100100	MINISTRY OF COMMUNICATION	210,462,849.52	280,175,603.00	69,712,753.48	200,474,442.13
012300300100	KWARA STATE TELEVISION SERVICE	67,804,855.48	93,959,629.00	26,154,773.52	69,950,385.22
012300400100	KWARA STATE BROADCASTING CORPORATION	179,087,920.32	234,900,052.00	55,812,131.68	176,204,470.32
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	2,950,000.00	2,950,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	60,185,184.60	81,912,083.00	21,726,898.40	60,236,600.79
012500100100	OFFICE OF HEAD OF SERVICE	1,074,917,005.63	1,485,863,210.00	410,946,204.37	1,048,084,560.86
014000100100	AUDITOR-GENERAL STATE	111,591,207.34	148,182,026.00	36,590,818.66	100,427,073.06
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	99,558,477.21	135,127,659.00	35,569,181.79	101,097,851.37
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	9,232,417.59	11,899,661.00	2,667,243.41	8,841,602.69
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	472,744,715.00	575,794,340.00	103,049,625.00	435,583,675.58
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	-	-	-	746,995.00
022000100100	MINISTRY OF FINANCE	658,681,887.57	865,377,321.00	206,695,433.43	655,188,870.41
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	1,778,271,159.07	1,957,851,999.00	179,580,839.93	1,446,599,289.93
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	302,625,608.33	398,372,613.00	95,747,004.67	273,930,301.26
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	3,069,999.99
055700100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	191,305,315.51	246,984,844.00	55,679,528.49	182,895,148.40
023100100100	MINISTRY OF ENERGY	118,015,869.67	156,611,440.00	38,595,570.33	111,558,267.23
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	63,441,576.00	86,079,307.00	22,637,731.00	63,441,576.00
023300100100	MINISTRY OF SOILD MINERAL DEVELOPMENT	54,710,914.69	69,104,818.00	14,393,903.31	50,978,383.95
023400100100	MINISTRY OF WORKS	260,687,828.55	344,271,761.00	83,583,932.45	254,791,155.04
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	196,844,002.80	260,041,556.00	63,197,553.20	166,251,908.78
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	54,004,311.96	70,805,953.00	16,801,641.04	54,004,311.96
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	106,489,476.96	142,204,119.00	35,714,642.04	106,144,367.93

023800400100	BUREAU OF STATISTICS	196,070,692.86	259,974,641.00	63,903,948.14	182,476,579.03
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,566,506.60	3,231,435.00	664,928.40	2,432,950.32
025200100100	MINISTRY OF WATER RESOURCES	103,870,913.37	122,447,358.00	18,576,444.63	82,985,601.89
025210200100	KWARA STATE WATER COORPERATION	249,257,994.70	331,494,328.00	82,236,333.30	259,315,923.80
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	157,760,925.76	211,094,558.00	53,333,632.24	148,121,711.07
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	237,711,274.92	314,341,670.00	76,630,395.08	238,584,346.48
LAW & JUSTICE SECTOR					
031801100100	STATE JUDICIAL SERVICE COMMISSION	38,025,801.36	50,201,042.00	12,175,240.64	28,863,784.25
032600100100	MINISTRY OF JUSTICE	152,019,902.92	227,748,210.00	75,728,307.08	149,780,148.32
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	311,835,116.66	410,748,226.00	98,913,109.34	262,769,266.26
032605100100	HIGH COURT OF JUSTICE	913,384,635.76	1,186,166,485.00	272,781,849.24	815,972,381.74
032605300100	SHARIA COURT OF APPEAL	215,737,210.64	292,420,701.00	76,683,490.36	184,613,752.51
SOCIAL SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS	36,965,917.84	47,748,424.00	10,782,506.16	44,902,288.45
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	333,251,101.83	452,496,181.00	119,245,079.17	298,255,672.94
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	126,315,921.40	157,131,008.00	30,815,086.60	109,689,844.70
051701000100	AGENCY FOR MASS EDUCATION	20,407,825.40	29,534,803.00	9,126,977.60	21,268,485.10
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	27,972,934.00	6,637,735.12	21,335,198.88
051701800100	KWARA STATE POLYTECHNIC ILORIN	2,468,511,298.10	3,226,976,885.00	758,465,586.90	1,732,695,434.94
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	557,442,144.94	919,824,497.00	362,382,352.06	585,756,699.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,149,238,427.00	1,505,490,812.00	356,252,385.00	829,334,928.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	424,047,075.00	575,616,294.00	151,569,219.00	333,248,832.00
051702100100	KWARA STATE UNIVERSITY, MALETE	3,037,939,783.72	3,908,347,796.00	870,408,012.28	2,347,541,735.99
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	165,944,739.78	307,671,355.00	141,726,615.22	194,138,219.62
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	8,249,814,538.90	11,128,362,580.00	2,878,548,041.10	8,281,600,110.03
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	96,292,059.14	141,929,323.00	45,637,263.86	104,443,929.56
052100100100	MINISTRY OF HEALTH	4,199,983,803.55	4,828,813,177.00	628,829,373.45	3,420,775,937.46
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	19,306,046.74	25,354,204.00	6,048,157.26	17,100,005.88
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	39,959,233.95	102,130,824.00	62,171,590.05	34,326,892.71
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	102,130,824.00	102,130,824.00	-	60,291,421.78
053500100100	MINISTRY OF ENVIRONMENT	217,316,381.40	265,778,849.00	48,462,467.60	192,317,246.81
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,181,132.44	23,837,584.00	5,656,451.56	18,181,132.44
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,732,747.74	46,846,787.00	16,114,039.26	32,464,252.48
053905100100	KWARA STATE SPORTS COMMISSION	70,788,361.88	104,238,832.00	33,450,470.12	71,894,115.93
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00	-	240,420,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	122,567,015.67	163,839,650.00	41,272,634.33	110,970,154.50
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	96,809,562.96	120,494,546.00	23,684,983.04	86,223,520.95
Total		31,232,532,051.81	40,392,731,048.00	9,160,198,996.19	27,960,452,646.15

210201	ALLOWANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
ADMINISTRATIVE SECTOR					
012500100100	OFFICE OF HEAD OF SERVICE	1,172,597,689.00	1,583,400,000.00	410,802,311.00	-
SOCIAL SECTOR					
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	93,005,642.00	93,005,651.00	9.00	93,005,652.00
Total		1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00

210202	SOCIAL CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
ECONOMIC SECTOR					
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	116,857,855.15	140,922,426.00	24,064,570.85	104,819,769.31
SOCIAL SECTOR					
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE (IVTEC)	9,342,742.84	15,463,431.00	6,120,688.16	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	144,201,508.00	618,000,000.00	473,798,492.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,000,000.00	5,000,000.00	-	8,000,000.00
Total		275,402,105.99	779,385,857.00	503,983,751.01	112,819,769.31

KWARA STATE GOVERNMENT SOCIAL BENEFITS					
13					
		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	SOCIAL BENEFITS				
22010101	GRATUITY	4,885,977,201.84	1,517,594,756.00	(3,368,382,445.84)	4,197,667,062.88
22010102	PENSION	9,932,462,818.94	13,237,690,936.00	3,305,228,117.06	9,147,001,138.06
	Total SOCIAL BENEFITS	14,818,440,020.78	14,755,285,692.00	(63,154,328.78)	13,344,668,200.94
	Total Social Benefits	14,818,440,020.78	14,755,285,692.00	(63,154,328.78)	13,344,668,200.94

Pension and Gratuity are deferred benefit. Employees earn pensions throughout his career in the public sector but benefits will only start to be paid as pension upon occurrence of one of the pre-defined events such as retirement or death in service. A close look at the Social Benefits on Statement of Financial Performance (**Note 13**) and Consolidated Statement of Cash flow (**Note 49i**) shows two different figures, the difference is as a result of accrued gratuity incurred by the state the year but for which payment have not made completed as at the year ended 31st December, 2023.

NOTE 13B		
CODE	SOCIAL BENEFITS	
22010101	GRATUITY PAYMENT YEAR 2023	1,424,396,719.83
22010101	GRATUITY LIABILITY DUE FOR YEAR 2023	3,461,580,482.01
		4,885,977,201.84
22010102	PENSION PAYMENT FOR YEAR 2023	9,932,462,818.94
	TOTAL SOCIAL BENEFITS	14,818,440,020.78

KWARA STATE GOVERNMENT OVERHEAD COST					
14					
		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
220201	TRAVEL & TRANSPORT - GENERAL	2,886,269,326.15	3,039,402,806.00	153,133,479.85	2,134,564,305.55
220202	UTILITIES - GENERAL	1,080,161,923.12	1,118,765,149.00	38,603,225.88	1,031,733,941.35
220203	MATERIALS & SUPPLIES - GENERAL	2,466,143,917.99	2,850,736,261.00	384,592,343.01	1,833,573,255.56
220204	MAINTENANCE SERVICES - GENERAL	1,210,731,952.35	1,363,211,477.00	152,479,524.65	950,341,045.45
220205	TRAINING - GENERAL	579,533,445.35	788,645,261.00	209,111,815.65	335,437,731.25
220206	OTHER SERVICES - GENERAL	3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,843,043,422.56
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,023,418,189.56	9,671,826,295.00	3,648,408,105.44	5,209,542,187.52
220208	FUEL & LUBRICANTS - GENERAL	991,374,896.36	1,173,983,334.00	182,608,437.64	860,228,870.64
220210	MISCELLANEOUS EXPENSES GENERAL	13,817,607,336.18	17,684,345,830.00	3,866,738,493.82	9,900,916,948.60
220701	TRANSFER TO CDF (SWV)	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	8,300,000,000.00
	TOTAL	33,464,859,159.13	44,797,507,567.00	11,332,648,407.87	33,399,381,708.48

Overhead costs are operating expenses associated with running the states and can't be linked to creating services. These are the expenses incurred to stay in business, regardless of its success level. Also, the cost can directly be attributed to generating revenue. The financial statements are prepared on Accrual basis except for the statement of cash flow, this could lead to differences. Loan payments was technically included in overhead expenses for the awareness of these expenses, most especially because you are budgeting, managing your cash flow, and calculating your overhead rate.

220201	TRAVEL & TRANSPORT - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	775,297,291.29	885,000,000.00	109,702,708.71	206,970,718.47
011100100200	OFFICE OF THE DEPUTY GOVERNOR	73,496,500.00	75,000,000.00	1,503,500.00	65,102,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	49,240,911.00	60,000,000.00	10,759,089.00	13,473,480.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	720,000.00	1,000,000.00	280,000.00	691,500.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00	-
012300100100	MINISTRY OF COMMUNICATION	1,080,000.00	1,500,000.00	420,000.00	390,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,375,000.00	1,550,000.00	175,000.00	899,500.00
012300400100	KWARA STATE BROADCASTING CORPORATION	675,000.00	1,000,000.00	325,000.00	927,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	1,000,000.00	1,000,000.00	993,600.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	740,000.04	740,000.00	0.04	732,399.78
012500100100	OFFICE OF HEAD OF SERVICE	-	1,000,000.00	1,000,000.00	-
014000100100	AUDITOR-GENERAL STATE	29,299,866.15	35,000,000.00	5,700,133.85	31,945,536.84
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,000,000.00	5,000,000.00	-	6,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	2,500,000.00	2,500,000.00	-
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,100,000.00	1,200,000.00	100,000.00	1,000,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	500,000.00	500,000.00	-
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,040,000.00	1,500,000.00		
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00	150,000.00
022000100100	MINISTRY OF FINANCE	1,517,939,505.58	1,525,000,000.00	7,060,494.42	1,322,117,499.43
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	45,403,559.59	54,810,019.00	9,406,459.41	41,995,366.03

022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	2,000,000.00	2,000,000.00	390,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	2,558,000.00	2,558,000.00	-
023100100100	MINISTRY OF ENERGY	-	1,500,000.00	1,500,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	800,004.00	800,000.00	4.00	800,004.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	990,000.00	1,000,000.00	10,000.00	910,000.00
023400100100	MINISTRY OF WORKS	-	1,000,000.00	1,000,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-	450,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	1,500,000.00	1,500,000.00	500,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,950,000.00	5,000,000.00	1,050,000.00	1,660,000.00
023800400100	BUREAU OF STATISTICS	1,000,000.00	2,000,000.00	1,000,000.00	560,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	-	2,006,000.00	2,006,000.00	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,000,000.00	1,000,000.00	178,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,000,000.00	1,000,000.00	596,000.00
025301000100	KWARA STATE HOUSING CORPORATION	-	1,000,000.00	1,000,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	-	1,000,000.00	1,000,000.00	1,211,000.00
LAW & JUSTICE SECTOR					
031801100100	STATE JUDICIAL SERVICE COMMISSION	424,400.00	1,500,000.00	1,075,600.00	1,500,000.00
032600100100	MINISTRY OF JUSTICE	4,847,000.00	5,000,000.00	153,000.00	4,967,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	975,840.00	1,475,000.00	499,160.00	1,180,000.00
032605100100	HIGH COURT OF JUSTICE	6,975,787.00	6,975,787.00	-	6,771,200.00
032605300100	SHARIA COURT OF APPEAL	5,165,000.00	15,556,000.00	10,391,000.00	6,225,000.00
SOCIAL SECTOR					
051300100100	MINISTRY OF YOUTH DEVELOPMENT	380,000.00	1,000,000.00	620,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	1,516,000.00	2,000,000.00	484,000.00	1,450,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	84,050,000.00	94,360,000.00	10,310,000.00	42,500,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	13,258,390.00	15,050,000.00	1,791,610.00	402,250.00
051701000100	AGENCY FOR MASS EDUCATION	259,600.00	1,000,000.00	740,400.00	350,900.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	17,180,000.00	17,180,000.00	-	6,332,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	29,000,000.00	29,000,000.00	-	14,994,000.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	5,300,000.00	5,300,000.00	-	5,151,727.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,393,954.00	3,500,000.00	1,106,046.00	3,291,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,846,611.00	3,020,000.00	173,389.00	2,990,790.00
051702100100	KWARA STATE UNIVERSITY, MALETE	89,836,966.50	90,000,000.00	163,033.50	73,000,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,360,500.00	5,600,000.00	239,500.00	5,363,750.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	927,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,782,990.00	3,000,000.00	217,010.00	4,299,662.00
051705600100	STATE SCHOLARSHIP BOARD	404,000.00	500,000.00	96,000.00	420,000.00
052100100100	MINISTRY OF HEALTH	1,140,000.00	1,500,000.00	360,000.00	530,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,000,000.00	1,000,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	930,000.00	1,000,000.00	70,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,277,650.00	2,880,000.00	602,350.00	1,643,700.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,800,000.00	1,800,000.00	-	1,160,000.00

053500100100	MINISTRY OF ENVIRONMENT	-	1,000,000.00	1,000,000.00	262,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
053900100100	KWARA STATE SPORTS COMMISSION	-	3,000,000.00	3,000,000.00	600,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	96,567,000.00	40,392,000.00	56,175,000.00	246,011,222.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,500,000.00	1,500,000.00	981,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,000,000.00	1,700,000.00	700,000.00	-
	Total	2,886,269,326.15	3,039,402,806.00	152,673,479.85	2,133,948,305.55

220202	UTILITIES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	80,080,000.00	82,840,000.00	2,760,000.00	106,622,516.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,161,999.96	1,162,000.00	0.04	1,161,999.96
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,200,000.00	1,200,000.00	-	1,200,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	508,000.00	508,000.00	-	1,308,000.32
011101900100	MINISTRY OF SPECIAL DUTIES	240,000.00	240,000.00	-	240,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	257,000.00	125,000.00	132,000.00
012300100100	MINISTRY OF COMMUNICATION	1,224,000.00	1,244,000.00	20,000.00	1,243,666.67
012300300100	KWARA STATE TELEVISION SERVICE	911,000.00	936,000.00	25,000.00	913,700.00
012300400100	KWARA STATE BROADCASTING CORPORATION	7,611,395.00	7,699,185.00	87,790.00	4,075,237.84
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	1,063,200.00	1,063,200.00	-	1,063,200.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	642,400.08	642,400.00	-	604,150.00
014000100100	AUDITOR-GENERAL STATE	12,960,000.00	12,960,000.00	-	12,960,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	159,333.00	159,333.00	-	145,633.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	939,999.96	940,000.00	0.04	939,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	191,405.00	200,000.00	8,595.00	200,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	186,000.00	218,992.00	32,992.00	176,000.00
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	900,000.00	900,000.00	-	720,000.18
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	324,000.00	324,000.00	-	324,000.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	223,794.00	223,794.00	-	223,794.00
022000100100	MINISTRY OF FINANCE	7,913,600.00	7,913,600.00	-	7,913,600.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	45,148,283.96	47,842,414.00	2,694,130.04	39,287,653.54
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-	757,800.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	295,200.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	504,480.00	-	504,480.00
023100100100	MINISTRY OF ENERGY	316,227,637.74	316,625,244.00	397,606.26	316,625,250.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-	86,400.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	394,147.32	400,000.00	5,852.68	400,000.00
023400100100	MINISTRY OF WORKS	349,960.00	540,935.00	190,975.00	350,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-	167,760.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	190,000.00	190,000.00	-	100,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,431,996.00	9,931,996.00	5,500,000.00	4,431,996.04
023800400100	BUREAU OF STATISTICS	950,000.00	950,000.00	-	1,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-	162,000.00
025210200100	KWARA STATE WATER COOPERATION	261,863,153.61	260,090,000.00	1,773,153.61	221,806,131.25

025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	90,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	750,000.00	750,000.00	-	750,000.00
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	360,000.00	300,000.00	60,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,430,000.00	7,494,000.00	64,000.00	7,494,000.00
LAW & JUSTICE SECTOR					
031801100100	STATE JUDICIAL SERVICE COMMISSION	812,500.00	1,100,000.00	287,500.00	500,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	307,055.00	1,350,000.00	1,042,945.00	1,194,500.00
032605100100	HIGH COURT OF JUSTICE	16,300,290.00	19,018,000.00	2,717,710.00	15,783,067.00
032605300100	SHARIA COURT OF APPEAL	3,858,000.00	4,000,000.00	142,000.00	3,999,910.20
SOCIAL SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS	183,519.96	283,520.00	100,000.04	183,520.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	285,600.00	286,000.00	400.00	286,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	3,257,000.00	3,500,000.00	243,000.00	3,000,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	15,150,000.00	15,150,000.00	-	11,130,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	78,229,191.62	78,373,100.00	143,908.38	68,755,320.34
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	4,300,344.00	4,300,659.00	315.00	3,711,384.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,433,250.00	13,240,000.00	2,806,750.00	10,712,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	6,500,137.00	10,778,000.00	4,277,863.00	7,963,161.00
051702100100	KWARA STATE UNIVERSITY, MALETE	143,964,147.45	150,000,000.00	6,035,852.55	141,300,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	7,654,200.00	10,820,000.00	3,165,800.00	4,607,210.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-	114,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,837,699.00	10,498,957.00	5,661,258.00	4,411,720.05
051705600100	STATE SCHOLARSHIP BOARD	26,050.00	91,200.00	65,150.00	17,100.00
052100100100	MINISTRY OF HEALTH	360,000.00	360,000.00	-	360,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,120,000.00	4,120,000.00	-	4,120,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-	420,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,683,868.00	1,917,200.00	233,332.00	517,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	13,022,325.50	13,500,500.00	478,174.50	6,773,400.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,960,000.00	1,960,000.00	-	1,310,000.00
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	626,000.00	500,000.00	126,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-	108,000.00
053900100100	KWARA STATE SPORTS COMMISSION	450,000.00	451,200.00	1,200.00	450,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	214,000.00	214,000.00	-	214,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-	2,776,800.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	240,999.96	241,000.00	0.04	241,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	421,200.00	682,480.00	261,280.00	112,480.00
Total		1,080,161,923.12	1,118,765,149.00	38,603,225.88	1,031,733,941.35

220203	MATERIALS & SUPPLIES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	60,010,000.00	60,510,000.00	500,000.00	59,185,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,485,999.92	2,486,000.00	0.08	2,485,999.92
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	5,509,996.00	5,510,000.00	4.00	5,509,999.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	764,000.00	764,000.00	-	713,999.84

011101900100	MINISTRY OF SPECIAL DUTIES	1,164,000.00	1,164,000.00	-	1,189,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	677,000.00	780,000.00	103,000.00	629,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	797,670.00	847,670.00	50,000.00	797,670.00
012300100100	MINISTRY OF COMMUNICATION	2,658,860.00	2,686,860.00	28,000.00	2,677,238.34
012300300100	KWARA STATE TELEVISION SERVICE	2,499,129.00	2,695,630.00	196,501.00	2,463,350.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,215,000.00	2,379,000.00	164,000.00	2,200,650.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	2,100,636.00	2,100,628.00	-	2,100,636.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	12,702,740.58	13,711,074.00	1,008,333.42	12,465,681.48
012500100100	OFFICE OF HEAD OF SERVICE	3,879,972.00	10,700,000.00	6,820,028.00	3,879,972.00
014000100100	AUDITOR-GENERAL STATE	36,218,297.48	37,373,628.00	1,155,330.52	29,439,950.17
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,895,107.00	5,895,107.00	-	5,860,907.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,809,999.96	4,870,000.00	60,000.04	4,809,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,756,163.00	1,800,000.00	43,837.00	1,800,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	686,000.00	772,326.00	86,326.00	557,500.00
ECONOMIC SECTOR				-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,572,000.00	5,072,000.00	500,000.00	4,571,999.94
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,544,150.04	1,544,150.00	-	0.04
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	251,000.00	251,000.00	-	251,000.00
022000100100	MINISTRY OF FINANCE	94,515,297.51	104,451,909.00	9,936,611.49	62,526,144.37
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	187,322,425.48	187,584,250.00	261,824.52	169,884,704.49
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,673,700.00	1,713,700.00	40,000.00	1,673,700.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY			-	907,935.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,056,404.00	2,056,404.00	-	2,056,404.00
023100100100	MINISTRY OF ENERGY	1,051,620.00	1,051,633.00	13.00	1,051,620.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,540.00	429,540.00	-	429,540.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	1,290,434.16	1,324,900.00	34,465.84	1,305,700.00
023400100100	MINISTRY OF WORKS	2,340,800.00	6,763,600.00	4,422,800.00	2,340,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,269,000.20	1,269,000.00	-	0.20
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	745,000.00	745,000.00	-	571,250.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	12,845,564.04	19,217,226.00	6,371,661.96	9,416,914.04
023800400100	BUREAU OF STATISTICS	1,090,000.00	1,190,000.00	100,000.00	1,040,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,205,000.00	1,205,000.00	-	1,209,085.00
025200100100	MINISTRY OF WATER RESOURCES	1,277,700.00	1,277,700.00	-	1,277,700.00
025210200100	KWARA STATE WATER COOPERATION	698,000.00	808,600.00	110,600.00	595,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	420,000.06	420,000.00	-	0.06
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,235,533.70	1,612,000.00	376,466.30	1,275,700.32
025301000100	KWARA STATE HOUSING CORPORATION	308,000.00	308,000.00	-	307,700.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,469,209.96	3,269,210.00	800,000.04	2,469,210.04
LAW & JUSTICE				-	
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,417,335.53	3,590,000.00	2,172,664.47	1,580,000.00
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-	1,140,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,921,504.00	5,541,500.00	619,996.00	4,785,293.00
032605100100	HIGH COURT OF JUSTICE	27,269,800.00	39,767,200.00	12,497,400.00	17,613,190.00
032605300100	SHARIA COURT OF APPEAL	11,318,000.00	13,575,000.00	2,257,000.00	5,574,990.62
SOCIAL SECTOR				-	
051400100100	MINISTRY OF WOMEN AFFAIRS	707,779.92	707,780.00	0.08	707,780.00

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	202,722,799.93	282,916,000.00	80,193,200.07	202,729,599.93
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	18,495,590.00	35,000,000.00	16,504,410.00	15,782,250.00
051701000100	AGENCY FOR MASS EDUCATION	657,584.16	657,584.00	0.16	608,389.44
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	97,572,100.00	97,572,100.00	-	68,595,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	458,998,152.35	459,105,940.00	107,787.65	351,984,261.17
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	25,004,950.00	25,006,000.00	1,050.00	12,275,395.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	14,975,779.00	15,500,000.00	524,221.00	13,538,200.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	11,682,521.00	12,900,000.00	1,217,479.00	10,966,235.00
051702100100	KWARA STATE UNIVERSITY, MALETE	91,804,222.00	95,000,000.00	3,195,778.00	103,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,034,866.69	8,440,000.00	4,405,133.31	1,702,100.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,075.00	1,399,075.00	-	1,399,074.96
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	20,011,088.00	34,034,627.00	14,023,539.00	19,502,043.00
051705600100	STATE SCHOLARSHIP BOARD	136,000.00	215,800.00	79,800.00	166,648.17
052100100100	MINISTRY OF HEALTH	4,057,480.00	4,092,480.00	35,000.00	4,057,480.08
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,514,850.00	2,514,850.00	-	2,514,850.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,540,600.00	4,590,600.00	50,000.00	3,786,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	952,379,819.92	1,162,788,000.00	210,408,180.08	555,393,906.02
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	26,040,740.00	27,565,100.00	1,524,360.00	15,540,328.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	8,990,000.00	8,990,000.00	-	5,340,000.00
053500100100	MINISTRY OF ENVIRONMENT	312,500.00	1,412,500.00	1,100,000.00	312,499.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,500.00	818,100.00	158,600.00	659,500.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,323,180.48	1,423,180.00	99,999.52	1,343,180.02
053905100100	KWARA STATE SPORTS COMMISSION	1,216,400.00	1,216,950.00	550.00	1,216,400.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-	904,700.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	646,249.92	646,250.00	0.08	646,250.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	847,800.00	1,094,200.00	246,400.00	434,200.00
	Total	2,466,143,917.99	2,850,736,261.00	384,592,343.01	1,833,573,255.56

220204 MAINTENANCE SERVICES - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	271,626,322.92	284,966,000.00	13,339,677.08	269,829,855.11
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,772,300.00	9,954,000.00	181,700.00	9,798,050.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	6,069,996.00	6,070,000.00	4.00	6,070,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	550,000.00	550,000.00	-	699,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	1,197,500.00	1,197,500.00	-	1,197,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	477,000.00	500,000.00	23,000.00	397,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	708,000.00	708,000.00	-	708,000.00
012300100100	MINISTRY OF COMMUNICATION	2,234,000.00	2,239,896.00	5,896.00	2,233,658.00
012300300100	KWARA STATE TELEVISION SERVICE	4,058,855.00	4,191,260.00	132,405.00	3,733,513.81
012300400100	KWARA STATE BROADCASTING CORPORATION	5,120,915.97	5,232,186.00	111,270.03	4,254,980.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,083,276.00	1,083,280.00	4.00	1,083,276.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	450,300.00	450,300.00	-	445,700.00
012500100100	OFFICE OF HEAD OF SERVICE	9,099,996.00	9,100,000.00	4.00	9,099,996.00
014000100100	AUDITOR-GENERAL STATE	4,499,582.17	4,734,388.00	234,805.83	4,597,133.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	783,266.52	783,267.00	0.48	781,167.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,500,500.04	7,000,500.00	1,499,999.96	4,500,500.04

014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,982,497.00	2,050,000.00	67,503.00	2,050,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	1,325,000.00	1,436,500.00	111,500.00	932,842.99
	ECONOMIC SECTOR			-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,832,000.00	14,421,000.00	2,589,000.00	11,831,999.96
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,081,299.96	1,081,300.00	0.04	1,135,800.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	732,000.00	732,000.00	-	475,400.00
022000100100	MINISTRY OF FINANCE	38,843,413.00	38,843,413.00	-	38,843,412.72
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	43,466,625.68	43,520,000.00	53,374.32	43,408,895.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,847,394.22	2,247,395.00	400,000.78	1,847,395.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	669,120.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,554,316.00	4,054,316.00	500,000.00	3,554,316.00
023100100100	MINISTRY OF ENERGY	1,270,968.00	3,270,980.00	2,000,012.00	1,270,968.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,087,020.00	1,087,020.00	-	1,087,020.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	793,644.80	1,252,648.00	459,003.20	802,648.00
023400100100	MINISTRY OF WORKS	2,948,766.96	3,213,451.00	264,684.04	2,953,451.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.96	1,510,240.00	0.04	1,510,239.96
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	2,430,967.00	2,430,967.00	-	1,894,560.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	10,646,500.08	21,846,500.00	11,199,999.92	10,646,496.08
023800400100	BUREAU OF STATISTICS	2,115,000.00	2,399,578.00	284,578.00	2,115,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	937,700.00	1,387,700.00	450,000.00	975,120.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,500.00	1,736,500.00	-	1,736,500.05
025210200100	KWARA STATE WATER COOPERTION	29,261,560.00	29,295,452.00	33,892.00	26,932,279.66
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	397,600.02	397,600.00	-	397,600.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,638,367.00	1,778,367.00	140,000.00	1,638,366.84
025301000100	KWARA STATE HOUSING CORPORATION	795,600.00	816,000.00	20,400.00	816,420.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,094,513.00	7,594,513.00	500,000.00	7,589,513.00
	LAW & JUSTICE			-	
031801100100	STATE JUDICIAL SERVICE COMMISSION	2,270,000.00	4,105,268.00	1,835,268.00	1,899,999.98
032600100100	MINISTRY OF JUSTICE	840,199.80	840,800.00	600.20	840,199.80
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	2,371,591.00	2,915,000.00	543,409.00	3,477,155.00
032605100100	HIGH COURT OF JUSTICE	12,640,994.00	16,000,000.00	3,359,006.00	10,925,285.00
032605300100	SHARIA COURT OF APPEAL	13,429,127.96	14,366,650.00	937,522.04	14,366,566.80
	SOCIAL SECTOR			-	
051400100100	MINISTRY OF WOMEN AFFAIRS	758,922.05	808,923.00	50,000.95	758,923.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,800.00	1,355,627.00	827.00	1,354,600.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	6,985,337.00	7,979,400.00	994,063.00	7,691,500.00
051701000100	AGENCY FOR MASS EDUCATION	555,000.00	810,000.00	255,000.00	680,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	60,110,000.00	60,110,000.00	-	45,343,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	139,238,110.03	139,258,004.00	19,893.97	102,249,318.58
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	10,202,203.00	10,700,000.00	497,797.00	7,310,800.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,738,300.00	6,750,000.00	1,011,700.00	5,844,940.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	8,552,875.00	14,500,000.00	5,947,125.00	7,458,485.00
051702100100	KWARA STATE UNIVERSITY, MALETE	287,529,385.49	308,000,000.00	20,470,614.51	159,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	58,801,875.46	124,573,020.00	65,771,144.54	17,989,911.84
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	546,000.00	546,000.00	-	746,000.04

051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	14,770,896.00	18,398,206.00	3,627,310.00	13,589,365.25
051705600100	STATE SCHOLARSHIP BOARD	158,548.17	313,500.00	154,951.83	169,348.17
052100100100	MINISTRY OF HEALTH	2,747,392.00	2,847,392.00	100,000.00	2,747,392.08
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,612,000.00	2,112,000.00	500,000.00	1,612,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,770,000.00	1,770,000.00	-	2,557,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	5,766,677.00	5,800,000.00	33,323.00	2,849,996.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	29,559,186.00	34,049,950.00	4,490,764.00	19,170,650.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	18,083,000.00	18,083,000.00	-	7,356,340.00
053500100100	MINISTRY OF ENVIRONMENT	15,748,997.00	19,148,997.00	3,400,000.00	9,894,396.83
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,000.00	4,685,000.00	3,300,000.00	1,385,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	829,388.09	1,097,388.00	267,999.91	797,388.00
053905100100	KWARA STATE SPORTS COMMISSION	2,216,654.00	2,217,654.00	1,000.00	2,216,653.90
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-	7,900,000.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY				
055100100100	DEVELOPMENT	2,648,190.00	2,648,390.00	200.00	2,648,190.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,050,000.00	1,357,291.00	307,291.00	464,747.00
	Total	1,210,731,952.35	1,363,211,477.00	152,479,524.65	950,341,045.45

220205	TRAINING - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	-	3,000,000.00	3,000,000.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	5,000,000.00	5,000,000.00	-	3,000,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	63,562,000.00	80,000,000.00	16,438,000.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,000,000.00	1,000,000.00	-	2,500,000.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00	-
011200300100	KWARA STATE HOUSE OF ASSEMBLY	75,000,000.00	105,000,000.00	-	
012300100100	MINISTRY OF COMMUNICATION	-	1,000,000.00	1,000,000.00	-
012300300100	KWARA STATE TELEVISION SERVICE	-	1,000,000.00	1,000,000.00	870,800.00
012300400100	KWARA STATE BROADCASTING CORPORATION	-	1,000,000.00	1,000,000.00	816,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	1,000,000.00	1,000,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,000,000.00	1,000,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	16,125,000.00	19,340,000.00	3,215,000.00	7,682,000.00
014000100100	AUDITOR-GENERAL STATE	17,000,000.00	17,000,000.00	-	15,000,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	13,837,936.00	13,837,936.00	-	15,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	3,000,000.00	3,000,000.00	
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	500,000.00	500,000.00	-
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00	-
022000100100	MINISTRY OF FINANCE	18,620,000.00	48,708,271.00	30,088,271.00	20,180,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	40,406,500.00	51,930,000.00	11,523,500.00	40,020,729.25
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	2,000,000.00	2,000,000.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	550,000.00	2,000,000.00	1,450,000.00	-
023100100100	MINISTRY OF ENERGY	-	1,540,000.00	1,540,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,092.00	3,112,086.00	6.00	3,112,092.00

023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	500,000.00	500,000.00	
023400100100	MINISTRY OF WORKS	-	1,000,000.00	1,000,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-	1,500,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	1,000,000.00	1,000,000.00	
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,418,000.00	2,000,000.00	582,000.00	-
023800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	1,000,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	
025200100100	MINISTRY OF WATER RESOURCES	-	1,000,000.00	1,000,000.00	
025210200100	KWARA STATE WATER COORPERATION	-	500,000.00	500,000.00	166,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	500,000.00	500,000.00	
025301000100	KWARA STATE HOUSING CORPORATION	-	1,000,000.00	1,000,000.00	
026000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	4,000,000.00		
LAW & JUSTICE					
031801100100	STATE JUDICIAL SERVICE COMMISSION	5,000,000.00	5,000,000.00	-	2,500,000.00
032600100100	MINISTRY OF JUSTICE	12,250,000.00	23,650,000.00	11,400,000.00	-
032605100100	HIGH COURT OF JUSTICE	89,410,000.00	92,000,000.00	2,590,000.00	72,315,000.00
032605300100	SHARIA COURT OF APPEAL	76,529,350.00	82,351,250.00	5,821,900.00	31,815,000.00
SOCIAL SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS	-	1,000,000.00	1,000,000.00	
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,516,000.00	3,117,800.00	601,800.00	
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	12,000,000.00	12,000,000.00	5,150,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	36,000,000.00	36,000,000.00	-	23,051,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	42,194,811.25	42,200,000.00	5,188.75	32,802,200.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	1,910,450.00	2,000,000.00	89,550.00	3,907,073.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,194,000.00	1,500,000.00	306,000.00	1,448,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	848,350.00	1,000,000.00	151,650.00	419,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	32,740,416.25	33,000,000.00	259,583.75	23,000,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	8,832,921.85	33,336,600.00	24,503,678.15	3,143,600.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,180,318.00	8,766,318.00	586,000.00	8,633,237.00
051705600100	STATE SCHOLARSHIP BOARD	-	500,000.00	500,000.00	-
052100100100	MINISTRY OF HEALTH	1,476,000.00	1,500,000.00	24,000.00	
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,000,000.00	1,000,000.00	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,500,000.00	1,500,000.00	
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,500,000.00	1,500,000.00	9,160,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,569,300.00	12,400,000.00	10,830,700.00	5,496,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-	1,750,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	1,000,000.00	1,000,000.00	
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	1,500,000.00	1,500,000.00	
053905100100	KWARA STATE SPORTS COMMISSION	-	2,105,000.00	2,105,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	1,000,000.00	-

055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	2,500,000.00	2,500,000.00	
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
	Total	579,533,445.35	788,645,261.00	175,111,815.65	335,437,731.25

220206	OTHER SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	2,162,676,357.50	2,162,676,358.00	0.50	2,155,476,358.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	15,000,000.01	23,000,000.00	7,999,999.99	15,000,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	466,780,692.00	530,400,000.00	63,619,308.00	366,166,471.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	160,000.00	160,000.00	-	159,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	150,000.00	150,000.00	-	150,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	955,200.00	957,303.00	2,103.00	875,858.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-	60,000.00
012300100100	MINISTRY OF COMMUNICATION	240,000.00	240,000.00	-	240,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,503,500.00	1,569,600.00	66,100.00	1,414,400.00
012300400100	KWARA STATE BROADCASTING CORPORATION	3,538,000.00	3,540,000.00	2,000.00	2,889,250.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	180,000.00	180,000.00	-	180,000.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	808,000.08	808,000.00	0.08	808,000.00
012500100100	OFFICE OF HEAD OF SERVICE	31,800,000.00	32,344,000.00	544,000.00	31,500,000.00
014000100100	AUDITOR-GENERAL STATE	518,000.00	542,335.00	24,335.00	542,335.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	800,000.00	800,000.00	-	687,936.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	500,000.04	500,000.00	0.04	500,000.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMISSION	1,246,419.96	1,250,000.00	3,580.04	1,046,423.30
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-	860,000.00
ECONOMIC SECTOR					
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,575,000.04	3,575,000.00	-	0.04
022000100100	MINISTRY OF FINANCE	15,832,317.00	15,832,317.00	-	15,832,316.94
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	37,943,690.00	40,000,000.00	2,056,310.00	35,212,614.40
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-	300,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	405,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	528,000.00	-	528,000.00
023100100100	MINISTRY OF ENERGY	98,987.00	98,984.00	3.00	98,976.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,512.00	334,500.00	12.00	334,512.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	268,394.72	274,400.00	6,005.28	274,400.00
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-	2,041,463.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08	1,099,999.92
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,005,352.08	7,005,352.00	2,999,999.92	4,005,352.04
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-	645,550.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	80,000.00	80,000.00	-	79,200.00
025200100100	MINISTRY OF WATER RESOURCES	200,000.00	200,000.00	-	200,000.04
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	163,200.00	163,200.00	-	163,200.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	174,400.00	174,400.00	-	174,399.96
025301000100	KWARA STATE HOUSING CORPORATION	663,600.00	664,400.00	800.00	764,400.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	781,099.00	781,099.00	-	781,099.00

LAW & JUSTICE					
031801100100	STATE JUDICIAL SERVICE COMMISSION	729,273.68	1,100,000.00	370,726.32	300,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	720,000.00	720,000.00	-	661,000.00
032605100100	HIGH COURT OF JUSTICE	9,003,600.00	12,600,000.00	3,596,400.00	10,778,300.00
032605300100	SHARIA COURT OF APPEAL	5,505,665.08	5,986,501.00	480,835.92	5,986,501.82
SOCIAL SECTOR				-	
051400100100	MINISTRY OF WOMEN AFFAIRS	61,999.92	62,000.00	0.08	62,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-	9,000,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	744,000.00	750,000.00	6,000.00	889,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	12,705,000.00	12,705,000.00	-	12,546,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	120,897,992.00	120,897,992.00	-	90,773,752.55
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	950,000.00	950,000.00	-	1,667,490.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,773,239.00	7,000,000.00	1,226,761.00	8,812,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	912,000.00	2,200,000.00	1,288,000.00	754,740.00
051702100100	KWARA STATE UNIVERSITY, MALETE	56,552,758.00	68,500,000.00	11,947,242.00	34,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,048,670.00	6,718,400.00	1,669,730.00	4,150,798.71
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	100,000.00	100,000.00	-	99,999.96
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,222,990.00	3,870,000.00	2,647,010.00	2,765,325.00
052100100100	MINISTRY OF HEALTH	500,000.00	500,000.00	-	500,000.04
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	532,600.00	532,600.00	-	532,600.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	500,000.00	500,000.00	-	199,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	500,000.00	-	500,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,342,050.00	7,708,000.00	1,365,950.00	4,541,400.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	2,848,000.00	2,848,000.00	-	1,720,000.00
053500100100	MINISTRY OF ENVIRONMENT	125,000.00	125,000.00	-	124,999.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	325,000.00	325,000.00	-	325,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,020,000.00	1,040,000.00	20,000.00	1,040,000.00
053905100100	KWARA STATE SPORTS COMMISSION	422,600.00	422,600.00	-	422,600.00
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-	3,706,000.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY				
055100100100	DEVELOPMENT	1,250,000.04	1,250,100.00	99.96	1,250,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	108,000.00	137,700.00	29,700.00	37,700.00
Total		3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,843,043,422.56

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	37,152,000.00	40,000,000.00		
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	144,641,961.00	150,000,000.00	5,358,039.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	500,000.00	500,000.00	-	-
012300300100	KWARA STATE TELEVISION SERVICE	2,692,475.00	3,231,600.00	539,125.00	3,002,850.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,622,600.00	2,844,840.00	222,240.00	2,295,661.95
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	360,000.00		
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	600,000.00	600,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	291,000,000.00	299,400,000.00	8,400,000.00	291,000,000.02
014000100100	AUDITOR-GENERAL STATE	10,570,000.00	11,000,000.00	430,000.00	11,000,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	2,000,000.00	2,000,000.00		

014700100100	KWARA STATE CIVIL SERVICE COMMISSION	1,500,000.00	4,500,000.00	3,000,000.00	3,000,000.00
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	250,000.00	250,000.00	-
022000100100	MINISTRY OF FINANCE	2,449,237,964.92	2,500,000,000.00	50,762,035.08	858,648,848.50
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	2,540,879,620.44	6,000,000,000.00	3,459,120,379.56	3,483,288,652.05
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	450,000.00	450,000.00	-	450,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	700,000.00	700,000.00	-	500,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	-	-	-
023800400100	BUREAU OF STATISTICS	-	-	-	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	2,000,000.00	-	-
025210200100	KWARA STATE WATER COORPERATION	32,000.00	1,000,000.00	968,000.00	890,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	690,000.00	14,000,000.00	13,310,000.00	9,221,600.00
LAW & JUSTICE					
031801100100	STATE JUDICIAL SERVICE COMMISSION	226,636.98	1,100,000.00	873,363.02	1,000,000.00
032600100100	MINISTRY OF JUSTICE	3,358,750.00	62,000,000.00	58,641,250.00	137,440,750.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	696,000.00	1,075,000.00	379,000.00	1,014,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-	-
SOCIAL SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	10,050,000.00	10,050,000.00	16,000,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	-	-	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	65,437,336.22	65,437,500.00	163.78	13,500,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	11,966,750.00	14,000,000.00	2,033,250.00	13,079,650.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	2,410,000.00	2,500,000.00	90,000.00	1,890,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,403,000.00	4,000,000.00	2,597,000.00	3,865,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,337,075.00	3,982,500.00	1,645,425.00	2,396,775.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	6,890,000.00	9,000,000.00	2,110,000.00	2,430,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	500,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	700,000.00	2,500,000.00	1,800,000.00	908,500.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,000,000.00	1,000,000.00	-	1,000,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,498,000.00	1,970,000.00	472,000.00	1,665,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,700,000.00	4,700,000.00	-	4,646,200.00
053500100100	MINISTRY OF ENVIRONMENT	435,626,020.00	448,374,855.00	12,748,835.00	344,908,700.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	3,300,000.00	3,300,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	500,000.00	500,000.00	-	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	2,000,000.00	2,000,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	-	-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-	-

	Total	6,023,418,189.56	9,671,826,295.00	3,643,200,105.44	5,209,542,187.52
220208	FUEL & LUBRICANTS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	ADMINISTRATIVE SECTOR				
011100100100	GOVERNMENT HOUSE	274,687,435.00	314,729,500.00	40,042,065.00	177,303,120.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	40,070,000.00	49,087,339.00	9,017,339.00	55,050,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	21,523,996.00	26,000,000.00	4,476,004.00	15,100,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	672,000.00	672,000.00	-	471,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	1,559,760.00	1,559,760.00	-	1,273,910.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	397,203.00	398,000.00	797.00	368,999.83
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	879,717.96	897,318.00	17,600.04	881,184.63
012300100100	MINISTRY OF COMMUNICATION	2,813,896.00	4,160,000.00	1,346,104.00	2,554,776.33
012300300100	KWARA STATE TELEVISION SERVICE	13,999,375.00	14,000,000.00	625.00	13,978,502.22
012300400100	KWARA STATE BROADCASTING CORPORATION	21,214,166.50	21,224,803.00	10,636.50	28,215,619.71
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	1,757,400.00	1,757,400.00	-	1,757,400.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,481,919.96	4,481,920.00	0.04	4,650,450.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,992.00	4,203,440.00	703,448.00	3,499,999.37
014000100100	AUDITOR-GENERAL STATE	2,504,644.19	2,556,786.00	52,141.81	2,556,786.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	265,554.00	265,554.00	-	265,554.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,589,499.96	4,589,500.00	0.04	4,589,499.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMISSION	1,689,371.00	1,776,768.00	87,397.00	1,776,767.96
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	387,371.96	426,000.00	38,628.04	293,028.97
	ECONOMIC SECTOR			-	
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	5,400,000.00	5,400,000.00	-	6,000,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,325,999.96	2,326,000.00	0.04	2,325,999.96
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	988,206.00	988,206.00	-	547,811.00
022000100100	MINISTRY OF FINANCE	24,619,589.00	24,619,589.00	-	23,327,859.98
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	59,804,478.67	60,000,000.00	195,521.33	59,919,936.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,528,754.00	1,528,754.00	-	1,528,754.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	839,100.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,596,800.00	5,596,800.00	-	5,596,800.00
023100100100	MINISTRY OF ENERGY	1,572,024.00	1,571,986.00	38.00	1,572,024.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,160.00	761,160.00	-	761,160.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	563,059.16	569,055.00	5,995.84	569,055.00
023400100100	MINISTRY OF WORKS	3,194,560.00	3,194,640.00	80.00	3,194,640.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	2,900,000.04	2,900,000.00	0.04	2,900,000.04
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,119,372.08	16,119,372.00	10,999,999.92	5,119,372.08
023800400100	BUREAU OF STATISTICS	1,277,677.00	1,277,677.00	-	1,277,677.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,545,288.00	1,545,288.00	-	1,545,271.04
025200100100	MINISTRY OF WATER RESOURCES	1,613,548.00	1,613,548.00	-	1,613,548.06
025210200100	KWARA STATE WATER COOPERTION	3,445,800.00	3,446,000.00	200.00	2,707,172.34
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	567,999.96	568,000.00	0.04	568,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	661,751.00	893,600.00	231,849.00	661,750.92
025301000100	KWARA STATE HOUSING CORPORATION	653,692.00	653,700.00	8.00	653,696.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,361,835.00	9,361,835.00	-	9,361,835.00

