



Kwara State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q3 2026

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Contents

1	Summary of Performance	3
1.A	Introduction	3
1.B	Revenue Performance	3
1.C	Recurrent Expenditure Performance	4
1.D	Capital Expenditure Performance	5
1.E	Conclusions	5
1.F	Summary Budget Implementation Graphs	6
1.G	Summary Budget Implementation Report	8
2	Budget Implementation Reports by NCOA Segments	9
2.A	Revenue by Administrative Classification	9
2.B	Revenue by Economic Classification	11
2.C	Expenditure by Administrative Classification	17
2.D	Expenditure by Economic Classification	28
2.E	Expenditure by Functional Classification	35
2.F	Expenditure by Programme Classification	44
3	Primary Healthcare Budget Performance	50
3.A	Overview	50
3.B	Budget Implementation Reports by NCOA Segment	51
3.C	Primary Healthcare Capital Expenditure by Project	53
4	Basic Education Budget Performance	54
4.A	Overview	54
4.B	Budget Implementation Reports by NCOA Segment	55
4.C	Basic Education Capital Expenditure by Project	55

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter	6
Figure 2: Fiscal Performance Overview Year to Date	7
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date	50
Figure 4: Summary of Basic Education Budget Performance for Quarter and Year to Date	54

List of Tables

Table 1: Budget Implementation Summary	8
Table 2: Total Revenue by Administrative Classification.....	9
Table 3: Total Revenue by Economic Classification.....	11
Table 4: Total Expenditure by Administrative Classification	17
Table 5: Personnel Expenditure by Administrative Classification	20
Table 6: Overhead Expenditure by Administrative Classification	22
Table 7: Capital Expenditure by Administrative Classification	25
Table 8: Other Expenditure by Administrative Classification.....	27
Table 9: Total Expenditure by Economic Classification	28
Table 10: Total Expenditure by Functional Classification.....	35
Table 11: Personnel Expenditure by Functional Classification.....	37
Table 12: Overhead Expenditure by Functional Classification	39
Table 13: Capital Expenditure by Functional Classification.....	41
Table 14: Other Expenditure by Functional Classification	43
Table 15: Total Expenditure by Programme Classification.....	44
Table 16: Personnel Expenditure by Programme Classification.....	46
Table 17: Overhead Expenditure by Programme Classification	47
Table 18: Capital Expenditure by Programme Classification.....	48
Table 19: Other Expenditure by Programme Classification	49
Table 20: Primary Healthcare Expenditure by Administrative Classification	51
Table 21: Primary Healthcare Expenditure by Functional Classification.....	51
Table 22: Primary Healthcare Expenditure by Programme Classification.....	51
Table 23: Primary Healthcare Expenditure by Economic Classification	52
Table 24: Primary Healthcare Capital Expenditure by Project	53
Table 25: Basic Education Expenditure by Administrative Classification	55
Table 26: Basic Education Expenditure by Functional Classification.....	55
Table 27: Basic Education Expenditure by Programme Classification.....	55
Table 28: Basic Education Expenditure by Economic Classification	56
Table 29: Basic Education Capital Expenditure by Project	58

1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Kwara State is prepared quarterly and issued within 30 days from the end of each quarter.

This report presents a comparative analysis of the approved 2026 budget appropriations and actual financial performance for the period under review. It outlines the original budget allocations across all organizational units, classified under the core economic expenditure categories: Personnel, Overheads, Capital, and Others. In addition, the report provides details of actual expenditure recorded in the first quarter (Q3), highlighting spending by each organizational unit, as well as cumulative year-to-date expenditures and the corresponding balances against both revenue and expenditure appropriations.

It is prepared to examine the level of success attained in the implementation of the 2026 approved revised budget.

The core economic classifications, as per the National Chart of Accounts (NCOA), refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Planning and Economic Development and published on the Kwara State website.