LAW & JUSTICE SECCTOR				-	
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,130,000.00	1,500,000.00	370,000.00	950,000.00
032600100100	MINISTRY OF JUSTICE	872,616.00	872,616.00	-	872,616.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	653,900.00	1,264,400.00	610,500.00	613,341.00
032605100100	HIGH COURT OF JUSTICE	14,099,800.00	14,500,000.00	400,200.00	15,943,175.00
032605300100	SHARIA COURT OF APPEAL	5,519,235.13	6,000,000.00	480,764.87	5,991,027.81
SOCIAL SECTOR				-	
051400100100	MINISTRY OF WOMEN AFFAIRS	824,599.92	824,600.00	0.08	824,599.97
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,720,001.96	2,723,575.00	3,573.04	2,718,801.96
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	8,918,430.00	9,894,087.00	975,657.00	4,872,250.00
051701000100	AGENCY FOR MASS EDUCATION	701,250.00	757,500.00	56,250.00	757,500.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	16,988,400.00	16,988,400.00	-	5,365,500.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	28,961,265.00	29,000,000.00	38,735.00	20,672,275.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	6,538,740.00	8,000,000.00	1,461,260.00	5,571,825.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,937,502.00	3,500,000.00	562,498.00	1,958,100.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	6,386,220.00	7,500,000.00	1,113,780.00	5,262,550.00
051702100100	KWARA STATE UNIVERSITY, MALETE	281,241,720.00	372,720,000.00	91,478,280.00	260,845,934.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	27,881,140.00	40,029,742.00	12,148,602.00	32,232,500.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-	931,512.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	6,835,699.00	7,558,000.00	722,301.00	6,401,675.00
051705600100	STATE SCHOLARSHIP BOARD	238,379.87	333,099.00	94,719.13	237,881.70
052100100100	MINISTRY OF HEALTH	3,112,551.00	3,112,551.00	-	3,112,551.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,635,794.00	4,635,794.00	-	4,635,794.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,800,000.00	4,800,000.00	-	4,125,399.96
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,430,404.00	4,980,400.00	549,996.00	4,430,400.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,093,040.00	6,722,160.00	2,629,120.00	2,070,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	6,066,000.00	6,066,000.00	-	3,114,800.00
053500100100	MINISTRY OF ENVIRONMENT	468,750.00	1,568,750.00	1,100,000.00	468,749.88
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,724.00	2,915,724.00	-	2,915,724.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	702,126.08	722,126.00	19,999.92	722,126.00
053905100100	KWARA STATE SPORTS COMMISSION	460,000.00	460,000.00	-	460,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-	10,165,200.00
	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	3,300,000.00	3,300,100.00	100.00	3,300,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,350,000.00	1,915,700.00	565,700.00	505,700.00
	Total	991,374,896.36	1,173,983,334.00	182,608,437.64	860,228,870.64

220210	MISCELLANEOUS EXPENSES GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
ADMINISTRATIVE SECTOR					
011100100100	GOVERNMENT HOUSE	1,065,634,431.37	1,393,175,000.00	327,540,568.63	592,262,004.69
011100100200	OFFICE OF THE DEPUTY GOVERNOR	130,724,779.78	140,729,700.00	10,004,920.22	115,951,187.07
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2,786,091,041.93	3,104,260,000.00	318,168,958.07	1,471,339,226.05
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	746,000.00	1,546,000.00	800,000.00	545,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	2,173,315.00	4,051,240.00	1,877,925.00	1,949,590.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	463,900.00	1,505,000.00	1,041,100.00	731,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	390,000.00	1,690,000.00	1,300,000.00	390,000.00

011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,397,447,082.16	2,214,578,537.00	817,131,454.84	1,809,903,205.34
011200300100	KWARA STATE HOUSE OF ASSEMBLY	118,363,799.01	215,160,000.00	96,796,200.99	5,000,000.00
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	5,297,004.00	8,297,000.00	2,999,996.00	5,297,004.00
012300100100	MINISTRY OF COMMUNICATION	116,196,072.75	339,455,200.00	223,259,127.25	14,134,455.66
012300300100	KWARA STATE TELEVISION SERVICE	4,119,300.00	5,345,000.00	1,225,700.00	3,162,134.68
012300400100	KWARA STATE BROADCASTING CORPORATION	9,118,406.00	19,699,906.00	10,581,500.00	4,413,292.76
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	4,759,488.00	5,514,892.00	755,404.00	4,759,488.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	5,800,000.08	9,300,000.00	3,499,999.92	5,227,441.41
012500100100	OFFICE OF HEAD OF SERVICE	34,530,350.04	41,200,520.00	6,670,169.96	37,299,462.67
014000100100	AUDITOR-GENERAL STATE	2,967,000.00	2,970,253.00	3,253.00	2,970,253.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	138,467.00	138,467.00	-	138,467.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,519,999.96	26,106,500.00	22,586,500.04	14,019,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	441,336.00	534,000.00	92,664.00	534,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	5,568,165.34	6,827,992.00	1,259,826.66	6,308,992.04
ECONOMIC SECTOR					
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,553,680.00	24,653,680.00	3,100,000.00	22,088,679.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,497,765.00	3,097,765.00	1,600,000.00	2,006,765.04
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	205,000.00	205,000.00	-	155,000.00
022000100100	MINISTRY OF FINANCE	406,396,234.76	453,953,741.00	47,557,506.24	102,735,237.81
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	208,445,130.62	299,384,069.00	90,938,938.38	183,702,283.14
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	219,684,198.65	826,710,515.00	607,026,316.35	1,810,515.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	499,050.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,110,000.04	13,560,000.00	10,449,999.96	3,590,000.04
023100100100	MINISTRY OF ENERGY	599,992.00	1,700,000.00	1,100,008.00	600,036.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,567,656.00	1,567,656.00	-	1,567,656.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	734,335.84	2,792,913.00	2,058,577.16	692,113.00
023400100100	MINISTRY OF WORKS	11,370,918.00	20,070,914.00	8,699,996.00	10,729,413.96
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,464,609.84	1,464,610.00	0.16	1,464,609.84
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	7,036,917.00	28,259,857.00	21,222,940.00	6,895,074.40
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	529,339,640.53	585,840,574.00	56,500,933.47	227,969,884.58
023800400100	BUREAU OF STATISTICS	6,345,615.00	7,695,615.00	1,350,000.00	2,345,365.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,949,983.04	4,049,984.00	2,100,000.96	1,909,296.00
025200100100	MINISTRY OF WATER RESOURCES	1,259,200.00	2,359,200.00	1,100,000.00	1,759,236.92
025210200100	KWARA STATE WATER COOPERATION	9,212,692.00	11,600,000.00	2,387,308.00	12,059,600.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,433,484.00	4,785,934.00	3,352,450.00	935,934.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	340,414.70	1,974,099.00	1,633,684.30	300,247.92
025301000100	KWARA STATE HOUSING CORPORATION	369,684.00	486,000.00	116,316.00	317,960.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	61,896,464.00	63,800,000.00	1,903,536.00	50,199,992.50
LAW & JUSTICE					
031801100100	STATE JUDICIAL SERVICE COMMISSION	6,917,822.73	12,117,700.00	5,199,877.27	7,556,600.06
032600100100	MINISTRY OF JUSTICE	117,763,948.16	204,447,686.00	86,683,737.84	187,511,948.16
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	17,568,923.00	18,009,748.00	440,825.00	20,862,052.00
032605100100	HIGH COURT OF JUSTICE	182,635,934.30	251,206,970.00	68,571,035.70	39,669,835.09
032605300100	SHARIA COURT OF APPEAL	26,836,280.00	80,293,231.00	53,456,951.00	58,819,660.96
SOCIAL SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS	10,709,508.40	39,694,209.00	28,984,700.60	21,069,108.00

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	472,263,085.00	491,890,027.00	19,626,942.00	219,683,987.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	52,726,950.00	87,793,000.00	35,066,050.00	42,840,808.00
051701000100	AGENCY FOR MASS EDUCATION	1,139,249.88	11,948,000.00	10,808,750.12	1,007,194.60
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	350,763,854.00	350,793,500.00	29,646.00	221,213,161.37
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,106,861,658.69	1,107,529,643.00	667,984.31	1,086,307,550.41
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	52,938,026.00	54,930,000.00	1,991,974.00	25,025,884.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	84,926,673.00	87,400,000.00	2,473,327.00	94,987,622.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	70,613,604.00	81,865,387.00	11,251,783.00	53,464,679.00
051702100100	KWARA STATE UNIVERSITY, MALETE	3,090,731,399.50	3,631,242,525.00	540,511,125.50	2,283,600,637.67
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	61,863,262.16	92,585,000.00	30,721,737.84	25,379,491.25
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	810,349.00	10,910,349.00	10,100,000.00	7,610,349.04
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	74,891,660.83	97,518,002.00	22,626,341.17	97,248,165.59
051705600100	KWARA STATE SCHOLARSHIP BOARD	288,000.00	647,379.00	359,379.00	240,000.00
052100100100	MINISTRY OF HEALTH	14,218,363.84	49,277,364.00	35,059,000.16	58,321,363.80
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	450,000.00	12,100,000.00	11,650,000.00	450,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	15,729,999.00	47,404,999.00	31,675,000.00	24,622,800.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	255,743,327.00	257,430,000.00	1,686,673.00	201,780,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	107,283,619.68	118,938,796.00	11,655,176.32	43,942,669.75
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,731,500.00	39,731,500.00	-	47,930,000.00
053500100100	MINISTRY OF ENVIRONMENT	20,079,352.12	26,209,993.00	6,130,640.88	10,641,657.12
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	3,119,999.92	4,670,000.00	1,550,000.08	3,119,999.96
051300100100	MINISTRY OF YOUTH DEVELOPMENT	39,627,332.48	47,318,333.00	7,691,000.52	24,472,833.00
053905100100	KWARA STATE SPORTS COMMISSION	107,900,800.00	185,950,000.00	78,049,200.00	96,239,746.78
053905200100	KWARA UNITED FOOTBALL CLUB	157,723,000.00	162,831,566.00	5,108,566.00	106,889,666.67
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	53,414,583.09	70,550,100.00	17,135,516.91	36,635,832.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	29,031,716.96	47,013,490.00	17,981,773.04	19,100,489.96
Total		13,817,607,336.18	17,684,345,830.00	3,866,738,493.82	9,900,916,948.60

220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	ECONOMIC SECTOR				
022000100100	MINISTRY OF FINANCE	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	8,300,000,000.00
	Total	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	8,300,000,000.00

KWARA STATE GOVERNMENT					
GRANTS AND CONTRIBUTIONS					
15					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	GRANTS AND CONTRIBUTIONS GENERAL				
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	91,637,622.96	123,869,873.00	32,232,250.04	88,090,956.29
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	-	-	-	3,340,000,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	2,244,000.00	2,244,000.00	-
22040114	STUDENT/STAFF REGISTRATION	10,954,250.00	10,954,250.00	-	9,104,250.00
	TOTAL GRANTS AND CONTRIBUTIONS GENERAL	102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29
	TOTAL GRANTS AND CONTRIBUTIONS GENERAL	102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29

Grants and contribution relate to the Government intervention for the operations and proper functioning of quasi-government organizations and other entities that are self-accounting. Grants to Government owned sports are government expenditure to promote sport activities. Religious Pilgrimage Contributions is to promotes religious activities including seminars and travelling. Grants and donations are funding support for research or special services.

KWARA STATE GOVERNMENT					
Transfer to other Government Entities					
21					
		2023 Financial Year		2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL
		=N=	=N=	=N=	=N=
	TRANSFERS-PAYMENT				
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,433,111,329.93
	Total TRANSFERS-PAYMENT	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,433,111,329.93
	Total Transfer to other Government Entities	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,433,111,329.93

This payment represents the amount of Local Government share from the State Internally Generated Revenue which was transferred to the Local Government.

KWARA STATE GOVERNMENT					
Public Debt Charges					
22					
		ACTUAL	BUDGET	VARIANCE	2022 Financial Year
		=N=	=N=	=N=	=N=
OVERHEAD COST					
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,767,703.55	88,905,616.00	72,137,912.45	98,343,298.39
22020902	INSURANCE PREMIUM	94,265,129.45	130,899,806.00	36,634,676.55	85,190,762.65
22020903	LOSS ON FOREIGN EXCHANGE		-	-	-
22020904	OTHER CRF BANK CHARGES	1,384,317.17	7,023,862.00	5,639,544.83	7,385,068.07
22020905	AUDIT FEES/AUDITING OF ACCOUNT	13,051,200.04	18,900,000.00	5,848,799.96	11,583,200.00
	Total OVERHEAD COST	125,468,350.21	245,729,284.00	120,260,933.79	202,502,329.11
LOANS AND ADVANCES					
22060402	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	-	700,000,000.00	700,000,000.00	700,000,000.00
	Total LOANS AND ADVANCES		700,000,000.00	700,000,000.00	700,000,000.00
PUBLIC DEBT CHARGES					
22060205	BOND INTEREST REPAYMENT	3,757,482,183.06	3,638,946,709.00	(118,535,474.06)	4,895,379,379.04
22060206	FGN BAILOUT BOND INTEREST REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	166,528,777.68	325,374,025.00	158,845,247.32	333,057,955.34
22060207	FGN BAILOUT BOND INTEREST REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	1,444,028,618.08	2,061,183,282.00	617,154,663.92	2,166,042,927.09
22060208	CBN EXCESS CRUDE ACCOUNT (ECA) LOAN FACILITIES INTEREST REPAYMENT	388,822,337.64	760,147,900.00	371,325,562.36	777,644,675.20
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT INTEREST REPAYMENT	20,671,467.36	20,666,242.00	(5,225.36)	20,671,467.36
22060211	CBN BUDGET SUPPORT INTEREST REPAYMENT	861,562,868.24	1,551,190,187.00	689,627,318.76	1,723,125,736.76
22060305	FOREIGN LOANS REPAYMENT (DONOR)	981,249,865.49	782,958,210.00	(198,291,655.49)	686,137,673.00
22060414	ECOLOGICAL REFUND DIST. STATES	767,885,439.68	913,791,311.00	145,905,871.32	-
22060415	SOFTWARE DATA BOOKS	-	2,321,596.00	2,321,596.00	-
22060416	REPAYMENT FROM OTHER SOURCE(PARIS CLUB LOAN SHARE REFUND TO LG'S)	373,405,599.48	746,811,199.00	373,405,599.52	-
	Total PUBLIC DEBT CHARGES	8,761,637,156.71	10,803,390,661.00	2,041,753,504.29	10,602,059,813.79
	Total Public Debt Charges	8,887,105,506.92	11,749,119,945.00	2,862,014,438.08	11,504,562,142.90

Public debt charges are interest and other expenses incurred by Kwara State Government in connection with borrowing of funds for qualifying assets. Kwara State Government has adopted the benchmark treatment, under which public debt charges are recognized as expenses in the period which they occur regardless of how debts are applied. Public debt charges include - the interest on unmatured debt and on other accounts, the amortization of premiums and discounts on unmatured debt, the servicing costs and costs of issuing new borrowings and all other cost associated with obtaining the debt.

A close look at the Public Debts Charges on Statement of Financial Performance (Note 22) and Finance Cost on Consolidated Statement of Cash flow (Note 49M) shows two different amount, it is as a result of non-cash repayment of state borrowings which are deducted at source from the state share of FAAC.

NOTE 22B					
PUBLIC DEBT CHARGES					
DOMESTIC INTEREST / DISCOUNT					
DETAILS	OPENING BALANCES	PRINCIPAL	INTEREST	CLOSING BALANCE	
1 FED GOVT BOND(RESTRUCTIONED COMMERCIAL LOAN)	14,028,508,805.26	247,688,623.04	1,444,028,618.08	13,780,820,182.22	
2 FED GOVT BOND(SALARY BAILOUT)	3,682,320,032.84	66,731,462.46	166,528,777.68	3,615,588,570.38	
3 GUARANTY TRUST BANK(ECA LOAN FACITILY TO STATE)	4,299,514,634.83	75,506,617.98	194,411,168.82	4,224,008,016.85	
4 STERLING BANK(ECA LOAN FACITILY TO STATE)	4,299,514,634.83	75,506,617.98	194,411,168.82	4,224,008,016.85	
5 CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	600,000,000.14	399,999,999.96	20,671,467.36	200,000,000.18	
6 CBN BUDGET SUPPORT N17.569B	20,810,353,822.98	67,885,838.26	861,562,868.24	20,742,467,984.72	
7 STATE BOND	22,480,700,924.07	3,464,007,319.25	3,757,482,183.06	19,016,693,604.82	
8 PARIS CLUB LOAN SHARE REFUND TO LG'S	-	-	373,405,599.48	-	
9 ECOLOGICAL REFUND DIST. STATES	-	-	767,885,439.68	-	
10 EXTERNAL LOANS REPAYMENT (DONOR)	-	-	981,249,865.49	-	
	70,200,912,854.95	4,397,326,478.93	8,761,637,156.71	65,803,586,376.02	

KWARA STATE GOVERNMENT					
Loss on Foreign Exchange Transaction					
24					
		2023 Financial Year		2022 Financial Year	
	ACTUAL	BUDGET	VARIANCE	ACTUAL	
	=N=	=N=	=N=	=N=	
OVERHEAD COST					
22020903 LOSS ON FOREIGN EXCHANGE	21,023,223,846.80	-	(21,023,223,846.80)	163,634,800.01	
Total OVERHEAD COST	21,023,223,846.80	-	(21,023,223,846.80)	163,634,800.01	
Total Gain/Loss on Foreign Exchange Transaction	21,023,223,846.80	-	(21,023,223,846.80)	163,634,800.01	

KWARA STATE GOVERNMENT			
Cash and Cash Equivalents			
27			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
	CASH / BANK BALANCES HELD BY AG		
31010101	CASH BALANCE: CONSOLIDATED REVENUE FUND	137,847,533,541.62	118,144,525,607.47
	Total CASH / BANK BALANCES HELD BY AG	137,847,533,541.62	118,144,525,607.47
	CASH AND BANK BALANCES HELD BY LMPS		
31020105	LMP CASH BALANCE: CONSOLIDATED REVENUE FUND	(111,939,424,760.50)	(98,441,517,673.32)
	Total CASH AND BANK BALANCES HELD BY LMPS	(111,939,424,760.50)	(98,441,517,673.32)
	Total Cash and Cash Equivalents	25,908,108,781.12	19,703,007,934.15

Cash includes cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. Investments normally only qualify as cash equivalent if they have a short maturity of three months or less from the date of acquisition. Financial instruments can only be included if they are in substance cash equivalents, eg debt investments with fixed redemption dates that are acquired within three months of their maturity.

KWARA STATE GOVERNMENT

Receivables

28

		2023 Financial Year	2022 Financial Year
		=N=	=N=
	ADVANCES		
31060201	ADMINISTRATIVE ADVANCES	8,170,000.00	8,170,000.00
	Total ADVANCES	8,170,000.00	8,170,000.00
	Total Receivables	8,170,000.00	8,170,000.00

Amounts due to Kwara State Government from some Local Government for administrative advances paid for services performed in the ordinary course of business. They are generally due for settlement within 4 weeks and are therefore all classified as current. Receivables are recognised initially at the amount of consideration. The state holds the receivables with the objective of collecting the cash or a retirement from the personnel after the administrative expense has been incurred.

KWARA STATE GOVERNMENT			
Long Term Loans			
31			
	2023 Financial Year	2022 Financial Year	
	=N=	=N=	
LOANS GRANTED			
31100101 LOAN TO OTHER STATE GOVERNMENTS ENTITIES	20,000,000.00	20,000,000.00	
Total LOANS GRANTED	20,000,000.00	20,000,000.00	
Total Long Term Loans	20,000,000.00	20,000,000.00	

This loan represents loans given out to other Government entities within Kwara state. The loan is a revolving one, that is why it remains constant over the years.

KWARA STATE GOVERNMENT			
INVESTMENT			
32			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
	INVESTMENTS		
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	490,369,201.55	490,369,201.55
	Total INVESTMENTS	490,369,201.55	490,369,201.55
	Total Investments	490,369,201.55	490,369,201.55

These represent Kwara State Government local investment in Unity Bank shares and GTB Treasury bills as detailed in the table below. These investments have not been tested for impaired value and there are no additions during the year, this accounts for why the value has remained constant.

LOCAL INVESTMENTS DISCLOSURE NOTE			
32A			
		=N=	=N=
	DETAILS OF INVESTMENTS		
1	UNITY BANK SHARE's INVESTMENT	-	120,120,000.00
2	GT BANK TREASURY BILL's INVESTMENT		
	TB's GTB 1	37,318,951.50	
	TB's GTB 2	15,873,229.52	
	TB's GTB 2	317,057,020.53	370,249,201.55
	Total INVESTMENTS		490,369,201.55

KWARA STATE GOVERNMENT PROPERTY, PLANT & EQUIPMENT							
	33						
	Land & Buildings	Infrastructures	Plants & Machinery	Transportation Equipment	Furnitures & Fittings	Office Equipment	Total
COST/REVALUATION							
BALANCE B/FORWARD(01-01-2023)	20,792,540,265.56	26,469,308,180.49	2,189,712,972.14	3,668,573,637.88	252,381,408.02	367,073,869.80	53,739,590,333.89
ADDITIONS DURING THE YEAR	4,917,937,782.49	30,682,095,768.76	110,490,225.00	2,166,728,714.85	52,999,470.00	558,776,697.29	38,489,028,658.39
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2023)	25,710,478,048.05	57,151,403,949.25	2,300,203,197.14	5,835,302,352.73	305,380,878.02	925,850,567.09	92,228,618,992.28
ACCUMULATED DEPRECIATION:							
BALANCE B/FORWARD(01-01-2023)	-	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	..	-	-	-	-	-	-
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2023)	-	-	-	-	-	-	-
ACCUMULATED IMPAIRMENT:							
BALANCE B/FORWARD(01-01-2023)	-	-	-	-	-	-	-
ADDITIONS DURING THE YEAR	-	-	-	-	-	-	-
DISPOSAL DURING THE YEAR	-	-	-	-	-	-	-
BALANCE C/FORWARD (31-12-2023)	-	-	-	-	-	-	-
NET BOOK VALUE							
AS AT (31-12-2023)	25,710,478,048.05	57,151,403,949.25	2,300,203,197.14	5,835,302,352.73	305,380,878.02	925,850,567.09	92,228,618,992.28
AS AT (01-01-2023)	20,792,540,265.56	26,469,308,180.49	2,189,712,972.14	3,668,573,637.88	252,381,408.02	367,073,869.80	53,739,590,333.89

Presently, the State measures and recognises her asset at cost. Currently, the State is making efforts to establish fair value of all historical assets controlled by the state. Once this exercise is completed, a more detailed asset register and its associated accumulated depreciation as well as depreciation policy would be reported.

KWARA STATE GOVERNMENT			
Intangible Assets			
35			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
INTANGIBLE ASSETS			
33010109	RESEARCH & DEVELOPMENT	55,091,107,869.61	51,984,025,337.49
Total INTANGIBLE ASSETS		55,091,107,869.61	51,984,025,337.49
Total Intangible Assets		55,091,107,869.61	51,984,025,337.49

Intangible assets are identifiable non- monetary Assets without physical substance. In other words, they are assets that can generate economic benefits but cannot be seen physically or felt and can either be purchased or internally generated.

Intangible assets under Kwara state is typically made up of Goodwill, Computer Software, Copyrights, Trade Marks, Acquired Import Quotas, Broadcast Rights, Patents and Research and Development (R&D).

Research costs are to be recognised as expenses when they are incurred, except in cases where in the research phase of an internal project, the state can demonstrate that an intangible asset exists that will generate probable future economic benefits or service potentials; while the development costs/phase are required to be recognised as an asset except otherwise assessed.

KWARA STATE GOVERNMENT			
Payables (Domestic Loans)			
39			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
ACCRUED EXPENSES			
41040103	PROFESSIONAL FEES	1,249,458,011.73	1,249,458,011.73
41040104	GOODS & SERVICES	7,811,950,730.71	4,258,082,575.09
41040102	PENSION & GRATUITY	19,017,778,864.40	16,915,585,487.22
	Total ACCRUED EXPENSES	28,079,187,606.84	22,423,126,074.04
	Total Payables	28,079,187,606.84	22,423,126,074.04

Payable is the amount owed by a state to its vendors/suppliers for the goods and services received. Accrued Payables such as Professional Fees, Goods & Services and Gratuity & Pension represents liabilities that have been received or supplied but have not been paid for.

DOMESTIC LOANS			
NOTE 39B			
DETAILED NOTE PAYABLES			
41040103	PROFESSIONAL FEES	AMOUNT	TOTAL
	CLOSING BALANCE OF CONTIGENT LIABILITY FOR YEAR 2022	1,249,458,011.73	
	LESS: PAYMENT MADE YEAR 2023		
	NIL	-	-
	CLOSING BALANCE OF CONTIGENT LIABILITY FOR YEAR 2023		1,249,458,011.73
41040104	GOODS & SERVICES		
	CLOSING BALANCE OF CONTRACTUAL OBLIGATION FOR YEAR 2022		4,258,082,575.09
	LESS: PAYMENT MADE YEAR 2023		
	MINISTRY OF WORKS AND TRANSPORT	56,884,706.10	
	MINISTRY OF WATER RESOURCES	3,441,196.46	
	MINISTRY OF ENVIRONMENT AND FORESTRY	6,579,702.39	
	MINISTRY OF EDUCATION & HUMANCAPITAL DEVELOPMENT	3,496,780.98	
	MINISTRY OF HEALTH	95,628,593.45	
	KWARA GEOGRAPHIC INFORMATION SERVICE	288,075,000.00	
	KWARA STATE SPORTS COMMISSION	1,195,638.32	
			455,301,617.70
			3,802,780,957.39
	ADD:NEW CONTRACTUAL OBLIGATION MADE IN YEAR 2023		
	MINISTRY OF ENVIRONMENT AND FORESTRY	29,973,407.66	
	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	581,934,710.18	

	MINISTRY OF ENERGY	138,313,503.07	
	MINISTRY OF WORKS AND TRANSPORT	<u>3,258,948,152.41</u>	
			4,009,169,773.32
	CLOSING BALANCE OF GOODS & SERVICES YEAR 2023		<u>7,811,950,730.71</u>

41040102	PENSION & GRATUITY		
	CLOSING BALANCE OF GRATUITY YEAR 2022	16,915,585,487.22	
	LESS: GRATUITY PAYMENT FOR YEAR 2023	<u>1,359,387,104.83</u>	
		15,556,198,382.39	
	ADD: GRATUITY LIABILITY FOR YEAR 2023	3,461,580,482.01	-
	CLOSING BALANCE OF GRATUITY YEAR 2023		<u>19,017,778,864.40</u>

NOTE:

MONTHLY GRATUITY LIABILITY FOR YEAR 2023	AMOUNT	TOTAL
JANUARY	420,210,227.33	
FEBRUARY	284,890,574.45	
MARCH	262,364,378.79	
APRIL	375,913,380.25	
MAY	257,099,633.05	
JUNE	452,322,127.93	
JULY	259,969,572.31	
AUGUST	209,294,467.54	
SEPTEMBER	154,812,200.63	
OCTOBER	232,473,487.34	
NOVEMBER	247,232,001.19	
DECEMBER	304,998,431.20	-
TOTAL GRATUTITY FOR YEAR 2023		<u>3,461,580,482.01</u>

KWARA STATE GOVERNMENT			
Short Term Provisions			
40			
	2023 Financial Year	2022 Financial Year	
	=N=	=N=	
Total Short Term Provisions	-	-	

The short term provisions that fall due within the next 12 month is nil due to the fact that the actual deduction patterns of loan repayment in the previous years was not in tandem with the amortization schedule. This will be reconciled going forward.

KWARA STATE GOVERNMENT		
Long Term Provisions (Domestic Loans)		
43		
	2023 Financial Year	2022 Financial Year
	=N=	=N=
PROVISION FOR DEBTS		
44010204 COMMERCIAL LOANS (E.G. BAIL-OUT FUNDS & BRIDGING LOAN)	43,887,507,529.14	44,352,940,850.60
Total PROVISION FOR DEBTS	43,887,507,529.14	44,352,940,850.60
Total Long Term Provisions (Domestic Loans)	43,887,507,529.14	44,352,940,850.60

The Commercial Loans are loans sourced from Federal Government(Restructured Commercial loan taken over by FGN,Salary bailout,FGN bridging loan facility) ECA loan facility of Guaranty Trust Bank and Sterling Bank. The loan repayment is being deducted from the FAAC Allocations. Provision for Bad Debt is an estimation that the loan will need to be written off at a given period if deduction is disallowed.

DOMESTIC LOANS							
NOTE 43B							
S/No	BANK	BALANCE AS AT 1ST JAN.2023	ADDITIONAL	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2023
1	FED GOVT BOND(RESTRUUTURE COMMERCIAL LOAN)	14,028,508,805.26	-	247,688,623.04	1,444,028,618.08	1,691,717,241.12	13,780,820,182.22
2	FED GOVT BOND(SALARY BAILOUT)	3,682,320,032.84	-	66,731,462.46	166,528,777.68	233,260,240.14	3,615,588,570.38
3	GUARANTY TRUST BANK(ECA LOAN FACITILY TO STATE)	4,299,514,634.83	-	75,506,617.98	194,411,168.82	269,917,786.80	4,224,008,016.85
4	STERLING BANK(ECA LOAN FACITILY TO STATE)	4,299,514,634.83	-	75,506,617.98	194,411,168.82	269,917,786.80	4,224,008,016.85
	TOTAL	26,309,858,107.76	-	465,433,321.46	1,999,379,733.40	2,464,813,054.86	25,844,424,786.30

S/No	BANK	BALANCE AS AT 1ST JAN.2023	ADDITIONAL	REPAYMENT (PRINCIPAL PAID)	INTEREST PAID	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2023
1	BRIDGING FACILITY(FGN LOAN)	18,043,082,742.84	-	-	-	-	18,043,082,742.84
	TOTAL		-	-	-	-	18,043,082,742.84

KWARA STATE GOVERNMENT
Long Term Borrowings (Domestic & External Loans)

44

	2023 Financial Year	2022 Financial Year
	=N=	=N=
LONG-TERM BORROWINGS		
46020101 STATE BONDS AND OTHER LONG TERM BORROWINGS	81,107,289,703.65	64,287,497,873.32
Total LONG-TERM BORROWINGS	81,107,289,703.65	64,287,497,873.32
Total Long Term Borrowings (Domestic & External Loans)	81,107,289,703.65	64,287,497,873.32

Long Term Borrowings consists of loans and financial obligations that are meant to mature beyond one year. Bond is a liability that must be repaid while the owners of the borrowings, accounts for them as an assets.

The long term borrowings in the current year increased from N64,287,497,873.32b to N81,107,289,703.65b. This increase was brought about by the rise in exchange rate of the Dollar to the Naira compared to the previous year.

DOMESTICS LOANS

NOTE 44B

LOANS

BANK	BALANCE AS AT 1ST JAN.2023	OVERSTATED LOAN FIGURE	REPAYMENT (PRINCIPAL)	TOTAL PAYMENT	BALANCE AS AT 31ST
					DEC.2023
1 CBN SMALL & MEDIUM ENTERPRISES DEVELOPMENT FUND(CBN SME N2B)	600,000,000.14	-	399,999,999.96	420,671,467.32	200,000,000.18
2 CBN BUDGET SUPPORT N17.569B	20,810,353,822.98	-	67,885,838.26	929,448,706.50	20,742,467,984.72
TOTAL	21,410,353,823.12	-	467,885,838.22	1,350,120,173.82	20,942,467,984.90
BOND					

	BALANCE AS AT 1ST JAN.2023	LOAN RECEIVED	REPAYMENT (PRINCIPAL)	TOTAL PAYMENT	BALANCE AS AT 31ST DEC.2023
1 STATE BOND	22,480,700,924.07	-	3,464,007,319.25	7,221,489,502.31	19,016,693,604.82
TOTAL	22,480,700,924.07	-	3,464,007,319.25	7,221,489,502.31	19,016,693,604.82

EXTERNAL LOANS

KWARA STATE EXTERNAL DEBT STOCK AND DEBT SERVICING STATEMENT FOR YEAR 2023

S/No.	PROJECT DESCRIPTION	CREDITOR	LOAN CURRENCY	LOAN AMOUNT	DOD IN USD EQUIVALENT AS AT DECEMBER 2022	DOD IN Naira EQUIVALENT AS AT DECEMBER 2022	DOD IN USD EQUIVALENT AS AT DECEMBER 2023	DOD IN Naira EQUIVALENT AS AT DECEMBER 2023
1	KWARA STATE HEALTH PROJECT(ADF)	AFDF	CHF	33,718.30	20,715.97	9,292,148.88	21,564.88	19,395,284.13
2	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	1,391,887.30	842,741.13	378,011,534.97	826,876.18	743,686,648.16
3	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	1,138.20	689.11	309,102.48	675.14	608,116.87
4	KWARA STATE HEALTH PROJECT(ADF)	AFDF	USD	6,972,677.10	4,126,762.76	1,851,059,436.00	3,909,564.72	3,516,235,142.21
5	KWARA STATE HEALTH PROJECT(ADF)	AFDF	EUR	18,903.40	11,445.40	5,133,834.84	11,229.93	10,100,120.43
6	KWARA STATE FADAMA DEVELOPMENT	ADF	FUA	3,226,480.00	3,505,496.73	1,572,390,560.38	3,241,375.76	2,915,270,668.91
7	KWARA STATE HEALTH SYSTEMS DEVELOPMENT	IDA	XDR	4,222,202.40	2,203,837.48	988,531,303.07	1,938,641.87	1,743,600,927.38
8	KWARA STATE HIV/AIDS PROGRAMME	IDA	XDR	1,595,097.20	1,450,626.41	650,678,477.27	1,354,174.04	1,217,934,652.36
9	KWARA STATE COMMUNITY BASED POVERTY REDUCTION	IDA	XDR	3,070,216.20	2,389,226.51	1,071,687,550.03	2,202,830.35	1,981,210,196.98
10	KWARA STATE EDUCATION SECTOR PROJECT	IDA	XDR	11,007,781.70	12,719,128.04	5,705,164,882.05	12,469,517.66	11,214,996,896.78
11	KWARA STATE NATIONAL FADAMA DEVELOPMENT III	IDA	XDR	2,858,563.00	3,423,757.85	1,535,726,582.24	3,375,093.93	3,035,535,854.98
12	KWARA STATE COMM AND SOCIAL DEV PROJECT	IDA	XDR	3,250,000.00	3,935,840.58	1,765,421,290.62	3,880,867.13	3,490,424,730.65
13	KWARA STATE HEALTH SYSTEMS DEVELOPMENT	IDA	XDR	2,313,697.80	2,503,087.50	1,122,759,897.69	2,481,503.62	2,213,859,125.30
14	KWARA STATE HIV/AIDS PROGRAMME	IDA	XDR	3,343,202.00	4,233,224.09	1,898,812,666.61	4,178,185.41	3,757,830,710.00
15	KWARA STATE YOUTH EMPOWERMENT & SOCIAL SUPPORT PROGRAMME	IDA	USD	18,000,000.00	-	-	820,000.00	737,502,260.00
16	KWARA STATE RURAL ACCESS AGRICULTURAL MARKETING PROJECT(2021)	AFDF	EUR	3,500,000.00	3,500,000.00	1,569,925,000.00	3,870,300.08	3,480,920,799.85
17	KWARA STATE RURAL ACCESS AGRICULTURAL MARKETING PROJECT(2022)	IDA	USD	662,289.90	-	-	-	271,538,859.00
18	KWARA STATE RURAL ACCESS AGRICULTURAL MARKETING PROJECT(2022)	IDA	USD	286,640.55	-	-	-	168,672,420.34
19	WORLD BANK LOAN RECEIPT ON AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	IDA	USD	816,629.48	-	-	-	628,804,699.60
	TOTAL				44,866,579.56	20,124,904,267.13	44,582,400.70	41,148,128,113.93

KWARA STATE GOVERNMENT			
RESERVES			
46			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
	PUBLIC FUNDS		
46010103	REVALUATION RESERVE	-80,339,254,904.35	-82,090,994,496.11
	Total PUBLIC FUNDS	-80,339,254,904.35	-82,090,994,496.11
	RESERVES		
47010101	RESERVES	-1,922,942,202.53	1,751,739,591.76
	Total RESERVES	-1,922,942,202.53	1,751,739,591.76
	Total Reserves	-82,262,197,106.88	-80,339,254,904.35

KWARA STATE GOVERNMENT			
Accumulated Surpluses			
47			
		2023 Financial Year	2022 Financial Year
		=N=	=N=
Accumulated Surpluses/(Deficits)			
Total Accumulated Surpluses		154,918,612,449.30	75,220,852,913.47
Total Accumulated Surpluses		154,918,612,449.30	75,220,852,913.47

KWARA STATE GOVERNMENT REVENUE SUPPLEMENTARY NOTES 2023 FINANCIAL YEAR					
110101	STATUTORY ALLOCATION (FAAC)	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010101	SHARE FROM FEDERATION ACCOUNT	28,588,630,901.29	40,470,289,704.00	-	11,881,658,802.71
11010104	EXCHANGE DIFFERENCE	9,221,865,571.04	-	9,221,865,571.04	172,594,951.69
11010106	EXCESS BANK CHARGES	-	-	-	54,266,117.46
11010107	SOLID MINERAL REVENUE	117,361,028.68	-	117,361,028.68	-
11010108	NON OIL REVENUE	1,898,678,760.60	-	1,898,678,760.60	1,892,013,250.31
11010109	FOREX EQUALIZATION	1,008,870,291.21	-	1,008,870,291.21	-
11010110	SFTAS FUND	-	-	-	2,920,585,000.00
11010111	COVID 19 PUBLIC DONATION	-	-	-	-
Total		40,835,406,552.82	40,470,289,704.00	365,116,848.82	39,040,072,209.40
110102	VALUE ADDED TAX ALLOCATION	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010201	SHARE FROM VAT ALLOCATION	31,625,842,660.04	29,771,598,514.00	1,854,244,146.04	23,371,319,683.39
Total		31,625,842,660.04	29,771,598,514.00	1,854,244,146.04	23,371,319,683.39
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11010301	EXCESS CRUDE	603,929,770.69	-	603,929,770.69	-
11010303	OTHER SUNDY REVENUE FROM FAAC	43,338,826,086.00	19,927,523,220.00	23,411,302,866.00	13,357,307,956.42
Total		43,942,755,856.69	19,927,523,220.00	24,015,232,636.69	13,357,307,956.42
120101	PERSONAL TAXES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12010101	PAY-AS-YOU-EARN	9,992,181,509.96	10,079,429,578.00	(87,248,068.04)	8,245,790,523.48
12010102	DIRECT ASSESSMENT	1,545,312,825.19	1,903,432,140.00	(358,119,314.81)	1,108,284,934.06
12010103	CAPITAL GAINS TAX	8,663,412.88	20,000,000.00	(11,336,587.12)	33,123,438.33
12010105	STAMP DUTIES AND PENALTIES	2,028,470,316.42	1,491,114,326.00	537,355,990.42	1,326,038,820.73
12010106	PAYE RECOVERABLES	1,689,922,328.58	1,689,922,329.00	(0.42)	1,689,922,328.58
Total		15,264,550,393.03	10,553,289,605.00	1,849,870,440.18	12,403,160,045.18
120201	LICENCES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020101	REGISTRATION OF ARTISANS	2,730,000.00	6,776,000.00	(4,046,000.00)	1,650,000.00
12020102	REGISTRATION OF DEVELOPERS	-	100,000.00	(100,000.00)	10,000.00
12020103	TRADE ANIMAL LICENCES	7,051,010.00	18,000,000.00	(10,948,990.00)	25,913,000.00
12020104	REGISTRATION OF AGRO DEALERS	400,000.00	1,637,000.00	(1,237,000.00)	10,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE PREMISES	3,682,500.00	3,500,000.00	182,500.00	2,158,000.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	230,000.00	2,000,000.00	(1,770,000.00)	1,045,161.25
12020107	REGISTRATION OF CRECHES/DAY CARE CENTRES	369,000.00	760,000.00	(391,000.00)	207,000.00
12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)	-	-	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	875,000.01	1,834,000.00	(958,999.99)	2,156,600.00
12020111	REGISTRATION OF FEED MILL CENTRES	-	50,000.00	(50,000.00)	5,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	200,000.00	430,000.00	(230,000.00)	220,000.00

12020113	REGISTRATION OF COOPERATIVE SOCIETY	2,055,250.00	2,200,000.00	(144,750.00)	1,180,000.00
12020114	REGISTRSTION OF EVENT CENTRES	200,000.00	1,300,000.00	(1,100,000.00)	628,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	443,500.00	200,000.00	243,500.00	235,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	200,000.00	400,000.00	(200,000.00)	350,000.00
12020117	REGISTRATION OF AUCTIONERS	460,000.00	240,000.00	220,000.00	40,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	1,976,000.00	4,000,000.00	(2,024,000.00)	2,439,500.01
12020119	FISHING PERMITS	144,000.00	150,000.00	(6,000.00)	152,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	80,000.00	350,000.00	(270,000.00)	50,000.00
12020122	PRODUCE BUYING LICENCES	2,314,000.00	2,602,000.00	(288,000.00)	100,000.00
12020123	REGISTRATION OF COACHING CENTRES	110,000.00	660,000.00	(550,000.00)	352,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	40,000.00	200,000.00	(160,000.00)	145,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	10,000.00	120,000.00	(110,000.00)	20,000.00
12020127	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	6,963,750.00	6,600,000.00	363,750.00	7,611,250.00
12020128	DRILLING PERMIT	1,855,000.00	2,500,000.00	(645,000.00)	2,275,000.00
12020129	GAMING/POOL BETTING & CASINO LICENCES	88,424,389.23	69,000,000.00	19,424,389.23	66,386,308.43
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	-	50,000.00	(50,000.00)	-
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	169,678,330.55	200,496,500.00	(30,818,169.45)	182,053,658.50
12020133	DRIVERS LICENCES & DRIVERS PERMIT	98,943,223.12	102,055,000.00	(3,111,776.88)	95,690,690.00
12020134	PRIVATE SCHOOLS LICENSES	15,240,000.00	14,000,000.00	1,240,000.00	12,805,000.00
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCES	2,927,500.00	5,000,000.00	(2,072,500.00)	2,758,000.00
12020136	TRADE PERMIT LICENSES	-	50,000.00	(50,000.00)	40,000.00
12020137	REGISTRATION OF DOCUMENT	11,457,525.42	25,000,000.00	(13,542,474.58)	56,431,766.31
12020140	HACKNEY PERMIT LICENCES	32,857,300.00	40,250,260.00	(7,392,960.00)	32,245,140.00
12020141	MOTOR DEALERSHIP LICENCES	3,008,100.00	4,179,000.00	(1,170,900.00)	3,481,590.00
12020146	REGISTRATION RENEWAL - LICENSE	147,000.00	850,000.00	(703,000.00)	25,000.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	30,000.00	80,000.00	(50,000.00)	40,000.00
12020148	REGISTRATION OF LIBRARY USERS	-	-	-	-
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	-	100,000.00	(100,000.00)	100,000.00
12020150	REGISTRATION OF CONSULTANTS	4,370,000.00	3,116,500.00	1,253,500.00	1,892,152.67
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,385,000.00	3,500,000.00	(1,115,000.00)	2,940,000.00
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	300,000.00	400,000.00	(100,000.00)	227,500.00
12020153	REGISTRATION OF FISH FARMERS	-	500,000.00	(500,000.00)	1,385,000.00
12020154	RIGHT OF WAY LICENSE	-	5,000.00	(5,000.00)	111,500.00
12020155	BUILDING PLAN PERMIT	115,176,304.50	150,000,000.00	(34,823,695.50)	15,600.00
12020156	CERTIFICATE OF TEMPORARY OCCUPANCY (CTO)	3,291,275.00	3,000,000.00	291,275.00	-
12020157	REGISTRATION OF TRADE ASSOCIATION	10,000.00	200,000.00	-	-
12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	-	-	-	-
12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	-	-	-	-
Total		580,634,957.83	678,441,260.00	(97,616,302.17)	507,581,417.17

120202	MINING RENT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	-	-	-	4,072,480.00
12020211	SURFACE RENT ON MINING SITE	7,000.00	10,000.00	(3,000.00)	-
	Total	7,000.00	10,000.00	(3,000.00)	4,072,480.00

120204	FEES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020401	COURT FEES	63,909,394.09	54,500,000.00	9,409,394.09	97,617,431.70
12020404	STUDENTS UNION FEES - REG./RENEWAL	65,000.00	190,250.00	(125,250.00)	55,000.00

12020405	CHANGE OF CATEGORY	1,070,900.00	2,697,100.00	(1,626,200.00)	15,977,445.00
12020406	ADMINISTRATIVE CHARGES	187,593,109.35	196,731,500.00	(9,138,390.65)	196,423,839.81
12020407	RELIGIOUS PILGRIMAGE FEES	10,373,491,665.99	26,624,306,414.00	(16,250,814,748.01)	2,517,407,132.00
12020408	LABORATORY CERTIFICATE & TEST FEES	280,000.00	350,000.00	(70,000.00)	-
12020409	FEES FROM CONSUMERS	4,893,239.06	1,000,000.00	3,893,239.06	1,039,000.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	5,514,380.00	20,000,000.00	(14,485,620.00)	14,440,205.00
12020411	INSURANCE FEES	39,432,500.00	31,328,000.00	8,104,500.00	29,844,200.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	2,498,963.64	3,500,000.00	(1,001,036.36)	1,948,040.00
12020413	DEPARTMENTAL FEES	761,165,338.00	606,826,500.00	154,338,838.00	872,936,775.00
12020414	BED OCCUPANCY FEES	68,213,996.00	70,000,000.00	(1,786,004.00)	21,583,077.00
12020415	TRADE TESTING FEES	144,000.00	160,000.00	(16,000.00)	57,000.00
12020416	MATERIAL TESTING FEES	-	-	-	-
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	21,207,500.00	29,562,500.00	(8,355,000.00)	32,222,190.40
12020418	MARRIAGE/DIVORCE FEES	15,407,076.00	28,356,200.00	(12,949,124.00)	26,018,550.00
12020419	ACCEPTANCE FEES	520,172,500.00	419,870,000.00	100,302,500.00	588,199,108.00
12020420	WELFARE FEES	189,012,586.00	150,000,000.00	39,012,586.00	233,115,694.00
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	-	4,760,000.00	(4,760,000.00)	-
12020422	COMPUTER TRAINING FEES	6,000,000.00	7,265,000.00	(1,265,000.00)	9,186,000.00
12020424	ACCREDITATION FEES	1,275,001.00	1,250,000.00	25,001.00	950,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	39,660,000.00	30,295,000.00	9,365,000.00	56,872,450.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	46,000.00	100,800.00	(54,800.00)	35,000.00
12020429	REGISTRATION RENEWAL - FEES	118,324,234.50	129,118,750.00	(10,794,515.50)	107,218,078.68
12020430	REGISTRATION FEES	402,668,489.00	334,362,000.00	68,306,489.00	490,203,408.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES/ASSESSMENT FEE	26,770,200.00	24,855,000.00	1,915,200.00	175,370,690.69
12020432	ESTATE DISTRIBUTION FEES	120,000.00	1,000,000.00	(880,000.00)	270,000.00
12020433	ALUMNI FEES	43,374,900.00	55,841,000.00	(12,466,100.00)	58,096,669.41
12020434	CAUTION FEES	54,239,700.00	55,520,000.00	(1,280,300.00)	72,906,769.41
12020435	OTHER SUNDRIES FEES	776,408,588.50	882,101,092.00	(105,692,503.50)	637,584,761.71
12020436	GEO SPATIAL INFORMATION REQUEST FEES	-	40,000.00	(40,000.00)	9,900.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	1,868,450.00	800,000.00	1,068,450.00	866,000.00
12020438	SURVEY FEES	7,397,983.00	10,000,000.00	(2,602,017.00)	22,450,244.00
12020440	HOSPITAL SERVICE FEES	96,565,836.00	150,000,000.00	(53,434,164.00)	150,881,667.50
12020441	LABORATORY FEES	192,179,014.00	153,038,000.00	39,141,014.00	127,412,459.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE	-	-	-	-
12020443	STREET NAMING/HOUSE NUMBERING FEES	916,000.00	2,000,000.00	(1,084,000.00)	2,927,000.00
12020444	ROAD SET BACKS FEES	12,910,006.97	10,000,000.00	2,910,006.97	7,047,016.00
12020445	CHANGE OF OWNERSHIP FEES	6,720,245.00	6,502,100.00	218,145.00	5,692,100.00
12020447	LAND USE CHARGE	-	-	-	137,751,819.16
12020448	DEVELOPMENT LEVIES/FEES	956,704,974.73	999,089,781.00	(42,384,806.27)	813,114,636.16
12020449	BUSINESS/TRADE OPERATING FEES	900,000.00	1,300,000.00	(400,000.00)	750,000.00
12020450	INSPECTION FEES	33,259,846.25	37,000,000.00	(3,740,153.75)	27,572,000.00
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	1,641,100.00	2,507,200.00	(866,100.00)	3,988,100.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE	5,255,418,477.60	4,408,449,293.00	846,969,184.60	4,440,158,687.90
12020453	APPLICATION FEES	698,883,250.00	530,358,000.00	168,525,250.00	1,009,132,516.49
12020454	PARKING & GATE FEES	6,177,500.00	7,450,900.00	(1,273,400.00)	7,597,800.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	99,581,400.00	40,000,000.00	59,581,400.00	107,026,800.00
12020457	CERTIFICATE OF ROAD WORTHINESS	70,537,515.62	60,000,000.00	10,537,515.62	59,901,977.90
12020458	PROOF OF OWNERSHIP	13,275,850.00	16,900,000.00	(3,624,150.00)	13,229,725.00

12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU)	88,471.50	120,000.00	(31,528.50)	90,981.00
12020461	GRAZING RESERVE FEES	-	50,000.00	(50,000.00)	49,500.00
12020462	VALUATION VETTING FEES	513,500.00	1,000,000.00	(486,500.00)	1,300,000.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	22,864,135.55	50,000,000.00	(27,135,864.45)	79,683,911.24
12020464	C. OF C. PROCESSING FEES (SURVEY)	4,368,710.00	10,000,000.00	(5,631,290.00)	8,842,415.18
12020465	SPORTS/RECREATIONAL FACILITIES FEES	334,850,041.00	322,648,000.00	12,202,041.00	320,456,429.54
12020466	C. OF C. CERTIFIED TRUE COPY FEE	1,010,000.00	1,000,000.00	10,000.00	1,072,500.00
12020467	REGULARIZATION FEES	-	1,000,000.00	(1,000,000.00)	-
12020468	CAVEAT EMPTOR FEES	-	150,000.00	(150,000.00)	61,600.00
12020469	FUNMIGRATION / PEST CONTROL CERTIFICATE	13,945,902.68	5,008,000.00	8,937,902.68	6,241,500.02
12020470	ACQUISITION LOGISTIC FEES	20,000.00	2,000,000.00	(1,980,000.00)	-
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	11,198,000.00	10,000,000.00	1,198,000.00	23,257,626.00
12020472	CHANGE OF PURPOSE CLAUSE	2,516,647.15	5,000,000.00	(2,483,352.85)	932,500.00
12020473	RE-CERTIFICATION OF CERTIFICATE OF OCCUPANCY	128,000.00	500,000.00	(372,000.00)	281,700.00
12020474	HOSPITAL CARD FEES	76,229,039.00	50,000,000.00	26,229,039.00	44,801,536.00
12020475	COMPLIANT FEES	334,000.00	500,000.00	(166,000.00)	492,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	5,191,835.00	9,600,000.00	(4,408,165.00)	7,471,685.00
12020477	CONTRACT AGREEMENT FEES	289,534,874.69	200,096,400.00	89,438,474.69	330,003,881.87
12020478	URBAN & REGIONAL PLANNING CHARGES	-	-	-	6,594,174.00
12020479	PLANTS/TOOLS HIRING CHARGES	-	-	-	48,400.00
12020480	SITE ANALYSIS AND REPORT FEES	228,150.00	500,000.00	(271,850.00)	461,000.00
12020481	STATE INDUSTRIAL FUNCTIONING FEES	-	-	-	-
12020482	FEES FROM PUBLIC TOILET	345,000.00	500,000.00	(155,000.00)	505,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	64,909,140.00	70,242,000.00	(5,332,860.00)	53,815,839.82
12020484	DISEASE SURVEILLANCE FEE	-	-	-	-
12020485	EFFLUENT DISCHARGE PERMIT FEES	1,012,400.00	1,000,000.00	12,400.00	1,045,000.00
12020486	SCHOOL HEALTH SAFETY PERMIT	2,833,000.03	3,000,000.00	(166,999.97)	2,294,000.00
12020487	CHATTING FOR CONFIRMATION	1,637,815.00	1,200,000.00	437,815.00	505,325.00
12020488	LAYOUT REGISTRATION FEES	4,162,494.48	3,000,000.00	1,162,494.48	855,000.00
12020489	ENVIRONMENTAL IMPACT STATEMENT	424,850.00	1,000,000.00	(575,150.00)	-
12020490	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	5,267,825.00	6,000,000.00	(732,175.00)	-
12020491	FEES FROM FISH HAULAGE	-	1,800,000.00	(1,800,000.00)	-
Total		22,021,510,541.38	36,958,196,780.00	(14,936,686,238.62)	14,086,252,469.59

120205	FINES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020501	PENALTIES (SANCTION)	-	-	-	-
12020502	COURTS FINES	1,915,143.00	600,000.00	1,315,143.00	5,204,385.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	155,000.00	600,000.00	(445,000.00)	119,000.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	975,000.00	1,000,000.00	(25,000.00)	748,500.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	-	-	-	-
12020506	UNCOVERED TIPPER LOADS FINES	20,000.00	30,000.00	(10,000.00)	10,000.00
12020507	CONTRAVENTION/FINE	13,318,901.00	13,500,000.00	(181,099.00)	12,753,100.00
12020508	TOWING FINE	1,655,000.00	3,000,000.00	(1,345,000.00)	1,672,800.00
12020509	DEMURRAGE	200,600.00	500,000.00	(299,400.00)	316,450.00
12020511	VIO FINES	3,246,960.00	2,000,000.00	1,246,960.00	2,731,000.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	-	-	-	-
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	267,000.00	180,000.00	87,000.00	138,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	-	-	-	-
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	-	-	-	-

12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	2,847,700.00	1,500,000.00	1,347,700.00	1,386,100.00
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	442,000.00	500,000.00	(58,000.00)	440,000.00
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	1,152,500.00	200,000.00	952,500.00	33,000.00
Total		26,195,804.00	23,610,000.00	2,585,804.00	25,552,835.00

120206	SALES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020601	SALES OF JOURNAL & PUBLICATIONS	52,164,905.00	50,981,750.00	1,183,155.00	42,841,591.52
12020602	SALES OF HANDBOOK	1,852,000.00	2,909,000.00	(1,057,000.00)	2,178,000.00
12020603	SALES OF I D CARDS	112,948,534.00	115,512,400.00	(2,563,866.00)	136,965,144.76
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	19,366,253.75	5,020,000.00	14,346,253.75	5,918,757.50
12020606	SALES OF APPLICATION FORMS	420,534,352.77	422,895,144.00	(2,360,791.23)	138,722,080.33
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	-	-	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-	-	-
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	-	-	-	-
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	630,555,351.78	1,300,060,000.00	(669,504,648.22)	456,894,363.51
12020613	PROCEED FROM HOSTEL	6,883,600.00	11,746,000.00	(4,862,400.00)	14,246,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	6,065,000.00	39,225,000.00	(33,160,000.00)	5,455,000.00
12020615	SALES OF UNIFORMS & OTHERS	41,072,500.00	33,725,000.00	7,347,500.00	34,302,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	10,866,005.00	13,370,000.00	(2,503,995.00)	11,466,612.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	218,234,180.00	287,201,000.00	(68,966,820.00)	229,232,400.00
12020618	SALES OF HANSARD	-	6,250,000.00	(6,250,000.00)	-
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	-	-	-	-
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS	40,000.00	100,000.00	(60,000.00)	23,000.00
12020623	SALES OF FERTILIZER	-	50,000,000.00	(50,000,000.00)	-
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	8,717,423.28	4,000,000.00	4,717,423.28	3,031,907.78
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	185,713,881.01	1,000,000.00	184,713,881.01	391,800.00
12020626	SALES OF COCOA SEEDLINGS	-	1,000,000.00	(1,000,000.00)	-
12020627	SALES OF LIVESTOCK INPUTS	15,000.00	20,000.00	(5,000.00)	38,300.00
12020629	SALES OF GRAPHIC ART PRODUCTS	8,000.00	10,000.00	(2,000.00)	-
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	805,000.00	600,000.00	205,000.00	871,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	49,193,550.00	63,083,550.00	(13,890,000.00)	6,695,440.00
12020632	SALES OF TEXTILE, TIE & DYE	165,500.00	349,000.00	(183,500.00)	5,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	138,700.00	800,000.00	(661,300.00)	20,000.00
12020635	PROCEED FROM CONFERENCE/SEMINAR	-	-	-	240,000.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	1,913,000.00	2,505,000.00	(592,000.00)	416,000.00
12020638	BUILDING SERVICES CHARGES	-	8,010,000.00	(8,010,000.00)	186,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	102,000.00	120,000.00	(18,000.00)	60,000.00
12020642	SALES OF SHOPS	-	-	-	700,000.00
12020644	SALES OF CUSTOMISED ITEMS	10,000.00	15,000.00	(5,000.00)	-
Total		1,767,364,736.59	2,420,507,844.00	(653,143,107.41)	1,090,900,397.40

120207	EARNINGS -GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020701	EARNINGS FROM CONSULTANCY SERVICES	31,801,200.00	8,400,000.00	23,401,200.00	11,552,338.57
12020702	EARNINGS FROM LABORATORY SERVICES	51,549,000.00	63,000,000.00	(11,451,000.00)	33,314,299.58
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	65,000.00	450,000.00	(385,000.00)	-
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	2,005,000.00	3,200,000.00	(1,195,000.00)	1,933,000.00
12020706	EARNINGS FROM NHIS	50,942,720.25	44,767,500.00	6,175,220.25	38,876,475.50

12020707	EARNINGS FROM MEDICAL SERVICES	266,689,286.00	221,729,950.00	44,959,336.00	310,011,948.63
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	1,928,348.56	10,500,000.00	(8,571,651.44)	249,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURISM/ARTS CENTRES	1,703,000.00	1,600,000.00	103,000.00	1,580,680.00
12020710	HEALTH RESEARCH ETHICS CLEARANCE	725,000.00	405,000.00	320,000.00	342,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	123,091,128.58	118,877,275.00	4,213,853.58	128,645,761.92
12020712	EARNINGS FROM MOFI	5,492,880.00	-	5,492,880.00	-
12020713	EARNINGS FROM LIBRARY SERVICES	324,454,736.00	264,617,450.00	59,837,286.00	309,673,478.54
12020714	EARNINGS FROM ICT SERVICES	524,379,319.00	442,769,000.00	81,610,319.00	571,022,207.65
12020715	EARNINGS FROM INFORMAL SECTOR	296,020,693.31	286,875,000.00	9,145,693.31	249,616,213.27
12020716	EARNINGS FROM CATERING SERVICE	-	18,000.00	(18,000.00)	-
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	4,600,000.00	48,644,374.00	(44,044,374.00)	74,429,000.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	164,200.00	480,000.00	(315,800.00)	560,600.00
12020719	EARNINGS FROM BUFFER STOCK (STRATEGIC INTERVENTION)	-	-	-	-
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	232,550.00	550,000.00	(317,450.00)	-
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	180,000.00	375,000.00	(195,000.00)	360,500.00
12020723	EARNINGS FROM KWAMALL	-	-	-	-
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	30,025,050.00	43,264,800.00	(13,239,750.00)	39,572,900.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	32,401,790.00	30,000,000.00	2,401,790.00	54,473,290.00
12020726	EARNINGS FROM WASTE BINS & BAGS	-	-	-	-
12020727	EARNINGS FROM RETRIVAL OF VITAL INFORMATION ABOUT THE STATE (ARCHIVES)	-	-	-	-
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	37,500,550.00	40,000,000.00	(2,499,450.00)	29,455,355.00
12020729	EARNINGS FROM GASEOUS EMISSION	-	50,000.00	(50,000.00)	129,000.00
12020730	EARNINGS FROM PRINTING	70,000.00	150,000.00	(80,000.00)	48,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADDRESS SYSTEM	-	150,000.00	(150,000.00)	-
12020732	EARNINGS FROM KWASAA	26,089,300.00	1,000,000.00	25,089,300.00	-
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	105,000.00	(105,000.00)	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	349,397,521.26	275,000,000.00	74,397,521.26	206,998,300.00
12020735	EARNINGS FROM OTHER REVENUE	646,170,938.34	464,176,500.00	181,994,438.34	349,092,338.11
12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS	-	-	-	-
12020737	EARNINGS FROM SIWES	20,422,450.00	53,982,000.00	(33,559,550.00)	10,362,862.01
12020738	EARNINGS FROM ROAD CUTTING	1,520,203.00	100,000.00	1,420,203.00	165,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	385,000.00	510,000.00	(125,000.00)	575,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	705,000.00	1,000,000.00	(295,000.00)	1,000,000.00
12020741	EARNINGS FROM DRIVING SCHOOL	237,000.00	1,330,000.00	(1,093,000.00)	645,001.00
12020742	EARNINGS FROM VALUATION FEES	2,082,765.00	500,000.00	1,582,765.00	305,486.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	10,960,314.89	10,000,000.00	960,314.89	16,901,543.05
	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	10,387,000.00	8,400,000.00	1,987,000.00	7,630,900.00
12020745	EARNINGS FROM DRIVER'S BADGE	983,000.00	2,000,000.00	(1,017,000.00)	1,870,500.00
12020746	EARNINGS FROM VEHICLE INSPECTION UNIT	8,006,412.26	10,000,000.00	(1,993,587.74)	8,523,100.00
12020750	EARNINGS FROM TOP-UP DEGREE	428,172,650.00	436,500,000.00	(8,327,350.00)	394,456,556.00
12020751	EARNINGS FROM S.S.C.E. (SENIOR SECONDARY CERTIFICATE EXAMINATION)	68,643,541.33	91,235,453.00	(22,591,911.67)	2,165,400.00
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	2,350,000.00	5,000,000.00	(2,650,000.00)	4,400,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	149,230.00	2,500,000.00	(2,350,770.00)	1,060,000.00
12020757	EARNINGS FROM PAY AS YOU DRINK	133,990,534.54	120,000,000.00	13,990,534.54	134,219,538.47
12020758	EARNINGS FROM PUBLIC STAND PIPE	-	-	-	-

12020759	EARNINGS FROM TANKER SERVICES	2,459,875.08	2,750,000.00	(290,124.92)	3,446,647.76
12020760	EARNINGS FROM CONNECTION	600,500.00	2,000,000.00	(1,399,500.00)	1,335,329.70
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,065,002.00	3,086,000.00	(1,020,998.00)	2,310,750.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	1,651,700.01	3,500,000.00	(1,848,299.99)	2,090,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	517,628,358.00	582,605,000.00	(64,976,642.00)	658,344,200.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	-	70,000.00	(70,000.00)	165,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT	534,505,169.00	422,548,500.00	111,956,669.00	518,465,463.17
12020767	EARNING FROM DIPLOMA COURSES	-	2,625,000.00	(2,625,000.00)	-
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	181,010,529.00	67,810,000.00	113,200,529.00	94,759,600.00
12020769	PROFESSIONAL DEGREE PROGRAMME	401,160,422.00	470,641,750.00	(69,481,328.00)	433,807,071.00
12020770	EARNING FROM JINGLES & DOCUMENTARIES PRODUCTION	-	30,000.00	(30,000.00)	5,000.00
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	43,000.00	5,500,000.00	(5,457,000.00)	120,000.00
12020772	EARNINGS FROM POST UTME/PRE-ADMISSION SCREENING	4,517,400.00	63,134,000.00	(58,616,600.00)	52,789,700.00
	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES				
12020773	CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	485,497,477.00	1,089,338,680.00	(603,841,203.00)	578,425,602.00
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	22,102,200.00	20,651,500.00	1,450,700.00	25,727,800.00
	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE				
12020775		13,052,137.81	30,000,000.00	(16,947,862.19)	28,253,098.32
12020776	EARNINGS FROM UTILITY FEES	44,092,869.66	30,869,500.00	13,223,369.66	9,168,900.00
12020777	EARNINGS FROM TELEVISION SERVICES	3,392,835.00	3,500,000.00	(107,165.00)	2,865,056.38
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	9,300,000.00	10,927,000.00	(1,627,000.00)	6,925,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	43,634,700.00	38,010,955.00	5,623,745.00	50,661,200.00
12020780	EARNINGS FROM CCE	1,160,032,400.00	1,316,249,530.00	(156,217,130.00)	656,289,318.03
12020781	EARNINGS FROM ADVERTISEMENT	24,440,731.89	26,163,115.00	(1,722,383.11)	30,558,336.71
12020782	EARNING FROM SERVICE PROVIDERS	-	-	-	-
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	304,655,084.00	212,000,000.00	92,655,084.00	185,800,850.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	-	-	-	-
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	5,677,500.00	5,400,000.00	277,500.00	4,860,000.00
	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)				
12020786		109,493,146.59	137,125,000.00	(27,631,853.41)	145,942,234.32
12020787	EARNING FROM MASS TITLING SCHEME	-	100,000.00	(100,000.00)	-
	EARNINGS FROM KWARA STATE FISHERIES DEVELOPMENT PROGRAMME				
12020788		-	2,000,000.00	(2,000,000.00)	12,950,183.48
12020789	EARNINGS FROM EDUCATIONAL PORTAL	54,163,000.00	51,159,000.00	3,004,000.00	44,905,400.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	191,000.00	200,000.00	(9,000.00)	50,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	2,800,471.00	4,000,000.00	(1,199,529.00)	3,711,154.50
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	63,902,000.00	67,742,000.00	(3,840,000.00)	11,886,068.90
12020794	EARNING FROM ACCIDENT INSPECTION	41,500.00	200,000.00	(158,500.00)	105,000.00
12020795	EARNING FROM CALL DEPOSIT	-	-	-	-
12020796	EARNINGS FROM CULTURAL EDUCATION	426,650.00	1,000,000.00	(573,350.00)	255,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	37,299,026.16	47,781,500.00	(10,482,473.84)	25,552,846.00
	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE				
12020799		340,000.00	500,000.00	(160,000.00)	224,000.00
	Total	7,526,850,996.52	7,835,430,332.00	(308,579,335.48)	6,588,973,883.57

120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
12020801	RENT ON GOVERNMENT QUARTERS	8,579,119.71	14,021,100.00	(5,441,980.29)	8,676,590.48
12020803	RENT ON GOVERNMENT BUILDINGS	13,285,000.00	18,000,000.00	(4,715,000.00)	14,950,000.00

12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	100,000.00	150,000.00	(50,000.00)	-
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	1,000,000,000.00	1,000,200,000.00	(200,000.00)	94,690.15
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,093,000.00	1,200,000.00	(107,000.00)	1,216,000.00
12020807	GRANT FROM SIWES SUPERVISION	-	-	-	-
	Total	1,023,057,119.71	1,033,571,100.00	(10,513,980.29)	24,937,280.63
120209	RENT ON LAND & OTHERS - GENERAL				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12020901	RENT ON GOVERNMENT LAND	10,805,295.07	25,000,000.00	(14,194,704.93)	23,973,870.81
12020902	RENT ON COSTUMES & SEWING	217,000.00	200,000.00	17,000.00	120,900.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	93,464,166.60	100,000,000.00	(6,535,833.40)	183,149,659.87
12020905	LEASE RENTAL	3,062,700.00	3,000,000.00	62,700.00	3,224,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	14,062,171.42	12,507,305.00	1,554,866.42	9,453,755.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	1,598,000.00	5,250,000.00	(3,652,000.00)	572,000.00
12020909	LAND USE CHARGE	95,264,773.18	120,000,000.00	(24,735,226.82)	-
	Total	218,474,106.27	265,957,305.00	(47,483,198.73)	220,494,185.68
120210	REPAYMENTS - GENERAL				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	-	600,000.00	(600,000.00)	200,000.00
12021008	REVENUE ON MASS TRANSIT	150,000.00	1,800,000.00	(1,650,000.00)	1,650,000.00
12021009	REPAYMENT ON POVERTY ALLEVIATION PROGRAMM LOAN ON SMALL SCALE ENTERPRISE	-	300,000,000.00	(300,000,000.00)	-
12021010	REPAYMENT OF MONITISED VEHICLES	-	-	-	-
12021012	LOAN REPAYMENT	-	120,000,000.00	(120,000,000.00)	-
	Total	150,000.00	422,400,000.00	(422,250,000.00)	1,850,000.00
120211	INVESTMENT INCOME				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021101	OPERATING SURPLUS(EXCESS REVENUE TRANSFERRED)	-	-	-	-
12021103	KWSG INVESTMENT WITH INVESTMENT ONE	93,750.00	-	93,750.00	-
	Total	93,750.00	-	93,750.00	-
120212	INTEREST EARNED				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	-	-	-	-
12021210	BANK INTEREST	12,782,443.63	15,000,000.00	(2,217,556.37)	1,153,972.00
12021211	GAINS ON FOREIGN EXCHANGE	-	-	-	151,611,580.02
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	627,884.75	2,000,000.00	(1,372,115.25)	335,882.75
	Total	13,410,328.38	17,000,000.00	(3,589,671.62)	153,101,434.77
120213	RE-IMBURSEMENT GENERAL				
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	17,737,019.98	20,000,000.00	(2,262,980.02)	18,215,161.57
12021302	AUDIT FEES	10,290,000.00	32,500,000.00	(22,210,000.00)	32,200,000.00
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-	2,175,580.00	(2,175,580.00)	-
	Total	28,027,019.98	54,675,580.00	(26,648,560.02)	50,415,161.57

130101 DOMESTIC AIDS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	6,792,609,915.29	5,876,236,454.00	916,373,461.29	4,117,070,084.48
	Total	6,792,609,915.29	5,876,236,454.00	916,373,461.29	4,117,070,084.48
130102 FOREIGN AIDS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13010101	NEGLECTED TROPICAL DISEASES	9,886,952,039.72	7,259,740,000.00	2,627,212,039.72	45,068,339.00
13010101	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	115,897,643.00	180,000,000.00	(64,102,357.00)	195,024,010.00
13010101	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	2,105,300.00	7,000,000.00	(4,894,700.00)	-
	Total	10,004,954,982.72	7,446,740,000.00	2,558,214,982.72	240,092,349.00
130203 DOMESTIC GRANTS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
13020101	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	1,661,720,800.00	(1,661,720,800.00)	-
13020101	FG TRAINING FUND FOR UBE	560,995,280.30	-	560,995,280.30	-
13020101	SBMC SIP PROGRAMME	1,500,000.00	-	1,500,000.00	-
13020101	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	1,000,000.00	-	1,000,000.00	-
13020101	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-	-	-
13020101	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	610,386,735.00	2,119,000,000.00	(1,508,613,265.00)	719,199,988.06
13020101	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,622,190,568.10	642,848,138.00	979,342,430.10	1,882,513,174.69
13020101	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	396,275,000.00	81,882,000.00	314,393,000.00	378,667,779.94
13020101	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	650,000,000.00	650,000,000.00	-	456,224,309.00
13020101	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	385,310,547.00	(385,310,547.00)	-
13020101	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	-	306,217,502.00	(306,217,502.00)	-
13020101	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	500,000,000.00	(500,000,000.00)	-
13020101	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	500,000,000.00	(500,000,000.00)	-
13020101	FG GRANT ON BASIC HEALTH CARE PROVISION FUND (BHCDF)	508,769,243.45	644,854,565.00	(136,085,321.55)	-
13020101	UNICEF GRANT TO UBE	-	-	-	-
	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) - GLOBAL FINANCING FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	4,053,919.01	19,656,000.00	(15,602,080.99)	24,507,872.93
13020101	GRANT TO KFA ON SOLIDARITY COMPENSATION	33,083,550.00	35,000,000.00	(1,916,450.00)	6,013,440.00
	Total	4,388,254,295.86	7,546,489,552.00	(3,158,235,256.14)	3,467,126,564.62
140202 OTHER CAPITAL RECEIPTS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14020108	RECEIPT FROM OTHER SOURCES	-	41,878,431,457.00	(41,878,431,457.00)	-
	Total	-	41,878,431,457.00	(41,878,431,457.00)	-
140301 DOMESTIC LOANS/ BORROWINGS RECEIPT		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN	-	-	-	-
14030201	WORLD BANK LOAN ON STATE ACTION ON BUSINESS ENABLING REFORMS(SABER) - FUND	-	5,000,000,000.00	(5,000,000,000.00)	-
14030103	DOMESTIC BONDS	-	-	-	-

14030105	DOMESTIC LOANS(KWASU ,MALETE LOAN)	-	560,800,000.00	(560,800,000.00)	-
	Total	-	5,560,800,000.00	(5,560,800,000.00)	-
140302 INTERNATIONAL LOANS/ BORROWINGS RECEIPT					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14030201	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	131,076,714.98	635,544,000.00	(504,467,285.02)	792,421,224.26
14030201	WORLD BANK LOAN ON RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	168,672,420.34	4,000,000,000.00	(3,831,327,579.66)	271,538,859.00
14030201	WORLD BANK SUPPORTED NG-CARES PROGRAM	4,210,840,131.00	4,401,762,800.00	(190,922,669.00)	900,000,000.00
14030201	WORLD BANK LOAN ON IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	1,153,681,914.04	2,028,937,304.00	(875,255,389.96)	
14030201	WORLD BANK: NATIONAL SOCIAL SAFETY NET COORDINATING OFFICE SUPPORT FOR KWARA STATE COORDINATING UNIT (NASSCO)	-	120,000,000.00	(120,000,000.00)	112,631,953.06
14030201	WORLD BANK LOAN RECEIPT ON AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	628,804,699.60	2,340,660,000.00	(1,711,855,300.40)	-
	Total	6,293,075,879.96	13,526,904,104.00	(7,233,828,224.04)	2,076,592,036.32
140402 DOMESTIC DEBT FORGIVENESS					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14040201	DOMESTIC DEBT FORGIVENESS	-	-	-	7,700,000.00
	Total	-	-	-	7,700,000.00
150101 TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12021011	LGAS SALARY BAILOUT (REFUND)	-	-	-	118,485,842.24
12021011	MINISTRY OF FINANCE (REFUND)	-	-	-	13,480,000.00
	Total	-	-	-	131,965,842.24
110101 STATUTORY ALLOCATION (FAAC)					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE			-	18,396,767,275.88
22000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	34,000,612,889.94
	Total	-	-	-	52,397,380,165.82
110102 VALUE ADDED TAX ALLOCATION					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	31,625,842,660.04	29,771,598,514.00	1,854,244,146.04	23,371,319,683.39
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-
	Total	31,625,842,660.04	29,771,598,514.00	1,854,244,146.04	23,371,319,683.39
110103 GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	603,929,770.69	-	-	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	-

	Total	603,929,770.69	-	-	-
120101	PERSONAL TAXES		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	15,255,886,980.15	15,163,898,373.00	91,988,607.15	12,370,036,606.85
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	8,663,412.88	20,000,000.00	(11,336,587.12)	33,123,438.33
	Total	15,264,550,393.03	15,183,898,373.00	80,652,020.03	12,403,160,045.18
120201	LICENCES - GENERAL		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	-	-	-
12300100100	MINISTRY OF COMMUNICATION	2,866,000.00	7,740,000.00	(4,874,000.00)	4,632,661.26
12500100100	OFFICE OF HEAD OF SERVICE	-	-	-	-
14000100100	AUDITOR-GENERAL STATE	80,000.00	350,000.00	(270,000.00)	50,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	10,602,510.00	23,939,000.00	(13,336,490.00)	28,225,000.00
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	397,428,342.90	419,947,260.00	(22,518,917.10)	381,774,539.60
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	5,404,750.00	5,400,000.00	4,750.00	2,847,000.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	6,963,750.00	6,600,000.00	363,750.00	7,611,250.00
23100100100	MINISTRY OF ENERGY	-	1,500,000.00	(1,500,000.00)	200,000.00
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	705,000.00	826,000.00	(121,000.00)	-
23400100100	MINISTRY OF WORKS	-	-	-	-
25200100100	MINISTRY OF WATER RESOURCES	-	1,500,000.00	(1,500,000.00)	-
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,855,000.00	2,600,000.00	(745,000.00)	2,375,000.00
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	100,000.00	(100,000.00)	10,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	129,925,104.92	178,005,000.00	(48,079,895.08)	56,558,866.31
51400100100	MINISTRY OF WOMEN AFFAIRS	471,000.01	960,000.00	(488,999.99)	530,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	15,240,000.00	14,000,000.00	1,240,000.00	12,805,000.00
51701000100	AGENCY FOR MASS EDUCATION	453,000.00	1,160,000.00	(707,000.00)	843,000.00
52100100100	MINISTRY OF HEALTH	5,612,500.00	8,900,000.00	(3,287,500.00)	5,925,500.00
53500100100	MINISTRY OF ENVIRONMENT	2,225,000.00	3,250,000.00	(1,025,000.00)	1,350,000.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	-	-	-
53900100100	KWARA STATE SPORTS COMMISSION	30,000.00	80,000.00	(50,000.00)	40,000.00
53900100100	MINISTRY OF YOUTH DEVELOPMENT	31,600.00	84,000.00	(52,400.00)	75,600.00
55100100100	DEVELOPMENT	204,000.00	300,000.00	(96,000.00)	502,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	537,400.00	1,200,000.00	(662,600.00)	1,226,000.00
	Total	580,634,957.83	678,441,260.00	(97,806,302.17)	507,581,417.17
120202	MINING RENT		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	7,000.00	10,000.00	(3,000.00)	4,072,480.00
	Total	7,000.00	10,000.00	(3,000.00)	4,072,480.00
120204	FEES - GENERAL		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	10,373,891,665.99	26,624,956,414.00	(16,251,064,748.01)	2,518,058,085.49
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	92,257,500.00	65,000,000.00	27,257,500.00	118,537,164.09
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	4,760,000.00	(4,760,000.00)	-
12300100100	MINISTRY OF COMMUNICATION	10,790,750.00	10,565,900.00	224,850.00	11,846,450.00

12500100100	OFFICE OF HEAD OF SERVICE	5,634,854.24	7,005,259.00	(1,370,404.76)	3,828,516.00
14000100100	AUDITOR-GENERAL STATE	270,000.00	420,000.00	(150,000.00)	120,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	32,783,393.25	34,858,000.00	(2,074,606.75)	21,499,639.50
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	838,707,969.73	845,256,481.00	(6,548,511.27)	719,394,741.62
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	32,605,406.00	25,200,000.00	7,405,406.00	24,930,000.00
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,678,750.00	4,378,750.00	(1,700,000.00)	1,633,750.00
23100100100	MINISTRY OF ENERGY	-	-	-	-
23300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	10,459,660.00	13,200,000.00	(2,740,340.00)	7,471,685.00
23400100100	MINISTRY OF WORKS	70,727,515.62	60,260,800.00	10,466,715.62	59,993,977.90
23400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
25200100100	MINISTRY OF WATER RESOURCES	-	-	-	-
25210200100	KWARA STATE WATER COOPERATION	4,893,239.06	26,523,946.00	(21,630,706.94)	1,042,000.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	-	-	48,400.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	101,246,385.14	167,490,000.00	(66,243,614.86)	532,839,268.64
32600100100	MINISTRY OF JUSTICE	289,493,674.69	200,000,000.00	89,493,674.69	330,003,881.87
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	77,647,238.00	57,302,100.00	20,345,138.00	35,563,916.00
32605100100	HIGH COURT OF JUSTICE	59,039,084.09	52,000,000.00	7,039,084.09	91,487,236.70
32605300100	SHARIA COURT OF APPEAL	5,254,310.00	5,616,200.00	(361,890.00)	6,813,745.00
51400100100	MINISTRY OF WOMEN AFFAIRS	251,000.00	515,000.00	(264,000.00)	783,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	40,338,822.00	58,930,000.00	(18,591,178.00)	42,369,720.00
51700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	-	-	-
51701000100	AGENCY FOR MASS EDUCATION	687,009.50	1,325,000.00	(637,990.50)	672,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	559,633,840.00	534,746,500.00	24,887,340.00	488,704,610.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,957,626,943.36	2,000,153,000.00	(42,526,056.64)	2,150,596,290.96
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	222,144,932.00	207,122,066.00	15,022,866.00	129,456,500.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	318,200,566.00	360,115,130.00	(41,914,564.00)	237,621,075.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	125,874,093.00	94,474,800.00	31,399,293.00	120,134,610.00
51702100100	KWARA STATE UNIVERSITY, MALETE	5,903,123,750.00	4,331,450,000.00	1,571,673,750.00	5,712,146,120.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	181,975,272.50	440,846,734.00	(258,871,461.50)	96,906,467.53
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	21,498,350.00	30,524,500.00	(9,026,150.00)	8,526,500.00
52100100100	MINISTRY OF HEALTH	12,775,701.00	20,000,000.00	(7,224,299.00)	13,114,500.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	430,189,485.00	420,000,000.00	10,189,485.00	341,459,139.50
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	76,472,000.00	107,382,500.00	(30,910,500.00)	59,212,000.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	112,092,702.50	89,985,500.00	22,107,202.50	144,588,478.77
53500100100	MINISTRY OF ENVIRONMENT	5,104,100.00	6,007,200.00	(903,100.00)	7,858,100.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	29,017,002.71	21,350,000.00	7,667,002.71	18,398,600.02
51300100100	MINISTRY OF YOUTH DEVELOPMENT	25,000.00	100,000.00	(75,000.00)	43,000.00
53900100100	KWARA STATE SPORTS COMMISSION	20,000.00	50,000.00	(30,000.00)	-
53905200100	KWARA UNITED FOOTBALL CLUB	717,500.00	1,500,000.00	(782,500.00)	2,493,300.00
55100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVE	76,000.00	100,000.00	(24,000.00)	54,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	15,285,076.00	26,725,000.00	(11,439,924.00)	26,002,000.00
Total		22,021,510,541.38	36,958,196,780.00	(14,936,686,238.62)	14,086,252,469.59
120205	FINES - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	-	-	-

23400100100	MINISTRY OF WORKS	3,246,960.00	2,000,000.00	1,246,960.00	2,731,000.00
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	15,174,501.00	16,000,000.00	(825,499.00)	14,742,350.00
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	-
26000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	1,000,000.00	(1,000,000.00)	-
32605100100	HIGH COURT OF JUSTICE	1,915,143.00	600,000.00	1,315,143.00	5,204,385.00
53500100100	MINISTRY OF ENVIRONMENT	3,002,700.00	2,100,000.00	902,700.00	1,505,100.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,856,500.00	1,910,000.00	946,500.00	1,370,000.00
	Total	26,195,804.00	23,610,000.00	2,585,804.00	25,552,835.00

120206	SALES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
11101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	460,000.00	2,000,000.00	(1,540,000.00)	510,000.00
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	6,250,000.00	(6,250,000.00)	
11103700100	KWARA STATE MUSLIM PILGRIMS BOARD	19,618,500.00	19,618,500.00	-	7,992,116.00
11103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	476,543.00	1,100,000.00	(623,457.00)	332,265.00
12300100100	MINISTRY OF COMMUNICATION	319,050.00	394,000.00	(74,950.00)	215,160.00
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	521,205.00	1,500,000.00	(978,795.00)	587,225.00
12500100100	OFFICE OF HEAD OF SERVICE	6,251,574.50	41,845,000.00	(35,593,425.50)	5,979,961.50
14000100200	AUDITOR-GENERAL LOCAL GOVERNMENT	-	960,000.00	(960,000.00)	540,000.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	194,538,304.29	56,180,000.00	138,358,304.29	3,605,007.78
22000100100	MINISTRY OF FINANCE	19,211,253.75	5,000,000.00	14,211,253.75	5,749,757.50
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	230,817,185.00	302,349,000.00	(71,531,815.00)	242,507,002.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-	700,000.00
23400100100	MINISTRY OF WORKS	-	-	-	-
23401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	-	-	-	-
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	8,010,000.00	(8,010,000.00)	186,000.00
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	304,200.00	1,100,000.00	(795,800.00)	20,000.00
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	2,500,000.00	(2,500,000.00)	-
23800400100	BUREAU OF STATISTICS	-	2,000,000.00	(2,000,000.00)	-
25210200100	KWARA STATE WATER COOPERATION	-	-	-	-
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	20,776,700.00	20,000,000.00	776,700.00	17,642,472.00
32600100100	MINISTRY OF JUSTICE	726,000.00	1,000,000.00	(274,000.00)	860,000.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	8,755,000.00	9,030,750.00	(275,750.00)	4,207,216.00
51400100100	MINISTRY OF WOMEN AFFAIRS	-	300,000.00	(300,000.00)	385,000.00
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	73,297,281.00	87,325,000.00	(14,027,719.00)	70,417,300.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	293,676,300.00	275,171,000.00	18,505,300.00	41,799,034.28
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	14,821,800.00	16,780,960.00	(1,959,160.00)	4,281,800.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	4,078,300.00	5,209,000.00	(1,130,700.00)	6,106,500.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	5,881,600.00	4,775,000.00	1,106,600.00	5,976,500.00
51702100100	KWARA STATE UNIVERSITY, MALETE	107,869,634.00	113,746,000.00	(5,876,366.00)	151,409,077.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	1,380,000.00	1,500,000.00	(120,000.00)	50,000.00
	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	492,099.99	1,040,000.00	(547,900.01)	205,699.83
52100100100	MINISTRY OF HEALTH	456,001.00	504,000.00	(47,999.00)	556,000.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	630,503,351.78	1,300,000,000.00	(669,496,648.22)	456,774,363.51
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	40,602,500.00	30,520,500.00	10,082,000.00	26,372,000.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,942,803.28	36,595,584.00	3,347,219.28	23,710,500.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	155,000.00	20,000.00	135,000.00	169,000.00
53900100100	KWARA STATE SPORTS COMMISSION	33,083,550.00	33,083,550.00	-	6,013,440.00

53905200100	KWARA UNITED FOOTBALL CLUB	16,110,000.00	30,000,000.00	(13,890,000.00)	682,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	2,239,000.00	3,100,000.00	(861,000.00)	4,358,000.00
	Total	1,767,364,736.59	2,420,507,844.00	(653,143,107.41)	1,090,900,397.40

120207	EARNINGS -GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	-
11200300100	KWARA STATE HOUSE OF ASSEMBLY	-	18,000.00	(18,000.00)	-
12300100100	MINISTRY OF COMMUNICATION	449,650.00	935,000.00	(485,350.00)	423,000.00
12300300100	KWARA STATE TELEVISION SERVICE	18,807,584.87	17,500,000.00	1,307,584.87	15,374,984.16
12300400100	KWARA STATE BROADCASTING CORPORATION	103,698,981.58	100,000,000.00	3,698,981.58	118,641,996.85
12301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	69,239,855.34	115,396,500.00	(46,156,644.66)	40,984,820.11
12301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	15,222,954.02	16,163,115.00	(940,160.98)	21,014,804.00
12500100100	OFFICE OF HEAD OF SERVICE	4,070,271.00	6,647,950.00	(2,577,679.00)	5,176,154.50
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	180,421,507.56	13,630,000.00	166,791,507.56	13,759,783.48
22000100100	MINISTRY OF FINANCE	5,492,880.00	-	5,492,880.00	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	328,422,483.31	316,875,000.00	11,547,483.31	304,089,503.27
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	396,800.00	405,000.00	(8,200.00)	360,500.00
23100100100	MINISTRY OF ENERGY	-	-	-	-
23400100100	MINISTRY OF WORKS	50,710,332.96	69,040,000.00	(18,329,667.04)	70,374,628.37
25300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	250,000.00	(250,000.00)	-
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	4,505,650.00	4,376,000.00	129,650.00	3,219,430.00
23800400100	BUREAU OF STATISTICS	-	-	-	-
25210200100	KWARA STATE WATER COOPERATION	137,115,909.62	124,950,000.00	12,165,909.62	139,001,515.93
25210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	70,000.00	(70,000.00)	165,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	4,600,000.00	48,744,374.00	(44,144,374.00)	74,429,000.00
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	14,652,450.00	13,276,400.00	1,376,050.00	9,410,512.00
51400100100	MINISTRY OF WOMEN AFFAIRS	340,000.00	500,000.00	(160,000.00)	224,000.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	178,899,919.92	232,870,453.00	(53,970,533.08)	150,628,634.32
51701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	237,017,900.00	216,796,500.00	20,221,400.00	181,660,500.00
51701800100	KWARA STATE POLYTECHNIC ILORIN	1,914,550,500.00	2,764,355,530.00	(849,805,030.00)	1,349,016,399.08
51701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	69,022,500.00	95,420,680.00	(26,398,180.00)	74,506,249.00
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	173,112,050.00	189,624,005.00	(16,511,955.00)	158,191,461.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	28,032,200.00	29,519,500.00	(1,487,300.00)	27,495,250.00
51702100100	KWARA STATE UNIVERSITY, MALETE	3,620,323,007.26	3,076,691,750.00	543,631,257.26	3,596,478,441.00
51702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	46,655,169.66	28,600,000.00	18,055,169.66	2,196,500.00
51705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	3,765,965.00	5,172,000.00	(1,406,035.00)	1,571,000.00
52100100100	MINISTRY OF HEALTH	725,000.00	405,000.00	320,000.00	342,500.00
52110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	132,461,430.25	120,000,000.00	12,461,430.25	67,437,925.50
52110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	95,342,526.16	130,153,500.00	(34,810,973.84)	69,274,346.00
52110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	44,969,093.00	38,240,000.00	6,729,093.00	43,184,075.00
53500100100	MINISTRY OF ENVIRONMENT	30,025,050.00	43,264,800.00	(13,239,750.00)	39,572,900.00
53501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	10,374,275.00	7,339,275.00	3,035,000.00	4,351,650.00
51300100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	3,427,100.01	8,200,000.00	(4,772,899.99)	6,416,420.00
	Total	7,526,850,996.52	7,835,430,332.00	(308,579,335.48)	6,588,973,883.57
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL		2023 Financial Year		2022 Financial Year

		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	13,285,000.00	18,000,000.00	(4,715,000.00)	14,950,000.00
12500100100	OFFICE OF HEAD OF SERVICE	4,807,619.71	7,500,000.00	(2,692,380.29)	4,994,590.48
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,093,000.00	1,200,000.00	(107,000.00)	1,216,000.00
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	1,000,000,000.00	1,000,200,000.00	(200,000.00)	94,690.15
32600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	100,000.00	150,000.00	(50,000.00)	-
51701800100	KWARA STATE POLYTECHNIC ILORIN	2,233,000.00	5,000,000.00	(2,767,000.00)	2,397,000.00
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	1,538,500.00	1,521,100.00	17,400.00	1,285,000.00
	Total	1,023,057,119.71	1,033,571,100.00	(10,513,980.29)	24,937,280.63

120209	RENT ON LAND & OTHERS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
12300400100	KWARA STATE BROADCASTING CORPORATION	-	50,000.00	(50,000.00)	32,750.00
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,087,700.00	4,000,000.00	2,087,700.00	6,829,000.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,811,800.00	3,700,000.00	1,111,800.00	1,595,000.00
23400100100	MINISTRY OF WORKS	-	-	-	-
23600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	217,000.00	200,000.00	17,000.00	120,900.00
25210200100	KWARA STATE WATER COORPORATION	11,117,295.07	26,000,000.00	(14,882,704.93)	24,450,870.81
26000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	193,839,311.20	226,177,305.00	(32,337,993.80)	186,472,664.87
51400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
51701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,001,000.00	5,530,000.00	(3,529,000.00)	728,000.00
56700100100	MINISTRY OF SOCIAL DEVELOPMENT	400,000.00	300,000.00	100,000.00	265,000.00
	Total	218,474,106.27	265,957,305.00	(47,483,198.73)	220,494,185.68

120210	REPAYMENTS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	120,000,000.00	(120,000,000.00)	-
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	150,000.00	302,400,000.00	(302,250,000.00)	1,850,000.00
	Total	150,000.00	422,400,000.00	(422,250,000.00)	1,850,000.00

120211	INVESTMENT INCOME	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	93,750.00	-	93,750.00	-
51701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	-	-	-	-
	Total	93,750.00	-	93,750.00	-

120212	INTEREST EARNED	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	151,611,580.02
51701800100	KWARA STATE POLYTECHNIC ILORIN	13,410,328.38	17,000,000.00	(3,589,671.62)	1,489,854.75
	Total	13,410,328.38	17,000,000.00	(3,589,671.62)	153,101,434.77

120213	RE-IMBURSEMENT GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
14000100100	AUDITOR-GENERAL STATE	110,000.00	500,000.00	(390,000.00)	200,000.00
14000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	10,180,000.00	32,000,000.00	(21,820,000.00)	32,000,000.00
22200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	17,737,019.98	22,175,580.00	(4,438,560.02)	18,215,161.57
	Total	28,027,019.98	54,675,580.00	(26,648,560.02)	50,415,161.57

130101 DOMESTIC AIDS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
52100100100	MINISTRY OF HEALTH	6,792,609,915.29	5,876,236,454.00	916,373,461.29	4,117,070,084.48
	Total	6,792,609,915.29	5,876,236,454.00	916,373,461.29	4,117,070,084.48
130102 FOREIGN AIDS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	2,105,300.00	7,000,000.00	(4,894,700.00)	
52100100100	MINISTRY OF HEALTH	10,002,849,682.72	7,439,740,000.00	2,563,109,682.72	240,092,349.00
53500100100	MINISTRY OF ENVIRONMENT	-	2,340,660,000.00	(2,340,660,000.00)	-
	Total	10,004,954,982.72	9,787,400,000.00	217,554,982.72	240,092,349.00
130203 DOMESTIC GRANTS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-	-
22800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,278,852,303.10	3,493,730,138.00	(214,877,834.90)	610,386,735.00
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	563,495,280.30	1,661,720,800.00	(1,098,225,519.70)	-
52100100100	MINISTRY OF HEALTH	508,769,243.45	1,356,038,614.00	(847,269,370.55)	-
	Total	4,351,116,826.85	6,511,489,552.00	(2,160,372,725.15)	610,386,735.00
130204 FOREIGN GRANTS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
51700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	-	-	-	-
52100100100	MINISTRY OF HEALTH	4,053,919.01	19,656,000.00	(15,602,080.99)	24,507,872.93
53900100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
53905100100	KWARA STATE SPORTS COMMISSION	33,083,550.00	35,000,000.00	(1,916,450.00)	6,013,440.00
	Total	37,137,469.01	54,656,000.00	(17,518,530.99)	30,521,312.93
140202 OTHER CAPITAL RECEIPTS		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	41,878,431,457.00	(41,878,431,457.00)	-
22000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-	-
	Total	-	41,878,431,457.00	(41,878,431,457.00)	-
140301 DOMESTIC LOANS/ BORROWINGS RECEIPT		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	560,800,000.00	(560,800,000.00)	-
	Total	-	560,800,000.00	(560,800,000.00)	-
140302 INTERNATIONAL LOANS/ BORROWINGS RECEIPT		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
16100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	-