1.B Revenue Performance

Revenue Performance

Revenue performance during the third quarter of 2026 was primarily driven by receipts from the Federation Account Allocation Committee (FAAC), Internally Generated Revenue (IGR), and other statutory and capital revenue sources. During the period under review, the State realized total revenue of ₦144,729,330,575.32, representing 88% of the quarterly revenue estimate of ₦164,148,889,824.62 and 22% of the approved annual revenue estimate of ₦656,595,559,298.49. Consequently, cumulative revenue realized at the end of the third quarter stood at ₦374,869,095,783.39, inclusive of the audited opening balance of ₦36,038,655,936.00, as reflected in the Budget Implementation Report.

The State received a total of ₦77,472,219,038.95 from the Federation Account during the third quarter of 2026, representing the largest component of revenue realized during the period. This amounted to 97% of the quarterly estimate of ₦80,121,962,083.75 and 24% of the annual projection of ₦320,487,848,335.00. Cumulatively, receipts from the Federation Account as at the end of the third quarter amounted to ₦187,164,971,204.85.

The FAAC receipts during the quarter comprised ₦31,565,521,549.00 from Statutory Revenue Allocation, ₦24,354,363,213.00 from Value Added Tax (VAT), ₦289,032,692.00 from the Ecological Fund, ₦136,251,281.00 from Solid Minerals Revenue, and ₦13,000,000,000.00 from the Infrastructure Support Fund. In addition, ₦8,127,060,301.00 was received under Other Revenue in accordance with the FAAC distribution.

Internally Generated Revenue (IGR) recorded during the third quarter amounted to ₦26,700,342,393.79, representing 120% performance against the quarterly pro-rata target of ₦22,278,204,697.37 and 30% of the approved annual IGR target of ₦89,112,818,789.49. Cumulatively, IGR realized from January to September 2026 stood at ₦65,814,296,879.55.

The strong performance recorded in IGR during the third quarter was largely attributable to increased receipts from the 2027 religious pilgrimage contribution, which contributed significantly to the overall improvement in internally generated revenue during the period.

During the third quarter of 2026, the State realized total capital receipts of ₦40,556,769,142.58 from various sources, excluding transfers from recurrent revenue budget surpluses. The capital receipts included ₦2,843,790,270.00 received as the Federal Government's contribution to the Universal Basic Education (UBE) Programme. In addition, a total of ₦2,530,334,963.00 was accessed by Kwara State Polytechnic, Ilorin; Kwara State University, Malete; and Kwara State College of Education, Ilorin under various Tertiary Education Trust Fund (TETFund) intervention programmes.

The health sector also benefited from external funding during the quarter, with ₦152,498,388.00 received from the Federal Ministry of Health for the implementation of National Programme on Immunization (NPI) activities. Furthermore, ₦8,000,000.00 was realized from the sale of Government buildings. A significant capital inflow of ₦13,744,943,885.00 was also received as a World Bank loan under the Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL) Project. These receipts contributed substantially to the financing of capital projects and development programmes across the State. Cumulatively, total capital receipts realized at the end of the third quarter stood at ₦66,767,745,125.21, representing 39% of the year-to-date capital receipt budget. In addition to the capital receipts generated from external and statutory sources, the Government transferred a total of ₦40,742,253,531.99 from the recurrent revenue budget surplus to the capital account during the third quarter of 2026. This transfer was intended to strengthen the financing of ongoing and priority capital projects across the State. The amount transferred represented 60% performance against the quarterly estimate of ₦67,789,509,207.84 and 15% of the total annual projection of ₦271,158,036,831.37.

Overall, the third-quarter revenue performance reflects continued reliance on FAAC receipts, improved IGR generation, and increased access to capital funding from development partners and other statutory sources. The combination of these revenue streams, together with transfers from recurrent revenue surpluses, provided additional fiscal resources for the implementation of the State's capital development programmes during the period under review.

1.C Recurrent Expenditure Performance

Total recurrent expenditure for the third quarter of 2026 amounted to ₦63,430,307,900.75, representing 119% performance against the quarterly budget estimate of ₦53,153,288,879.03 and 30% of the approved revised annual recurrent expenditure budget of ₦267,586,196,786.00. Consequently, cumulative recurrent expenditure at the end of the third quarter stood at ₦144,922,644,028.26. Out of the total recurrent expenditure, ₦20,519,476,026.75 was expended on Personnel Costs during the third quarter. This represents 114% of the quarterly estimate of ₦18,020,079,361.50 and 28% of the approved revised annual personnel budget of ₦96,843,414,035.00. Overhead expenditure during the third quarter amounted to

₦35,133,209,517.53, representing 122% of the quarterly estimate of ₦42,685,695,687.75 and 31% of the approved annual overhead budget of ₦140,532,838,070.12 .