21500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
22000100100	MINISTRY OF FINANCE	-	-	-	-
23800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,210,840,131.00	4,521,762,800.00	(310,922,669.00)	1,012,631,953.06
53500100100	MINISTRY OF ENVIRONMENT	628,804,699.60	2,340,660,000.00	(1,711,855,300.40)	-
23400100100	MINISTRY OF WORKS	168,672,420.34	4,000,000,000.00	(3,831,327,579.66)	271,538,859.00
52100100100	MINISTRY OF HEALTH	1,284,758,629.02	2,664,481,304.00	(1,379,722,674.98)	792,421,224.26
Total		6,293,075,879.96	13,526,904,104.00	(7,233,828,224.04)	2,076,592,036.32
140402	DOMESTIC DEBT FORGIVENESS		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
32600100100	MINISTRY OF JUSTICE	-	-	-	7,700,000.00
Total		-	-	-	7,700,000.00
150101	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT		2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22000100100	MINISTRY OF FINANCE	-	-	-	118,485,842.24
22000100100	MINISTRY OF FINANCE	-	-	-	13,480,000.00
Total		-	-	-	131,965,842.24

KWARA STATE GOVERNMENT EXPENSES SUPPLEMENTARY NOTES 2023 FINANCIAL YEAR					
21	PERSONNEL COST	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
2101	SALARY	31,232,532,051.81	40,354,832,012.00	9,122,299,960.19	27,960,452,646.15
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,541,005,436.99	2,455,791,508.00	914,786,071.01	205,825,421.31
	Total	32,773,537,488.80	42,810,623,520.00	10,037,086,031.20	28,166,278,067.46
22	OTHER RECURRENT COSTS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
2201	SOCIAL BENEFITS	11,356,859,538.77	14,755,285,692.00	3,398,426,153.23	10,352,001,137.73
2202	OVERHEAD COST	53,164,422,931.14	40,998,236,851.00	-12,166,186,080.14	25,465,413,587.60
2203	LOANS AND ADVANCES	44,128,425.00	745,000,000.00	700,871,575.00	700,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29
2206	PUBLIC DEBT CHARGES	7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	10,602,059,813.79
2207	TRANSFERS-PAYMENT	2,990,709,465.85	5,622,945,641.00	2,632,236,175.15	9,733,111,329.93
	Total	74,980,919,592.48	73,061,926,968.00	-1,918,992,624.48	60,289,781,075.34
23	CAPITAL EXPENDITURE	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
2301	FIXED ASSETS PURCHASED	4,405,245,828.26	9,612,516,552.00	5,207,270,723.74	2,689,955,831.54
2302	CONSTRUCTION / PROVISION	20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	23,076,840,989.29
2303	REHABILITATION / REPAIRS	11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,086,221,864.43
2304	PRESERVATION OF THE ENVIRONMENT	1,910,179,373.08	2,307,175,000.00	396,995,626.92	59,918,250.00
2305	OTHER CAPITAL PROJECTS	55,091,107,869.61	68,974,788,997.00	13,883,681,127.39	29,549,700,816.31
	Total	93,580,136,528.00	133,261,064,726.00	39,680,928,198.00	56,462,637,751.57
2101	SALARY	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
210101	SALARIES AND WAGES	31,232,532,051.81	40,354,832,012.00	9,122,299,960.19	27,960,452,646.15
	Total	31,232,532,051.81	40,354,832,012.00	9,122,299,960.19	27,960,452,646.15
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
210201	ALLOWANCES	1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00
210202	SOCIAL CONTRIBUTIONS	275,402,105.99	779,385,857.00	503,983,751.01	112,819,769.31
	Total	1,541,005,436.99	2,455,791,508.00	914,786,071.01	205,825,421.31
2201	SOCIAL BENEFITS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
220101	SOCIAL BENEFITS	11,356,859,538.77	14,755,285,692.00	3,398,426,153.23	10,352,001,137.73
	Total	11,356,859,538.77	14,755,285,692.00	3,398,426,153.23	10,352,001,137.73

2202		OVERHEAD COST	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
220201	TRAVEL & TRANSPORT - GENERAL	2,886,269,326.15	3,039,402,806.00	153,133,479.85	2,134,564,305.55	
220202	UTILITIES - GENERAL	1,080,161,923.12	1,118,765,149.00	38,603,225.88	1,031,733,941.35	
220203	MATERIALS & SUPPLIES - GENERAL	2,466,143,917.99	2,850,736,261.00	384,592,343.01	1,833,573,255.56	
220204	MAINTENANCE SERVICES - GENERAL	1,210,731,952.35	1,363,211,477.00	152,479,524.65	950,341,045.45	
220205	TRAINING - GENERAL	579,533,445.35	788,645,261.00	209,111,815.65	335,437,731.25	
220206	OTHER SERVICES - GENERAL	3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,843,043,422.56	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,023,418,189.56	9,671,826,295.00	3,648,408,105.44	5,209,542,187.52	
220208	FUEL & LUBRICANTS - GENERAL	991,374,896.36	1,173,983,334.00	182,608,437.64	860,228,870.64	
220209	FINANCIAL CHARGES - GENERAL	21,148,692,197.01	245,729,284.00	-	20,902,962,913.01	366,031,879.12
220210	MISCELLANEOUS EXPENSES GENERAL	13,773,478,911.18	17,639,345,830.00	3,865,866,918.82	9,900,916,948.60	
Total		53,164,422,931.14	40,998,236,851.00	-	12,166,186,080.14	25,465,413,587.60
2203		LOANS AND ADVANCES	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
220301	STAFF LOANS & ADVANCES	44,128,425.00	745,000,000.00	700,871,575.00	700,000,000.00	
Total		44,128,425.00	745,000,000.00	700,871,575.00	700,000,000.00	
2204		GRANTS AND CONTRIBUTIONS GENERAL	2022 Financial Year			2021 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
220401	LOCAL GRANTS AND CONTRIBUTIONS	102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29	
Total		102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29	
2206		PUBLIC DEBT CHARGES	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
220602	DOMESTIC INTEREST / DISCOUNT	7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	10,602,059,813.79	
Total		7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	10,602,059,813.79	
2207		TRANSFERS-PAYMENT	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
220701	TRANSFER TO CDF (SWV)	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	8,300,000,000.00	
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,433,111,329.93	
Total		2,990,709,465.85	5,622,945,641.00	2,632,236,175.15	9,733,111,329.93	
2301		FIXED ASSETS PURCHASED	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,405,245,828.26	9,612,516,552.00	5,207,270,723.74	2,689,955,831.54	
Total		4,405,245,828.26	9,612,516,552.00	5,207,270,723.74	2,689,955,831.54	
2302		CONSTRUCTION / PROVISION	2023 Financial Year			2022 Financial Year
			ACTUAL	BUDGET	VARIANCE	ACTUAL

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	23,076,840,989.29
	Total	20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	23,076,840,989.29
2303 REHABILITATION / REPAIRS					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,086,221,864.43
	Total	11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,086,221,864.43
2304 PRESERVATION OF THE ENVIRONMENT					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,910,179,373.08	2,307,175,000.00	396,995,626.92	59,918,250.00
	Total	1,910,179,373.08	2,307,175,000.00	396,995,626.92	59,918,250.00
2305 OTHER CAPITAL PROJECTS					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
230501	ACQUISITION OF NON TANGIBLE ASSETS	55,091,107,869.61	68,974,788,997.00	13,883,681,127.39	29,549,700,816.31
	Total	55,091,107,869.61	68,974,788,997.00	13,883,681,127.39	29,549,700,816.31
210101 SALARIES AND WAGES					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21010101	SALARY	19,161,131,322.11	24,808,105,009.00	5,646,973,686.89	18,025,449,763.59
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	570,530,672.22	650,000,000.00	79,469,327.78	646,144,044.72
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERTIAL INSTITUTIONS	11,479,027,352.48	14,826,727,003.00	3,347,699,650.52	9,237,043,847.84
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	21,842,705.00	70,000,000.00	48,157,295.00	51,814,990.00
	Total	31,232,532,051.81	40,354,832,012.00	9,122,299,960.19	27,960,452,646.15
210201 ALLOWANCES					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21020103	REGULAR ALLOWANCES/EMOLUMENT	1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00
	Total	1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00
210202 SOCIAL CONTRIBUTIONS					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
21020201	NHIS CONTRIBUTION	149,201,508.00	623,000,000.00	473,798,492.00	8,000,000.00
21020202	CONTRIBUTORY PENSION	126,200,597.99	156,385,857.00	30,185,259.01	104,819,769.31
	Total	275,402,105.99	779,385,857.00	503,983,751.01	112,819,769.31
220101 SOCIAL BENEFITS					
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22010101	GRATUITY	1,424,396,719.83	1,517,594,756.00	93,198,036.17	1,204,999,999.67
22010102	PENSION	9,932,462,818.94	13,237,690,936.00	3,305,228,117.06	9,147,001,138.06
	Total	11,356,859,538.77	14,755,285,692.00	3,398,426,153.23	10,352,001,137.73

220201 TRAVEL & TRANSPORT - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	718,031,263.78	862,978,607.00	144,947,343.22	415,654,794.64
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	113,777,190.00	137,710,000.00	23,932,810.00	65,821,222.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	56,175,000.00	-	(56,175,000.00)	205,619,222.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,998,285,872.37	2,038,714,199.00	40,428,326.63	1,447,469,066.91
Total		2,886,269,326.15	3,039,402,806.00	153,133,479.85	2,134,564,305.55
220202 UTILITIES - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020201	ELECTRICITY CHARGES	759,863,288.34	780,138,779.00	20,275,490.66	707,834,635.95
22020202	TELEPHONE CHARGES	14,046,443.04	15,898,400.00	1,851,956.96	10,992,925.00
22020203	INTERNET ACCESS CHARGES	243,325,489.68	250,322,809.00	6,997,319.32	254,183,531.88
22020204	SATELLITE BROADCASTING ACCESS CHARGES	33,775,140.96	36,240,751.00	2,465,610.04	32,725,879.38
22020205	WATER RATES	3,493,290.00	4,432,992.00	939,702.00	1,986,430.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	25,658,271.10	31,731,418.00	6,073,146.90	24,010,539.14
Total		1,080,161,923.12	1,118,765,149.00	38,603,225.88	1,031,733,941.35
220203 MATERIALS & SUPPLIES - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	223,373,186.82	242,470,948.00	19,097,761.18	199,383,433.44
22020302	BOOKS	54,691,909.58	67,079,500.00	12,387,590.42	51,039,514.84
22020303	NEWSPAPERS	28,524,151.32	31,623,922.00	3,099,770.68	27,524,944.71
22020304	MAGAZINES & PERIODICALS	29,295,767.38	32,164,576.00	2,868,808.62	25,245,705.09
22020305	PRINTING OF NON SECURITY DOCUMENTS	262,750,858.76	273,967,817.00	11,216,958.24	200,012,892.16
22020306	PRINTING OF SECURITY DOCUMENTS	155,251,270.79	158,254,771.00	3,003,500.21	157,142,972.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,027,695,358.96	1,239,642,150.00	211,946,791.04	634,173,625.06
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	68,442,688.00	80,740,000.00	12,297,312.00	41,589,530.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	292,653,338.00	309,692,577.00	17,039,239.00	211,520,052.17
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	249,599,999.89	329,600,000.00	80,000,000.11	249,599,999.89
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	73,865,388.49	85,500,000.00	11,634,611.51	36,340,585.43
Total		2,466,143,917.99	2,850,736,261.00	384,592,343.01	1,833,573,255.56
220204 MAINTENANCE SERVICES - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	212,900,046.79	225,342,438.00	12,442,391.21	198,273,506.20
22020402	MAINTENANCE OF OFFICE FURNITURE	49,875,899.17	53,376,385.00	3,500,485.83	37,238,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	338,538,428.90	344,757,722.00	6,219,293.10	234,914,049.43
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	72,563,968.25	80,891,337.00	8,327,368.75	65,400,028.38
22020405	MAINTENANCE OF PLANTS/GENERATORS	156,548,784.94	170,346,502.00	13,797,717.06	154,925,294.61
22020406	OTHER MAINTENANCE SERVICES	311,819,218.84	358,442,075.00	46,622,856.16	226,842,206.99

22020407	MAINTENANCE OF AIRCRAFTS	43,680,807.46	101,800,020.00	58,119,212.54	11,848,611.84
22020410	MAINTENANCE OF STREET LIGHTINGS	-	2,000,000.00	2,000,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,611,000.00	3,656,250.00	45,250.00	3,547,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	6,193,798.00	7,598,748.00	1,404,950.00	8,206,748.00
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	15,000,000.00	-	9,145,400.00
	Total	1,210,731,952.35	1,363,211,477.00	152,479,524.65	950,341,045.45
220205	TRAINING - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
					ACTUAL
22020501	LOCAL TRAINING	446,104,095.35	618,708,661.00	172,604,565.65	244,811,427.00
22020502	INTERNATIONAL TRAINING	133,429,350.00	169,936,600.00	36,507,250.00	90,626,304.25
	Total	579,533,445.35	788,645,261.00	209,111,815.65	335,437,731.25
220206	OTHER SERVICES - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
					ACTUAL
22020601	SECURITY SERVICES / EXPENSES	2,587,828,419.87	2,611,423,308.00	23,594,888.13	2,549,108,183.09
22020602	OFFICE RENT	758,000.04	758,000.00	-	758,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	288,320,700.00	350,000,000.00	61,679,300.00	187,706,475.00
22020605	CLEANING & FUMIGATION SERVICES	127,711,052.16	144,409,846.00	16,698,793.84	105,470,764.47
22020606	SERVICE-WIDE VOTE	-	-	-	-
	Total	3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,843,043,422.56
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
					ACTUAL
22020701	FINANCIAL CONSULTING	5,156,836,946.58	8,690,420,000.00	3,533,583,053.42	4,371,610,250.55
22020702	INFORMATION TECHNOLOGY CONSULTING	103,926,511.00	110,380,000.00	6,453,489.00	16,442,975.00
22020703	LEGAL SERVICES	18,803,386.98	85,625,000.00	66,821,613.02	153,748,511.95
22020704	ENGINEERING SERVICES	3,475,075.00	6,876,440.00	3,401,365.00	9,237,850.00
22020706	SURVEYING SERVICES	690,000.00	12,000,000.00	11,310,000.00	9,221,600.00
22020707	AGRICULTURAL CONSULTING	-	250,000.00	250,000.00	-
22020709	WASTE MANAGEMENT CONSULTING	726,626,020.00	747,774,855.00	21,148,835.00	635,908,700.02
22020710	IPSAS CONSULTING	11,570,000.00	12,000,000.00	430,000.00	10,000,000.00
22020711	OTHER CONSULTING SERVICES	1,490,250.00	6,500,000.00	5,009,750.00	3,372,300.00
	Total	6,023,418,189.56	9,671,826,295.00	3,648,408,105.44	5,209,542,187.52
220208	FUEL & LUBRICANTS - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
					ACTUAL
22020801	MOTOR VEHICLE FUEL COST	304,313,494.65	354,993,653.00	50,680,158.35	262,683,896.34
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,740,000.04	36,950,000.00	1,209,999.96	50,720,000.04
22020803	PLANT / GENERATOR FUEL COST	630,619,511.67	753,009,939.00	122,390,427.33	522,121,074.26
22020804	AIRCRAFT FUEL COST	20,701,890.00	29,029,742.00	8,327,852.00	24,703,900.00
	Total	991,374,896.36	1,173,983,334.00	182,608,437.64	860,228,870.64

220209	FINANCIAL CHARGES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,767,703.55	88,905,616.00	72,137,912.45	98,343,298.39
22020902	INSURANCE PREMIUM	94,265,129.45	130,899,806.00	36,634,676.55	85,190,762.65
22020903	LOSS ON FOREIGN EXCHANGE	21,023,223,846.80	-	21,023,223,846.80	163,634,800.01
22020904	OTHER CRF BANK CHARGES	1,384,317.17	7,023,862.00	5,639,544.83	7,385,068.07
22020905	AUDIT FEES/AUDITING OF ACCOUNT	13,051,200.04	18,900,000.00	5,848,799.96	11,477,950.00
	Total	21,148,692,197.01	245,729,284.00	-	20,902,962,913.01
220210	MISCELLANEOUS EXPENSES GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22021001	REFRESHMENT & MEALS	143,919,469.16	166,043,177.00	22,123,707.84	108,992,427.29
22021002	HONORARIUM & SITTING ALLOWANCE	835,436,795.63	1,020,261,558.00	184,824,762.37	424,182,745.72
22021003	PUBLICITY & ADVERTISEMENTS	290,667,120.31	514,437,100.00	223,769,979.69	285,644,089.52
22021004	MEDICAL EXPENSES - LOCAL	69,560,730.00	95,982,660.00	26,421,930.00	64,549,369.00
22021005	SCHOOL SERVICES	231,579,231.00	251,160,000.00	19,580,769.00	191,694,487.00
22021006	POSTAGES & COURIER SERVICES	14,325,614.63	18,997,477.00	4,671,862.37	13,431,030.74
22021007	WELFARE PACKAGES	1,142,507,323.94	1,328,477,052.00	185,969,728.06	927,720,988.76
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,875,999.96	69,435,000.00	54,559,000.04	9,853,499.96
22021009	SPORTING ACTIVITIES	139,237,410.00	240,185,000.00	100,947,590.00	140,178,099.33
22021010	DIRECT TEACHING & LABORATORY COST	2,992,000.00	3,660,000.00	668,000.00	4,968,200.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,500,000.00	4,500,000.00	3,000,000.00	2,500,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	100,583.14	1,100,000.00	999,416.86	200,000.00
22021013	PROMOTION (SERVICE WIDE)	75,000.00	16,500,000.00	16,425,000.00	9,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	59,001,439.96	80,530,269.00	21,528,829.04	31,990,990.00
22021015	CRECHE(MAINTENANCE)	-	330,000.00	330,000.00	60,000.00
22021016	OPERATIONAL EXPENSES	6,309,213,024.92	7,702,869,985.00	1,393,656,960.08	5,864,570,402.98
22021017	MONITORING & EVALUATION	77,432,182.59	220,548,200.00	143,116,017.41	105,997,067.69
22021019	INCIDENTAL EXPENSES	1,574,782,686.05	1,800,051,953.00	225,269,266.95	410,971,254.58
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	2,696,256.00	8,650,801.00	5,954,545.00	3,298,756.00
22021021	SPECIAL DAY/CELEBRATIONS	196,732,433.56	344,973,200.00	148,240,766.44	54,006,039.00
22021022	MEETING/VISITATION	83,966,033.60	104,200,000.00	20,233,966.40	77,724,567.72
22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	491,394,160.07	543,560,000.00	52,165,839.93	97,049,938.71
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	-	2,203,000.00	2,203,000.00	-
22021025	RESEARCH ACTIVITIES	40,062,700.00	56,906,000.00	16,843,300.00	36,516,488.00
22021026	LEGAL EXPENSES	46,163,208.84	56,461,805.00	10,298,596.16	34,200,000.00
22021027	PROGRAMMES/ACTIVITIES	406,158,033.93	469,213,524.00	63,055,490.07	199,148,040.05
22021029	GOVERNORS' FORUM EXPENSES	29,000,000.00	30,000,000.00	1,000,000.00	-
22021030	STATISTICAL MANAGEMENT FUND	5,000,000.00	5,000,000.00	-	-
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	9,000,000.00	20,000,000.00	11,000,000.00	16,950,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	-	-	-	-
22021033	AMBULANCE POINTS	-	1,000,000.00	1,000,000.00	-
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXP	-	-	-	30,000,000.00
22021035	BOARD OF SURVEY	6,000,000.00	6,500,000.00	500,000.00	4,923,000.00

22021036	HEALTH CARE SERVICES	2,000,000.00	5,500,000.00	3,500,000.00	2,000,000.04
22021037	MATRICULATION, CONVOCATION & ACCREDITATION EXPENSES	158,386,211.25	160,404,200.00	2,017,988.75	28,625,022.51
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	-	-	-	-
22021039	FOOD AND NUTRITION PROGRAMMES	3,900,000.00	14,000,000.00	10,100,000.00	6,754,750.00
22021040	GENERAL OFFICE EXPENSES	617,266,912.81	1,434,590,464.00	817,323,551.19	261,796,037.00
22021041	COMMUNITY HEALTH INFLUENCERS, PROMOTERS AND SERVICES (CHIPS) PROGRAMME	-	12,575,000.00	12,575,000.00	-
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	-	2,000,000.00	2,000,000.00	-
22021043	CHEMICAL FOAM COMPOUND	-	3,000,000.00	3,000,000.00	-
22021044	COVID-19 RESPONSE ACTIVITIES	-	20,000,000.00	20,000,000.00	46,189,800.00
22021045	CHILDREN PARLIAMENT	-	300,000.00	300,000.00	300,000.00
22021046	ENTERPRENEURSHIP CONSUMABLES	69,425,943.00	70,542,000.00	1,116,057.00	62,979,350.00
22021047	ALUMNA (GRADUATE SUPPORT)	128,032,756.83	132,696,405.00	4,663,648.17	102,234,337.00
22021049	MUSLIM & CHRISTIAN PILGRIM WELFARE BOARDS	571,087,650.00	600,000,000.00	28,912,350.00	239,716,170.00
Total		13,773,478,911.18	17,639,345,830.00	3,865,866,918.82	9,900,916,948.60

220301	STAFF LOANS & ADVANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22030107	FURNISHING ADVANCES	44,128,425.00	45,000,000.00	871,575.00	-
22030109	LOAN REPAYMENT	-	700,000,000.00	700,000,000.00	700,000,000.00
Total		44,128,425.00	745,000,000.00	700,871,575.00	700,000,000.00

220401	LOCAL GRANTS AND CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	91,637,622.96	123,869,873.00	32,232,250.04	88,090,956.29
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	-	-	-	3,340,000,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	2,244,000.00	2,244,000.00	-
22040114	STUDENT/STAFF REGISTRATION	10,954,250.00	10,954,250.00	-	9,104,250.00
Total		102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29

220602	DOMESTIC INTEREST / DISCOUNT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22060205	BOND INTEREST REPAYMENT	2,318,052,385.11	3,638,946,709.00	1,320,894,323.89	4,895,379,379.04
22060206	FGN BAILOUT BOND INTEREST REPAYMENT (SALARY BAILOUT CREDIT FACILITY)	166,528,777.68	325,374,025.00	158,845,247.32	333,057,955.34
22060207	FGN BAILOUT BOND INTEREST REPAYMENT (RESTRUCTURING OF COMMERCIAL BANK LOAN)	1,444,028,618.08	2,061,183,282.00	617,154,663.92	2,166,042,927.09
22060208	CBN EXCESS CRUDE ACCOUNT (ECA) LOAN FACILITIES INTEREST REPAYMENT	388,822,337.64	760,147,900.00	371,325,562.36	777,644,675.20
22060209	CBN SMALL AND MEDIUM ENTERPRISES DEVELOPMENT INTEREST REPAYMENT	20,671,467.36	20,666,242.00	(5,225.36)	20,671,467.36
22060211	CBN BUDGET SUPPORT INTEREST REPAYMENT	861,562,868.24	1,551,190,187.00	689,627,318.76	1,723,125,736.76
22060305	FOREIGN LOANS REPAYMENT (DONOR)	981,249,865.49	782,958,210.00	(198,291,655.49)	686,137,673.00
22060414	ECOLOGICAL REFUND DIST. STATES	767,885,439.68	913,791,311.00	145,905,871.32	-
22060415	SOFTWARE DATA BOOKS	-	2,321,596.00	2,321,596.00	-

22060416	REPAYMENT FROM OTHER SOURCE	373,405,599.48	746,811,199.00	373,405,599.52	-
	Total	7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	10,602,059,813.79
220701 TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
22070101	TRANSFER TO CDF (SWV)	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	-
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,220,044,604.60
	Total	2,990,709,465.85	5,622,945,641.00	2,632,236,175.15	1,220,044,604.60
230101 PURCHASE OF FIXED ASSETS - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23010101	PURCHASE / ACQUISITION OF LAND	82,285,540.00	500,000,000.00	417,714,460.00	7,500,000.00
23010102	PURCHASE OF OFFICE BUILDINGS				-
23010104	PURCHASE MOTOR CYCLES	1,800,000.00	31,619,560.00	29,819,560.00	800,000.00
23010105	PURCHASE OF MOTOR VEHICLES	2,552,901,394.26	3,771,150,000.00	1,218,248,605.74	777,032,787.80
23010106	PURCHASE OF VANS	168,075,067.50	395,000,000.00	226,924,932.50	307,027,027.03
23010107	PURCHASE OF TRUCKS	146,893,243.23	350,000,000.00	203,106,756.77	241,683,362.50
23010108	PURCHASE OF BUSES	260,087,425.15	647,615,000.00	387,527,574.85	65,450,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	52,999,470.00	123,150,000.00	70,150,530.00	-
23010113	PURCHASE OF COMPUTERS	10,123,025.00	98,021,006.00	87,897,981.00	5,450,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	602,375.00	11,730,000.00	11,127,625.00	-
23010119	PURCHASE OF POWER GENERATING SET	107,305,670.86	163,000,000.00	55,694,329.14	25,182,162.16
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	3,578,900.00	10,000,000.00	6,421,100.00	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	5,000,000.00	5,000,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	300,417,394.69	400,500,000.00	100,082,605.31	137,800,300.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,276,477.50	26,730,900.00	6,454,422.50	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	16,235,888.00	16,235,888.00	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	2,000,000.00	2,000,000.00	-
23010128	PURCHASE OF SECURITY EQUIPMENT	3,602,162.00	8,000,000.00	4,397,838.00	7,576,595.83
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT			-	-
23010132	PURCHASE OF SECURITY EQUIPMENT			-	-
23010136	PURCHASE OF LAW REPORT	-	4,729,720.00	4,729,720.00	-
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	956,750.00	10,000,000.00	9,043,250.00	-
23010141	PURCHASE OF OFFICE EQUIPMENT	73,267,552.70	245,345,250.00	172,077,697.30	58,892,210.00
23010142	PURCHASE OF SLASHERS, MOWERS & TRACTOR	1,225,000.00	3,268,000.00	2,043,000.00	-
23010143	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	-	20,000,000.00	20,000,000.00	5,270,000.00
23010144	PURCHASE OF PRINTING MACHINE	-	177,804,500.00	177,804,500.00	-
23010145	PURCHASE OF MATERIALS	10,472,500.00	36,615,000.00	26,142,500.00	3,000,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	92,793,171.80	589,273,002.00	496,479,830.20	258,743,078.40
23010147	PURCHASE OF SPARE PARTS	-	5,500,000.00	5,500,000.00	-
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	130,170,827.47	500,000,000.00	369,829,172.53	439,040,728.78
23010150	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	3,053,750.00	3,053,750.00	-
23010151	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	68,054,500.00	300,000,000.00	231,945,500.00	75,000,000.00
23010152	PURCHASE OF TOWING VEHICLES	-	22,000,000.00	22,000,000.00	-

23010153	PURCHASE OF TOOLS AND EQUIPMENT	2,077,000.00	350,593,980.00	348,516,980.00	2,653,675.00
23010154	PURCHASE OF WATER TREATMENT CHEMICAL	235,193,497.34	235,193,496.00	-	1.34
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	-	16,000,000.00	16,000,000.00	-
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	9,750,000.00	10,000,000.00	250,000.00	34,160,400.00
23010159	PURCHASE OF DRUGS	42,116,758.76	150,000,000.00	107,883,241.24	-
23010160	PURCHASE OF COMMODITIES	16,250,000.00	150,050,000.00	133,800,000.00	-
23010162	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	100,000,000.00	100,000,000.00	-
23010163	PURCHASE OF LABORATORY EQUIPMENT	-	20,000,000.00	20,000,000.00	-
23010165	PURCHASE OF TRAFFIC CONES	-	2,800,000.00	2,800,000.00	-
23010170	PURCHASE OF POSTAL REMOVAL MACHINE	-	-	-	2,500,000.00
23010172	PURCHASE OF HOSPITAL FURNITURE	-	50,000,000.00	50,000,000.00	-
23010173	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	11,970,125.00	50,000,000.00	38,029,875.00	-
23010175	PURCHASE OF ARCHIVES MATERIALS	-	537,500.00	537,500.00	-
23010176	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	-	-	-	-
23010177	PURCHASE OF ARCHIVES MATERIALS FOR	-	-	-	-
23010180	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	-	-	-	-
23010181	PURCHASE OF LAW REPORT	-	-	-	-
Total		4,405,245,828.26	9,612,516,552.00	5,207,270,723.74	2,689,955,831.54

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	350,000,000.00	350,000,000.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	401,979,191.36	732,500,000.00	330,520,808.64	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	30,002,772.25	1,070,000,000.00	1,039,997,227.75	30,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	40,596,250.00	57,321,750.00	16,725,500.00	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	400,000,000.00	400,000,000.00	71,022,546.38
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	-
23020108	CONSTRUCTION/PROVISION OF POLICE POSTS	-	150,000,000.00	150,000,000.00	-
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	22,820,000.00	22,820,000.00	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	25,370,000.00	750,000,000.00	724,630,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,207,300,000.00	2,600,000,000.00	1,392,700,000.00	780,400,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	7,944,678,394.07	8,000,000,000.00	55,321,605.93	11,052,649,785.06
23020114	CONSTRUCTION / PROVISION OF ROADS(FLYOVER)	386,035,272.95	1,000,000,000.00	613,964,727.05	1,685,714,537.36
23020115	CONSTRUCTION/PROVISION OF PUBLIC TOILET	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,595,937,942.98	6,949,462,500.00	2,353,524,557.02	4,244,127,854.95
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	11,701,625.50	180,000,000.00	168,298,374.50	-
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	-	30,000,000.00	30,000,000.00	-
23020121	CONSTRUCTION OF STATE RURAL ROADS	488,915,763.36	500,000,000.00	11,084,236.64	269,954,148.29
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	10,000,000.00	10,000,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	1,703,190,911.43	1,891,994,692.00	188,803,780.57	947,046,389.92
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	511,075,389.81	731,242,131.00	220,166,741.19	17,519,800.00
23020130	CONSTRUCTION / PROVISION OF SATELITE CAMPUSES	-	1,678,514,766.00	1,678,514,766.00	1,199,998,800.03

23020133	CONSTRUCTION / PROVISION OF DATA PROCESSING CENTER	-	-	-	-
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES			-	-
23020135	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	370,747,721.87	828,363,031.00	457,615,309.13	682,558,975.86
23020136	CONTRACTUAL OBLIGATION ON COMPLETED PROJECTS	-	200,000,000.00	200,000,000.00	-
23020137	CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTER PROCESSING CENTRES/CLUSTERS	-	75,000,000.00	75,000,000.00	-
23020141	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	98,868,891.41	250,000,000.00	151,131,108.59	-
23020142	CONSTRUCTION / PROVISION OF KWARA GARMENT PRODUCTION VILLAGE	835,000,000.00	835,000,000.00	-	1,203,352,354.43
23020143	CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	335,357,533.32	1,650,000,000.00	1,314,642,466.68	892,495,797.01
23020144	CONSTRUCTION / PROVISION OF ROADS - CONTRACTUAL OBLIGATION FOR ON-GOING PROJECT	1,971,597,780.20	2,000,000,000.00	28,402,219.80	-
23020145	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS - RURAL ELECTRIFICATION BOARD (REB)	-	210,000,000.00	210,000,000.00	-
Total		20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	23,076,840,989.29

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,894,404.28	1,010,000,000.00	709,105,595.72	27,160,256.64
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	1,200,000.00	1,200,000.00	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	239,575,292.97	500,000,000.00	260,424,707.03	28,627,374.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,781,479,708.08	4,337,220,799.00	555,741,090.92	144,042,646.19
23030107	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	-	20,000,000.00	20,000,000.00	4,510,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	4,000,000.00	25,000,000.00	21,000,000.00	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,625,293.75	500,000,000.00	496,374,706.25	1,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	933,995,866.57	4,700,000,000.00	3,766,004,133.43	392,232,222.52
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	4,690,078,481.93	5,346,716,897.00	656,638,415.07	4,364,300.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	200,000,000.00	200,000,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	121,326,962.71	484,460,000.00	363,133,037.29	18,713,653.00
23030124	REHABILITATION/REPAIRS OF ACCESS ROAD			-	-
23030127	REHABILITATION/REPAIRS - INFRASTRUCTURES			-	-
23030128	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH EQUIPMENT	4,634,056.25	5,000,000.00	365,943.75	-
23030129	REHABILITATION / REPAIRS OF MARKETS/PARKS	-	100,000,000.00		
23030132	REHABILITATION / REPAIRS - MARRIAGE REGISTRY	-	25,000,000.00	25,000,000.00	-
23030138	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	473,217,612.59	500,000,000.00	26,782,387.41	355,391,287.08
23030144	REHABILITATION / REPAIRS OF COURT FACILITIES	61,798,909.75	136,194,119.00	74,395,209.25	-
23030145	REHABILITATION / FABRICATION OF RORO-BINS	174,018,918.91	200,000,000.00	25,981,081.09	110,180,125.00
23030147	REHABILITATION / REPAIRS PUBLIC SCHOOLS - CONTRACTUAL OBLIGATION FOR ON-GOING PROJECT	-	328,576,708.00	328,576,708.00	-
23030148	REHABILITATION / REPAIRS HOSPITAL / HEALTH CENTRES - CONTRACTUAL OBLIGATION FOR ON-GOING PROJECT	426,602,508.75	594,996,784.00	168,394,275.25	-
Total		11,215,248,016.54	19,014,365,307.00	7,699,117,290.46	1,086,221,864.43

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	-	5,175,000.00	5,175,000.00	-
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREDGING OF ECOLOGICAL PROBLEM STREAMS	59,111,075.00	100,000,000.00	40,888,925.00	-

23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	112,232,125.00	139,000,000.00	26,767,875.00	29,918,250.00
23040107	COCOA PRODUCTION PROGRAMME	-	5,000,000.00	5,000,000.00	-
23040108	FISHERIES DEVELOPMENT PROGRAMME	-	50,000,000.00	50,000,000.00	-
23040109	LIVESTOCK DISEASES CONTROL	-	5,000,000.00	5,000,000.00	-
23040110	RABIES CONTROL	-	3,000,000.00	3,000,000.00	1,000,000.00
23040112	DEVELOPMENT OF DISEASE CONTROL POSTS			-	-
23040114	LIVESTOCK DEVELOPMENT	1,738,836,173.08	2,000,000,000.00	261,163,826.92	29,000,000.00
	Total	1,910,179,373.08	2,307,175,000.00	396,995,626.92	59,918,250.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
23050101	RESEARCH AND DEVELOPMENT	2,965,985,324.83	5,014,205,827.00	2,048,220,502.17	394,021,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	9,373,250.00	64,150,000.00	54,776,750.00	13,900,000.00
23050103	MONITORING AND EVALUATION			-	-
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	-	52,558,750.00
23050105	GRASSROOT DEVELOPMENT PROJECTS	480,000,000.00	480,000,000.00	-	1,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	47,826,601,419.39	56,323,699,367.00	8,497,097,947.61	5,208,989,132.00
23050107	TAKE-OFF GRANT	80,823,070.00	152,533,803.00	71,710,733.00	32,681,057.05
23050108	STATE COUNTERPART FUND ON DONOR ASSISTED PROJECTS /PROGRAMMES	-	50,000,000.00	50,000,000.00	3,168,966,970.00
23050109	EMPOWERMENT PROGRAMMES	28,600,000.00	520,200,000.00	491,600,000.00	248,000,000.00
23050110	EXIGENCY PROGRAMME PROJECT FUND	490,952,706.12	550,000,000.00	59,047,293.88	63,177,900.00
23050111	STATE MASTER PLANS	288,075,000.00	360,000,000.00	71,925,000.00	100,000,000.00
23050112	DONOR ASSISTED PROJECTS /PROGRAMMES			-	20,041,049,808.49
23050113	OTHER PROJECTS FUND	58,469,426.48	130,000,000.00	71,530,573.52	25,242,507.15
23050114	EMERGENCY INTERVENTION FUND	2,862,227,672.79	5,330,000,000.00	2,467,772,327.21	200,113,691.62
	Total	55,091,107,869.61	68,974,788,997.00	13,883,681,127.39	29,549,700,816.31

210101	SALARIES AND WAGES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	805,959.00	1,058,149.00	252,190.00	805,959.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	606,166,309.95	743,073,573.00	136,907,263.05	714,992,861.60
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	8,072,222.96	9,272,509.00	1,200,286.04	3,040,668.13
011200300100	KWARA STATE HOUSE OF ASSEMBLY	122,882,858.29	128,000,000.00	5,117,141.71	126,019,413.70
012300100100	MINISTRY OF COMMUNICATION	210,462,849.52	280,175,603.00	69,712,753.48	200,474,442.13
012300300100	KWARA STATE TELEVISION SERVICE	67,804,855.48	93,959,629.00	26,154,773.52	69,950,385.22
012300400100	KWARA STATE BROADCASTING CORPORATION	179,087,920.32	234,900,052.00	55,812,131.68	176,204,470.32
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	2,950,000.00	2,950,000.00	
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	60,185,184.60	81,912,083.00	21,726,898.40	60,236,600.79
012500100100	OFFICE OF HEAD OF SERVICE	1,074,917,005.63	1,485,863,210.00	410,946,204.37	1,048,084,560.86
014000100100	AUDITOR-GENERAL STATE	111,591,207.34	148,182,026.00	36,590,818.66	100,427,073.06
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	99,558,477.21	135,127,659.00	35,569,181.79	101,097,851.37
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	9,232,417.59	11,899,661.00	2,667,243.41	8,841,602.69
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	472,744,715.00	575,794,340.00	103,049,625.00	435,583,675.58
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	-	-	-	746,995.00

022000100100	MINISTRY OF FINANCE	658,681,887.57	865,377,321.00	206,695,433.43	655,188,870.41
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	1,778,271,159.07	1,957,851,999.00	179,580,839.93	1,446,599,289.93
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	302,625,608.33	398,372,613.00	95,747,004.67	273,930,301.26
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	3,069,999.99
055700100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	191,305,315.51	246,984,844.00	55,679,528.49	182,895,148.40
023100100100	MINISTRY OF ENERGY	118,015,869.67	156,611,440.00	38,595,570.33	111,558,267.23
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	63,441,576.00	86,079,307.00	22,637,731.00	63,441,576.00
023300100100	MINISTRY OF SOILD MINERAL DEVELOPMENT	54,710,914.69	69,104,818.00	14,393,903.31	50,978,383.95
023400100100	MINISTRY OF WORKS	260,687,828.55	344,271,761.00	83,583,932.45	254,791,155.04
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	196,844,002.80	260,041,556.00	63,197,553.20	166,251,908.78
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	54,004,311.96	70,805,953.00	16,801,641.04	54,004,311.96
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	106,489,476.96	142,204,119.00	35,714,642.04	106,144,367.93
023800400100	BUREAU OF STATISTICS	196,070,692.86	259,974,641.00	63,903,948.14	182,476,579.03
025000100100	FISCAL RESPONSIBILITY COMMISSION	2,566,506.60	3,231,435.00	664,928.40	2,432,950.32
025200100100	MINISTRY OF WATER RESOURCES	103,870,913.37	122,447,358.00	18,576,444.63	82,985,601.89
025210200100	KWARA STATE WATER COORPERATION	249,257,994.70	331,494,328.00	82,236,333.30	259,315,923.80
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	157,760,925.76	211,094,558.00	53,333,632.24	148,121,711.07
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	237,711,274.92	314,341,670.00	76,630,395.08	238,584,346.48
031801100100	STATE JUDICIAL SERVICE COMMISSION	38,025,801.36	50,201,042.00	12,175,240.64	28,863,784.25
032600100100	MINISTRY OF JUSTICE	152,019,902.92	227,748,210.00	75,728,307.08	149,780,148.32
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	311,835,116.66	410,748,226.00	98,913,109.34	262,769,266.26
032605100100	HIGH COURT OF JUSTICE	913,384,635.76	1,186,166,485.00	272,781,849.24	815,972,381.74
032605300100	SHARIA COURT OF APPEAL	215,737,210.64	292,420,701.00	76,683,490.36	184,613,752.51
051400100100	MINISTRY OF WOMEN AFFAIRS	36,965,917.84	47,748,424.00	10,782,506.16	44,902,288.45
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	333,251,101.83	452,496,181.00	119,245,079.17	298,255,672.94
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	126,315,921.40	157,131,008.00	30,815,086.60	109,689,844.70
051701000100	AGENCY FOR MASS EDUCATION	20,407,825.40	29,534,803.00	9,126,977.60	21,268,485.10
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	21,335,198.88	27,972,934.00	6,637,735.12	21,335,198.88
051701800100	KWARA STATE POLYTECHNIC ILORIN	2,468,511,298.10	3,226,976,885.00	758,465,586.90	1,732,695,434.94
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	557,442,144.94	919,824,497.00	362,382,352.06	585,756,699.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,149,238,427.00	1,505,490,812.00	356,252,385.00	829,334,928.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	424,047,075.00	575,616,294.00	151,569,219.00	333,248,832.00
051702100100	KWARA STATE UNIVERSITY, MALETE	3,037,939,783.72	3,908,347,796.00	870,408,012.28	2,347,541,735.99
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	165,944,739.78	307,671,355.00	141,726,615.22	194,138,219.62
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	8,249,814,538.90	11,128,362,580.00	2,878,548,041.10	8,281,600,110.03
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	96,292,059.14	141,929,323.00	45,637,263.86	104,443,929.56
052100100100	MINISTRY OF HEALTH	4,199,983,803.55	4,828,813,177.00	628,829,373.45	3,420,775,937.46
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	19,306,046.74	25,354,204.00	6,048,157.26	17,100,005.88
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	39,959,233.95	102,130,824.00	62,171,590.05	34,326,892.71
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	102,130,824.00	102,130,824.00	-	60,291,421.78
053500100100	MINISTRY OF ENVIRONMENT	217,316,381.40	265,778,849.00	48,462,467.60	192,317,246.81
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	18,181,132.44	23,837,584.00	5,656,451.56	18,181,132.44
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,732,747.74	46,846,787.00	16,114,039.26	32,464,252.48

053905100100	KWARA STATE SPORTS COMMISSION	70,788,361.88	104,238,832.00	33,450,470.12	71,894,115.93
053905200100	KWARA UNITED FOOTBALL CLUB	240,420,000.00	240,420,000.00	-	240,420,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	122,567,015.67	163,839,650.00	41,272,634.33	110,970,154.50
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	96,809,562.96	120,494,546.00	23,684,983.04	86,223,520.95
Total		31,232,532,051.81	40,392,731,048.00	9,160,198,996.19	27,960,452,646.15

210201	ALLOWANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
012500100100	OFFICE OF HEAD OF SERVICE	1,172,597,689.00	1,583,400,000.00	410,802,311.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
023400100100	MINISTRY OF WORKS	-	-	-	-
032600100100	MINISTRY OF JUSTICE	-	-	-	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	93,005,642.00	93,005,651.00	9.00	93,005,652.00
Total		1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00

210202	SOCIAL CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	116,857,855.15	140,922,426.00	24,064,570.85	104,819,769.31
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	5,000,000.00	5,000,000.00	-	8,000,000.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE (IVTEC)	9,342,742.84	15,463,431.00	6,120,688.16	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	144,201,508.00	618,000,000.00	473,798,492.00	-
Total		275,402,105.99	779,385,857.00	503,983,751.01	112,819,769.31

220101	SOCIAL BENEFITS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011200300100	KWARA STATE HOUSE OF ASSEMBLY	65,009,615.00	65,500,000.00	490,385.00	-
012500100100	OFFICE OF HEAD OF SERVICE	11,291,849,923.77	14,689,785,692.00	3,397,935,768.23	10,352,001,137.73
Total		11,356,859,538.77	14,755,285,692.00	3,398,426,153.23	10,352,001,137.73

220201	TRAVEL & TRANSPORT - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	775,297,291.29	885,000,000.00	109,702,708.71	206,970,718.47
011100100200	OFFICE OF THE DEPUTY GOVERNOR	73,496,500.00	75,000,000.00	1,503,500.00	65,102,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	49,240,911.00	60,000,000.00	10,759,089.00	13,473,480.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	720,000.00	1,000,000.00	280,000.00	691,500.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00	-
012300100100	MINISTRY OF COMMUNICATION	1,080,000.00	1,500,000.00	420,000.00	390,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,375,000.00	1,550,000.00	175,000.00	899,500.00
012300400100	KWARA STATE BROADCASTING CORPORATION	675,000.00	1,000,000.00	325,000.00	927,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	1,000,000.00	1,000,000.00	993,600.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	740,000.04	740,000.00	(0.04)	732,399.78
012500100100	OFFICE OF HEAD OF SERVICE	-	1,000,000.00	1,000,000.00	-

014000100100	AUDITOR-GENERAL STATE	29,299,866.15	35,000,000.00	5,700,133.85	31,945,536.84
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,000,000.00	5,000,000.00	-	6,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	2,500,000.00	2,500,000.00	-
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISION	1,100,000.00	1,200,000.00	100,000.00	1,000,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	500,000.00	500,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,040,000.00	1,500,000.00	460,000.00	616,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00	150,000.00
022000100100	MINISTRY OF FINANCE	1,517,939,505.58	1,525,000,000.00	7,060,494.42	1,322,117,499.43
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	45,403,559.59	54,810,019.00	9,406,459.41	41,995,366.03
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	2,000,000.00	2,000,000.00	390,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	2,558,000.00	2,558,000.00	-
023100100100	MINISTRY OF ENERGY	-	1,500,000.00	1,500,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	800,004.00	800,000.00	(4.00)	800,004.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	990,000.00	1,000,000.00	10,000.00	910,000.00
023400100100	MINISTRY OF WORKS	-	1,000,000.00	1,000,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	450,000.00	450,000.00	-	450,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	1,500,000.00	1,500,000.00	500,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,950,000.00	5,000,000.00	1,050,000.00	1,660,000.00
023800400100	BUREAU OF STATISTICS	1,000,000.00	2,000,000.00	1,000,000.00	560,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	-	2,006,000.00	2,006,000.00	-
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	1,000,000.00	1,000,000.00	178,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	1,000,000.00	1,000,000.00	596,000.00
025301000100	KWARA STATE HOUSING CORPORATION	-	1,000,000.00	1,000,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	-	1,000,000.00	1,000,000.00	1,211,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	424,400.00	1,500,000.00	1,075,600.00	1,500,000.00
032600100100	MINISTRY OF JUSTICE	4,847,000.00	5,000,000.00	153,000.00	4,967,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	975,840.00	1,475,000.00	499,160.00	1,180,000.00
032605100100	HIGH COURT OF JUSTICE	6,975,787.00	6,975,787.00	-	6,771,200.00
032605300100	SHARIA COURT OF APPEAL	5,165,000.00	15,556,000.00	10,391,000.00	6,225,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	380,000.00	1,000,000.00	620,000.00	600,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	1,516,000.00	2,000,000.00	484,000.00	1,450,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	84,050,000.00	94,360,000.00	10,310,000.00	42,500,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	13,258,390.00	15,050,000.00	1,791,610.00	402,250.00
051701000100	AGENCY FOR MASS EDUCATION	259,600.00	1,000,000.00	740,400.00	350,900.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	17,180,000.00	17,180,000.00	-	6,332,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	29,000,000.00	29,000,000.00	-	14,994,000.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	5,300,000.00	5,300,000.00	-	5,151,727.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,393,954.00	3,500,000.00	1,106,046.00	3,291,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,846,611.00	3,020,000.00	173,389.00	2,990,790.00
051702100100	KWARA STATE UNIVERSITY, MALETE	89,836,966.50	90,000,000.00	163,033.50	73,000,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,360,500.00	5,600,000.00	239,500.00	5,363,750.00

051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	927,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	2,782,990.00	3,000,000.00	217,010.00	4,299,662.00
051705600100	STATE SCHOLARSHIP BOARD	404,000.00	500,000.00	96,000.00	420,000.00
052100100100	MINISTRY OF HEALTH	1,140,000.00	1,500,000.00	360,000.00	530,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,000,000.00	1,000,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	930,000.00	1,000,000.00	70,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	2,277,650.00	2,880,000.00	602,350.00	1,643,700.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,800,000.00	1,800,000.00	-	1,160,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	1,000,000.00	1,000,000.00	262,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
053900100100	KWARA STATE SPORTS COMMISSION	-	3,000,000.00	3,000,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	96,567,000.00	40,392,000.00	(56,175,000.00)	246,011,222.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	1,500,000.00	1,500,000.00	981,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,000,000.00	1,700,000.00	700,000.00	-
Total		2,886,269,326.15	3,039,402,806.00	153,133,479.85	2,134,564,305.55

220202	UTILITIES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	80,080,000.00	82,840,000.00	2,760,000.00	106,622,516.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,161,999.96	1,162,000.00	0.04	1,161,999.96
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,200,000.00	1,200,000.00	-	1,200,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	508,000.00	508,000.00	-	1,308,000.32
011101900100	MINISTRY OF SPECIAL DUTIES	240,000.00	240,000.00	-	240,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	132,000.00	257,000.00	125,000.00	132,000.00
012300100100	MINISTRY OF COMMUNICATION	1,224,000.00	1,244,000.00	20,000.00	1,243,666.67
012300300100	KWARA STATE TELEVISION SERVICE	911,000.00	936,000.00	25,000.00	913,700.00
012300400100	KWARA STATE BROADCASTING CORPORATION	7,611,395.00	7,699,185.00	87,790.00	4,075,237.84
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	1,063,200.00	1,063,200.00	-	1,063,200.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	642,400.08	642,400.00	-	604,150.00
014000100100	AUDITOR-GENERAL STATE	12,960,000.00	12,960,000.00	-	12,960,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	159,333.00	159,333.00	-	145,633.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	939,999.96	940,000.00	0.04	939,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	191,405.00	200,000.00	8,595.00	200,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	186,000.00	218,992.00	32,992.00	176,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	900,000.00	900,000.00	-	720,000.18
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	324,000.00	324,000.00	-	324,000.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	223,794.00	223,794.00	-	223,794.00
022000100100	MINISTRY OF FINANCE	7,913,600.00	7,913,600.00	-	7,913,600.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	45,148,283.96	47,842,414.00	2,694,130.04	39,287,653.54
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	757,800.00	757,800.00	-	757,800.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	295,200.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	504,480.00	504,480.00	-	504,480.00
023100100100	MINISTRY OF ENERGY	316,227,637.74	316,625,244.00	397,606.26	316,625,250.00

023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	86,400.00	86,400.00	-	86,400.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	394,147.32	400,000.00	5,852.68	400,000.00
023400100100	MINISTRY OF WORKS	349,960.00	540,935.00	190,975.00	350,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	167,760.00	167,760.00	-	167,760.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	190,000.00	190,000.00	-	100,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,431,996.00	9,931,996.00	5,500,000.00	4,431,996.04
023800400100	BUREAU OF STATISTICS	950,000.00	950,000.00	-	1,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	162,000.00	162,000.00	-	162,000.00
025210200100	KWARA STATE WATER COOPERATION	261,863,153.61	260,090,000.00	-	1,773,153.61
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	-	-	90,000.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	750,000.00	750,000.00	-	750,000.00
025301000100	KWARA STATE HOUSING CORPORATION	60,000.00	360,000.00	300,000.00	60,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,430,000.00	7,494,000.00	64,000.00	7,494,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	812,500.00	1,100,000.00	287,500.00	500,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	307,055.00	1,350,000.00	1,042,945.00	1,194,500.00
032605100100	HIGH COURT OF JUSTICE	16,300,290.00	19,018,000.00	2,717,710.00	15,783,067.00
032605300100	SHARIA COURT OF APPEAL	3,858,000.00	4,000,000.00	142,000.00	3,999,910.20
051400100100	MINISTRY OF WOMEN AFFAIRS	183,519.96	283,520.00	100,000.04	183,520.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	285,600.00	286,000.00	400.00	286,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	3,257,000.00	3,500,000.00	243,000.00	3,000,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	15,150,000.00	15,150,000.00	-	11,130,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	78,229,191.62	78,373,100.00	143,908.38	68,755,320.34
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	4,300,344.00	4,300,659.00	315.00	3,711,384.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	10,433,250.00	13,240,000.00	2,806,750.00	10,712,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	6,500,137.00	10,778,000.00	4,277,863.00	7,963,161.00
051702100100	KWARA STATE UNIVERSITY, MALETE	143,964,147.45	150,000,000.00	6,035,852.55	141,300,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	7,654,200.00	10,820,000.00	3,165,800.00	4,607,210.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	114,000.00	114,000.00	-	114,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	4,837,699.00	10,498,957.00	5,661,258.00	4,411,720.05
051705600100	STATE SCHOLARSHIP BOARD	26,050.00	91,200.00	65,150.00	17,100.00
052100100100	MINISTRY OF HEALTH	360,000.00	360,000.00	-	360,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,120,000.00	4,120,000.00	-	4,120,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	420,000.00	420,000.00	-	420,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,683,868.00	1,917,200.00	233,332.00	517,200.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	13,022,325.50	13,500,500.00	478,174.50	6,773,400.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,960,000.00	1,960,000.00	-	1,310,000.00
053500100100	MINISTRY OF ENVIRONMENT	126,000.00	626,000.00	500,000.00	126,000.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	108,000.00	108,000.00	-	108,000.00
053900100100	KWARA STATE SPORTS COMMISSION	450,000.00	451,200.00	1,200.00	450,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	214,000.00	214,000.00	-	214,000.00
053905200100	KWARA UNITED FOOTBALL CLUB	2,776,800.00	2,776,800.00	-	2,776,800.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	240,999.96	241,000.00	0.04	241,000.00

056700100100	MINISTRY OF SOCIAL DEVELOPMENT	421,200.00	682,480.00	261,280.00	112,480.00
	Total	1,080,161,923.12	1,118,765,149.00	38,603,225.88	1,031,733,941.35
220203 MATERIALS & SUPPLIES - GENERAL			2023 Financial Year		2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	60,010,000.00	60,510,000.00	500,000.00	59,185,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	2,485,999.92	2,486,000.00	0.08	2,485,999.92
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	5,509,996.00	5,510,000.00	4.00	5,509,999.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	764,000.00	764,000.00	-	713,999.84
011101900100	MINISTRY OF SPECIAL DUTIES	1,164,000.00	1,164,000.00	-	1,189,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	677,000.00	780,000.00	103,000.00	629,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	797,670.00	847,670.00	50,000.00	797,670.00
012300100100	MINISTRY OF COMMUNICATION	2,658,860.00	2,686,860.00	28,000.00	2,677,238.34
012300300100	KWARA STATE TELEVISION SERVICE	2,499,129.00	2,695,630.00	196,501.00	2,463,350.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,215,000.00	2,379,000.00	164,000.00	2,200,650.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	2,100,636.00	2,100,628.00	- 8.00	2,100,636.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	12,702,740.58	13,711,074.00	1,008,333.42	12,465,681.48
012500100100	OFFICE OF HEAD OF SERVICE	3,879,972.00	10,700,000.00	6,820,028.00	3,879,972.00
014000100100	AUDITOR-GENERAL STATE	36,218,297.48	37,373,628.00	1,155,330.52	29,439,950.17
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	5,895,107.00	5,895,107.00	-	5,860,907.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,809,999.96	4,870,000.00	60,000.04	4,809,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,756,163.00	1,800,000.00	43,837.00	1,800,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	686,000.00	772,326.00	86,326.00	557,500.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	4,572,000.00	5,072,000.00	500,000.00	4,571,999.94
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,544,150.04	1,544,150.00	(0.04)	1,656,650.04
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	251,000.00	251,000.00	-	251,000.00
022000100100	MINISTRY OF FINANCE	94,515,297.51	104,451,909.00	9,936,611.49	62,526,144.37
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	187,322,425.48	187,584,250.00	261,824.52	169,884,704.49
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,673,700.00	1,713,700.00	40,000.00	1,673,700.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY			-	907,935.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	2,056,404.00	2,056,404.00	-	2,056,404.00
023100100100	MINISTRY OF ENERGY	1,051,620.00	1,051,633.00	13.00	1,051,620.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	429,540.00	429,540.00	-	429,540.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	1,290,434.16	1,324,900.00	34,465.84	1,305,700.00
023400100100	MINISTRY OF WORKS	2,340,800.00	6,763,600.00	4,422,800.00	2,340,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,269,000.20	1,269,000.00	- 0.20	1,269,000.24
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	745,000.00	745,000.00	-	571,250.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	12,845,564.04	19,217,226.00	6,371,661.96	9,416,914.04
023800400100	BUREAU OF STATISTICS	1,090,000.00	1,190,000.00	100,000.00	1,040,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,205,000.00	1,205,000.00	-	1,209,085.00
025200100100	MINISTRY OF WATER RESOURCES	1,277,700.00	1,277,700.00	-	1,277,700.00
025210200100	KWARA STATE WATER COOPERATION	698,000.00	808,600.00	110,600.00	595,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	420,000.06	420,000.00	- 0.06	420,000.04

025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,235,533.70	1,612,000.00	376,466.30	1,275,700.32
025301000100	KWARA STATE HOUSING CORPORATION	308,000.00	308,000.00	-	307,700.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	2,469,209.96	3,269,210.00	800,000.04	2,469,210.04
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,417,335.53	3,590,000.00	2,172,664.47	1,580,000.00
032600100100	MINISTRY OF JUSTICE	1,140,000.00	1,140,000.00	-	1,140,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	4,921,504.00	5,541,500.00	619,996.00	4,785,293.00
032605100100	HIGH COURT OF JUSTICE	27,269,800.00	39,767,200.00	12,497,400.00	17,613,190.00
032605300100	SHARIA COURT OF APPEAL	11,318,000.00	13,575,000.00	2,257,000.00	5,574,990.62
051400100100	MINISTRY OF WOMEN AFFAIRS	707,779.92	707,780.00	0.08	707,780.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	202,722,799.93	282,916,000.00	80,193,200.07	202,729,599.93
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	18,495,590.00	35,000,000.00	16,504,410.00	15,782,250.00
051701000100	AGENCY FOR MASS EDUCATION	657,584.16	657,584.00	-	608,389.44
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	97,572,100.00	97,572,100.00	-	68,595,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	458,998,152.35	459,105,940.00	107,787.65	351,984,261.17
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	25,004,950.00	25,006,000.00	1,050.00	12,275,395.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	14,975,779.00	15,500,000.00	524,221.00	13,538,200.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	11,682,521.00	12,900,000.00	1,217,479.00	10,966,235.00
051702100100	KWARA STATE UNIVERSITY, MALETE	91,804,222.00	95,000,000.00	3,195,778.00	103,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	4,034,866.69	8,440,000.00	4,405,133.31	1,702,100.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	1,399,075.00	1,399,075.00	-	1,399,074.96
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	20,011,088.00	34,034,627.00	14,023,539.00	19,502,043.00
051705600100	STATE SCHOLARSHIP BOARD	136,000.00	215,800.00	79,800.00	166,648.17
052100100100	MINISTRY OF HEALTH	4,057,480.00	4,092,480.00	35,000.00	4,057,480.08
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	2,514,850.00	2,514,850.00	-	2,514,850.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,540,600.00	4,590,600.00	50,000.00	3,786,000.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	952,379,819.92	1,162,788,000.00	210,408,180.08	555,393,906.02
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	26,040,740.00	27,565,100.00	1,524,360.00	15,540,328.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	8,990,000.00	8,990,000.00	-	5,340,000.00
053500100100	MINISTRY OF ENVIRONMENT	312,500.00	1,412,500.00	1,100,000.00	312,499.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	659,500.00	818,100.00	158,600.00	659,500.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,323,180.48	1,423,180.00	99,999.52	1,343,180.02
053905100100	KWARA STATE SPORTS COMMISSION	1,216,400.00	1,216,950.00	550.00	1,216,400.00
053905200100	KWARA UNITED FOOTBALL CLUB	904,700.00	904,700.00	-	904,700.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	646,249.92	646,250.00	0.08	646,250.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	847,800.00	1,094,200.00	246,400.00	434,200.00
Total		2,466,143,917.99	2,850,736,261.00	384,592,343.01	1,833,573,255.56

220204	MAINTENANCE SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	271,626,322.92	284,966,000.00	13,339,677.08	269,829,855.11
011100100200	OFFICE OF THE DEPUTY GOVERNOR	9,772,300.00	9,954,000.00	181,700.00	9,798,050.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	6,069,996.00	6,070,000.00	4.00	6,070,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	550,000.00	550,000.00	-	699,999.96

011101900100	MINISTRY OF SPECIAL DUTIES	1,197,500.00	1,197,500.00	-	1,197,500.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	477,000.00	500,000.00	23,000.00	397,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	708,000.00	708,000.00	-	708,000.00
012300100100	MINISTRY OF COMMUNICATION	2,234,000.00	2,239,896.00	5,896.00	2,233,658.00
012300300100	KWARA STATE TELEVISION SERVICE	4,058,855.00	4,191,260.00	132,405.00	3,733,513.81
012300400100	KWARA STATE BROADCASTING CORPORATION	5,120,915.97	5,232,186.00	111,270.03	4,254,980.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	1,083,276.00	1,083,280.00	4.00	1,083,276.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	450,300.00	450,300.00	-	445,700.00
012500100100	OFFICE OF HEAD OF SERVICE	9,099,996.00	9,100,000.00	4.00	9,099,996.00
014000100100	AUDITOR-GENERAL STATE	4,499,582.17	4,734,388.00	234,805.83	4,597,133.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	783,266.52	783,267.00	0.48	781,167.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	5,500,500.04	7,000,500.00	1,499,999.96	4,500,500.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISION	1,982,497.00	2,050,000.00	67,503.00	2,050,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	1,325,000.00	1,436,500.00	111,500.00	932,842.99
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11,832,000.00	14,421,000.00	2,589,000.00	11,831,999.96
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,081,299.96	1,081,300.00	0.04	1,135,800.00
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	732,000.00	732,000.00	-	475,400.00
022000100100	MINISTRY OF FINANCE	38,843,413.00	38,843,413.00	-	38,843,412.72
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	43,466,625.68	43,520,000.00	53,374.32	43,408,895.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,847,394.22	2,247,395.00	400,000.78	1,847,395.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	669,120.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,554,316.00	4,054,316.00	500,000.00	3,554,316.00
023100100100	MINISTRY OF ENERGY	1,270,968.00	3,270,980.00	2,000,012.00	1,270,968.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,087,020.00	1,087,020.00	-	1,087,020.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	793,644.80	1,252,648.00	459,003.20	802,648.00
023400100100	MINISTRY OF WORKS	2,948,766.96	3,213,451.00	264,684.04	2,953,451.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,510,239.96	1,510,240.00	0.04	1,510,239.96
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	2,430,967.00	2,430,967.00	-	1,894,560.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	10,646,500.08	21,846,500.00	11,199,999.92	10,646,496.08
023800400100	BUREAU OF STATISTICS	2,115,000.00	2,399,578.00	284,578.00	2,115,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	937,700.00	1,387,700.00	450,000.00	975,120.00
025200100100	MINISTRY OF WATER RESOURCES	1,736,500.00	1,736,500.00	-	1,736,500.05
025210200100	KWARA STATE WATER COOPERATION	29,261,560.00	29,295,452.00	33,892.00	26,932,279.66
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	397,600.02	397,600.00	0.02	397,600.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,638,367.00	1,778,367.00	140,000.00	1,638,366.84
025301000100	KWARA STATE HOUSING CORPORATION	795,600.00	816,000.00	20,400.00	816,420.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	7,094,513.00	7,594,513.00	500,000.00	7,589,513.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	2,270,000.00	4,105,268.00	1,835,268.00	1,899,999.98
032600100100	MINISTRY OF JUSTICE	840,199.80	840,800.00	600.20	840,199.80
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	2,371,591.00	2,915,000.00	543,409.00	3,477,155.00
032605100100	HIGH COURT OF JUSTICE	12,640,994.00	16,000,000.00	3,359,006.00	10,925,285.00
032605300100	SHARIA COURT OF APPEAL	13,429,127.96	14,366,650.00	937,522.04	14,366,566.80
051400100100	MINISTRY OF WOMEN AFFAIRS	758,922.05	808,923.00	50,000.95	758,923.00

051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,354,800.00	1,355,627.00	827.00	1,354,600.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	6,985,337.00	7,979,400.00	994,063.00	7,691,500.00
051701000100	AGENCY FOR MASS EDUCATION	555,000.00	810,000.00	255,000.00	680,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	60,110,000.00	60,110,000.00	-	45,343,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	139,238,110.03	139,258,004.00	19,893.97	102,249,318.58
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	10,202,203.00	10,700,000.00	497,797.00	7,310,800.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,738,300.00	6,750,000.00	1,011,700.00	5,844,940.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	8,552,875.00	14,500,000.00	5,947,125.00	7,458,485.00
051702100100	KWARA STATE UNIVERSITY, MALETE	287,529,385.49	308,000,000.00	20,470,614.51	159,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	58,801,875.46	124,573,020.00	65,771,144.54	17,989,911.84
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	546,000.00	546,000.00	-	746,000.04
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	14,770,896.00	18,398,206.00	3,627,310.00	13,589,365.25
051705600100	STATE SCHOLARSHIP BOARD	158,548.17	313,500.00	154,951.83	169,348.17
052100100100	MINISTRY OF HEALTH	2,747,392.00	2,847,392.00	100,000.00	2,747,392.08
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,612,000.00	2,112,000.00	500,000.00	1,612,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,770,000.00	1,770,000.00	-	2,557,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	5,766,677.00	5,800,000.00	33,323.00	2,849,996.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	29,559,186.00	34,049,950.00	4,490,764.00	19,170,650.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	18,083,000.00	18,083,000.00	-	7,356,340.00
053500100100	MINISTRY OF ENVIRONMENT	15,748,997.00	19,148,997.00	3,400,000.00	9,894,396.83
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	1,385,000.00	4,685,000.00	3,300,000.00	1,385,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	829,388.09	1,097,388.00	267,999.91	797,388.00
053905100100	KWARA STATE SPORTS COMMISSION	2,216,654.00	2,217,654.00	1,000.00	2,216,653.90
053905200100	KWARA UNITED FOOTBALL CLUB	7,900,000.00	7,900,000.00	-	7,900,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	2,648,190.00	2,648,390.00	200.00	2,648,190.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,050,000.00	1,357,291.00	307,291.00	464,747.00
Total		1,210,731,952.35	1,363,211,477.00	152,479,524.65	950,341,045.45

220205	TRAINING - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	
011100100100	GOVERNMENT HOUSE	-	3,000,000.00	3,000,000.00	-
011100100200	OFFICE OF THE DEPUTY GOVERNOR	5,000,000.00	5,000,000.00	-	3,000,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	63,562,000.00	80,000,000.00	16,438,000.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	1,000,000.00	1,000,000.00	-	2,500,000.00
011101900100	MINISTRY OF SPECIAL DUTIES	-	1,000,000.00	1,000,000.00	-
011200300100	KWARA STATE HOUSE OF ASSEMBLY	75,000,000.00	105,000,000.00	-	
012300100100	MINISTRY OF COMMUNICATION	-	1,000,000.00	1,000,000.00	-
012300300100	KWARA STATE TELEVISION SERVICE	-	1,000,000.00	1,000,000.00	870,800.00
012300400100	KWARA STATE BROADCASTING CORPORATION	-	1,000,000.00	1,000,000.00	816,000.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	1,000,000.00	1,000,000.00	-
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	1,000,000.00	1,000,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	16,125,000.00	19,340,000.00	3,215,000.00	7,682,000.00
014000100100	AUDITOR-GENERAL STATE	17,000,000.00	17,000,000.00	-	15,000,000.00

014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	13,837,936.00	13,837,936.00	-	15,000,000.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	-	3,000,000.00	3,000,000.00	-
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	-	500,000.00	500,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	1,000,000.00	1,000,000.00	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	500,000.00	500,000.00	-
022000100100	MINISTRY OF FINANCE	18,620,000.00	48,708,271.00	30,088,271.00	20,180,000.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	40,406,500.00	51,930,000.00	11,523,500.00	40,020,729.25
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	2,000,000.00	2,000,000.00	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	550,000.00	2,000,000.00	1,450,000.00	-
023100100100	MINISTRY OF ENERGY	-	1,540,000.00	1,540,000.00	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	3,112,092.00	3,112,086.00	-	6.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	-	500,000.00	500,000.00	-
023400100100	MINISTRY OF WORKS	-	1,000,000.00	1,000,000.00	-
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,500,000.00	1,500,000.00	-	1,500,000.00
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	-	1,000,000.00	1,000,000.00	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,418,000.00	2,000,000.00	582,000.00	-
023800400100	BUREAU OF STATISTICS	-	1,000,000.00	1,000,000.00	1,000,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	1,000,000.00	1,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	-	1,000,000.00	1,000,000.00	-
025210200100	KWARA STATE WATER COORPERATION	-	500,000.00	500,000.00	166,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	500,000.00	500,000.00	-
025301000100	KWARA STATE HOUSING CORPORATION	-	1,000,000.00	1,000,000.00	-
026000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	-	4,000,000.00	4,000,000.00	-
031801100100	STATE JUDICIAL SERVICE COMMISSION	5,000,000.00	5,000,000.00	-	2,500,000.00
032600100100	MINISTRY OF JUSTICE	12,250,000.00	23,650,000.00	11,400,000.00	-
032605100100	HIGH COURT OF JUSTICE	89,410,000.00	92,000,000.00	2,590,000.00	72,315,000.00
032605300100	SHARIA COURT OF APPEAL	76,529,350.00	82,351,250.00	5,821,900.00	31,815,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	1,000,000.00	1,000,000.00	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,516,000.00	3,117,800.00	601,800.00	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	12,000,000.00	12,000,000.00	5,150,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	1,000,000.00	1,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	36,000,000.00	36,000,000.00	-	23,051,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	42,194,811.25	42,200,000.00	5,188.75	32,802,200.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	1,910,450.00	2,000,000.00	89,550.00	3,907,073.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,194,000.00	1,500,000.00	306,000.00	1,448,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	848,350.00	1,000,000.00	151,650.00	419,000.00
051702100100	KWARA STATE UNIVERSITY, MALETE	32,740,416.25	33,000,000.00	259,583.75	23,000,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	8,832,921.85	33,336,600.00	24,503,678.15	3,143,600.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	-
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	8,180,318.00	8,766,318.00	586,000.00	8,633,237.00
051705600100	STATE SCHOLARSHIP BOARD	-	500,000.00	500,000.00	-

052100100100	MINISTRY OF HEALTH	1,476,000.00	1,500,000.00	24,000.00	-
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	1,000,000.00	1,000,000.00	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,500,000.00	1,500,000.00	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	-	1,500,000.00	1,500,000.00	9,160,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,569,300.00	12,400,000.00	10,830,700.00	5,496,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,750,000.00	1,750,000.00	-	1,750,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	1,000,000.00	1,000,000.00	-
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	1,000,000.00	1,000,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	1,500,000.00	1,500,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	-	2,105,000.00	2,105,000.00	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	1,000,000.00	1,000,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	2,500,000.00	2,500,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	500,000.00	500,000.00	-
Total		579,533,445.35	788,645,261.00	179,111,815.65	335,437,731.25

220206	OTHER SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	2,162,676,357.50	2,162,676,358.00	0.50	2,155,476,358.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	15,000,000.01	23,000,000.00	7,999,999.99	15,000,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	466,780,692.00	530,400,000.00	63,619,308.00	366,166,471.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	160,000.00	160,000.00	-	159,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	150,000.00	150,000.00	-	150,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	955,200.00	957,303.00	2,103.00	875,858.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	60,000.00	60,000.00	-	60,000.00
012300100100	MINISTRY OF COMMUNICATION	240,000.00	240,000.00	-	240,000.00
012300300100	KWARA STATE TELEVISION SERVICE	1,503,500.00	1,569,600.00	66,100.00	1,414,400.00
012300400100	KWARA STATE BROADCASTING CORPORATION	3,538,000.00	3,540,000.00	2,000.00	2,889,250.00
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	180,000.00	180,000.00	-	180,000.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	808,000.08	808,000.00	-	808,000.00
012500100100	OFFICE OF HEAD OF SERVICE	31,800,000.00	32,344,000.00	544,000.00	31,500,000.00
014000100100	AUDITOR-GENERAL STATE	518,000.00	542,335.00	24,335.00	542,335.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	800,000.00	800,000.00	-	687,936.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	500,000.04	500,000.00	-	500,000.04
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,246,419.96	1,250,000.00	3,580.04	1,046,423.30
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	860,000.00	860,000.00	-	860,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,575,000.04	3,575,000.00	-	2,898,999.96
022000100100	MINISTRY OF FINANCE	15,832,317.00	15,832,317.00	-	15,832,316.94
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	37,943,690.00	40,000,000.00	2,056,310.00	35,212,614.40
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	300,000.00	300,000.00	-	300,000.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	405,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	528,000.00	528,000.00	-	528,000.00
023100100100	MINISTRY OF ENERGY	98,987.00	98,984.00	-	3.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	334,512.00	334,500.00	-	12.00

023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	268,394.72	274,400.00	6,005.28	274,400.00
023400100100	MINISTRY OF WORKS	2,041,463.00	2,041,463.00	-	2,041,463.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,099,999.92	1,100,000.00	0.08	1,099,999.92
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	4,005,352.08	7,005,352.00	2,999,999.92	4,005,352.04
023800400100	BUREAU OF STATISTICS	645,550.00	645,550.00	-	645,550.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	80,000.00	80,000.00	-	79,200.00
025200100100	MINISTRY OF WATER RESOURCES	200,000.00	200,000.00	-	200,000.04
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	163,200.00	163,200.00	-	163,200.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	174,400.00	174,400.00	-	174,399.96
025301000100	KWARA STATE HOUSING CORPORATION	663,600.00	664,400.00	800.00	764,400.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	781,099.00	781,099.00	-	781,099.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	729,273.68	1,100,000.00	370,726.32	300,000.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	720,000.00	720,000.00	-	661,000.00
032605100100	HIGH COURT OF JUSTICE	9,003,600.00	12,600,000.00	3,596,400.00	10,778,300.00
032605300100	SHARIA COURT OF APPEAL	5,505,665.08	5,986,501.00	480,835.92	5,986,501.82
051400100100	MINISTRY OF WOMEN AFFAIRS	61,999.92	62,000.00	0.08	62,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	9,000,000.00	9,000,000.00	-	9,000,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	744,000.00	750,000.00	6,000.00	889,000.00
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	12,705,000.00	12,705,000.00	-	12,546,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	120,897,992.00	120,897,992.00	-	90,773,752.55
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	950,000.00	950,000.00	-	1,667,490.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	5,773,239.00	7,000,000.00	1,226,761.00	8,812,500.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	912,000.00	2,200,000.00	1,288,000.00	754,740.00
051702100100	KWARA STATE UNIVERSITY, MALETE	56,552,758.00	68,500,000.00	11,947,242.00	34,500,000.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	5,048,670.00	6,718,400.00	1,669,730.00	4,150,798.71
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	100,000.00	100,000.00	-	99,999.96
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	1,222,990.00	3,870,000.00	2,647,010.00	2,765,325.00
052100100100	MINISTRY OF HEALTH	500,000.00	500,000.00	-	500,000.04
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	532,600.00	532,600.00	-	532,600.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	500,000.00	500,000.00	-	199,200.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	500,000.00	500,000.00	-	500,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	6,342,050.00	7,708,000.00	1,365,950.00	4,541,400.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	2,848,000.00	2,848,000.00	-	1,720,000.00
053500100100	MINISTRY OF ENVIRONMENT	125,000.00	125,000.00	-	124,999.92
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	325,000.00	325,000.00	-	325,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	1,020,000.00	1,040,000.00	20,000.00	1,040,000.00
053905100100	KWARA STATE SPORTS COMMISSION	422,600.00	422,600.00	-	422,600.00
053905200100	KWARA UNITED FOOTBALL CLUB	3,706,000.00	3,706,000.00	-	3,706,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,250,000.04	1,250,100.00	99.96	1,250,000.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	108,000.00	137,700.00	29,700.00	37,700.00
Total		3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,843,043,422.56

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	ACTUAL	BUDGET	VARIANCE	2022 Financial Year
					ACTUAL
011100100100	GOVERNMENT HOUSE	37,152,000.00	40,000,000.00		
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	144,641,961.00	150,000,000.00	5,358,039.00	-
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	500,000.00	500,000.00	-	-
012300300100	KWARA STATE TELEVISION SERVICE	2,692,475.00	3,231,600.00	539,125.00	3,002,850.00
012300400100	KWARA STATE BROADCASTING CORPORATION	2,622,600.00	2,844,840.00	222,240.00	2,295,661.95
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	360,000.00		
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	-	600,000.00	600,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	291,000,000.00	299,400,000.00	8,400,000.00	291,000,000.02
014000100100	AUDITOR-GENERAL STATE	10,570,000.00	11,000,000.00	430,000.00	11,000,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	2,000,000.00	2,000,000.00		
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	1,500,000.00	4,500,000.00	3,000,000.00	3,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	-	-
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	250,000.00	250,000.00	-
022000100100	MINISTRY OF FINANCE	2,449,237,964.92	2,500,000,000.00	50,762,035.08	858,648,848.50
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	2,540,879,620.44	6,000,000,000.00	3,459,120,379.56	3,483,288,652.05
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	-	-	-
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	450,000.00	450,000.00	-	450,000.00
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE			-	-
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	700,000.00	700,000.00	-	500,000.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	-	-	-
023800400100	BUREAU OF STATISTICS	-	-	-	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	2,000,000.00		
025210200100	KWARA STATE WATER COOPERATION	32,000.00	1,000,000.00	968,000.00	890,000.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	-	500,000.00	500,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	690,000.00	14,000,000.00	13,310,000.00	9,221,600.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	226,636.98	1,100,000.00	873,363.02	1,000,000.00
032600100100	MINISTRY OF JUSTICE	3,358,750.00	62,000,000.00	58,641,250.00	137,440,750.00
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	696,000.00	1,075,000.00	379,000.00	1,014,000.00
032605100100	HIGH COURT OF JUSTICE	-	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	-	10,050,000.00	10,050,000.00	16,000,000.00
051701000100	AGENCY FOR MASS EDUCATION	-	-	-	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	65,437,336.22	65,437,500.00	163.78	13,500,000.00
051701800100	KWARA STATE POLYTECHNIC ILORIN	11,966,750.00	14,000,000.00	2,033,250.00	13,079,650.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	2,410,000.00	2,500,000.00	90,000.00	1,890,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,403,000.00	4,000,000.00	2,597,000.00	3,865,000.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	2,337,075.00	3,982,500.00	1,645,425.00	2,396,775.00
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	6,890,000.00	9,000,000.00	2,110,000.00	2,430,000.00
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	-	1,000,000.00	1,000,000.00	500,000.00
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	700,000.00	2,500,000.00	1,800,000.00	908,500.00

052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-	-
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	1,000,000.00	1,000,000.00	-	1,000,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	1,498,000.00	1,970,000.00	472,000.00	1,665,000.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	4,700,000.00	4,700,000.00	-	4,646,200.00
053500100100	MINISTRY OF ENVIRONMENT	435,626,020.00	448,374,855.00	12,748,835.00	344,908,700.00
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	-	3,300,000.00	3,300,000.00	-
053905100100	KWARA STATE SPORTS COMMISSION	500,000.00	500,000.00	-	-
053905200100	KWARA UNITED FOOTBALL CLUB	-	2,000,000.00	2,000,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	-	-	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-	-
	Total	6,023,418,189.56	9,671,826,295.00	3,643,200,105.44	5,209,542,187.52

220208	FUEL & LUBRICANTS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	274,687,435.00	314,729,500.00	40,042,065.00	177,303,120.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	40,070,000.00	49,087,339.00	9,017,339.00	55,050,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	21,523,996.00	26,000,000.00	4,476,004.00	15,100,000.00
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	672,000.00	672,000.00	-	471,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	1,559,760.00	1,559,760.00	-	1,273,910.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	397,203.00	398,000.00	797.00	368,999.83
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	879,717.96	897,318.00	17,600.04	881,184.63
012300100100	MINISTRY OF COMMUNICATION	2,813,896.00	4,160,000.00	1,346,104.00	2,554,776.33
012300300100	KWARA STATE TELEVISION SERVICE	13,999,375.00	14,000,000.00	625.00	13,978,502.22
012300400100	KWARA STATE BROADCASTING CORPORATION	21,214,166.50	21,224,803.00	10,636.50	28,215,619.71
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (KWASAA)	1,757,400.00	1,757,400.00	-	1,757,400.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	4,481,919.96	4,481,920.00	0.04	4,650,450.00
012500100100	OFFICE OF HEAD OF SERVICE	3,499,992.00	4,203,440.00	703,448.00	3,499,999.37
014000100100	AUDITOR-GENERAL STATE	2,504,644.19	2,556,786.00	52,141.81	2,556,786.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	265,554.00	265,554.00	-	265,554.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	4,589,499.96	4,589,500.00	0.04	4,589,499.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,689,371.00	1,776,768.00	87,397.00	1,776,767.96
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	387,371.96	426,000.00	38,628.04	293,028.97
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	5,400,000.00	5,400,000.00	-	6,000,000.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,325,999.96	2,326,000.00	0.04	2,325,999.96
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	988,206.00	988,206.00	-	547,811.00
022000100100	MINISTRY OF FINANCE	24,619,589.00	24,619,589.00	-	23,327,859.98
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	59,804,478.67	60,000,000.00	195,521.33	59,919,936.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	1,528,754.00	1,528,754.00	-	1,528,754.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	839,100.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	5,596,800.00	5,596,800.00	-	5,596,800.00
023100100100	MINISTRY OF ENERGY	1,572,024.00	1,571,986.00	-	1,572,024.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	761,160.00	761,160.00	-	761,160.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	563,059.16	569,055.00	5,995.84	569,055.00
023400100100	MINISTRY OF WORKS	3,194,560.00	3,194,640.00	80.00	3,194,640.00

023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-	
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	2,900,000.04	2,900,000.00	-	0.04	2,900,000.04
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,119,372.08	16,119,372.00	10,999,999.92	5,119,372.08	
023800400100	BUREAU OF STATISTICS	1,277,677.00	1,277,677.00	-	1,277,677.00	
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,545,288.00	1,545,288.00	-	1,545,271.04	
025200100100	MINISTRY OF WATER RESOURCES	1,613,548.00	1,613,548.00	-	1,613,548.06	
025210200100	KWARA STATE WATER COOPERATION	3,445,800.00	3,446,000.00	200.00	2,707,172.34	
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	567,999.96	568,000.00	0.04	568,000.00	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	661,751.00	893,600.00	231,849.00	661,750.92	
025301000100	KWARA STATE HOUSING CORPORATION	653,692.00	653,700.00	8.00	653,696.00	
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	9,361,835.00	9,361,835.00	-	9,361,835.00	
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,130,000.00	1,500,000.00	370,000.00	950,000.00	
032600100100	MINISTRY OF JUSTICE	872,616.00	872,616.00	-	872,616.00	
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	653,900.00	1,264,400.00	610,500.00	613,341.00	
032605100100	HIGH COURT OF JUSTICE	14,099,800.00	14,500,000.00	400,200.00	15,943,175.00	
032605300100	SHARIA COURT OF APPEAL	5,519,235.13	6,000,000.00	480,764.87	5,991,027.81	
051400100100	MINISTRY OF WOMEN AFFAIRS	824,599.92	824,600.00	0.08	824,599.97	
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,720,001.96	2,723,575.00	3,573.04	2,718,801.96	
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	8,918,430.00	9,894,087.00	975,657.00	4,872,250.00	
051701000100	AGENCY FOR MASS EDUCATION	701,250.00	757,500.00	56,250.00	757,500.00	
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	16,988,400.00	16,988,400.00	-	5,365,500.00	
051701800100	KWARA STATE POLYTECHNIC ILORIN	28,961,265.00	29,000,000.00	38,735.00	20,672,275.00	
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	6,538,740.00	8,000,000.00	1,461,260.00	5,571,825.00	
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	2,937,502.00	3,500,000.00	562,498.00	1,958,100.00	
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	6,386,220.00	7,500,000.00	1,113,780.00	5,262,550.00	
051702100100	KWARA STATE UNIVERSITY, MALETE	281,241,720.00	372,720,000.00	91,478,280.00	260,845,934.00	
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	27,881,140.00	40,029,742.00	12,148,602.00	32,232,500.00	
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	931,512.00	931,512.00	-	931,512.00	
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	6,835,699.00	7,558,000.00	722,301.00	6,401,675.00	
051705600100	STATE SCHOLARSHIP BOARD	238,379.87	333,099.00	94,719.13	237,881.70	
052100100100	MINISTRY OF HEALTH	3,112,551.00	3,112,551.00	-	3,112,551.00	
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	4,635,794.00	4,635,794.00	-	4,635,794.00	
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	4,800,000.00	4,800,000.00	-	4,125,399.96	
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	4,430,404.00	4,980,400.00	549,996.00	4,430,400.00	
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	4,093,040.00	6,722,160.00	2,629,120.00	2,070,300.00	
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	6,066,000.00	6,066,000.00	-	3,114,800.00	
053500100100	MINISTRY OF ENVIRONMENT	468,750.00	1,568,750.00	1,100,000.00	468,749.88	
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	2,915,724.00	2,915,724.00	-	2,915,724.00	
051300100100	MINISTRY OF YOUTH DEVELOPMENT	702,126.08	722,126.00	19,999.92	722,126.00	
053905100100	KWARA STATE SPORTS COMMISSION	460,000.00	460,000.00	-	460,000.00	
053905200100	KWARA UNITED FOOTBALL CLUB	10,165,200.00	10,165,200.00	-	10,165,200.00	
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	3,300,000.00	3,300,100.00	100.00	3,300,000.00	
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,350,000.00	1,915,700.00	565,700.00	505,700.00	
Total		991,374,896.36	1,173,983,334.00	182,608,437.64	860,228,870.64	

220209 FINANCIAL CHARGES - GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	-	1,500,000.00		
012300300100	KWARA STATE TELEVISION SERVICE	668,455.13	700,000.00	31,544.87	675,647.36
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	1,215,862.08	1,215,862.00	- 0.08	1,109,420.71
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	-	600,000.00	600,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	-	6,844,000.00	6,844,000.00	12,276,973.13
022000700100	OFFICE OF THE ACCOUNTANT GENERAL			-	163,634,800.01
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	22,799,432.14	30,633,953.00	7,834,520.86	18,626,556.16
026000100100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,000,000.00	1,000,000.00		
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	399,999.96	400,000.00	0.04	399,999.96
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	67,075.00	350,000.00	282,925.00	267,543.00
032605300100	SHARIA COURT OF APPEAL	-	5,000,000.00	5,000,000.00	-
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	30,893,900.94	30,894,000.00	99.06	6,809,699.33
051701800100	KWARA STATE POLYTECHNIC ILORIN	27,993,427.00	28,000,000.00	6,573.00	26,588,184.02
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	1,000,000.00	1,000,000.00	-	395,000.00
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	9,886,474.00	11,000,000.00	1,113,526.00	10,997,576.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	86,309.00	1,500,000.00	1,413,691.00	52,577.00
051702100100	KWARA STATE UNIVERSITY, MALETE	3,500,000.00	82,491,372.00	78,991,372.00	99,587,371.21
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	9,155,087.38	19,720,000.00	10,564,912.62	12,981,002.99
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	5,833,827.56	7,350,000.00	1,516,172.44	5,676,060.74
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	860,000.00	1,860,000.00	1,000,000.00	60,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,000,000.00	1,000,000.00	-
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	9,108,500.02	11,670,097.00	2,561,596.98	5,643,467.50
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	1,000,000.00	1,000,000.00	-	250,000.00
Total		125,468,350.21	245,729,284.00	118,760,933.79	366,031,879.12
220210 MISCELLANEOUS EXPENSES GENERAL		2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
011100100100	GOVERNMENT HOUSE	1,065,634,431.37	1,393,175,000.00	327,540,568.63	592,262,004.69
011100100200	OFFICE OF THE DEPUTY GOVERNOR	130,724,779.78	140,729,700.00	10,004,920.22	115,951,187.07
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	2,786,091,041.93	3,104,260,000.00	318,168,958.07	1,471,339,226.05
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	746,000.00	1,546,000.00	800,000.00	545,999.96
011101900100	MINISTRY OF SPECIAL DUTIES	2,173,315.00	4,051,240.00	1,877,925.00	1,949,590.00
011103700100	KWARA STATE MUSLIM PILGRIMS BOARD	463,900.00	1,505,000.00	1,041,100.00	731,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD	390,000.00	1,690,000.00	1,300,000.00	390,000.00
011200100100	KWARA STATE ASSEMBLY MANAGEMENT / ADMINISTRATION	1,397,447,082.16	2,214,578,537.00	817,131,454.84	1,809,903,205.34
011200300100	KWARA STATE HOUSE OF ASSEMBLY	74,235,374.01	170,160,000.00	95,924,625.99	5,000,000.00
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	5,297,004.00	8,297,000.00	2,999,996.00	5,297,004.00
012300100100	MINISTRY OF COMMUNICATION	116,196,072.75	339,455,200.00	223,259,127.25	14,134,455.66
012300300100	KWARA STATE TELEVISION SERVICE	4,119,300.00	5,345,000.00	1,225,700.00	3,162,134.68
012300400100	KWARA STATE BROADCASTING CORPORATION	9,118,406.00	19,699,906.00	10,581,500.00	4,413,292.76

012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY (Kwasaa)	4,759,488.00	5,514,892.00	755,404.00	4,759,488.00
012301300100	KWARA STATE PRINTING & PUBLISHING CORPORATION (HERALD)	5,800,000.08	9,300,000.00	3,499,999.92	5,227,441.41
012500100100	OFFICE OF HEAD OF SERVICE	34,530,350.04	41,200,520.00	6,670,169.96	37,299,462.67
014000100100	AUDITOR-GENERAL STATE	2,967,000.00	2,970,253.00	3,253.00	2,970,253.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	138,467.00	138,467.00	-	138,467.00
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	3,519,999.96	26,106,500.00	22,586,500.04	14,019,999.96
014700100200	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	441,336.00	534,000.00	92,664.00	534,000.00
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	5,568,165.34	6,827,992.00	1,259,826.66	6,308,992.04
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	21,553,680.00	24,653,680.00	3,100,000.00	22,088,679.92
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,497,765.00	3,097,765.00	1,600,000.00	2,006,765.04
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	205,000.00	205,000.00	-	155,000.00
022000100100	MINISTRY OF FINANCE	406,396,234.76	453,953,741.00	47,557,506.24	102,735,237.81
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (Kwirs)	208,445,130.62	299,384,069.00	90,938,938.38	183,702,283.14
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	219,684,198.65	826,710,515.00	607,026,316.35	1,810,515.00
022201800100	KWARA INVESTMENT PROMOTION AGENCY	-	-	-	499,050.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,110,000.04	13,560,000.00	10,449,999.96	3,590,000.04
023100100100	MINISTRY OF ENERGY	599,992.00	1,700,000.00	1,100,008.00	600,036.00
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD (REB)	1,567,656.00	1,567,656.00	-	1,567,656.00
023305100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	734,335.84	2,792,913.00	2,058,577.16	692,113.00
023400100100	MINISTRY OF WORKS	11,370,918.00	20,070,914.00	8,699,996.00	10,729,413.96
023400200100	OFFICE OF SURVEYOR -GENERAL OF THE STATE	-	-	-	-
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	1,464,609.84	1,464,610.00	0.16	1,464,609.84
023600400100	KWARA STATE COUNCIL FOR ARTS & CULTURE	7,036,917.00	28,259,857.00	21,222,940.00	6,895,074.40
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	529,339,640.53	585,840,574.00	56,500,933.47	227,969,884.58
023800400100	BUREAU OF STATISTICS	6,345,615.00	7,695,615.00	1,350,000.00	2,345,365.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	1,949,983.04	4,049,984.00	2,100,000.96	1,909,296.00
025200100100	MINISTRY OF WATER RESOURCES	1,259,200.00	2,359,200.00	1,100,000.00	1,759,236.92
025210200100	KWARA STATE WATER COORPERATION	9,212,692.00	11,600,000.00	2,387,308.00	12,059,600.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,433,484.00	4,785,934.00	3,352,450.00	935,934.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	340,414.70	1,974,099.00	1,633,684.30	300,247.92
025301000100	KWARA STATE HOUSING CORPORATION	369,684.00	486,000.00	116,316.00	317,960.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	61,896,464.00	63,800,000.00	1,903,536.00	50,199,992.50
031801100100	STATE JUDICIAL SERVICE COMMISSION	6,917,822.73	12,117,700.00	5,199,877.27	7,556,600.06
032600100100	MINISTRY OF JUSTICE	117,763,948.16	204,447,686.00	86,683,737.84	187,511,948.16
032600600100	COLLEGE OF ARABIC & ISLAMIC LEGAL STUDIES	17,568,923.00	18,009,748.00	440,825.00	20,862,052.00
032605100100	HIGH COURT OF JUSTICE	182,635,934.30	251,206,970.00	68,571,035.70	39,669,835.09
032605300100	SHARIA COURT OF APPEAL	26,836,280.00	80,293,231.00	53,456,951.00	58,819,660.96
051400100100	MINISTRY OF WOMEN AFFAIRS	10,709,508.40	39,694,209.00	28,984,700.60	21,069,108.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	472,263,085.00	491,890,027.00	19,626,942.00	219,683,987.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (SUBEB)	52,726,950.00	87,793,000.00	35,066,050.00	42,840,808.00
051701000100	AGENCY FOR MASS EDUCATION	1,139,249.88	11,948,000.00	10,808,750.12	1,007,194.60
051701700100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	350,763,854.00	350,793,500.00	29,646.00	221,213,161.37
051701800100	KWARA STATE POLYTECHNIC ILORIN	1,106,861,658.69	1,107,529,643.00	667,984.31	1,086,307,550.41
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	52,938,026.00	54,930,000.00	1,991,974.00	25,025,884.00