The relatively high level of overhead expenditure recorded during the quarter was largely attributable to expenditure associated with the 2027 religious pilgrimage to Mecca, as well as the timely approval and release of funds for special-release line items by His Excellency, the Executive Governor of Kwara State. These releases facilitated the implementation of approved programmes, projects, and activities by Ministries, Departments and Agencies (MDAs).

1.D Capital Expenditure Performance

Total capital expenditure in the third quarter amounted to ₦86,040,381,856.31, against the quarterly projection of ₦110,995,600,945.59, representing a performance of 78% of the quarterly estimate and 19% of the approved annual capital budget of ₦443,982,403,782.37. The aggregate capital expenditure year-to-date stood at ₦153,506,892,770.14.

The increase in capital expenditure during the third quarter reflects the commitment of the present administration to accelerating the implementation of capital projects across the State, particularly the completion of ongoing projects. This effort is aimed at ensuring that priority projects are substantially completed before the end of the administration in the coming year.

1.E Conclusions

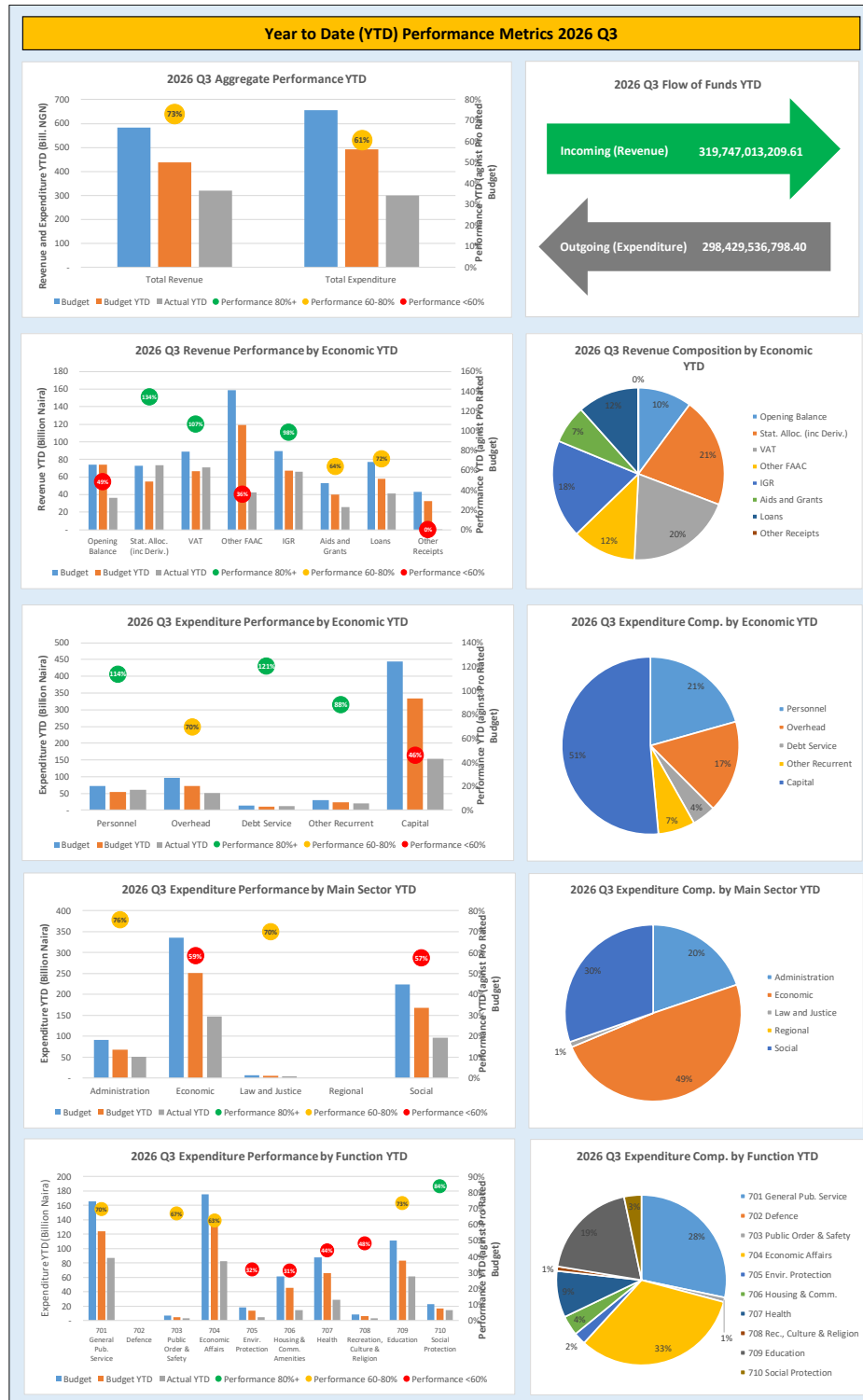
In conclusion, the State realized total revenue of ₦144,729,330,575.32 during the third quarter of 2026, covering the period from July to September 2026, comprising recurrent revenue and capital receipts. During the same period, a total expenditure of ₦149,470,689,757.06 was incurred on recurrent and capital activities. This represents 88% of the quarterly expenditure estimate of ₦164,148,889,824.62 and 22% of the approved annual budget of ₦656,595,559,298.49 . It should be noted that the expenditure items that recorded spending above the quarterly estimates were accommodated within the provisions of the approved 2026 Revised Budget, and the reported overspending therefore reflects the implementation of approved budgetary provisions.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kwara State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	74,170,525,223.00	-	36,038,655,936.00	48.6%	38,131,869,287.00