051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	84,926,673.00	87,400,000.00	2,473,327.00	94,987,622.00
051701900300	KWARA STATE COLLEGE OF EDUCATION, LAFIAGI	70,613,604.00	81,865,387.00	11,251,783.00	53,464,679.00
051702100100	KWARA STATE UNIVERSITY, MALETE	3,090,731,399.50	3,631,242,525.00	540,511,125.50	2,283,600,637.67
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	61,863,262.16	92,585,000.00	30,721,737.84	25,379,491.25
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	810,349.00	10,910,349.00	10,100,000.00	7,610,349.04
051705500100	INTERNATIONAL VOCATIONAL TECHNICAL ENTREPRENEURSHIP COLLEGE (IVTEC)	74,891,660.83	97,518,002.00	22,626,341.17	97,248,165.59
051705600100	KWARA STATE SCHOLARSHIP BOARD	288,000.00	647,379.00	359,379.00	240,000.00
052100100100	MINISTRY OF HEALTH	14,218,363.84	49,277,364.00	35,059,000.16	58,321,363.80
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	450,000.00	12,100,000.00	11,650,000.00	450,000.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	15,729,999.00	47,404,999.00	31,675,000.00	24,622,800.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BUREAU	255,743,327.00	257,430,000.00	1,686,673.00	201,780,000.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	107,283,619.68	118,938,796.00	11,655,176.32	43,942,669.75
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	39,731,500.00	39,731,500.00	-	47,930,000.00
053500100100	MINISTRY OF ENVIRONMENT	20,079,352.12	26,209,993.00	6,130,640.88	10,641,657.12
053501600100	KWARA STATE ENVIRONMENTAL PROTECTION AGENCY	3,119,999.92	4,670,000.00	1,550,000.08	3,119,999.96
051300100100	MINISTRY OF YOUTH DEVELOPMENT	39,627,332.48	47,318,333.00	7,691,000.52	24,472,833.00
053905100100	KWARA STATE SPORTS COMMISSION	107,900,800.00	185,950,000.00	78,049,200.00	96,239,746.78
053905200100	KWARA UNITED FOOTBALL CLUB	157,723,000.00	162,831,566.00	5,108,566.00	106,889,666.67
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	53,414,583.09	70,550,100.00	17,135,516.91	36,635,832.00
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	29,031,716.96	47,013,490.00	17,981,773.04	19,100,489.96
Total		13,773,478,911.18	17,639,345,830.00	3,865,866,918.82	9,900,916,948.60

220301	STAFF LOANS & ADVANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
051702100100	KWARA STATE UNIVERSITY, MALETE	-	-	-	700,000,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	44,128,425.00	45,000,000.00	-	
Total		-	-	-	700,000,000.00

220401	LOCAL GRANTS AND CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	-	-	-	3,340,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	10,954,250.00	10,954,250.00	-	9,104,250.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	-	-	-	-
053905100100	KWARA STATE SPORTS COMMISSION	91,637,622.96	123,869,873.00	32,232,250.04	88,090,956.29
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	2,244,000.00	2,244,000.00	-
Total		102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29

220602	DOMESTIC INTEREST / DISCOUNT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000100100	MINISTRY OF FINANCE	7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-	10,602,059,813.79

	Total	7,322,207,358.76	10,803,390,661.00	3,481,183,302.24	10,602,059,813.79
220701	TRANSFERS TO FUND RECURRENT EXPENDITURE-PAYMENT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
022000100100	MINISTRY OF FINANCE	1,405,000,000.00	4,000,000,000.00	2,595,000,000.00	8,300,000,000.00
022000100100	MINISTRY OF FINANCE	1,585,709,465.85	1,622,945,641.00	37,236,175.15	1,433,111,329.93
	Total	2,990,709,465.85	5,622,945,641.00	2,632,236,175.15	9,733,111,329.93
230101	PURCHASE OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,527,057,279.23	1,895,130,000.00	368,072,720.77	1,148,982,519.76
011200300100	KWARA STATE HOUSE OF ASSEMBLY	948,799,470.00	1,563,925,000.00	615,125,530.00	-
012300100100	MINISTRY OF COMMUNICATION	34,179,662.34	772,668,752.00	738,489,089.66	207,394,881.46
012500100100	OFFICE OF HEAD OF SERVICE	134,788,400.00	586,690,000.00	451,901,600.00	2,771,750.00
014000100100	AUDITOR-GENERAL STATE	-	45,500,000.00	45,500,000.00	2,800,000.00
014000100200	LOCAL GOVERNMENT AUDITOR-GENERAL	-	32,500,000.00	32,500,000.00	-
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	16,250,000.00	160,800,000.00	144,550,000.00	-
022000100100	MINISTRY OF FINANCE	43,822,350.00	75,500,000.00	31,677,650.00	1,137,350.00
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	58,815,600.00	234,000,000.00	175,184,400.00	78,117,360.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	-	7,000,000.00	7,000,000.00	-
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	68,054,500.00	500,000,000.00	431,945,500.00	75,000,000.00
023100100100	MINISTRY OF ENERGY	130,170,827.47	500,000,000.00	369,829,172.53	439,040,728.78
023300100100	MINISTRY OF SOILD MINERIAL DEVELOPMENT	577,000.00	60,000,000.00	59,423,000.00	-
023400100100	MINISTRY OF WORKS	20,276,477.50	115,530,900.00	95,254,422.50	-
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	-	39,224,000.00	39,224,000.00	-
023800400100	BUREAU OF STATISTICS	-	-	-	-
025000100100	FISCAL RESPONSIBILITY COMMISSION	-	2,000,000.00	2,000,000.00	-
025200100100	MINISTRY OF WATER RESOURCES	240,193,497.34	275,643,496.00	35,449,998.66	235,193,504.04
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	5,000,000.00	5,000,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	82,285,540.00	602,000,000.00	519,714,460.00	7,500,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	2,900,000.00	32,900,000.00	30,000,000.00	-
032600100100	MINISTRY OF JUSTICE	-	5,835,888.00	5,835,888.00	-
032605100100	HIGH COURT OF JUSTICE	500,000,000.00	510,534,720.00	10,534,720.00	2,000,000.00
032605300100	SHARIA COURT OF APPEAL	78,000,000.00	109,115,566.00	31,115,566.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	1,690,000.00	1,690,000.00	1,000,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	24,422,827.70	70,455,000.00	46,032,172.30	34,160,400.00
052100100100	MINISTRY OF HEALTH	342,534,153.45	630,000,000.00	287,465,846.55	137,800,300.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	145,106,250.00	145,106,250.00	-
053500100100	MINISTRY OF ENVIRONMENT	146,893,243.23	302,713,980.00	155,820,736.77	249,607,037.50
053900100100	KWARA STATE SPORTS COMMISSION	1,225,000.00	104,578,000.00	103,353,000.00	65,450,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	220,000,000.00	220,000,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	4,000,000.00	6,475,000.00	2,475,000.00	2,000,000.00
	Total	4,405,245,828.26	9,612,516,552.00	5,207,270,723.74	2,689,955,831.54

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	47,360,067.15	386,741,750.00	339,381,682.85	296,291,006.43
011200300100	KWARA STATE HOUSE OF ASSEMBLY	-	317,500,000.00	317,500,000.00	-
012300100100	MINISTRY OF COMMUNICATION	347,687,397.04	809,262,500.00	461,575,102.96	216,246,322.46
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	8,377,500.00	55,000,000.00	46,622,500.00	-
022000100100	MINISTRY OF FINANCE	-	200,000,000.00	200,000,000.00	-
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	808,174,355.16	2,000,000,000.00	1,191,825,644.84	1,580,214,952.56
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	5,792,688,807.75	9,360,000,000.00	3,567,311,192.25	5,262,968,931.37
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	28,369,041.85	1,939,756,897.00	1,911,387,855.15	1,249,998,800.03
023100100100	MINISTRY OF ENERGY	500,848,082.77	1,385,000,000.00	884,151,917.23	-
023400100100	MINISTRY OF WORKS	12,236,740,769.45	13,022,820,000.00	786,079,230.55	13,339,486,907.89
023800400100	BUREAU OF STATISTICS	-	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	40,596,250.00	50,000,000.00	9,403,750.00	-
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	500,000,000.00	500,000,000.00	-
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	-	55,000,000.00	55,000,000.00	10,945,800.00
032600100100	MINISTRY OF JUSTICE	-	-	-	-
032605100100	HIGH COURT OF JUSTICE	-	-	-	-
032605300100	SHARIA COURT OF APPEAL	-	50,000,000.00	50,000,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	30,002,772.25	64,000,000.00	33,997,227.75	30,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	511,075,389.81	700,000,000.00	188,924,610.19	73,254,387.27
052100100100	MINISTRY OF HEALTH	-	300,000,000.00	300,000,000.00	283,950,598.15
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	-	-	-
053500100100	MINISTRY OF ENVIRONMENT	257,677,352.56	350,000,000.00	92,322,647.44	311,817,392.77
053900100100	KWARA STATE SPORTS COMMISSION	348,757,654.72	1,165,143,031.00	816,385,376.28	117,605,330.39
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	541,994,692.00	541,994,692.00	304,060,559.97
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	-	100,000,000.00	100,000,000.00	304,060,559.97
Total		20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	23,380,901,549.26

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	14,278,007.43	40,000,000.00	25,721,992.57	31,670,256.64
011200300100	KWARA STATE HOUSE OF ASSEMBLY	90,000,000.00	96,200,000.00	6,200,000.00	-
012300100100	MINISTRY OF COMMUNICATION	-	10,000,000.00	10,000,000.00	-
012500100100	OFFICE OF HEAD OF SERVICE	56,565,691.25	350,460,000.00	293,894,308.75	8,019,803.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	60,000,000.00	60,000,000.00	-
022000100100	MINISTRY OF FINANCE	-	-	-	-
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	50,000,000.00	50,000,000.00	2,554,150.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	4,660,642,174.50	5,421,452,830.00	760,810,655.50	500,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	-	-	-	-
023400100100	MINISTRY OF WORKS	937,995,866.57	4,725,000,000.00	3,787,004,133.43	392,232,222.52
023800400100	BUREAU OF STATISTIC	-	-	-	-

025200100100	MINISTRY OF WATER RESOURCES	483,178,884.05	520,000,000.00	36,821,115.95	340,391,287.08
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	260,262,954.28	870,000,000.00	609,737,045.72	-
032605100100	HIGH COURT OF JUSTICE	30,404,790.75	105,000,000.00	74,595,209.25	15,000,000.00
032605300100	SHARIA COURT OF APPEAL	36,194,119.00	41,194,119.00	5,000,000.00	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	9,000,000.00	20,000,000.00	11,000,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	-	-	-
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	3,781,479,708.08	4,665,797,507.00	884,317,798.92	144,042,646.19
052100100100	MINISTRY OF HEALTH	670,811,857.97	1,099,996,784.00	429,184,926.03	28,627,374.00
053500100100	MINISTRY OF ENVIRONMENT	174,018,918.91	204,000,000.00	29,981,081.09	119,180,125.00
053900100100	KWARA STATE SPORTS COMMISSION	4,256,743.75	600,000,000.00	595,743,256.25	1,000,000.00
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	-	50,000,000.00	50,000,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	6,158,300.00	85,264,067.00	79,105,767.00	3,004,000.00
Total		11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,086,221,864.43

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	1,738,836,173.08	2,063,000,000.00	324,163,826.92	30,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	-	-	-
053500100100	MINISTRY OF ENVIRONMENT	171,343,200.00	239,000,000.00	67,656,800.00	29,918,250.00
Total		1,910,179,373.08	2,302,000,000.00	391,820,626.92	59,918,250.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	23,776,034,676.75	31,735,000,000.00	7,958,965,323.25	3,584,980,249.06
011200300100	KWARA STATE HOUSE OF ASSEMBLY	480,000,000.00	1,016,000,000.00	536,000,000.00	211,000,000.00
012300100100	MINISTRY OF COMMUNICATION	-	7,195,000.00	7,195,000.00	52,558,750.00
012500100100	OFFICE OF HEAD OF SERVICE	-	-	-	-
014000100100	AUDITOR-GENERAL STATE	-	5,000,000.00	5,000,000.00	5,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	251,531,550.00	1,207,150,000.00	955,618,450.00	372,590,000.00
022000100100	MINISTRY OF FINANCE	2,846,725,183.30	5,236,000,000.00	2,389,274,816.70	124,046,321.62
022000800100	KWARA STATE INTERNAL REVENUE SERVICE (KWIRS)	-	-	-	-
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	25,000,000.00	120,000,000.00	95,000,000.00	5,000,000.00
022800100100	MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY	3,791,855,324.83	5,147,233,267.00	1,355,377,942.17	3,053,280,253.01
023100100100	MINISTRY OF ENERGY	-	-	-	-
023300100100	MINISTRY OF SOILD MINERAL DEVELOPMENT	1,380,000.00	50,000,000.00	48,620,000.00	3,680,000.00
023400100100	MINISTRY OF WORKS	78,271,915.97	180,000,000.00	101,728,084.03	105,209,877.15
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,233,615,256.78	1,812,763,803.00	579,148,546.22	3,755,787,260.11
023800400100	BUREAU OF STATISTICS	-	135,972,560.00	135,972,560.00	-
025200100100	MINISTRY OF WATER RESOURCES	239,717,480.99	325,000,000.00	85,282,519.01	18,990,000.00
026000100100	KWARA GEOGRAPHICAL INFORMATION SERVICE	288,075,000.00	325,000,000.00	36,925,000.00	124,281,000.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,150,000.00	1,150,000.00	-	-
032605100100	HIGH COURT OF JUSTICE	-	-	-	5,000,000.00
032605300100	SHARIA COURT OF APPEAL	3,923,250.00	5,000,000.00	1,076,750.00	-

032600100100	MINISTRY OF JUSTICE	-	10,000,000.00	10,000,000.00	-
051400100100	MINISTRY OF WOMEN AFFAIRS	-	15,200,000.00	15,200,000.00	1,000,000.00
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	2,264,114,185.80	2,344,357,995.00	80,243,809.20	8,690,527,466.03
052100100100	MINISTRY OF HEALTH	17,668,591,414.97	16,684,996,372.00	-	983,595,042.97
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	-	15,000,000.00	15,000,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	1,593,478,631.22	1,801,770,000.00	208,291,368.78	-
051300100100	MINISTRY OF YOUTH DEVELOPMENT	28,600,000.00	30,000,000.00	1,400,000.00	38,000,000.00
053905100100	KWARA STATE SPORTS COMMISSION	-	35,000,000.00	35,000,000.00	-
055100100100	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	519,043,999.00	30,000,000.00	30,000,000.00	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT		700,000,000.00		
	Total	55,091,107,869.61	68,974,788,997.00	13,702,725,126.39	29,549,700,816.31

210101	SALARIES AND WAGES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	737,927,350.20	872,131,722.00	134,204,371.80	-
70112	FINANCIAL AND FISCAL AFFAIRS	2,648,102,731.19	3,106,539,005.00	458,436,273.81	-
70131	GENERAL PERSONNEL SERVICES	1,084,149,423.22	1,497,762,871.00	413,613,447.78	27,960,452,646.15
70132	OVERALL PLANNING AND STATISTICAL SERVICES	305,126,676.42	402,178,760.00	97,052,083.58	-
70133	OTHER GENERAL SERVICES			-	-
70330	LAW COURTS	1,631,002,667.34	2,167,284,664.00	536,281,996.66	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	302,625,608.33	398,372,613.00	95,747,004.67	-
70421	AGRICULTURE	472,744,715.00	575,794,340.00	103,049,625.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	54,710,914.69	69,104,818.00	14,393,903.31	-
70435	ELECTRICITY	181,457,445.67	242,690,747.00	61,233,301.33	-
70451	ROAD TRANSPORT	457,531,831.35	604,313,317.00	146,781,485.65	-
70460	COMMUNICATION	571,545,121.88	764,703,320.00	193,158,198.12	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	235,497,513.84	289,616,433.00	54,118,919.16	-
70610	HOUSING DEVELOPMENT	395,472,200.68	525,436,228.00	129,964,027.32	-
70620	COMMUNITY DEVELOPMENT	122,567,015.67	163,839,650.00	41,272,634.33	-
70630	WATER SUPPLY	353,128,908.07	453,941,686.00	100,812,777.93	-
70740	PUBLIC HEALTH SERVICES	19,306,046.74	25,354,204.00	6,048,157.26	-
70760	HEALTH N.E.C.	4,199,983,803.55	4,828,813,177.00	628,829,373.45	-
70810	RECREATIONAL AND SPORTING SERVICES	365,212,673.84	415,464,785.00	50,252,111.16	-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES			-	-
70941	FIRST STAGE OF TERTIARY EDUCATION	8,062,840,784.51	10,818,091,544.00	2,755,250,759.49	-
70980	EDUCATION N.E.C	8,867,090,391.08	11,956,207,407.00	3,089,117,015.92	-
71040	FAMILY AND CHILDREN			-	-
71050	UNEMPLOYMENT			-	-
71090	SOCIAL PROTECTION N.E.C.	164,508,228.54	215,089,757.00	50,581,528.46	-
	Total	31,232,532,051.81	40,392,731,048.00	9,160,198,996.19	27,960,452,646.15

210201	ALLOWANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL

70131	GENERAL PERSONNEL SERVICES	1,172,597,689.00	1,583,400,000.00	410,802,311.00	-
70620	COMMUNITY DEVELOPMENT	93,005,642.00	93,005,651.00	9.00	
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	-	93,005,652.00
	Total	1,265,603,331.00	1,676,405,651.00	410,802,320.00	93,005,652.00

210202	SOCIAL CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70112	FINANCIAL AND FISCAL AFFAIRS	116,857,855.15	140,922,426.00	24,064,570.85	
70131	GENERAL PERSONNEL SERVICES			-	104,819,769.31
70740	PUBLIC HEALTH SERVICES	144,201,508.00	618,000,000.00	473,798,492.00	
70941	FIRST STAGE OF TERTIARY EDUCATION	14,342,742.84	20,463,431.00	6,120,688.16	8,000,000.00
	Total	275,402,105.99	779,385,857.00	503,983,751.01	112,819,769.31

220101	SOCIAL BENEFITS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	65,009,615.00	65,500,000.00	490,385.00	
70131	GENERAL PERSONNEL SERVICES	-	-	-	
71020	OLD AGE	11,291,849,923.77	14,689,785,692.00	3,397,935,768.23	10,352,001,137.73
	Total	11,291,849,923.77	14,689,785,692.00	3,397,935,768.23	10,352,001,137.73

220201	TRAVEL & TRANSPORT - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	898,754,702.29	1,022,000,000.00	123,245,297.71	-
70112	FINANCIAL AND FISCAL AFFAIRS	1,597,642,931.32	1,623,368,019.00	25,725,087.68	-
70131	GENERAL PERSONNEL SERVICES			-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,950,000.00	8,000,000.00	3,050,000.00	-
70133	OTHER GENERAL SERVICES			-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	1,100,000.00	5,200,000.00	4,100,000.00	705,046,684.53
70330	LAW COURTS	18,388,027.00	30,506,787.00	12,118,760.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	2,000,000.00	2,000,000.00	1,415,684,428.91
70421	AGRICULTURE	1,040,000.00	2,000,000.00	960,000.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	990,000.00	1,000,000.00	10,000.00	
70435	ELECTRICITY	800,004.00	2,300,000.00	1,499,996.00	-
70451	ROAD TRANSPORT	450,000.00	1,450,000.00	1,000,000.00	-
70460	COMMUNICATION	3,870,000.04	5,790,000.00	1,919,999.96	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	-	2,000,000.00	2,000,000.00	-
70610	HOUSING DEVELOPMENT	-	3,000,000.00	3,000,000.00	-
70620	COMMUNITY DEVELOPMENT	-	1,500,000.00	1,500,000.00	
70630	WATER SUPPLY	-	3,006,000.00	3,006,000.00	-
70740	PUBLIC HEALTH SERVICES	930,000.00	3,000,000.00	2,070,000.00	-
70760	HEALTH N.E.C.	1,140,000.00	1,500,000.00	360,000.00	-
70810	RECREATIONAL AND SPORTING SERVICES	96,567,000.00	44,892,000.00	(51,675,000.00)	-
70941	FIRST STAGE OF TERTIARY EDUCATION	151,918,031.50	153,600,000.00	1,681,968.50	-

70942	SECOND STAGE OF TERTIARY EDUCATION	6,860,640.00	7,680,000.00	819,360.00	-
70980	EDUCATION N.E.C	97,971,990.00	110,910,000.00	12,938,010.00	-
71040	FAMILY AND CHILDREN			-	-
71050	UNEMPLOYMENT				
71090	SOCIAL PROTECTION N.E.C.	2,896,000.00	4,700,000.00	1,804,000.00	-
	Total	2,886,269,326.15	3,039,402,806.00	153,133,479.85	2,120,731,113.44

220202	UTILITIES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,321,999.96	86,207,000.00	2,885,000.04	-
70112	FINANCIAL AND FISCAL AFFAIRS	66,181,216.96	68,875,347.00	2,694,130.04	-
70131	GENERAL PERSONNEL SERVICES			-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,381,996.00	10,881,996.00	5,500,000.00	-
70133	OTHER GENERAL SERVICES			-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	1,317,404.96	1,358,992.00	41,587.04	701,943,303.24
70330	LAW COURTS	21,277,845.00	25,468,000.00	4,190,155.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	757,800.00	757,800.00	-	-
70421	AGRICULTURE	1,447,794.00	1,447,794.00	-	-
70431	COAL AND OTHER SOLID MINERAL FUEL	394,147.32	400,000.00	5,852.68	-
70435	ELECTRICITY	316,314,037.74	316,711,644.00	397,606.26	-
70451	ROAD TRANSPORT	517,720.00	708,695.00	190,975.00	-
70460	COMMUNICATION	11,451,995.08	11,584,785.00	132,789.92	204,843,944.38
70560	ENVIRONMENTAL PROTECTION N.E.C.	234,000.00	734,000.00	500,000.00	-
70610	HOUSING DEVELOPMENT	8,240,000.00	8,604,000.00	364,000.00	-
70620	COMMUNITY DEVELOPMENT	240,999.96	241,000.00	0.04	-
70630	WATER SUPPLY	262,025,153.61	260,252,000.00	-	1,773,153.61
70740	PUBLIC HEALTH SERVICES	6,223,868.00	6,457,200.00	233,332.00	697,500.00
70760	HEALTH N.E.C.	360,000.00	360,000.00	-	-
70810	RECREATIONAL AND SPORTING SERVICES	3,416,800.00	3,418,000.00	1,200.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	266,231,270.07	282,661,759.00	16,430,488.93	-
70942	SECOND STAGE OF TERTIARY EDUCATION	19,820,024.50	25,959,457.00	6,139,432.50	-
70980	EDUCATION N.E.C	4,187,130.00	4,495,680.00	308,550.00	19,684,828.42
71040	FAMILY AND CHILDREN				-
71050	UNEMPLOYMENT			-	-
71090	SOCIAL PROTECTION N.E.C.	818,719.96	1,180,000.00	361,280.04	-
	Total	1,080,161,923.12	1,118,765,149.00	38,603,225.88	927,169,576.04

220203	MATERIALS & SUPPLIES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	71,408,665.92	72,061,670.00	653,004.08	-
70112	FINANCIAL AND FISCAL AFFAIRS	323,951,127.47	335,304,894.00	11,353,766.53	-
70131	GENERAL PERSONNEL SERVICES			-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,140,564.04	21,612,226.00	6,471,661.96	-
70133	OTHER GENERAL SERVICES			-	-

70160	GENERAL PUBLIC SERVICES N.E.C.	11,132,134.96	18,142,326.00	7,010,191.04	618,461,233.57
70330	LAW COURTS	46,066,639.53	63,613,700.00	17,547,060.47	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,673,700.00	1,713,700.00	40,000.00	124,215,425.78
70421	AGRICULTURE	6,367,150.04	6,867,150.00	499,999.96	-
70431	COAL AND OTHER SOLID MINERAL FUEL	1,290,434.16	1,324,900.00		
70435	ELECTRICITY	1,481,160.00	1,481,173.00	13.00	-
70451	ROAD TRANSPORT	3,609,800.20	8,032,600.00	4,422,799.80	-
70460	COMMUNICATION	22,176,365.58	23,573,192.00	1,396,826.42	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	972,000.00	2,230,600.00	1,258,600.00	-
70610	HOUSING DEVELOPMENT	4,012,743.66	5,189,210.00	1,176,466.34	-
70620	COMMUNITY DEVELOPMENT	646,249.92	646,250.00	0.08	
70630	WATER SUPPLY	2,395,700.06	2,506,300.00	110,599.94	-
70740	PUBLIC HEALTH SERVICES	959,435,269.92	1,169,893,450.00	210,458,180.08	-
70760	HEALTH N.E.C.	4,057,480.00	4,092,480.00	35,000.00	558,367,210.02
70810	RECREATIONAL AND SPORTING SERVICES	2,866,100.00	2,866,650.00	550.00	-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES			-	-
70941	FIRST STAGE OF TERTIARY EDUCATION	724,083,679.04	747,558,667.00	23,474,987.96	-
70942	SECOND STAGE OF TERTIARY EDUCATION	35,030,740.00	36,555,100.00	1,524,360.00	-
70980	EDUCATION N.E.C	225,467,453.09	322,244,863.00	96,777,409.91	65,682,069.84
71040	FAMILY AND CHILDREN			-	-
71050	UNEMPLOYMENT				
71090	SOCIAL PROTECTION N.E.C.	2,878,760.40	3,225,160.00	346,399.60	-
Total		2,466,143,917.99	2,850,736,261.00	384,557,877.17	1,366,725,939.21

220204	MAINTENANCE SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	290,401,118.92	303,945,500.00	13,544,381.08	-
70112	FINANCIAL AND FISCAL AFFAIRS	87,592,887.37	87,881,068.00	288,180.63	-
70131	GENERAL PERSONNEL SERVICES			-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,699,200.08	25,633,778.00	11,934,577.92	-
70133	OTHER GENERAL SERVICES			-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	17,907,993.04	19,587,000.00	1,679,006.96	736,029,993.71
70330	LAW COURTS	31,551,912.76	38,227,718.00	6,675,805.24	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,847,394.22	2,247,395.00	400,000.78	8,206,747.97
70421	AGRICULTURE	13,645,299.96	16,234,300.00	2,589,000.04	-
70431	COAL AND OTHER SOLID MINERAL FUEL	793,644.80	1,252,648.00		
70435	ELECTRICITY	2,357,988.00	4,358,000.00	2,000,012.00	-
70451	ROAD TRANSPORT	4,459,006.92	4,723,691.00	264,684.08	-
70460	COMMUNICATION	12,947,346.97	13,196,922.00	249,575.03	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	17,133,997.00	23,833,997.00	6,700,000.00	9,145,400.00
70610	HOUSING DEVELOPMENT	9,528,480.00	10,188,880.00	660,400.00	-
70620	COMMUNITY DEVELOPMENT	2,648,190.00	2,648,390.00	200.00	
70630	WATER SUPPLY	31,395,660.02	31,429,552.00	33,891.98	-
70740	PUBLIC HEALTH SERVICES	9,148,677.00	9,682,000.00	533,323.00	-

70760	HEALTH N.E.C.	2,747,392.00	2,847,392.00	100,000.00	-
70810	RECREATIONAL AND SPORTING SERVICES	12,547,621.00	12,548,621.00	1,000.00	-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES			-	-
70941	FIRST STAGE OF TERTIARY EDUCATION	511,370,873.52	539,318,004.00	27,947,130.48	-
70942	SECOND STAGE OF TERTIARY EDUCATION	121,214,957.46	195,104,176.00	73,889,218.54	-
70980	EDUCATION N.E.C	13,154,001.17	15,058,843.00	1,904,841.83	11,848,611.84
71040	FAMILY AND CHILDREN			-	-
71050	UNEMPLOYMENT				
71090	SOCIAL PROTECTION N.E.C.	2,638,310.14	3,263,602.00	625,291.86	-
Total		1,210,731,952.35	1,363,211,477.00	152,020,521.45	765,230,753.52

220205	TRAINING - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	147,881,300.00	366,952,918.00	219,071,618.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	89,864,436.00	131,476,207.00	41,611,771.00	-
70131	GENERAL PERSONNEL SERVICES			-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,418,000.00	4,000,000.00	2,582,000.00	-
70133	OTHER GENERAL SERVICES			-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	16,125,000.00	22,840,000.00	6,715,000.00	178,353,154.00
70330	LAW COURTS	183,189,350.00	203,001,250.00	19,811,900.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS		2,000,000.00	2,000,000.00	90,626,304.25
70421	AGRICULTURE		1,500,000.00	1,500,000.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL		500,000.00	500,000.00	
70435	ELECTRICITY	3,112,092.00	4,652,086.00	1,539,994.00	-
70451	ROAD TRANSPORT	1,500,000.00	2,500,000.00	1,000,000.00	-
70460	COMMUNICATION		5,000,000.00	5,000,000.00	
70560	ENVIRONMENTAL PROTECTION N.E.C.		2,000,000.00	2,000,000.00	-
70610	HOUSING DEVELOPMENT		5,500,000.00	5,500,000.00	-
70620	COMMUNITY DEVELOPMENT		2,500,000.00	2,500,000.00	
70630	WATER SUPPLY		2,000,000.00	2,000,000.00	-
70740	PUBLIC HEALTH SERVICES		4,000,000.00	4,000,000.00	-
70760	HEALTH N.E.C.	1,476,000.00	1,500,000.00	24,000.00	
70810	RECREATIONAL AND SPORTING SERVICES		4,105,000.00	4,105,000.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	131,901,267.35	-	131,901,267.35	-
70980	EDUCATION N.E.C	3,066,000.00	19,617,800.00	16,551,800.00	-
71040	FAMILY AND CHILDREN				
71050	UNEMPLOYMENT				
71090	SOCIAL PROTECTION N.E.C.		3,000,000.00	3,000,000.00	-
Total		579,533,445.35	788,645,261.00	209,111,815.65	268,979,458.25

220206	OTHER SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,644,559,259.51	2,713,533,661.00	68,974,401.49	-
70112	FINANCIAL AND FISCAL AFFAIRS	55,094,007.00	57,174,652.00	2,080,645.00	-

70131	GENERAL PERSONNEL SERVICES	34,406,420.00	34,954,000.00	547,580.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,730,902.08	7,730,902.00	2,999,999.92	-
70133	OTHER GENERAL SERVICES			-	197,826,275.00
70160	GENERAL PUBLIC SERVICES N.E.C.			-	2,536,461,131.65
70330	LAW COURTS	15,958,538.76	20,406,501.00	4,447,962.24	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	300,000.00	300,000.00	-	758,000.00
70421	AGRICULTURE	3,575,000.04	3,575,000.00	-	0.04
70431	COAL AND OTHER SOLID MINERAL FUEL	268,394.72	274,400.00	6,005.28	
70435	ELECTRICITY	433,499.00	433,484.00	-	15.00
70451	ROAD TRANSPORT	3,141,462.92	3,141,463.00	0.08	-
70460	COMMUNICATION	6,269,500.08	6,337,600.00	68,099.92	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	450,000.00	450,000.00	-	-
70610	HOUSING DEVELOPMENT	1,619,099.00	1,619,899.00	800.00	-
70620	COMMUNITY DEVELOPMENT	1,250,000.04	1,250,100.00	99.96	
70630	WATER SUPPLY	363,200.00	363,200.00	-	-
70740	PUBLIC HEALTH SERVICES	1,532,600.00	1,532,600.00	-	-
70760	HEALTH N.E.C.	500,000.00	500,000.00	-	-
70810	RECREATIONAL AND SPORTING SERVICES	4,128,600.00	4,128,600.00	-	-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	-
70941	FIRST STAGE OF TERTIARY EDUCATION	204,062,649.00	222,841,392.00	18,778,743.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	10,413,040.00	14,426,000.00	4,012,960.00	-
70980	EDUCATION N.E.C	10,372,000.00	10,378,000.00	6,000.00	-
71040	FAMILY AND CHILDREN			-	-
71050	UNEMPLOYMENT			-	-
71090	SOCIAL PROTECTION N.E.C.	1,189,999.92	1,239,700.00	49,700.08	-
Total		3,004,618,172.07	3,106,591,154.00	101,972,981.93	2,735,045,406.65

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	182,293,961.00	190,500,000.00	8,206,039.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	4,990,117,585.36	8,500,000,000.00	3,509,882,414.64	-
70131	GENERAL PERSONNEL SERVICES	305,070,000.00	316,900,000.00	11,830,000.00	-
70133	OTHER GENERAL SERVICES			-	-
70160	GENERAL PUBLIC SERVICES N.E.C.			-	12,408,500.00
70330	LAW COURTS	4,281,386.98	64,175,000.00	59,893,613.02	141,861,411.95
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS			-	4,380,596,950.05
70435	ELECTRICITY	450,000.00	450,000.00	-	-
70460	COMMUNICATION	5,315,075.00	7,036,440.00	1,721,365.00	
70560	ENVIRONMENTAL PROTECTION N.E.C.	435,626,020.00	451,674,855.00	16,048,835.00	635,908,700.02
70610	HOUSING DEVELOPMENT	690,000.00	14,000,000.00	13,310,000.00	-
70630	WATER SUPPLY	32,000.00	1,500,000.00	1,468,000.00	-
70740	PUBLIC HEALTH SERVICES	1,000,000.00	1,000,000.00	-	-
70810	RECREATIONAL AND SPORTING SERVICES	1,200,000.00	3,200,000.00	2,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	91,144,161.22	112,470,000.00	21,325,838.78	-

70942	SECOND STAGE OF TERTIARY EDUCATION	6,198,000.00	6,670,000.00	472,000.00	-
	Total	6,023,418,189.56	9,669,576,295.00	3,646,158,105.44	5,170,775,562.02

220208	FUEL & LUBRICANTS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	339,790,111.96	393,343,917.00	53,553,805.04	-
70112	FINANCIAL AND FISCAL AFFAIRS	88,739,553.86	88,987,217.00	247,663.14	-
70131	GENERAL PERSONNEL SERVICES	10,166,234.92	10,995,708.00	829,473.08	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,397,049.08	17,397,049.00	10,999,999.92	-
70133	OTHER GENERAL SERVICES	-	-	-	-
70160	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	790,321,274.02
70330	LAW COURTS	22,275,551.13	24,137,016.00	1,861,464.87	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,247,658.96	4,251,232.00	3,573.04	-
70421	AGRICULTURE	8,714,205.96	8,714,206.00	0.04	-
70431	COAL AND OTHER SOLID MINERAL FUEL	563,059.16	569,055.00	-	-
70435	ELECTRICITY	2,333,184.00	2,333,146.00	38.00	-
70451	ROAD TRANSPORT	6,094,560.04	6,094,640.00	79.96	-
70460	COMMUNICATION	44,266,757.46	45,624,123.00	1,357,365.54	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	3,384,474.00	4,484,474.00	1,100,000.00	-
70610	HOUSING DEVELOPMENT	10,677,278.00	10,909,135.00	231,857.00	-
70620	COMMUNITY DEVELOPMENT	3,300,000.00	3,300,100.00	-	-
70630	WATER SUPPLY	5,627,347.96	5,627,548.00	200.04	-
70740	PUBLIC HEALTH SERVICES	13,866,198.00	14,416,194.00	549,996.00	-
70760	HEALTH N.E.C.	3,112,551.00	3,112,551.00	-	-
70810	RECREATIONAL AND SPORTING SERVICES	10,625,200.00	10,625,200.00	-	-
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	-	-	-
70941	FIRST STAGE OF TERTIARY EDUCATION	343,053,847.00	437,708,400.00	94,654,553.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	44,875,879.00	60,375,902.00	15,500,023.00	-
70980	EDUCATION N.E.C	16,149,089.00	17,180,996.00	1,031,907.00	24,703,900.00
71040	FAMILY AND CHILDREN	-	-	-	-
71050	UNEMPLOYMENT	-	-	-	-
71090	SOCIAL PROTECTION N.E.C.	3,115,105.87	3,795,525.00	680,419.13	-
	Total	991,374,896.36	1,173,983,334.00	182,602,341.80	815,025,174.02

220209	FINANCIAL CHARGES - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70112	FINANCIAL AND FISCAL AFFAIRS	22,799,432.14	30,633,953.00	7,834,520.86	-
70131	GENERAL PERSONNEL SERVICES	1,884,317.21	9,359,862.00	7,475,544.79	-
70133	OTHER GENERAL SERVICES	-	-	-	-
70330	LAW COURTS	67,075.00	5,350,000.00	5,282,925.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	399,999.96	1,900,000.00	1,500,000.04	157,507,751.77
70610	HOUSING DEVELOPMENT	1,000,000.00	1,000,000.00	-	-
70740	PUBLIC HEALTH SERVICES	860,000.00	2,860,000.00	2,000,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	73,360,110.94	154,885,372.00	81,525,261.06	-

70942	SECOND STAGE OF TERTIARY EDUCATION	25,097,414.96	39,740,097.00	14,642,682.04	-
	Total	125,468,350.21	245,729,284.00	120,260,933.79	157,507,751.77

220210	MISCELLANEOUS EXPENSES GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,463,202,928.25	7,039,992,477.00	1,576,789,548.75	3,298,756.00
70112	FINANCIAL AND FISCAL AFFAIRS	617,946,832.38	756,446,530.00	138,499,697.62	-
70131	GENERAL PERSONNEL SERVICES	9,529,501.30	33,468,492.00	23,938,990.70	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	535,685,255.53	593,536,189.00	57,850,933.47	-
70133	OTHER GENERAL SERVICES			-	256,281,044.96
70160	GENERAL PUBLIC SERVICES N.E.C.	1,949,983.04	4,049,984.00	2,100,000.96	7,171,990,969.94
70330	LAW COURTS	351,722,908.19	566,075,335.00	214,352,426.81	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	219,684,198.65	826,710,515.00	607,026,316.35	394,263,854.67
70421	AGRICULTURE	23,256,445.00	27,956,445.00	4,700,000.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	734,335.84	2,792,913.00	2,058,577.16	-
70435	ELECTRICITY	2,167,648.00	3,267,656.00	1,100,008.00	-
70451	ROAD TRANSPORT	12,835,527.84	21,535,524.00	8,699,996.16	-
70460	COMMUNICATION	174,523,616.87	420,515,518.00	245,991,901.13	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	23,199,352.04	30,879,993.00	7,680,640.96	-
70610	HOUSING DEVELOPMENT	62,606,562.70	66,260,099.00	3,653,536.30	-
70620	COMMUNITY DEVELOPMENT	53,414,583.09	70,550,100.00	17,135,516.91	-
70630	WATER SUPPLY	11,905,376.00	18,745,134.00	6,839,758.00	-
70740	PUBLIC HEALTH SERVICES	271,923,326.00	316,934,999.00	45,011,673.00	-
70760	HEALTH N.E.C.	14,218,363.84	49,277,364.00	35,059,000.16	75,631,959.04
70810	RECREATIONAL AND SPORTING SERVICES	272,660,717.00	377,041,423.00	104,380,706.00	118,237,999.33
70840	RELIGIOUS AND OTHER COMMUNITY SERVICES			-	-
70850	R & D RECREATION, CULTURE AND RELIGION				
70941	FIRST STAGE OF TERTIARY EDUCATION	4,756,835,215.19	5,313,761,055.00	556,925,839.81	-
70942	SECOND STAGE OF TERTIARY EDUCATION	283,770,042.67	348,773,298.00	65,003,255.33	-
70980	EDUCATION N.E.C	530,337,633.92	616,748,755.00	86,411,121.08	199,331,917.00
71040	FAMILY AND CHILDREN			-	300,000.00
71050	UNEMPLOYMENT				
71090	SOCIAL PROTECTION N.E.C.	79,368,557.84	134,026,032.00	54,657,474.16	39,114,750.00
	Total	13,773,478,911.18	17,639,345,830.00	3,865,866,918.82	8,258,451,250.94

220301	STAFF LOANS & ADVANCES	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	44,128,425.00	45,000,000.00	871,575.00	-
	Total	44,128,425.00	45,000,000.00	871,575.00	-

220401	LOCAL GRANTS AND CONTRIBUTIONS	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	3,340,000,000.00

70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	-
70810	RECREATIONAL AND SPORTING SERVICES	91,637,622.96	123,869,873.00	32,232,250.04	88,090,956.29
70941	FIRST STAGE OF TERTIARY EDUCATION	10,954,250.00	10,954,250.00	-	9,104,250.00
71090	SOCIAL PROTECTION N.E.C.	-	2,244,000.00	2,244,000.00	-
Total		102,591,872.96	137,068,123.00	34,476,250.04	3,437,195,206.29

220602	DOMESTIC INTEREST / DISCOUNT	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70112	FINANCIAL AND FISCAL AFFAIRS			-	-
70760	HEALTH N.E.C.			-	212,928,051.76
Total		-	-	-	212,928,051.76

230101	PURCHASE OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,475,856,749.23	3,459,055,000.00	983,198,250.77	-
70112	FINANCIAL AND FISCAL AFFAIRS	102,637,950.00	387,500,000.00	284,862,050.00	82,054,710.00
70131	GENERAL PERSONNEL SERVICES	134,788,400.00	586,690,000.00	451,901,600.00	2,571,750.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	41,224,000.00	41,224,000.00	-
70133	OTHER GENERAL SERVICES			-	1,131,745,357.12
70330	LAW COURTS	580,900,000.00	658,386,174.00	77,486,174.00	2,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	7,000,000.00	7,000,000.00	892,495,797.01
70421	AGRICULTURE	16,250,000.00	160,800,000.00	144,550,000.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	577,000.00	60,000,000.00		
70435	ELECTRICITY	130,170,827.47	500,000,000.00		
70451	ROAD TRANSPORT	20,276,477.50	115,530,900.00		
70460	COMMUNICATION	34,179,662.34	772,668,752.00	738,489,089.66	207,394,882.46
70490	ECONOMIC AFFAIRS N.E.C.			-	439,040,728.78
70560	ENVIRONMENTAL PROTECTION N.E.C.	146,893,243.23	302,713,980.00	155,820,736.77	276,945,606.25
70620	COMMUNITY DEVELOPMENT	-	220,000,000.00		
70610	HOUSING DEVELOPMENT	82,285,540.00	607,000,000.00	524,714,460.00	7,500,000.00
70630	WATER SUPPLY	240,193,497.34	275,643,496.00	35,449,998.66	235,193,504.04
70740	PUBLIC HEALTH SERVICES	-	145,106,250.00	145,106,250.00	-
70760	HEALTH N.E.C.	342,534,153.45	630,000,000.00	287,465,846.55	141,800,300.00
70810	RECREATIONAL AND SPORTING SERVICES	1,225,000.00	104,578,000.00	103,353,000.00	65,450,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION			-	75,000,000.00
70980	EDUCATION N.E.C	92,477,327.70	570,455,000.00	477,977,672.30	36,680,200.00
71040	FAMILY AND CHILDREN			-	1,000,000.00
71090	SOCIAL PROTECTION N.E.C.	4,000,000.00	8,165,000.00	4,165,000.00	2,000,000.00
Total		4,405,245,828.26	9,612,516,552.00	4,462,764,128.71	3,598,872,835.66

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	47,360,067.15	704,241,750.00	656,881,682.85	-

70112	FINANCIAL AND FISCAL AFFAIRS	808,174,355.16	2,200,000,000.00	1,391,825,644.84	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	-	-	63,177,900.00
70133	OTHER GENERAL SERVICES	-	-	-	246,260,878.41
70330	LAW COURTS	-	50,000,000.00	50,000,000.00	
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,792,688,807.75	9,360,000,000.00	3,567,311,192.25	4,370,473,134.36
70421	AGRICULTURE	8,377,500.00	55,000,000.00	46,622,500.00	-
70435	ELECTRICITY	500,848,082.77	1,385,000,000.00	884,151,917.23	
70451	ROAD TRANSPORT	12,236,740,769.45	13,022,820,000.00	786,079,230.55	
70443	CONSTRUCTION			-	13,345,180,044.82
70460	COMMUNICATION	347,687,397.04	809,262,500.00	461,575,102.96	216,246,322.46
70560	ENVIRONMENTAL PROTECTION N.E.C.	257,677,352.56	350,000,000.00	92,322,647.44	311,817,392.77
70620	COMMUNITY DEVELOPMENT	-	541,994,692.00	541,994,692.00	
70610	HOUSING DEVELOPMENT	-	555,000,000.00	555,000,000.00	10,945,800.00
70630	WATER SUPPLY	40,596,250.00	50,000,000.00	9,403,750.00	-
70760	HEALTH N.E.C.	-	300,000,000.00	300,000,000.00	71,022,546.38
71050	UNEMPLOYMENT	-	-	-	
71090	SOCIAL PROTECTION N.E.C.	30,002,772.25	164,000,000.00	133,997,227.75	
70810	RECREATIONAL AND SPORTING SERVICES	348,757,654.72	1,165,143,031.00	816,385,376.28	148,605,330.39
70860	RECREATION, CULTURE AND RELIGION N.E.C.	-	-	-	304,060,559.97
70941	FIRST STAGE OF TERTIARY EDUCATION	-	-	-	1,249,998,800.03
70980	EDUCATION N.E.C	539,444,431.66	2,639,756,897.00	2,100,312,465.34	70,734,587.27
Total		20,958,355,440.51	33,352,218,870.00	12,393,863,429.49	20,408,523,296.86

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
70111	EXECUTIVE AND LEGISLATIVE ORGANS	104,278,007.43	136,200,000.00	31,921,992.57	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	50,000,000.00	50,000,000.00	122,700,471.62
70131	GENERAL PERSONNEL SERVICES	56,565,691.25	350,460,000.00	293,894,308.75	8,219,803.00
70133	OTHER GENERAL SERVICES			-	50,412,843.20
70330	LAW COURTS	66,598,909.75	146,194,119.00	79,595,209.25	15,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	4,660,642,174.50	5,421,452,830.00	760,810,655.50	500,000.00
70421	AGRICULTURE	-	60,000,000.00	60,000,000.00	-
70443	CONSTRUCTION			-	491,748,962.74
70451	ROAD TRANSPORT	937,995,866.57	4,725,000,000.00	3,787,004,133.43	
70460	COMMUNICATION	-	10,000,000.00	10,000,000.00	-
70560	ENVIRONMENTAL PROTECTION N.E.C.	174,018,918.91	204,000,000.00	29,981,081.09	91,841,556.25
70610	HOUSING DEVELOPMENT	260,262,954.28	870,000,000.00	609,737,045.72	
70620	COMMUNITY DEVELOPMENT	-	50,000,000.00	50,000,000.00	
70630	WATER SUPPLY	483,178,884.05	520,000,000.00	36,821,115.95	340,391,287.08
70760	HEALTH N.E.C.	670,811,857.97	1,099,996,784.00	429,184,926.03	28,627,374.00
70810	RECREATIONAL AND SPORTING SERVICES	4,256,743.75	600,000,000.00	595,743,256.25	-
70980	EDUCATION N.E.C	3,781,479,708.08	4,665,797,507.00	884,317,798.92	144,042,646.19
71050	UNEMPLOYMENT			-	
71090	SOCIAL PROTECTION N.E.C.	15,158,300.00	105,264,067.00	90,105,767.00	3,004,000.00

		Total	11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,296,488,944.08
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2023 Financial Year			2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
70421	AGRICULTURE	1,738,836,173.08	2,063,000,000.00	324,163,826.92	1,000,000.00	
70560	ENVIRONMENTAL PROTECTION N.E.C.	171,343,200.00	239,000,000.00	67,656,800.00	29,918,250.00	
70630	WATER SUPPLY	-	-	-	-	
	Total	1,910,179,373.08	2,302,000,000.00	391,820,626.92	30,918,250.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	2023 Financial Year			2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,256,034,676.75	32,751,000,000.00	8,494,965,323.25	953,438,386.43	
70112	FINANCIAL AND FISCAL AFFAIRS	2,846,725,183.30	5,241,000,000.00	2,394,274,816.70	1,589,114,952.56	
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,233,615,256.78	1,948,736,363.00	715,121,106.22	-	
70133	OTHER GENERAL SERVICES			-	3,832,176,195.01	
70330	LAW COURTS	5,073,250.00	16,150,000.00	11,076,750.00	5,000,000.00	
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	25,000,000.00	120,000,000.00	95,000,000.00	5,000,000.00	
70421	AGRICULTURE	251,531,550.00	1,207,150,000.00	955,618,450.00	401,590,000.00	
70431	COAL AND OTHER SOLID MINERAL FUEL	1,380,000.00	50,000,000.00	48,620,000.00		
70451	ROAD TRANSPORT	78,271,915.97	180,000,000.00	101,728,084.03		
70460	COMMUNICATION	-	7,195,000.00	7,195,000.00	52,558,750.00	
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION			-	3,680,000.00	
70490	ECONOMIC AFFAIRS N.E.C.			-	3,579,977,407.05	
70560	ENVIRONMENTAL PROTECTION N.E.C.	1,593,478,631.22	1,801,770,000.00	208,291,368.78	-	
70610	HOUSING DEVELOPMENT	288,075,000.00	325,000,000.00	36,925,000.00	124,281,000.00	
70620	COMMUNITY DEVELOPMENT	-	30,000,000.00	30,000,000.00		
70630	WATER SUPPLY	239,717,480.99	325,000,000.00	85,282,519.01	18,990,000.00	
70740	PUBLIC HEALTH SERVICES	-	15,000,000.00	15,000,000.00	-	
70760	HEALTH N.E.C.	17,668,591,414.97	16,684,996,372.00	-983,595,042.97	9,394,769,639.33	
70810	RECREATIONAL AND SPORTING SERVICES	-	35,000,000.00	35,000,000.00	38,000,000.00	
70941	FIRST STAGE OF TERTIARY EDUCATION			-	3,053,280,253.01	
70980	EDUCATION N.E.C	6,055,969,510.63	7,491,591,262.00	1,435,621,751.37	8,690,527,466.03	
71040	FAMILY AND CHILDREN			-	1,000,000.00	
71050	UNEMPLOYMENT			-		
71090	SOCIAL PROTECTION N.E.C.	547,643,999.00	745,200,000.00	197,556,001.00		
	Total	55,091,107,869.61	68,974,788,997.00	13,883,681,127.39	31,743,384,049.42	
230101	PURCHASE OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year	
		ACTUAL	BUDGET	VARIANCE	ACTUAL	
00020000010101	PURCHASE OF VANS	168,075,067.50	395,000,000.00	226,924,932.50	71,027,027.03	
00020000010102	PURCHASE OF TOOLS AND EQUIPMENTS	2,077,000.00	350,593,980.00	348,516,980.00	-	
00020000020102	THE HERALD NEWSPAPER REPOSITIONING PROJECT			-	207,394,882.46	
00020000050104	PERFORMING TOOLS FOR ARTS AND CULTURE (CULTURAL EDUCATION,FAAC, ADMINISTRATION AND ACCOUNT DEPARTMENTS)			-	-	

00020000060102	PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT	-	3,053,750.00	3,053,750.00	-
00020000070101	KWARA STATE BROADCASTING CORPORATION PROJECT			-	-
00020000080101	KWARA STATE TELEVISION PROJECTS			-	-
00030000040101	PURCHASE OF MATERIALS (HANDICAPPED AIDS/MATERIAL SUPPLIES)	10,472,500.00	37,152,500.00	26,680,000.00	3,000,000.00
00040000040101	PURCHASE OF DRUGS	42,116,758.76	150,000,000.00	107,883,241.24	-
00040000060102	REHABILITATION/REPAIR OF HOSPITALS/HEALTH EQUIPMENT			-	-
00040000070101	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	300,417,394.69	400,500,000.00	100,082,605.31	137,800,300.00
00040000070102	PURCHASE OF LABORATORY EQUIPMENT	-	20,000,000.00	20,000,000.00	-
00040000140102	PURCHASE OF COMMODITIES FOR MNCH. UNICEF CHILD SURVIVAL PROGRAMME (STATE COUNTERPART FUND)	16,250,000.00	150,050,000.00	133,800,000.00	-
00050000020101	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	16,235,888.00	16,235,888.00	-
00050000030102	PROCUREMENT OF INSTRUCTIONAL MATERIALS & EQUIPMENT			-	2,519,800.00
00050000060101	PURCHASE OF BOOKS-AIDS PROGRAMME (PURCHASE OF 3 CORE SUBJECT TEXT BOOKS ENG, MATHS & CIVIC EDUCATION)	9,750,000.00	10,000,000.00	250,000.00	34,160,400.00
00050000080101	TECHNICAL SKILLS EDUCATION/ACQUISITION	11,970,125.00	50,000,000.00	38,029,875.00	-
00060000030102	PAYMENT OF LAND COMPENSATION			-	-
00060000030103	PROVISION OF LAND INFRASTRATAL SCHEME	82,285,540.00	500,000,000.00	417,714,460.00	7,500,000.00
00070000010108	WOMEN EMPOWERMENT PROGRAMME			-	-
00080000010101	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESO)			-	-
00090000010101	PURCHASE OF TRUCKS (WASTE MANAGEMENT)	146,893,243.23	250,000,000.00	103,106,756.77	-
00090000010102	PURCHASE OF TOOLS AND EQUIPMENT	1,225,000.00	210,572,500.00	209,347,500.00	33,291,175.00
00090000010103	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	-	20,000,000.00	20,000,000.00	5,270,000.00
00090000010106	REHABILITATION OF LABORATORY AND INSTALLATION OF EQUIPMENT AT KWEPA			-	-
00090000020101	PURCHASE OF DRILLING EQUIPMENTS & GEOPHYSICAL SURVEY EQUIPMENT	-	16,000,000.00	16,000,000.00	-
00100000010101	PURCHASE OF WATER TREATEMENT CHEMICAL	235,193,497.34	235,193,496.00	-	1.34
00100000050102	PURCHASE OF MATERIALS FOR WATER FACILITIES			-	-
00110000010101	PURCHASE OF ARCHIVES MATERIALS FOR (INFORMATION DIVISION)	-	537,500.00	537,500.00	-
00110000010102	PURCHASE OF POSTAL REMOVAL MACHINE	-	-	-	-
00110000010103	PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING	-	100,000,000.00	100,000,000.00	-
00110000010106	PURCHASE OF COMPUTERS	10,123,025.00	98,021,006.00	87,897,981.00	5,250,000.00
00110000010108	PURCHASE OF PHOTOCOPYING MACHINE	602,375.00	11,730,000.00	11,127,625.00	-
00110000010201	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	92,793,171.80	589,273,002.00	496,479,830.20	55,469,817.54
00120000010102	CONSTRUCTION OF INDUSTRIAL PARK INFRASTRUCTURE			-	892,495,797.01
00130000040107	PURCHASE OF OFFICE EQUIPMENT	73,267,552.70	245,345,250.00	172,077,697.30	58,892,210.00
00130000060101	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	3,578,900.00	10,000,000.00	6,421,100.00	-
00130000060102	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,276,477.50	26,730,900.00	6,454,422.50	-
00130000070101	PURCHASE OF PROTOCOL CARS AND VANS			-	-
00130000070102	PURCHASE OF MOTOR VEHICLES	2,552,901,394.26	3,771,150,000.00	1,218,248,605.74	998,114,543.66
00130000070103	PURCHASE OF MOTOR CYCLES	1,800,000.00	31,619,560.00	29,819,560.00	800,000.00
00130000070105	PURCHASE OF BUSES	260,087,425.15	647,615,000.00	387,527,574.85	65,450,000.00
00130000070106	PURCHASE OF TRUCKS	-	100,000,000.00	100,000,000.00	238,384,431.25
00130000100101	PURCHASE OF RESIDENTIAL FURNITURE (GOVT. CHALETS)	-	5,000,000.00	5,000,000.00	-

00130000100102	PURCHASE OF OFFICE FURNITURE & FITTINGS	52,999,470.00	123,150,000.00	70,150,530.00	-
00130000120101	UPDATE OF KWARA LAW			-	-
00130000120102	PURCHASE OF LAW REPORT	-	4,729,720.00	4,729,720.00	-
00130000140101	PURCHASE OF SECURITY EQUIPMENT	3,602,162.00	8,000,000.00	4,397,838.00	7,636,056.73
00130000140103	PURCHASE OF COMMUNICATION EQUIPMENT	956,750.00	10,000,000.00	9,043,250.00	-
00140000010101	INSTALLATION OF SOLAR POWER AS ALTERNATIVE LIGHT SOURCE			-	-
00140000010102	PURCHASE OF POWER GENERATING SET	107,305,670.86	163,000,000.00	55,694,329.14	25,182,162.16
00140000010103	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	130,170,827.47	500,000,000.00	369,829,172.53	439,040,728.78
00170000010102	PURCHASE OF TRAFFIC CONES	-	2,800,000.00	2,800,000.00	-
00180000010101	PURCHASE OF AIRCRAFT BASIC EQUIPMENT	68,054,500.00	300,000,000.00	231,945,500.00	75,000,000.00
	Total	4,405,245,828.26	9,563,054,052.00	5,157,808,223.74	3,598,872,835.66

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
00010000010101	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	1,207,300,000.00	2,600,000,000.00	1,392,700,000.00	780,400,000.00
00010000110101	PROVISION OF STATE WIDE IRRIGATION SCHEME			-	-
00010000180103	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)			-	-
00010000190101	CONSTRUCTION/PROVISION OF FENCE			-	-
00020000010104	CONSTRUCTION/PROVISION OF RADIO STATIONS			-	216,246,322.46
00020000030101	CONSTRUCTION OF VISUAL ART CENTRE			-	-
00020000050102	REHABILITATION AND UPGRADING OF INFRASTRUCTURE			-	-
00040000040102	TRADITIONAL AND ALTERNATIVE MEDICINE UNIT			-	-
00040000120103	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	11,701,625.50	180,000,000.00	168,298,374.50	-
00040000130103	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	-	400,000,000.00	400,000,000.00	71,022,546.38
00040000200101	BASIC HEALTH CARE PROVISION FUND (BHCDF)			-	-
00040000210101	TAKE OFF GRANT (HEALTH)			-	-
00050000040102	CONSTRUCTION OF SATELITES CAMPUSES	-	1,678,514,766.00		
00050000040103	CONSTRUCTION/PROVISION OF CLASSROOMS	511,075,389.81	731,242,131.00	220,166,741.19	15,000,000.00
00050000050102	REHABILITATION/REPAIR OF PUBLIC SCHOOLS			-	1,199,998,800.03
00060000010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	30,002,772.25	1,420,000,000.00	1,389,997,227.75	-
00060000010103	KWARA STATE HOUSING MASTER PLAN			-	30,000,000.00
00060000030103	PROVISION OF LAND INFRASTRUAL SCHEME			-	-
00080000030101	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	25,370,000.00	750,000,000.00	724,630,000.00	-
00100000020103	CONSTRUCTION/PROVISION OF TOILETS (RUWASSA)	-	30,000,000.00	30,000,000.00	-
00100000050101	CONSTRUCTION/PROVISION OF WATER FACILITIES	40,596,250.00	57,321,750.00	16,725,500.00	-
00110000030102	CONSTRUCTION OF ILORIN INNOVATION HUB (ICT CENTER)			-	-
00110000030103	CONSTRUCTION OF DATA PROCESSING CENTRE			-	-
00120000010103	CONSTRUCTION/PROVISION OF MARKETS/PARKS	1,703,190,911.43	1,891,994,692.00	188,803,780.57	886,822,823.54
00120000030101	ESTABLISHMENT OF KWARA GARMENT PRODUCTION VILLAGE	835,000,000.00	835,000,000.00	-	1,203,352,354.43
00120000060101	ESTABLISHMENT OF SHEAU NUTS BUTTER PROCESSING PLANT	-	75,000,000.00	75,000,000.00	-
00120000060103	CONSTRUCTION OF FILM FACTORY			-	-
00130000030107	CONSTRUCTION OF OFFICE BUILDING			-	-
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	370,747,721.87	1,038,363,031.00	667,615,309.13	212,928,051.76
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	1,971,597,780.20	2,000,000,000.00	28,402,219.80	420,600,796.07

00130000050102	CONTRACTUAL OBLIGATION FOR COMPLETED PROJECTS	-	200,000,000.00	200,000,000.00	-
00130000080103	REHABILITATION/REPAIR OF FIRE FIGHTING STATION	-	22,820,000.00	-	225,000.00
00130000080113	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	-	-	-	-
00130000150101	CONSTRUCTION OF POLICE STATIONS/POSTS	-	150,000,000.00	150,000,000.00	-
00130000170101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00	-
00130000170104	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	4,931,295,476.30	8,599,462,500.00	3,668,167,023.70	2,428,900,993.68
00130000190101	GRASSROOT DEVELOPMENT PROJECTS	-	-	-	-
00130000240101	EXIGENCY PROGRAMME PROJECT FUND (GENERAL)	-	-	-	63,177,900.00
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)	-	-	-	96,934,740.00
00140000010107	CONSTRUCTION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDERS	98,868,891.41	260,000,000.00	161,131,108.59	-
00140000010108	CONSTRUCTION/PROVISION OF ELECTRICITY	401,979,191.36	732,500,000.00	330,520,808.64	-
00170000010103	CONSTRUCTION/PROVISION OF ROADS	7,944,678,394.07	8,000,000,000.00	55,321,605.93	11,052,649,785.06
00170000010104	CONSTRUCTION OF STATE RURAL ROADS	488,915,763.36	500,000,000.00	11,084,236.64	269,954,148.29
00170000010114	CONSTRUCTION/PROVISION OF FLYOVER	386,035,272.95	1,000,000,000.00	613,964,727.05	1,685,714,537.36
Total		20,958,355,440.51	33,352,218,870.00	10,692,528,663.49	20,633,928,799.06

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2023 Financial Year			2022 Financial Year
		ACTUAL	BUDGET	VARIANCE	ACTUAL
00020000050102	REHABILITATION / REPAIRS OF INFRASTRUCTURE	4,690,078,481.93	5,346,716,897.00	656,638,415.07	83,901,856.25
00020000050103	REHABILITATION UPGRADING OF STATE CULTURAL CENTRE	-	-	-	-
00020000050105	MUSEUM UPGRADE	-	-	-	-
00030000040102	RENOVATION OF AMOYO REHABILITATION CENTRE	-	-	-	3,004,000.00
00040000060101	REHABILITATION/REPAIR OF HOSPITALS/HEALTH CENTRES	239,575,292.97	500,000,000.00	260,424,707.03	13,653,129.49
00040000060102	REHABILITATION/REPAIR OF HOSPITALS/HEALTH EQUIPMENT	4,634,056.25	5,000,000.00	365,943.75	-
00040000060103	REHABILITATION OF LABORATORY & INSTALLATION OF EQUIPMENT	-	-	-	14,974,244.51
00050000050102	REHABILITATION/REPAIR OF PUBLIC SCHOOLS	3,781,479,708.08	4,337,220,799.00	555,741,090.92	-
00050000050103	REHABILITATION/UPGRADING OF CLASSROOMS, ADMINISTRATIVE BLOCKS AND COMPUTER ROOMS	-	-	-	144,042,646.19
00060000010102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	-
00070000030101	REHABILITATION OF MARRIAGE REGISTRY	-	25,000,000.00	25,000,000.00	-
00080000020102	REHABILITATION/REPAIRS OF SPORTING FACILITIES -	3,625,293.75	500,000,000.00	496,374,706.25	-
00080000020108	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	200,000,000.00	200,000,000.00	500,000.00
00090000010107	REHABILITATION/FABRICATION OF ROLL-ON ROLL-OFF WASTE BINS	174,018,918.91	200,000,000.00	25,981,081.09	-
00120000010103	CONSTRUCTION/PROVISION OF MARKETS/PARKS	-	100,000,000.00	100,000,000.00	-
00100000040102	REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME	473,217,612.59	500,000,000.00	26,782,387.41	340,391,287.08
00130000050101	REHABILITATION / REPAIRS PUBLIC SCHOOLS-CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	-	328,576,708.00	328,576,708.00	-
00130000050102	REHABILITATION / REPAIRS HOSPITAL / HEALTH CENTRES -CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS	426,602,508.75	594,996,784.00	168,394,275.25	-
00130000080101	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	121,326,962.71	484,460,000.00	363,133,037.29	18,713,653.00
00130000080103	REHABILITATION/REPAIR OF FIRE FIGHTING STATION	4,000,000.00	25,000,000.00	21,000,000.00	-

00130000080111	REHABILITATION/REPAIRS OF GOVERNMENT HOUSE AND DEPUTY GOVERNOR'S LODGE			-	-
00130000080113	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	300,894,404.28	1,010,000,000.00	709,105,595.72	45,902,843.20
00130000130107	REHABILITATION/REPAIRS OF COURT FACILITIES	61,798,909.75	136,194,119.00	74,395,209.25	15,000,000.00
00130000150102	REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS	-	20,000,000.00	20,000,000.00	4,510,000.00
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)			-	120,146,321.62
00140000010104	PROVISION OF SOLAR POWERED MINI GRID			-	-
00140000010109	REHABILITATION/REPAIRS OF ELECTRICITY	-	1,200,000.00	1,200,000.00	-
00170000010110	REHABILITATION/REPAIRS OF ROADS	933,995,866.57	4,700,000,000.00	3,766,004,133.43	393,232,222.52
	Total	11,215,248,016.54	19,014,365,307.00	7,799,117,290.46	1,197,972,203.86
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
00010000220101	COCOA PRODUCTION PROGRAMME	-	5,000,000.00		
00010000070101	KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	50,000,000.00	50,000,000.00	-
00010000090101	LIVESTOCK DISEASES CONTROL /DEVELOPMENT	1,738,836,173.08	2,005,000,000.00	266,163,826.92	-
00010000140101	RABIES CONTROL	-	3,000,000.00	3,000,000.00	1,000,000.00
00090000010104	POLLUTION PREVENTION & CONTROL(WASTE MANAGEMENT)	112,232,125.00	139,000,000.00	26,767,875.00	29,918,250.00
00090000010105	TREE PLANTING:HIGH FOREST REGENERATION	-	5,175,000.00	5,175,000.00	-
	EROSION & FLOOD CONTROL: CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM				
00090000050101	SITE	59,111,075.00	100,000,000.00	40,888,925.00	-
00130000110104	CLEAN KWARA PROGRAMME (ONGOING SDG NON-CGS INITIATIVES)			-	-
	Total	1,910,179,373.08	2,302,175,000.00	391,995,626.92	30,918,250.00
230501	ACQUISITION OF NON TANGIBLE ASSETS				
			2023 Financial Year		2022 Financial Year
			ACTUAL	BUDGET	VARIANCE
00010000010103	EXTENSION SERVICES ON PRODUCTION TECHNIQUES OF MANAGEMENT TRAINING PLOTS (MTPS)/DEMONSTRATION	2,500,000.00	3,000,000.00	500,000.00	
00010000020101	AGRO PROCESSING, PRODUCTIVITY, ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSISTED) APPEALS			-	3,168,966,970.00
00010000030101	AGRICULTURAL MECHANIZATION (FARM ASSET)	4,452,000.00	100,000,000.00	95,548,000.00	-
00010000040101	FERTILIZER PROCUREMENT			-	-
00010000060102	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN			-	-
00010000120101	FOOD AND NUTRITION - WORLD BANK / FGN (STATE COUNTERPART FUND) (ANRIN)	193,035,210.30	755,200,000.00	562,164,789.70	-
00010000130101	NATIONAL PROGRAM FOR FOOD SECURITY - NPPS (STATE COUNTERPART FUND)	11,496,000.00	43,000,000.00	31,504,000.00	
00010000170102	ARMTI PARTNERSHIP ACTIVITIES			-	-
00010000180103	RURAL ACCESS AGRICULTURAL AND MARKETING PROJECT (RAAMP)			-	-
00010000201001	FADAMA RELATED ACTIVITIES (CARES DRIVEN)	200,000,000.00	200,000,000.00	-	-
00020000040101	PRODUCTION OF CALENDAR AND DIARIES			-	-
00020000040102	PUBLIC ORIENTATION ACTIVITIES	-	2,195,000.00	2,195,000.00	51,058,750.00
00020000040104	ANNIVERSARIES AND CELEBRATIONS	-	2,000,000.00	2,000,000.00	1,500,000.00
00020000050106	CAPITAL GRANTS TO TOURISM BOARD	-	3,000,000.00	3,000,000.00	

00030000010101	MICRO CREDIT LOAN FOR WOMEN COOPERATION GROUPS AND PROCUREMENT & DISTRIBUTION OF EQUIPMENT				-
00030000020102	KWARA SOCIAL INVESTMENT SCHEME	5,237,126,704.16	7,033,087,304.00	1,795,960,599.84	-
00030000020103	STAGING OF TRADE FAIR IN THE STATE	25,000,000.00	120,000,000.00	95,000,000.00	-
00040000010101	MATERNAL, NEONATAL AND CHILD HEALTH WEEK	-	70,000,000.00	70,000,000.00	-
00040000010102	VESCICO VAGINAL FISTULA (OBSTETRIC ACTIVITIES)	-	5,000,000.00	5,000,000.00	
00040000010105	FAMILY PLANNING	560,000.00	43,000,000.00	42,440,000.00	-
00040000010106	MATERNAL PERINATAL DEATH SURVILLANCE & RESPONSE (MPDSR)	-	15,000,000.00	15,000,000.00	-
00040000010107	RESPECTFUL MATERNITY CARE	-	5,000,000.00	5,000,000.00	
00040000020102	KWASSACA GRANTS (HIV/AIDS) KWSG CONTRIBUTION	3,000,000.00	62,500,000.00	59,500,000.00	
00040000020103	PEPFAR CONTRIBUTION FOR HIV/AIDS (STATE COUNTERPART FUND)	-	385,310,547.00	385,310,547.00	
00040000020104	GLOBAL FUND SUPPORT ON MALARIA & HIV/AIDS	1,000,000.00	488,217,502.00	487,217,502.00	
00040000030101	VIRAL HEAMOREGIC FEVER	-	5,000,000.00	5,000,000.00	
00040000030102	DISEASE CONTROL & HEALTH EMERGENCY RESPONSE	5,000,000.00	10,000,000.00	5,000,000.00	-
00040000030103	PROGRAMME ON CANCER	-	10,000,000.00	10,000,000.00	
00040000030104	TUBERCULOSIS CONTROL PROGRAMME	-	10,000,000.00	10,000,000.00	-
00040000030105	SUPPORT FOR HEALTHCARE OUTREACH PROGRAMME	35,308,000.00	45,000,000.00	9,692,000.00	-
00040000040102	TRADITIONAL AND ALTERNATIVE MEDICINE UNIT	-	2,000,000.00	2,000,000.00	
00040000050104	LOGISTIC MANAGEMENT COORDINATING UNIT PROGRAMME	-	5,000,000.00	5,000,000.00	105,560,000.00
0004000100101	PROVISION OF NUTRITIONAL UNITS AND NUTRITION ACTIVITIES	88,600,000.00	90,000,000.00	1,400,000.00	
0004000200102	HEALTH PROMOTIONAL ACTIVITIES			-	1,000,000.00
0004000110104	PAYMENT OF STIPEND TO LABOUR INTENSIVE PUBLIC WORK FORCE (CARES)	500,000,000.00	500,000,000.00	-	378,329,380.00
0004000110105	COVID - 19 SOCIAL CASH DISBURSEMENT TO THE LESS PRIVILEGE (PALLIATIVE)	519,043,999.00	700,000,000.00	180,956,001.00	-
0004000110106	FGN COVID-19 INTERVENTION FACILITY TO THE STATE GOVERNMENT	-	500,000,000.00	500,000,000.00	-
0004000140103	FOOD AND NUTRITION	-	5,000,000.00	5,000,000.00	
0004000140104	UNICEF ASSISTED PROGRAMMES - ALL PROJECTS	115,897,643.00	180,000,000.00	64,102,357.00	53,100,000.00
0004000150103	KWARA EYE CARE PROGRAMME	-	5,000,000.00	5,000,000.00	-
0004000160106	HEALTH MANAGEMENT INFORMATION SYSTEM (HMIS)	-	5,000,000.00	5,000,000.00	
0004000170105	MALARIA FREE KWARA	36,415,360.94	40,000,000.00	3,584,639.06	-
0004000180101	STATE EMERGENCY ROUTINE IMMUNIZATION COODINATION CENTER (SERICC)	-	5,000,000.00	5,000,000.00	
0004000200101	BASIC HEALTH CARE PROVISION FUND (BHCDF)	349,390,281.26	644,854,565.00	295,464,283.74	
0004000210101	TAKE OFF GRANT	80,823,070.00	119,533,803.00	38,710,733.00	-
0004000220101	CONTROL OF RIVER BLINDNESS / SCHISTOSOMIASIS CONTROL PROGRAMME	-	5,000,000.00	5,000,000.00	
0004000220102	NEGLECTED TROPICAL DISEASES	9,885,992,669.17	5,412,740,000.00	(4,473,252,669.17)	9,289,209,639.33
0004000230101	NATIONAL PROGRAMME ON IMMUNISATION (STATE COUNTERPART FUND)			-	-
0004000230102	FEDERAL MINISTRY OF HEALTH (NATIONAL PROGRAMME ON IMMUNISATION ACTIVITIES)	4,757,392,250.30	5,876,236,454.00	1,118,844,203.70	-
0004000260101	DRUG CONTROL PROGRAMME (NARCOTICS)	-	6,000,000.00	6,000,000.00	-
00050000010101	UNIVERSAL BASIC EDUCATION			-	-
00050000010102	EMERGENCY SCHOOL INTERVENTION FUND			-	-
00050000010103	FGN TRAINING FUND FOR UNIVERSAL BASIC EDUCATION (UBE)			-	-
00050000010104	BI-LINGUA EDUCATION FUND PROGRAMME			-	939,529,723.34
00050000010106	UNICEF GRANTS TO UNIVERSAL BASIC EDUCATION (UBE)			-	7,750,997,742.69
00050000060104	ACCREDITATION SUPPORT SERVICES FOR TERTIARY INSTITUTIONS			-	2,864,110,473.41

00050000060105	SCHOLARSHIP PROGRAMME	209,000,000.00	450,000,000.00	241,000,000.00	119,169,779.60
00050000070101	GIRL CHILD EDUCATION	2,200,767,795.85	2,269,357,995.00	68,590,199.15	
00060000010103	KWARA STATE HOUSING MASTER PLAN			-	100,000,000.00
00060000020101	SURVEY & DOCUMENTATION OF GOVERNMENT LANDED PROPERTIES	-	20,000,000.00	20,000,000.00	24,281,000.00
00060000020102	ELECTRONIC DOCUMENTS AND HUMAN RESOURCE MANAGEMENT SYSTEM			-	-
00060000030101	DERMACATION AND SURVEY OF BOUNDARIES	-	5,000,000.00	5,000,000.00	
00070000020104	DOMESTICATION OF NATIONAL SOCIAL PROTECTION POLICY IN KWARA STATE	-	120,000,000.00	120,000,000.00	
00080000010103	EMPOWERMENT PROGRAMMES	28,600,000.00	520,200,000.00	491,600,000.00	4,448,656,195.01
00080000030101	CONSTRUCTION/PROVISION OF SPORTING FACILITIES			-	-
00100000020107	WASH PROGRAMMES	239,717,480.99	250,000,000.00	10,282,519.01	-
00110000040101	ELECTRONIC DOCUMENTATION			-	-
00110000050101	COMPUTER SOFTWARE ACQUISITION	9,373,250.00	559,150,000.00	549,776,750.00	13,900,000.00
00110000060106	E-GOVERNMENT	10,676,000.00	100,000,000.00	89,324,000.00	
00120000050101	EXPLORATION OF SOLID MINERALS/ROCKS IN THE STATE AND MINING RELATED ACTIVITIES	1,380,000.00	50,000,000.00	48,620,000.00	3,680,000.00
00120000060101	ESTABLISHMENT OF SHEAU NUTS BUTTER PROCESSING PLANT			-	-
00120000070101	NON-GOVERNMENTAL ORGANISATION	17,280,000.00	50,000,000.00	32,720,000.00	
00130000050101	CONTRACTUAL OBLIGATION FOR ON-GOING PROJECTS			-	-
00130000020101	CONSTRUCTION OF KWARA STATE HALL OF FAME AT GOVT. HOUSE ANNEX			-	1,580,214,952.56
00130000110101	SUSTAINABLE DEVELOPMENT GOALS (SDGS) - STATE COUNTERPART FUND	-	75,000,000.00	75,000,000.00	-
00130000110105	HUMAN CAPITAL SUPPORT FUND			-	-
00130000160102	COMMUNITY DATA BASE	-	30,000,000.00	30,000,000.00	
00130000170101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS			-	-
00130000190101	GRASSROOT DEVELOPMENT PROJECTS	480,000,000.00	480,000,000.00	-	
00130000220101	WORLD BANK COMMUNITY SOCIAL DEVELOPMENT PROJECT -CSDP (STATE COUNTERPART FUND)	661,839,480.66	1,044,000,000.00	382,160,519.34	-
00130000220102	PROVISION OF GRANT			-	-
00130000240102	EMERGENCY INTERVENTION FUND (NATURAL OCCURRENCE AND UNFORSEEN CIRCUMSTANCES)	3,227,759,267.38	5,730,000,000.00	2,502,240,732.62	-
00130000230101	STATE ECONOMIC MASTER PLAN (DEVELOPMENT PLAN)	288,075,000.00	360,000,000.00	71,925,000.00	-
00130000240101	EXIGENCY PROGRAMME PROJECT FUND (GENERAL)	490,952,706.12	550,000,000.00	59,047,293.88	-
00130000270101	RESEARCH AND DEVELOPMENT	25,173,653,700.48	32,662,233,267.00	7,488,579,566.52	75,000,000.00
00130000270102	STATISTICAL REFORM/STATISTICAL DEVELOPMENT	-	135,972,560.00	135,972,560.00	32,681,057.05
	Total	55,091,107,869.61	68,977,788,997.00	13,886,681,127.39	31,000,945,662.99

KWARA STATE GOVERNMENT			
Statement Of Cash Flow			
Period : 2023 Financial Year			
NOTE 49a			
Government Share of FAAC (Statutory Revenue)c			
Code	Description	2023 Financial Year	2022 Financial Year
11010101	SHARE FROM FEDERATION ACCOUNT	15,429,667,254.91	18,870,345,531.91
11010104	EXCHANGE DIFFERENCE	9,221,865,571.04	172,594,951.69
11010106	EXCESS BANK CHARGES	-	54,266,117.46
11010108	NON OIL REVENUE	1,898,678,760.60	1,892,013,250.31
11010109	FOREX EQUALIZATION	1,008,870,291.21	-
11010110	SFTAS FUND	-	2,920,585,000.00
11010107	SOLID MINERAL REVENUE	117,361,028.68	-
11010111	COVID 19 PUBLIC DONATION	-	-
11010301	EXCESS CRUDE	603,929,770.69	-
11010303	OTHER SUNDAY REVENUE FROM FAAC	43,338,826,086.00	13,357,307,956.42
Total		71,619,198,763.13	37,267,112,807.79
NOTE 49b			
Government Share of VAT			
Code	Description	2023 Financial Year	2022 Financial Year
11010201	SHARE FROM VAT ALLOCATION	31,625,842,660.04	23,371,319,683.39
Total		31,625,842,660.04	23,371,319,683.39
NOTE 49c			
Tax Revenue			
Code	Description	2023 Financial Year	2022 Financial Year
12010101	PAY-AS-YOU-EARN	9,992,181,509.96	8,245,790,523.48
12010102	DIRECT ASSESSMENT	1,545,312,825.19	1,108,284,934.06
12010103	CAPITAL GAINS TAX	8,663,412.88	33,123,438.33
12010105	STAMP DUTIES AND PENALTIES	2,028,470,316.42	1,326,038,820.73
12010106	PAYE RECOVERABLES	1,689,922,328.58	1,689,922,328.58
Total		15,264,550,393.03	12,403,160,045.18
NOTE 49d			
NonTax Revenue			
Code	Description	2023 Financial Year	2022 Financial Year
12020101	REGISTRATION OF ARTISANS	2,730,000.00	1,650,000.00
12020102	REGISTRATION OF DEVELOPERS	-	10,000.00
12020103	TRADE ANIMAL LICENCES	7,051,010.00	25,913,000.00
12020104	REGISTRATION OF AGRO DEALERS	400,000.00	10,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE PREMISES	3,682,500.00	2,158,000.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	230,000.00	1,045,161.25
12020107	REGISTRATION OF CRECHES/DAY CARE CENTRES	369,000.00	207,000.00

12020108	ISSUANCE OF ENVIRONMENTAL IMPACT REPORTS (EIR)	-	
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	875,000.01	2,156,600.00
12020111	REGISTRATION OF FEED MILL CENTRES	-	5,000.00
12020112	REGISTRATION OF LIVESTOCK FARMS	200,000.00	220,000.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	2,055,250.00	1,180,000.00
12020114	REGISTRSTION OF EVENT CENTRES	200,000.00	628,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	443,500.00	235,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	200,000.00	350,000.00
12020117	REGISTRATION OF AUCTIONERS	460,000.00	40,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	1,976,000.00	2,439,500.01
12020119	FISHING PERMITS	144,000.00	152,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	80,000.00	50,000.00
12020122	PRODUCE BUYING LICENCES	2,314,000.00	100,000.00
12020123	REGISTRATION OF COACHING CENTRES	110,000.00	352,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	40,000.00	145,000.00
12020125	FISHER LICENCES/FISH COLD ROOMS	10,000.00	20,000.00
12020127	REGISTRATION OF PRIVATE TERTIARY INSTITUTIONS	6,963,750.00	7,611,250.00
12020128	DRILLING PERMIT	1,855,000.00	2,275,000.00
12020129	GAMING/POOL BETTING & CASINO LICENCES	88,424,389.23	66,386,308.43
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	-	-
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	169,678,330.55	182,053,658.50
12020133	DRIVERS LICENCES & DRIVERS PERMIT	98,943,223.12	95,690,690.00
12020134	PRIVATE SCHOOLS LICENSES	15,240,000.00	12,805,000.00
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCES	2,927,500.00	2,758,000.00
12020136	TRADE PERMIT LICENSES	-	40,000.00
12020137	REGISTRATION OF DOCUMENT	11,457,525.42	56,431,766.31
12020140	HACKNEY PERMIT LICENCES	32,857,300.00	32,245,140.00
12020141	MOTOR DEALERSHIP LICENCES	3,008,100.00	3,481,590.00
12020146	REGISTRATION RENEWAL - LICENSE	147,000.00	25,000.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	30,000.00	40,000.00
12020148	REGISTRATION OF LIBRARY USERS	-	-
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	-	100,000.00
12020150	REGISTRATION OF CONSULTANTS	4,370,000.00	1,892,152.67
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	2,385,000.00	2,940,000.00
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	300,000.00	227,500.00
12020153	REGISTRATION OF FISH FARMERS	-	1,385,000.00
12020154	RIGHT OF WAY LICENSE	-	111,500.00
12020155	BUILDING PLAN PERMIT	115,176,304.50	15,600.00
12020156	CERTIFICATE OF TEMPORARY OCCUPANCY (CTO)	3,291,275.00	-
12020157	REGISTRATION OF TRADE ASSOCIATION	10,000.00	-
12020160	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	-	-
12020161	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	-	-
12020210	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	-	4,072,480.00
12020211	SURFACE RENT ON MINING SITE	7,000.00	-
12020401	COURT FEES	63,909,394.09	97,617,431.70
12020404	STUDENTS UNION FEES - REG./RENEWAL	65,000.00	55,000.00

12020405	CHANGE OF CATEGORY	1,070,900.00	15,977,445.00
12020406	ADMINISTRATIVE CHARGES	187,593,109.35	196,423,839.81
12020407	RELIGIOUS PILGRIMAGE FEES	10,373,491,665.99	2,517,407,132.00
12020408	LABORATORY CERTIFICATE & TEST FEES	280,000.00	-
12020409	FEES FROM CONSUMERS	4,893,239.06	1,039,000.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	5,514,380.00	14,440,205.00
12020411	INSURANCE FEES	39,432,500.00	29,844,200.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	2,498,963.64	1,948,040.00
12020413	DEPARTMENTAL FEES	761,165,338.00	872,936,775.00
12020414	BED OCCUPANCY FEES	68,213,996.00	21,583,077.00
12020415	TRADE TESTING FEES	144,000.00	57,000.00
12020416	MATERIAL TESTING FEES	-	-
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	21,207,500.00	32,222,190.40
12020418	MARRIAGE/DIVORCE FEES	15,407,076.00	26,018,550.00
12020419	ACCEPTANCE FEES	520,172,500.00	588,199,108.00
12020420	WELFARE FEES	189,012,586.00	233,115,694.00
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	-	-
12020422	COMPUTER TRAINING FEES	6,000,000.00	9,186,000.00
12020424	ACCREDITATION FEES	1,275,001.00	950,000.00
12020427	TENDER FEES (NON-REFUNDABLE)	39,660,000.00	56,872,450.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	46,000.00	35,000.00
12020429	REGISTRATION RENEWAL - FEES	118,324,234.50	107,218,078.68
12020430	REGISTRATION FEES	402,668,489.00	490,203,408.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES/ASSESSMENT FEE	26,770,200.00	175,370,690.69
12020432	ESTATE DISTRIBUTION FEES	120,000.00	270,000.00
12020433	ALUMNI FEES	43,374,900.00	58,096,669.41
12020434	CAUTION FEES	54,239,700.00	72,906,769.41
12020435	OTHER SUNDRIES FEES	776,408,588.50	637,584,761.71
12020436	GEO SPATIAL INFORMATION REQUEST FEES	-	9,900.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	1,868,450.00	866,000.00
12020438	SURVEY FEES	7,397,983.00	22,450,244.00
12020440	HOSPITAL SERVICE FEES	96,565,836.00	150,881,667.50
12020441	LABORATORY FEES	192,179,014.00	127,412,459.00
12020442	REGISTRATION OF COMMUNITY DEVELOPMENT ASSOCIATION IN THE STATE	-	
12020443	STREET NAMING/HOUSE NUMBERING FEES	916,000.00	2,927,000.00
12020444	ROAD SET BACKS FEES	12,910,006.97	7,047,016.00
12020445	CHANGE OF OWNERSHIP FEES	6,720,245.00	5,692,100.00
12020447	LAND USE CHARGE	-	137,751,819.16
12020448	DEVELOPMENT LEVIES/FEES	956,704,974.73	813,114,636.16
12020449	BUSINESS/TRADE OPERATING FEES	900,000.00	750,000.00
12020450	INSPECTION FEES	33,259,846.25	27,572,000.00
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	1,641,100.00	3,988,100.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE	5,255,418,477.60	4,440,158,687.90
12020453	APPLICATION FEES	698,883,250.00	1,009,132,516.49
12020454	PARKING & GATE FEES	6,177,500.00	7,597,800.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	99,581,400.00	107,026,800.00

12020457	CERTIFICATE OF ROAD WORTHINESS	70,537,515.62	59,901,977.90
12020458	PROOF OF OWNERSHIP	13,275,850.00	13,229,725.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU)	88,471.50	90,981.00
12020461	GRAZING RESERVE FEES	-	49,500.00
12020462	VALUATION VETTING FEES	513,500.00	1,300,000.00
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	22,864,135.55	79,683,911.24
12020464	C. OF O. PROCESSING FEES (SURVEY)	4,368,710.00	8,842,415.18
12020465	SPORTS/RECREATIONAL FACILITIES FEES	334,850,041.00	320,456,429.54
12020466	C. OF O. CERTIFIED TRUE COPY FEE	1,010,000.00	1,072,500.00
12020467	REGULARIZATION FEES	-	-
12020468	CAVEAT EMPTOR FEES	-	61,600.00
12020469	FUNMIGRATION / PEST CONTROL CERTIFICATE	13,945,902.68	6,241,500.02
12020470	ACQUISITION LOGISTIC FEES	20,000.00	-
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	11,198,000.00	23,257,626.00
12020472	CHANGE OF PURPOSE CLAUSE	2,516,647.15	932,500.00
12020473	RE-CERTIFICATION OF CERTIFICATE OF OCCUPANCY	128,000.00	281,700.00
12020474	HOSPITAL CARD FEES	76,229,039.00	44,801,536.00
12020475	COMPLIANT FEES	334,000.00	492,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	5,191,835.00	7,471,685.00
12020477	CONTRACT AGREEMENT FEES	289,534,874.69	330,003,881.87
12020478	URBAN & REGIONAL PLANNING CHARGES	-	6,594,174.00
12020479	PLANTS/TOOLS HIRING CHARGES	-	48,400.00
12020480	SITE ANALYSIS AND REPORT FEES	228,150.00	461,000.00
12020481	STATE INDUSTRIAL FUNCTIONING FEES	-	-
12020482	FEES FROM PUBLIC TOILET	345,000.00	505,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	64,909,140.00	53,815,839.82
12020484	DISEASE SURVEILLANCE FEE	-	-
12020485	EFFLUENT DISCHARGE PERMIT FEES	1,012,400.00	1,045,000.00
12020486	SCHOOL HEALTH SAFETY PERMIT	2,833,000.03	2,294,000.00
12020487	CHATTING FOR CONFIRMATION	1,637,815.00	505,325.00
12020488	LAYOUT REGISTRATION FEES	4,162,494.48	855,000.00
12020489	ENVIRONMENTAL IMPACT STATEMENT	424,850.00	
12020490	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	5,267,825.00	
12020491	FEES FROM FISH HAULAGE	-	
12020501	PENALTIES (SANCTION)	-	-
12020502	COURTS FINES	1,915,143.00	5,204,385.00
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	155,000.00	119,000.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	975,000.00	748,500.00
12020505	PRIVATE REFUSE COLLECTION AGENCIES FINES	-	-
12020506	UNCOVERED TIPPER LOADS FINES	20,000.00	10,000.00
12020507	CONTRAVICTION/FINE	13,318,901.00	12,753,100.00
12020508	TOWING FINE	1,655,000.00	1,672,800.00
12020509	DEMURRAGE	200,600.00	316,450.00
12020511	VIO FINES	3,246,960.00	2,731,000.00
12020512	FINES FROM LABORATORY DEPARTMENT INSPECTION	-	-
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	267,000.00	138,500.00

12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	-	-
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	-	-
12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	2,847,700.00	1,386,100.00
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	442,000.00	440,000.00
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	1,152,500.00	33,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	52,164,905.00	42,841,591.52
12020602	SALES OF HANDBOOK	1,852,000.00	2,178,000.00
12020603	SALES OF I D CARDS	112,948,534.00	136,965,144.76
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	19,366,253.75	5,918,757.50
12020606	SALES OF APPLICATION FORMS	420,534,352.77	138,722,080.33
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES	-	-
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	630,555,351.78	456,894,363.51
12020613	PROCEED FROM HOSTEL	6,883,600.00	14,246,000.00
12020614	SALES OF GOVERNMENT BUILDINGS	6,065,000.00	5,455,000.00
12020615	SALES OF UNIFORMS & OTHERS	41,072,500.00	34,302,000.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	10,866,005.00	11,466,612.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	218,234,180.00	229,232,400.00
12020618	SALES OF HANSARD	-	
12020621	PROCEED FROM UNIVERSITY PROCESSED GRANTS	-	-
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS	40,000.00	23,000.00
12020623	SALES OF FERTILIZER	-	-
12020624	SALES OF TRACTORS UNDER LOAN SUBSIDY SCHEME	8,717,423.28	3,031,907.78
12020625	PROCEED FROM THE SALES OF IMPROVED SEEDLING	185,713,881.01	391,800.00
12020626	SALES OF COCOA SEEDLINGS	-	-
12020627	SALES OF LIVESTOCK INPUTS	15,000.00	38,300.00
12020629	SALES OF GRAPHIC ART PRODUCTS	8,000.00	-
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	805,000.00	871,000.00
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	49,193,550.00	6,695,440.00
12020632	SALES OF TEXTILE, TIE & DYE	165,500.00	5,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	138,700.00	20,000.00
12020635	PROCEED FROM CONFERENCE/SEMINAR	-	240,000.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	1,913,000.00	416,000.00
12020638	BUILDING SERVICES CHARGES	-	186,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	102,000.00	60,000.00
12020642	SALES OF SHOPS	-	700,000.00
12020644	SALES OF CUSTOMISED ITEMS	10,000.00	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	31,801,200.00	11,552,338.57
12020702	EARNINGS FROM LABORATORY SERVICES	51,549,000.00	33,314,299.58
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	65,000.00	-
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	2,005,000.00	1,933,000.00
12020706	EARNINGS FROM NHIS	50,942,720.25	38,876,475.50
12020707	EARNINGS FROM MEDICAL SERVICES	266,689,286.00	310,011,948.63
12020708	EARNINGS FROM AGRICULTURAL PRODUCE (MECHANIZATION)	1,928,348.56	249,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURISM/ARTS CENTRES	1,703,000.00	1,580,680.00

12020710	HEALTH RESEARCH ETHICS CLEARANCE	725,000.00	342,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	123,091,128.58	128,645,761.92
12020712	EARNINGS FROM MOFI	5,492,880.00	-
12020713	EARNINGS FROM LIBRARY SERVICES	324,454,736.00	309,673,478.54
12020714	EARNINGS FROM ICT SERVICES	524,379,319.00	571,022,207.65
12020715	EARNINGS FROM INFORMAL SECTOR	296,020,693.31	249,616,213.27
12020716	EARNINGS FROM CATERING SERVICE	-	-
12020717	EARNINGS FROM ALLOCATION OF PLOTS FROM THE NEW GRA	4,600,000.00	74,429,000.00
12020718	EARNINGS FROM CLINICAL TREATMENT OF ANIMALS	164,200.00	560,600.00
12020719	EARNINGS FROM BUFFER STOCK (STRATEGIC INTERVENTION)	-	-
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	232,550.00	-
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	180,000.00	360,500.00
12020723	EARNINGS FROM KWAMALL	-	-
12020724	EARNINGS FROM CONTROL POST (FOREST PRODUCTS)	30,025,050.00	39,572,900.00
12020725	EARNINGS FROM MISCELLANEOUS INSURANCE POLICIES	32,401,790.00	54,473,290.00
12020726	EARNINGS FROM WASTE BINS & BAGS	-	-
12020727	EARNING FROM RETRIVAL OF VITAL INFORMATION ABOUT THE STATE (ARCHIVES)	-	-
12020728	EARNINGS FROM RENAL AND DENTAL SERVICES	37,500,550.00	29,455,355.00
12020729	EARNINGS FROM GASEOUS EMISSION	-	129,000.00
12020730	EARNINGS FROM PRINTING	70,000.00	48,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADDRESS SYSTEM	-	-
12020732	EARNINGS FROM KWASAA	26,089,300.00	-
12020733	EARNINGS FROM PHOTOGRAPHIC/VIDEOGRAPHIC TRAINING SERVICE	-	-
12020734	EARNINGS FROM POST GRADUATE SCHOOL	349,397,521.26	206,998,300.00
12020735	EARNINGS FROM OTHER REVENUE	646,170,938.34	349,092,338.11
12020736	EARNINGS FROM STREET LIGHT DECOMMISSION MATERIALS	-	-
12020737	EARNINGS FROM SIWES	20,422,450.00	10,362,862.01
12020738	EARNINGS FROM ROAD CUTTING	1,520,203.00	165,000.00
12020739	EARNINGS FROM MECHANICAL WORKSHOP	385,000.00	575,000.00
12020740	EARNINGS FROM SALES OF HIGHWAY CODE	705,000.00	1,000,000.00
12020741	EARNINGS FROM DRIVING SCHOOL	237,000.00	645,001.00
12020742	EARNING FROM VALUATION FEES	2,082,765.00	305,486.00
12020743	EARNINGS FROM TRANSPORT MANAGEMENT	10,960,314.89	16,901,543.05
12020744	EARNINGS FROM FIRE PREVENTION / INSPECTION OF INDUSTRIAL ESTABLISHMENTS/TRAINING	10,387,000.00	7,630,900.00
12020745	EARNINGS FROM DRIVER'S BADGE	983,000.00	1,870,500.00
12020746	EARNING FROM VEHICLE INSPECTION UNIT	8,006,412.26	8,523,100.00
12020750	EARNINGS FROM TOP-UP DEGREE	428,172,650.00	394,456,556.00
12020751	EARNINGS FROM S.S.C.E. (SENIOR SECONDARY CERTIFICATE EXAMINATION)	68,643,541.33	2,165,400.00
12020752	EARNINGS FROM SALES OF LEARNER'S PERMIT & PLATE	2,350,000.00	4,400,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	149,230.00	1,060,000.00
12020757	EARNINGS FROM PAY AS YOU DRINK	133,990,534.54	134,219,538.47
12020758	EARNINGS FROM PUBIC STAND PIPE	-	-
12020759	EARNINGS FROM TANKER SERVICES	2,459,875.08	3,446,647.76
12020760	EARNINGS FROM CONNECTION	600,500.00	1,335,329.70
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,065,002.00	2,310,750.00

12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	1,651,700.01	2,090,000.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	517,628,358.00	658,344,200.00
12020765	EARNINGS FROM TESTING OF WATER SAMPLE	-	165,000.00
12020766	EARNINGS FROM ENTREPRENEURSHIP DEVELOPMENT	534,505,169.00	518,465,463.17
12020767	EARNING FROM DIPLOMA COURSES	-	-
12020768	PROFESSIONAL POSTGRADUATE PROGRAM (PPP)	181,010,529.00	94,759,600.00
12020769	PROFESSIONAL DEGREE PROGRAMME	401,160,422.00	433,807,071.00
12020770	EARNING FROM JINGLES & DOCUMENTARIES PRODUCTION	-	5,000.00
12020771	EARNINGS FROM BASIC & REMEDIAL STUDIES	43,000.00	120,000.00
12020772	EARNINGS FROM POST UTME/PRE-ADMISSION SCREENING	4,517,400.00	52,789,700.00
12020773	EARNINGS FROM COLLECTION OF CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUDIES CERTIFICATE/CERTIFICATE COMMUNITY DEVELOPMENT	485,497,477.00	578,425,602.00
12020774	EARNINGS FROM TEACHING PRACTICE/KITS AND REGISTRATION	22,102,200.00	25,727,800.00
12020775	EARNING FROM AUTOMATED VEHICLE INSPECTION AND ROAD WORTHINESS CERTIFICATE	13,052,137.81	28,253,098.32
12020776	EARNINGS FROM UTILITY FEES	44,092,869.66	9,168,900.00
12020777	EARNINGS FROM TELEVISION SERVICES	3,392,835.00	2,865,056.38
12020778	EARNINGS FROM TEACHER REGISTRATION COUNCIL OF NIGERIA	9,300,000.00	6,925,000.00
12020779	EARNINGS FROM SANDWICH PROGRAMMES (DEGREE & NCE)	43,634,700.00	50,661,200.00
12020780	EARNINGS FROM CCE	1,160,032,400.00	656,289,318.03
12020781	EARNINGS FROM ADVERTISEMENT	24,440,731.89	30,558,336.71
12020782	EARNING FROM SERVICE PROVIDERS	-	-
12020783	EARNING FROM OTHER SCHOOL PROGRAMMES	304,655,084.00	185,800,850.00
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	-	-
12020785	EARNINGS FROM PUBLIC CLINIC CARD/FOLDER	5,677,500.00	4,860,000.00
12020786	EARNINGS FROM BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)	109,493,146.59	145,942,234.32
12020787	EARNING FROM MASS TITLING SCHEME	-	-
12020788	EARNINGS FROM KWARA STATE FISHERIES DEVELOPMENT PROGRAMME	-	12,950,183.48
12020789	EARNINGS FROM EDUCATIONAL PORTAL	54,163,000.00	44,905,400.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	191,000.00	50,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	2,800,471.00	3,711,154.50
12020792	EARNINGS MEDICAL / HEALTH INSURANCE	63,902,000.00	11,886,068.90
12020794	EARNING FROM ACCIDENT INSPECTION	41,500.00	105,000.00
12020795	EARNING FROM CALL DEPOSIT	-	-
12020796	EARNINGS FROM CULTURAL EDUCATION	426,650.00	255,000.00
12020798	EARNINGS FROM OTHER SUNDRIES	37,299,026.16	25,552,846.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	340,000.00	224,000.00
12020801	RENT ON GOVERNMENT QUARTERS	8,579,119.71	8,676,590.48
12020803	RENT ON GOVERNMENT BUILDINGS	13,285,000.00	14,950,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	100,000.00	-
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	1,000,000,000.00	94,690.15
12020806	GRAND RENT ON ULTRAL MODERN MARKET	1,093,000.00	1,216,000.00
12020807	GRANT FROM SIWES SUPERVISION	-	-
12020901	RENT ON GOVERNMENT LAND	10,805,295.07	23,973,870.81
12020902	RENT ON COSTUMES & SEWING	217,000.00	120,900.00

12020903	PREMIUM ON THE ALLOCATION OF LAND	93,464,166.60	183,149,659.87
12020905	LEASE RENTAL	3,062,700.00	3,224,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	14,062,171.42	9,453,755.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	1,598,000.00	572,000.00
12020909	LAND USE CHARGE	95,264,773.18	
12021006	REFUND TO KWSG ON STRUCTURES AT ULTRAL MODERN MAR (RINCON)	-	200,000.00
12021008	REVENUE ON MASS TRANSIT	150,000.00	1,650,000.00
12021009	REPAYMENT ON POVERTY ALLEVIATION PROGRAMM LOAN ON SMALL SCALE ENTERPRISE	-	
12021010	REPAYMENT OF MONITISED VEHICLES	-	-
12021012	LOAN REPAYMENT	-	-
12021103	KWSG INVESTMENT WITH INVESTMENT ONE	93,750.00	-
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES		-
12021210	BANK INTEREST	12,782,443.63	1,153,972.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	627,884.75	335,882.75
12021301	COOPERATIVE AUDIT AND SUPERVISION FEES	17,737,019.98	18,215,161.57
12021302	AUDIT FEES	10,290,000.00	32,200,000.00
12021303	REFUND OF 11% NET PROFIT KWSG BY DEVELOPER	-	-
Total		33,205,776,360.66	22,602,519,965.36

NOTE 49e

Aid and Grants

Code	Description	2023 Financial Year	2022 Financial Year
13010102	FEDERAL MINISTRY OF HEALTH (NPI ACTIVITIES)	6,792,609,915.29	4,117,070,084.48
13010101	NEGLECTED TROPICAL DISEASES	9,886,952,039.72	45,068,339.00
13010101	UNICEF SUPPORT CHILD SURVIVAL PROGRAMME	115,897,643.00	195,024,010.00
13010101	GLOBAL ALLIANCE VACCINE AND IMMUNIZATION (GAVI) DONOR AGENCY	-	-
13010101	AGROPROCESSING PRODUCTIVITY ENHANCEMENT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (WORLD BANK ASSITED)	-	-
13010101	AGROCLIMATIC RESILIENCE IN SEMIARID LANDSCAPE (ACResal Project) FG CONTRIBUTION	-	-
13010101	RURAL POULTRY BIOSECURITY IMPROVEMENT SCHEME (RUPBIS) FG CONTRIBUTION	2,105,300.00	-
13020101	UNIVERSAL BASIC EDUCATION (FG CONTRIBUTION)	-	-
13020101	FG TRAINING FUND FOR UBE	560,995,280.30	-
13020101	SBMC SIP PROGRAMME	1,500,000.00	-
13020101	SPECIAL GRANT FROM UBEC FOR SPECIAL NEEDS	1,000,000.00	-
13020101	KWARA STATE COLLEGE OF EDUCATION (TECHNICAL) LAFIAGI (TETFUND)	-	-
13020101	KWARA STATE POLYTECHNIC, ILORIN (TETFUND)	610,386,735.00	719,199,988.06
13020101	KWARA STATE UNIVERSITY MALETE (TETFUND)	1,622,190,568.10	1,882,513,174.69
13020101	KWARA STATE COLLEGE OF EDUCATION, ILORIN (TETFUND)	396,275,000.00	378,667,779.94
13020101	KWARA STATE COLLEGE OF EDUCATION, ORO (TETFUND)	650,000,000.00	456,224,309.00
13020101	PEPFAR CONTRIBUTION FOR THE CONTROL OF HIV/AIDS	-	-
13020101	SDGS (FEDERAL CONTRIBUTIONS)	-	-
13020101	GLOBAL FUND SUPPORT ON MALARIA AND HIV/AIDS	-	-
13020101	FGN COVID-19 INTERVENTION FACILITY TO STATE GOVERNMENT	-	-

13020101	FG CONTRIBUTION ON LIVESTOCK TRANSFORMATION PLAN	-	
13020101	FG GRANT ON BASIC HEALTH CARE PROVISION FUND (BHCPF)	508,769,243.45	
13020321	GRANTS TO KWARA STATE INTERNAL REVENUE SERVICES (KWIRS)	-	-
13020101	UNICEF GRANT TO UBE	-	-
	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) -GLOBAL FINANCING		
13020101	FACILITY GRANT. (WORLD BANK IDA) FOOD AND NUTRITION	4,053,919.01	24,507,872.93
13020101	GRANT TO KFA ON SOLIDARITY COMPENSATION	33,083,550.00	6,013,440.00
	Total	21,185,819,193.87	7,824,288,998.10

NOTE 49f

Other Capital Receipts

Code	Description	2023 Financial Year	2022 Financial Year
14020108	RECEIPT FROM OTHER SOURCES	-	-
14030101	PROVISION OF INFRASTRUCTURAL DEVELOPMENT PROJECT (INTERNAL LOAN) TERM LOAN	-	-
14030201	WORLD BANK LOAN ON STATE ACTION ON BUSINESS ENABLING REFORMS(SABER) - FUND	-	
14030103	DOMESTIC BONDS	-	-
14030105	DOMESTIC LOANS(KWASU ,MALETE LOAN)		
14030203	EXTERNAL LOANS/BORROWINGS OTHERS	-	-
14030201	ACCELERATING NUTRITION RESULTS IN NIGERIA PROJECTS (ANRIN) (WORLD BANK IDA-INTERNATIONAL DEVELOPMENT ASSOCIATION) FOOD AND NUTRITION	131,076,714.98	792,421,224.26
14030206	WORLD BANK LOAN ON COMMUNITY AND SOCIAL DEVELOPMENT PROGRAMME (DONOR)	-	-
14030209	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION (YESO)	-	-
14030201	WORLD BANK LOAN RECEIPT ON AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACResal Project)	628,804,699.60	
14030201	WORLD BANK LOAN ON IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	1,153,681,914.04	
14030201	WORLD BANK LOAN ON RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	168,672,420.34	-
14030201	WORLD BANK SUPPORTED NG-CARES PROGRAM	4,210,840,131.00	900,000,000.00
14030201	WORLD BANK: NATIONAL SOCIAL SAFETY NET COORDINATING OFFICE SUPPORT FOR KWARA STATE COORDINATING UNIT (NASSCO)	-	112,631,953.06
	Total	6,293,075,879.96	1,805,053,177.32

NOTE 49g

From other Government Entities

Code	Description	2023 Financial Year	2022 Financial Year
15010101	LGA'S BAILOUT REFUND (REFUND FROM LGA TO STATE GOVERNMENT)	-	131,965,842.24
	Total	-	131,965,842.24

NOTE 49h

Salaries & Wages

Code	Description	2023 Financial Year	2022 Financial Year
21010101	SALARY	19,161,131,322.11	18,025,449,763.59
21010103	SALARIES AND ALLOWANCE OF STATUTORY OFFICE HOLDERS	570,530,672.22	646,144,044.72
21010104	SALARIES AND ALLOWANCE OF PARASTATALS/TERtiARY INSTITUTIONS	11,479,027,352.48	9,237,043,847.84
21010105	SALARIES AND ALLOWANCE FOR PARASTATALS BOARD MEMBERS	21,842,705.00	51,814,990.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	1,265,603,331.00	93,005,652.00
21020201	NHIS CONTRIBUTION	149,201,508.00	8,000,000.00
21020202	CONTRIBUTORY PENSION	126,200,597.99	104,819,769.31
Total		32,773,537,488.80	28,166,278,067.46

NOTE 49i
Social Benefits

Code	Description	2023 Financial Year	2022 Financial Year
22010101	GRATUITY	1,424,396,719.83	1,204,999,999.67
22010102	PENSION	9,932,462,818.94	9,147,001,138.06
41040102	PENSION & GRATUITY	-	-
Total		11,356,859,538.77	10,352,001,137.73

NOTE 49j
Overhead Cost(c)

Code	Description	2023 Financial Year	2022 Financial Year
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	718,031,263.78	415,654,794.64
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	113,777,190.00	65,821,222.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	56,175,000.00	205,619,222.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,998,285,872.37	1,447,469,066.91
22020201	ELECTRICITY CHARGES	759,863,288.34	707,834,635.95
22020202	TELEPHONE CHARGES	14,046,443.04	10,992,925.00
22020203	INTERNET ACCESS CHARGES	243,325,489.68	254,183,531.88
22020204	SATELLITE BROADCASTING ACCESS CHARGES	33,775,140.96	32,725,879.38
22020205	WATER RATES	3,493,290.00	1,986,430.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	25,658,271.10	24,010,539.14
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	223,373,186.82	199,383,433.44
22020302	BOOKS	54,691,909.58	51,039,514.84
22020303	NEWSPAPERS	28,524,151.32	27,524,944.71
22020304	MAGAZINES & PERIODICALS	29,295,767.38	25,245,705.09
22020305	PRINTING OF NON SECURITY DOCUMENTS	262,750,858.76	200,012,892.16
22020306	PRINTING OF SECURITY DOCUMENTS	155,251,270.79	157,142,972.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,027,695,358.96	634,173,625.06
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-
22020309	UNIFORMS & OTHER CLOTHING	68,442,688.00	41,589,530.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	292,653,338.00	211,520,052.17
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	249,599,999.89	249,599,999.89
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS/ANNUAL REPORT/BUDGET ESTIMATES	73,865,388.49	36,340,585.43
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	212,900,046.79	198,273,506.20

22020402	MAINTENANCE OF OFFICE FURNITURE	49,875,899.17	37,238,200.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	338,538,428.90	234,914,049.43
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	72,563,968.25	65,400,028.38
22020405	MAINTENANCE OF PLANTS/GENERATORS	156,548,784.94	154,925,294.61
22020406	OTHER MAINTENANCE SERVICES	311,819,218.84	226,842,206.99
22020407	MAINTENANCE OF AIRCRAFTS	43,680,807.46	11,848,611.84
22020410	MAINTENANCE OF STREET LIGHTINGS	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,611,000.00	3,547,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	6,193,798.00	8,206,748.00
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	9,145,400.00
22020501	LOCAL TRAINING	446,104,095.35	244,811,427.00
22020502	INTERNATIONAL TRAINING	133,429,350.00	90,626,304.25
22020601	SECURITY SERVICES/EXPENSES	2,587,828,419.87	2,549,108,183.09
22020602	OFFICE RENT	758,000.04	758,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	288,320,700.00	187,706,475.00
22020605	CLEANING & FUMIGATION SERVICES	127,711,052.16	105,470,764.47
22020606	SERVICEWIDE VOTE	-	-
22020701	FINANCIAL CONSULTING	5,156,836,946.58	4,371,610,250.55
22020702	INFORMATION TECHNOLOGY CONSULTING	103,926,511.00	16,442,975.00
22020703	LEGAL SERVICES	18,803,386.98	153,748,511.95
22020704	ENGINEERING SERVICES	3,475,075.00	9,237,850.00
22020706	SURVEYING SERVICES	690,000.00	9,221,600.00
22020707	AGRICULTURAL CONSULTING	-	-
22020709	WASTE MANAGEMENT CONSULTING	726,626,020.00	635,908,700.02
22020710	IPSAS CONSULTING	11,570,000.00	10,000,000.00
22020711	OTHER CONSULTING SERVICES	1,490,250.00	3,372,300.00
22020801	MOTOR VEHICLE FUEL COST	304,313,494.65	262,683,896.34
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,740,000.04	50,720,000.04
22020803	PLANT/GENERATOR FUEL COST	630,619,511.67	522,121,074.26
22020804	AIRCRAFT FUEL COST	20,701,890.00	24,703,900.00
22021001	REFRESHMENT & MEALS	143,919,469.16	108,992,427.29
22021002	HONORARIUM & SITTING ALLOWANCE	835,436,795.63	424,182,745.72
22021003	PUBLICITY & ADVERTISEMENTS	290,667,120.31	285,644,089.52
22021004	MEDICAL EXPENSES LOCAL	69,560,730.00	64,549,369.00
22021005	SCHOOL SERVICES	231,579,231.00	191,694,487.00
22021006	POSTAGES & COURIER SERVICES	14,325,614.63	13,431,030.74
22021007	WELFARE PACKAGES	1,142,507,323.94	927,720,988.76
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,875,999.96	9,853,499.96
22021009	SPORTING ACTIVITIES	139,237,410.00	140,178,099.33
22021010	DIRECT TEACHING & LABORATORY COST	2,992,000.00	4,968,200.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	1,500,000.00	2,500,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	100,583.14	200,000.00
22021013	PROMOTION (SERVICE WIDE)	75,000.00	9,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	59,001,439.96	31,990,990.00
22021015	CRECHE (MAINTENANCE)	-	60,000.00
22021016	OPERATIONAL EXPENSES	6,309,213,024.92	5,864,570,402.98

22021017	MONITORING & EVALUATION	77,432,182.59	105,997,067.69
22021019	INCIDENTIAL EXPENSES	1,574,782,686.05	410,971,254.58
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME	2,696,256.00	3,298,756.00
22021021	SPECIAL DAY/CELEBRATIONS	196,732,433.56	54,006,039.00
22021022	MEETING/VISITATION	83,966,033.60	77,724,567.72
22021023	EXIGENCY PROGRAMME PROJECT EXPENSES	491,394,160.07	97,049,938.71
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	-	-
22021025	RESEARCH ACTIVITIES	40,062,700.00	36,516,488.00
22021026	LEGAL EXPENSES	46,163,208.84	34,200,000.00
22021027	PROGRAMMES/ACTIVITIES	406,158,033.93	199,148,040.05
22021029	GOVERNORS' FORUM EXPENSES	29,000,000.00	-
22021030	STATISTICAL MANAGEMENT FUND	5,000,000.00	-
22021031	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATION CENTRE (SERICC)	9,000,000.00	16,950,000.00
22021032	FGN SOCIAL INTERVENTION PROGRAMME	-	-
22021033	AMBULANCE POINTS	-	-
22021034	STATE FISCAL TRANSPARENCY, ACCOUNTABILITY & SUSTANABILITY (SFTAS) PROGRAMME EXPENSES	-	30,000,000.00
22021035	BOARD OF SURVEY	6,000,000.00	4,923,000.00
22021036	HEALTH CARE SERVICES	2,000,000.00	2,000,000.04
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	158,386,211.25	28,625,022.51
22021038	VERIFICATION FOR SERVING CIVIL SERVANTS & SCREENING EXERCISE FOR PENSIONERS	-	-
22021039	FOOD AND NUTRITION PROGRAMMES	3,900,000.00	6,754,750.00
22021040	GENERAL OFFICE EXPENSES	617,266,912.81	261,796,037.00
22021041	COMMUNITY HEALTH INFLUENCERS, PROMOTERS AND SERVICES (CHIPS) PROGRAMME	-	-
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	-	-
22021043	CHEMICAL FOAM COMPOUND	-	-
22021044	COVID19 RESPONSE ACTIVITIES	-	46,189,800.00
22021045	CHILDREN PARLIAMENT	-	300,000.00
22021046	ENTERPRENEURSHIP CONSUMABLES	69,425,943.00	62,979,350.00
22021047	ALUMNA (GRADUATE SUPPORT)	128,032,756.83	102,234,337.00
22021049	MUSLIM & CHRISTIAN PILGRIM WELFARE BOARDS	571,087,650.00	239,716,170.00
22030107	FURNISHING ADVANCES	44,128,425.00	
22070101	TRANSFER TO CDF (SWV)	1,405,000,000.00	8,300,000,000.00
Total		33,464,859,159.13	33,399,381,708.48

NOTE 49k

Grants and Contributions

Code	Description	2023 Financial Year	2022 Financial Year
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	91,637,622.96	88,090,956.29
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	-	3,340,000,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	-	-
22040114	STUDENT/STAFF REGISTRATION	10,954,250.00	9,104,250.00
Total		102,591,872.96	3,437,195,206.29

NOTE 49I			
Transfer to other Government Entities			
Code	Description	2023 Financial Year	2022 Financial Year
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	1,585,709,465.85	1,433,111,329.93
	Total	1,585,709,465.85	1,433,111,329.93
NOTE 49m			
Finance Cost			
Code	Description	2023 Financial Year	2022 Financial Year
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,767,703.55	98,343,298.39
22020902	INSURANCE PREMIUM	94,265,129.45	85,190,762.65
22020904	OTHER CRF BANK CHARGES	1,384,317.17	7,385,068.07
22020905	AUDIT FEES/AUDITING OF ACCOUNT	13,051,200.04	11,477,950.00
22030109	LOAN REPAYMENT	-	700,000,000.00
	Total	125,468,350.21	902,397,079.11
NOTE 49n			
Purchase/Construction/Rehabilitation of PPE			
Code	Description	2023 Financial Year	2022 Financial Year
32010101	LAND & BUILDINGS OFFICE	3,658,414,719.84	9,331,588,301.85
32010102	LAND & BUILDINGS RESIDENTIAL	4,742,295,318.20	75,606,056.64
32010103	SILOS	-	-
32010104	STORAGE FACILITIES	78,589,258.76	-
32010202	ROADS & BRIDGES	21,011,239,502.06	13,731,719,130.41
32010205	ZOOS, PARKS & RESERVES	3,613,370,284.51	615,877,952.74
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	176,275,536.50	61,424,792.77
32010208	WATER DISTRIBUTION NETWORK	708,411,109.93	575,584,791.12
32010209	SEWAGE/ DRAINAGE NETWORK	-	29,918,250.00
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	72,688,556.25	109,160,400.00
32010301	EARTH MOVING EQUIPMENT BULL DOZERS ETC.	-	241,683,362.50
32010302	INDUSTRIAL EQUIPMENT	495,937,791.10	455,375,306.46
32010303	NAVIGATIONAL EQUIPMENT	-	7,923,675.00
32010304	POWER PLANTS	631,018,910.24	439,040,728.78
32010305	POWER GENERATING SETS	107,305,670.86	24,882,162.16
32010405	MOTOR VEHICLES	3,127,957,130.14	1,149,509,814.83
32010407	MOTOR CYCLES	1,800,000.00	800,000.00
32010501	COMPUTERS	10,123,025.00	2,950,000.00
32010502	PRINTERS	-	942,000.00
32010505	PHOTOCOPIERS	602,375.00	1,000,000.00
32010601	CHAIRS	52,999,470.00	1,137,350.00
32010602	TABLES	-	-
32010607	TELEVISION SETS	-	-
32010609	AIR -CONDITIONER	-	-
32010603	FILE CABINETS/ CUPBOARDS	-	56,812,860.00

41040104	GOODS & SERVICES	-	-
	Total	38,489,028,658.39	26,912,936,935.26

NOTE 49o

Purchase of Intangible Assets

Code	Description	2023 Financial Year	2022 Financial Year
33010109	RESEARCH & DEVELOPMENT	55,091,107,869.61	29,549,700,816.31
	Total	55,091,107,869.61	29,549,700,816.31

NOTE 49p

Acquisition of Investments

Code	Description	2023 Financial Year	2022 Financial Year
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	-	-
	Total	-	-

NOTE 49q

Proceeds from Borrowings

Code	Description	2023 Financial Year	2022 Financial Year
14030103	DOMESTIC BONDS	-	-
14030212	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECTS (RAAMP)	-	271,538,859.00
14030213	BRIDGING FACILITY(FGN LOAN)	-	15,035,902,285.70
	Total	-	15,307,441,144.70

KWARA STATE GOVERNMENT CAPITAL EXPENDITURE NOTES 2023 FINANCIAL YEAR			
Description	BUDGET	ACTUAL	VARIANCE
FIXED ASSETS PURCHASED 2301			
PURCHASE OF FIRE FIGHTING EQUIPMENT 23010123			
FIRE FIGHTING EQUIPMENT 23010123		20,276,477.50	
TOTAL PURCHASE OF FIRE FIGHTING EQUIPMENT 23010123	26,730,900.00	20,276,477.50	6,454,422.50
PURCHASE OF COMMUNICATION EQUIPMENT 23010140			
COMPUTERS 32010501		956,750.00	
TOTAL PURCHASE OF COMMUNICATION EQUIPMENT 23010140	10,000,000.00	956,750.00	9,043,250.00
PURCHASE OF OFFICE EQUIPMENT 23010141			
COMPUTERS 32010501			
SECURITY INSTALLATIONS/ EQUIPMENT 32010206			
RESEARCH & DEVELOPMENT 33010109		73,267,552.70	
AIR -CONDITIONER 32010609			
POWER GENERATING SETS 32010305			
TOTAL PURCHASE OF OFFICE EQUIPMENT 23010141	245,345,250.00	73,267,552.70	172,077,697.30
PURCHASE OF SPARE PARTS 23010147			
PURCHASE OF TOWING VEHICLES 23010152			
PURCHASE OF TOOLS AND EQUIPMENT 23010153			
PHOTOCOPIERS 32010505		1,500,000.00	
COMPUTERS 32010501			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		577,000.00	
AIR -CONDITIONER 32010609			
INDUSTRIAL EQUIPMENT 32010302			
SEWAGE/ DRAINAGE NETWORK 32010209			
TOTAL PURCHASE OF TOOLS AND EQUIPMENT 23010153	350,593,980.00	2,077,000.00	348,516,980.00
PURCHASE OF TRAFFIC CONES 23010165			
PURCHASE MOTOR CYCLES 23010104			
SEWAGE/ DRAINAGE NETWORK 32010209			
MOTOR CYCLES 32010407		1,800,000.00	
TOTAL PURCHASE MOTOR CYCLES 23010104	31,619,560.00	1,800,000.00	29,819,560.00
PURCHASE OF AGRICULTURAL EQUIPMENT 23010127			
PURCHASE OF COMMODITIES 23010160			
RESEARCH & DEVELOPMENT 33010109		16,250,000.00	
TOTAL PURCHASE OF COMMODITIES 23010160	150,050,000.00	16,250,000.00	133,800,000.00
PURCHASE OF VANS 23010106			
MOTOR VEHICLES 32010405		168,075,067.50	
TOTAL PURCHASE OF VANS 23010106	395,000,000.00	168,075,067.50	226,924,932.50
PURCHASE OF HEALTH / MEDICAL EQUIPMENT 23010122			
HEALTH / MEDICAL EQUIPMENT 23010122		300,417,394.69	
TOTAL PURCHASE OF HEALTH / MEDICAL EQUIPMENT 23010122	400,500,000.00	300,417,394.69	100,082,605.31
PURCHASE OF DRUGS 23010159			
DRUGS 23010159		42,116,758.76	
TOTAL OF PURCHASE OF DRUGS 23010159	150,000,000.00	42,116,758.76	107,883,241.24
PURCHASE OF HOSPITAL FURNITURE 23010172			
PURCHASE OF MOTOR VEHICLES 23010105			
MOTOR VEHICLES 32010405		2,552,901,394.26	
TOTAL PURCHASE OF MOTOR VEHICLES 23010105	3,771,150,000.00	2,552,901,394.26	1,218,248,605.74

PURCHASE OF BUSES 23010108			
MOTOR VEHICLES 32010405		260,087,425.15	
TOTAL PURCHASE OF BUSES 23010108	647,615,000.00	260,087,425.15	387,527,574.85
PURCHASE OF COMPUTERS 23010113			
COMPUTERS 32010501		10,123,025.00	
TOTAL PURCHASE OF COMPUTERS 23010113	98,021,006.00	10,123,025.00	87,897,981.00
PURCHASE OF PHOTOCOPYING MACHINES 23010115			
PHOTOCOPIERS 32010505		602,375.00	
TOTAL PURCHASE OF PHOTOCOPYING MACHINES 23010115	11,730,000.00	602,375.00	11,127,625.00
PURCHASE OF POWER GENERATING SET 23010119			
POWER GENERATING SETS 32010305		107,305,670.86	
POWER PLANTS 32010304			
TOTAL PURCHASE OF POWER GENERATING SET 23010119	163,000,000.00	107,305,670.86	55,694,329.14
PURCHASE OF CANTEEN / KITCHEN EQUIPMENT 23010120			
CANTEEN / KITCHEN EQUIPMENT 32010120		3,578,900.00	
TOTAL PURCHASE OF CANTEEN / KITCHEN EQUIPMENT 23010120	10,000,000.00	3,578,900.00	6,421,100.00
PURCHASE OF RESIDENTIAL FURNITURE 23010121			
LAND & BUILDINGS - OFFICE 32010101	5,000,000.00		5,000,000.00
TOTAL PURCHASE OF RESIDENTIAL FURNITURE 23010121			
PURCHASE OF SECURITY EQUIPMENT 23010128			
MOTOR VEHICLES 32010405			
SECURITY INSTALLATIONS/ EQUIPMENT 32010206		3,602,162.00	
TOTAL PURCHASE OF SECURITY EQUIPMENT 23010128	8,000,000.00	3,602,162.00	4,397,838.00
PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT 23010176			
COMPUTERS 32010501		31,207,162.34	
LAND & BUILDINGS - OFFICE 32010101			
RESEARCH & DEVELOPMENT 33010109		61,586,009.46	
POWER PLANTS 32010304			
TOTAL PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT 23010176	589,273,002.00	92,793,171.80	496,479,830.20
PURCHASE OF OFFICE FURNITURE AND FITTINGS 23010112			
MOTOR VEHICLES 32010405			
LAND & BUILDINGS - OFFICE 32010101			
TABLES 32010602		52,999,470.00	
TOTAL PURCHASE OF OFFICE FURNITURE AND FITTINGS 23010112	123,150,000.00	52,999,470.00	70,150,530.00
PURCHASE OF BOOKS-AIDS PROGRAMME 23010157			
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		21,720,125.00	
TOTAL PURCHASE OF BOOKS-AIDS PROGRAMME 23010157	60,000,000.00	21,720,125.00	38,279,875.00
PURCHASE OF MATERIALS 23010145			
STORAGE FACILITIES 32010104		5,000,000.00	
LAND & BUILDINGS - OFFICE 32010101		1,472,500.00	
RESEARCH & DEVELOPMENT 33010109		4,000,000.00	
TABLES 32010602			
TOTAL PURCHASE OF MATERIALS 23010145	36,615,000.00	10,472,500.00	26,142,500.00
PROCUREMENT OF INSTRUCTIONAL MATERIALS & EQUIPMENT 23010168			
PURCHASE / ACQUISITION OF LAND 23010101			
LAND & BUILDINGS - RESIDENTIAL 32010102		3,111,300.00	
LAND & BUILDINGS - OFFICE 32010101		78,947,000.00	
RESEARCH & DEVELOPMENT 33010109		227,240.00	
TOTAL PURCHASE / ACQUISITION OF LAND 23010101	500,000,000.00	82,285,540.00	417,714,460.00
PURCHASE OF TRUCKS 23010107			

SEWAGE/ DRAINAGE NETWORK 32010209			146,893,243.23	
TOTAL PURCHASE OF TRUCKS 23010107	350,000,000.00	146,893,243.23	203,106,756.77	
PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT 23010149				
POWER GENERATING SETS 32010305				
POWER PLANTS 32010304		130,170,827.47		
TOTAL PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT 23010149	500,000,000.00	130,170,827.47	369,829,172.53	
PURCHASE OF PRINTING MACHINE 23010144	177,804,500.00		177,804,500.00	
PURCHASE OF DIGITAL STILL VIDEO GRAPHIC AND PHOTOGRAPHIC EQUIPMENT 23010173	3,053,750.00	-	3,053,750.00	
PURCHASE OF ARCHIVES MATERIALS FOR 23010177	537,500.00	-	537,500.00	
PURCHASE OF AIRCRAFT BASIC EQUIPMENT 23010151		-		
AIRCRAFT BASIC EQUIPMENT 23010151		68,054,500.00		
TOTAL PURCHASE OF AIRCRAFT BASIC EQUIPMENT 23010151	300,000,000.00	68,054,500.00	231,945,500.00	
PURCHASE OF WATER TREATMENT CHEMICAL 23010154				
SEWAGE/ DRAINAGE NETWORK 32010209		19,599,458.00		
RESEARCH & DEVELOPMENT 33010109		215,594,039.34		
TOTAL PURCHASE OF WATER TREATMENT CHEMICAL 23010154	235,193,496.00	235,193,497.34		-1.34
PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT 23010155	16,000,000.00	-	16,000,000.00	
PURCHASE OF LIBRARY BOOKS & EQUIPMENT 23010125	16,235,888.00		16,235,888.00	
PURCHASE OF BIOMETRIC FINGER PRINTER AND READER MACHINES FOR E-AUDITING 23010162	100,000,000.00	-	100,000,000.00	
PURCHASE OF LAW REPORT 23010181	4,729,720.00	-	4,729,720.00	
PURCHASE OF SLASHERS, MOWERS & TRACTOR 23010142				
EARTH MOVING EQUIPMENT - BULL DOZERS ETC. 32010301		1,225,000.00		
TOTAL PURCHASE OF SLASHERS, MOWERS & TRACTOR 23010142	3,268,000.00	1,225,000.00	2,043,000.00	
PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT 23010180	20,000,000.00	-	20,000,000.00	
PURCHASE OF LABORATORY EQUIPMENT 23010163	20,000,000.00	-	20,000,000.00	
TOTAL FIXED ASSETS PURCHASED 2301				
CONSTRUCTION / PROVISION 2302				
CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS 23020110	22,820,000.00	-	22,820,000.00	
CONSTRUCTION / PROVISION OF ROADS 23020114				
ROADS & BRIDGES 32010202		8,330,713,667.02		
TOTAL CONSTRUCTION / PROVISION OF ROADS 23020114	9,000,000,000.00	8,330,713,667.02	669,286,332.98	
CONSTRUCTION OF MARKETS/PARKS 23020124				
LAND & BUILDINGS - OFFICE 32010101		257,677,352.56		
ZOOS, PARKS & RESERVES 32010205		1,445,513,558.87		
ROADS & BRIDGES 32010202				
TOTAL CONSTRUCTION OF MARKETS/PARKS 23020124	1,891,994,692.00	1,703,190,911.43	188,803,780.57	
CONSTRUCTION / PROVISION OF INFRASTRUCTURE 23020118				
LAND & BUILDINGS - OFFICE 32010101		5,101,693,701.11		
LAND & BUILDINGS - RESIDENTIAL 32010102		17,428,138.32		
RESEARCH & DEVELOPMENT 33010109		419,424,219.00		
POWER PLANTS 32010304		26,370,042.98		
SILOS 32010103		50,857,486.84		
STORAGE FACILITIES 32010104		5,233,256.47		
TABLES 32010602		210,315,392.51		
COMPUTERS 32010501				
POWER GENERATING SETS 32010305		72,498,848.43		
CHAIRS 32010601		1,500,000.00		
ROADS & BRIDGES 32010202		369,910,530.45		
INDUSTRIAL EQUIPMENT 32010302		2,139,250.00		

TOTAL CONSTRUCTION / PROVISION OF INFRASTRUCTURE 23020118	11,844,219,397.00	6,277,370,866.11	5,566,848,530.89
CONSTRUCTION OF STATE RURAL ROADS 23020121			
STATE RURAL ROADS 32010202		2,831,261,265.43	
TOTAL CONSTRUCTION OF STATE RURAL ROADS 23020121	3,528,363,031.00	2,831,261,265.43	697,101,765.57
CONSTRUCTION / PROVISION OF TRAFFIC /STREET LIGHTS 23020123	10,000,000.00		10,000,000.00
CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES 23020106	400,000,000.00	-	400,000,000.00
CONSTRUCTION / PROVISION OF WATER FACILITIES 23020105			
SEWAGE/ DRAINAGE NETWORK 32010209		40,596,250.00	
TOTAL CONSTRUCTION / PROVISION OF WATER FACILITIES 23020105	57,321,750.00	40,596,250.00	16,725,500.00
CONSTRUCTION/PROVISION OF POLICE POSTS 23020108	150,000,000.00	-	150,000,000.00
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES 23020113			
AGRICULTURAL FACILITIES 32010302		1,207,300,000.00	
LIVESTOCK DEVELOPMENT 32010303		1,738,836,173.08	
TOTAL CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES 23020113	4,600,000,000.00	2,946,136,173.08	1,653,863,826.92
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES 23020119			
LAND & BUILDINGS - OFFICE 32010101		11,701,625.50	
TOTAL CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES 23020119	180,000,000.00	11,701,625.50	168,298,374.50
PROVISION OF SHEA-BUTTER PROCESSING CENTRES/CLUSTERS 23020140	75,000,000.00		75,000,000.00
CONSTRUCTION / PROVISION OF ELECTRICITY 23020103			
POWER PLANTS 32010304		401,979,191.36	
POWER GENERATING SETS 32010305		98,868,891.41	
TOTAL CONSTRUCTION / PROVISION OF ELECTRICITY 23020103	1,192,500,000.00	500,848,082.77	691,651,917.23
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS 23020102			
LAND & BUILDINGS - RESIDENTIAL 32010102			
RESEARCH & DEVELOPMENT 33010109			
TOTAL CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS 23020102	350,000,000.00		350,000,000.00
CONSTRUCTION / PROVISION OF SPORTING FACILITIES 23020112			
TABLES 32010602		25,370,000.00	
TOTAL CONSTRUCTION / PROVISION OF SPORTING FACILITIES 23020112	750,000,000.00	25,370,000.00	724,630,000.00
CONSTRUCTION / PROVISION OF HOUSING 23020104			
LAND & BUILDINGS - RESIDENTIAL 32010102		30,002,772.25	
TOTAL CONSTRUCTION / PROVISION OF HOUSING 23020104	1,070,000,000.00	30,002,772.25	1,039,997,227.75
CONSTRUCTION/PROVISION OF PUBLIC TOILET 23020115	30,000,000.00	-	30,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS 23020101	200,000,000.00	-	200,000,000.00
TOTAL CONSTRUCTION / PROVISION 2302			
REHABILITATION / REPAIRS 2303			
REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS 23030109			
ROADS & BRIDGES 32010202		4,000,000.00	
TOTAL REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS 23030109	25,000,000.00	4,000,000.00	21,000,000.00
REHABILITATION / REPAIRS - ROADS 23030113			
ROADS & BRIDGES 32010202		933,995,866.57	
TOTAL REHABILITATION / REPAIRS - ROADS 23030113	4,700,000,000.00	933,995,866.57	3,766,004,133.43
REHABILITATION/REPAIRS - INFRASTRUCTURES 23030127			
LAND & BUILDINGS - OFFICE 32010101		4,675,800,474.50	
RESEARCH & DEVELOPMENT 33010109		14,278,007.43	
COMPUTERS 32010501		0.00	
TOTAL REHABILITATION/REPAIRS - INFRASTRUCTURES 23030127	5,471,716,897.00	4,690,078,481.93	781,638,415.07
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES 23030105			
LAND & BUILDINGS - OFFICE 32010101		239,575,292.97	
RESEARCH & DEVELOPMENT 33010109			

LAND & BUILDINGS - RESIDENTIAL 32010102		426,602,508.75		
TOTAL REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES 23030105	1,094,996,784.00	666,177,801.72	428,818,982.28	
REHABILITATION OF LABORATORY & INSTALLATION OF EQUIPMENT 23030130				
RESEARCH & DEVELOPMENT 33010109		4,634,056.22		
TOTAL REHABILITATION OF LABORATORY & INSTALLATION OF EQUIPMENT 23030130	5,000,000.00	4,634,056.22	365,943.78	
REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS 23030107				
LAND & BUILDINGS - OFFICE 32010101				
TOTAL REHABILITATION/REPAIRS OF POLICE STATIONS/POSTS 23030107	20,000,000.00	-	20,000,000.00	
REHABILITATION / REPAIRS - PUBLIC SCHOOLS 23030106				
LAND & BUILDINGS - OFFICE 32010101		181,751,962.89		
STORAGE FACILITIES 32010104		3,599,727,745.19		
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211				
TOTAL REHABILITATION / REPAIRS - PUBLIC SCHOOLS 23030106	4,665,797,507.00	3,781,479,708.08	884,317,798.92	
REHABILITATION / REPAIRS - RECREATIONAL FACILITIES 23030118				
LAND & BUILDINGS - OFFICE 32010101		174,018,918.91		
TOTAL REHABILITATION / REPAIRS - RECREATIONAL FACILITIES 23030118	400,000,000.00	174,018,918.91	225,981,081.09	
REHABILITATION / REPAIRS - ELECTRICITY 23030102	1,200,000.00	-	1,200,000.00	
REHABILITATION / REPAIRS OF OFFICE BUILDINGS 23030121				
LAND & BUILDINGS - OFFICE 32010101		121,326,962.71		
SEWAGE/ DRAINAGE NETWORK 32010209				
TOTAL REHABILITATION / REPAIRS OF OFFICE BUILDINGS 23030121	484,460,000.00	121,326,962.71	363,133,037.29	
REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME 23030144				
SEWAGE/ DRAINAGE NETWORK 32010209		391,015,121.11		
STORAGE FACILITIES 32010104		70,794,175.38		
RESEARCH & DEVELOPMENT 33010109		11,408,316.10		
TOTAL REHABILITATION AND EXPANSION OF SEMI-URBAN & URBAN WATER SCHEME 23030144	500,000,000.00	473,217,612.59	26,782,387.41	
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING 23030101				
LAND & BUILDINGS - OFFICE 32010101		275,323,314.03		
LAND & BUILDINGS - RESIDENTIAL 32010102		40,000,000.00		
CHAIRS 32010601		47,370,000.00		
TOTAL REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING 23030101	1,146,194,119.00	362,693,314.03	783,500,804.97	
REHABILITATION / REPAIRS - SPORTING FACILITIES 23030111				
RESEARCH & DEVELOPMENT 33010109		3,125,293.75		
LAND & BUILDINGS - OFFICE 32010101		500,000.00		
TOTAL REHABILITATION / REPAIRS - SPORTING FACILITIES 23030111	500,000,000.00	3,625,293.75	496,374,706.25	
REHABILITATION / RESUSCITATION OF MORIBUND INDUSTRIES 23030165				
TOTAL REHABILITATION / REPAIRS 2303				
OTHER CAPITAL PROJECTS 2305				
RESEARCH AND DEVELOPMENT 23050101				
LAND & BUILDINGS - OFFICE 32010101		3,546,335,324.83		
RESEARCH & DEVELOPMENT 33010109		109,979,550.00		
ROADS & BRIDGES 32010202				
TOTAL RESEARCH AND DEVELOPMENT 23050101	5,014,205,827.00	3,656,314,874.83	1,357,890,952.17	
PROGRAMMES/ACTIVITIES 23050106				
RESEARCH & DEVELOPMENT 33010109		31,172,173,593.02		
MOTOR VEHICLES 32010405				
LAND & BUILDINGS - RESIDENTIAL 32010102		2,264,114,185.80		
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		17,668,591,414.97		
LAND & BUILDINGS - OFFICE 32010101				
SEWAGE/ DRAINAGE NETWORK 32010209		239,717,480.99		

PRINTERS 32010502			
COMPUTERS 32010501			
TOTAL PROGRAMMES/ACTIVITIES 23050106	65,563,899,367.00	51,344,596,674.78	14,219,302,692.22
COMPUTER SOFTWARE ACQUISITION 23050102			
RESEARCH & DEVELOPMENT 33010109		4,300,000.00	
COMPUTERS 32010501		1,150,000.00	
SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE) 32010211		3,923,250.00	
TOTAL COMPUTER SOFTWARE ACQUISITION 23050102	64,150,000.00	9,373,250.00	54,776,750.00
TAKE-OFF GRANT 23050107			
RESEARCH & DEVELOPMENT 33010109		80,823,070.00	
TOTAL TAKE-OFF GRANT 23050107	152,533,803.00	80,823,070.00	71,710,733.00
STATE COUNTERPART FUND ON ASSISTED PROJECTS 23050108			
TOTAL OTHER CAPITAL PROJECTS 2305	50,000,000.00		50,000,000.00
PRESERVATION OF THE ENVIRONMENT 2304			
TREE PLANTING:- HIGH FOREST REGENERATION 23040101	5,175,000.00	-	5,175,000.00
COCOA PRODUCTION PROGRAMME 23040107	5,000,000.00	-	5,000,000.00
KWARA STATE FISHERIES DEVELOPMENT PROGRAMME 23040108	50,000,000.00	-	50,000,000.00
LIVESTOCK DISEASES CONTROL 23040109	5,000,000.00	-	5,000,000.00
RABIES CONTROL 23040110	3,000,000.00	-	3,000,000.00
EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE 23040102			
SEWAGE/ DRAINAGE NETWORK 32010209		59,111,075.00	
TOTAL EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE 23040102	100,000,000.00	59,111,075.00	40,888,925.00
INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT) 23040104			
SEWAGE/ DRAINAGE NETWORK 32010209		112,232,125.00	
TOTAL INDUSTRIAL POLLUTION PREVENTION & CONTROL (WASTE MANAGEMENT) 23040104	139,000,000.00	112,232,125.00	26,767,875.00
TOTAL PRESERVATION OF THE ENVIRONMENT 2304			
TOTAL CAPITAL EXPENSE	135,131,064,726.00	93,580,136,528.00	41,550,928,198.00