Recurrent Revenue	409,600,667,124.49	104,172,561,432.74	252,979,268,084.40	61.8%	156,621,399,040.09
11 - GOVERNMENT SHARE OF FAAC	320,487,848,335.00	77,472,219,038.95	187,164,971,204.85	58.4%	133,322,877,130.15
12 - INDEPENDENT REVENUE	89,112,818,789.49	26,700,342,393.79	65,814,296,879.55	73.9%	23,298,521,909.94
Recurrent Expenditure	212,613,155,516.12	63,430,307,900.75	144,922,644,028.26	68.2%	67,690,511,487.86
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	72,080,317,446.00	20,519,476,026.75	61,592,488,858.16	85.4%	10,487,828,587.84
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	140,532,838,070.12	42,910,831,874.00	83,330,155,170.10	59.3%	57,202,682,900.02
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	95,972,810,468.62	21,385,121,389.86	50,352,845,582.91	52.5%	45,619,964,885.71
OTHER RECURRENT (2203-2209)	44,560,027,601.50	21,525,710,484.14	32,977,309,587.19	74.0%	11,582,718,014.31
Transfer to Capital Account	271,158,036,831.37	40,742,253,531.99	144,095,279,992.14	53.1%	127,062,756,839.23
Other Receipts	172,824,366,951.00	40,556,769,142.58	66,767,745,125.21	38.6%	106,056,621,825.79
13 - AID AND GRANTS	53,043,161,539.00	14,022,218,253.47	25,525,156,398.90	48.1%	27,518,005,140.10
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	119,781,205,412.00	26,534,550,889.11	41,242,588,726.31	34.4%	78,538,616,685.69
Capital Expenditure	443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23
23 - CAPITAL EXPENDITURE	443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23
Total Revenue (including OB)	656,595,559,298.49	144,729,330,575.32	355,785,669,145.61	54.2%	300,809,890,152.88
Total Expenditure	656,595,559,298.49	149,470,689,757.06	298,429,536,798.40	45.5%	358,166,022,500.09

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	582,425,034,075.49	144,729,330,575.32	319,747,013,209.61	54.9%	262,678,020,865.88
010000000000	ADMINISTRATION SECTOR	28,702,470,029.00	12,017,584,075.46	18,041,395,394.67	62.9%	10,661,074,634.33
011100000000	GOVERNMENT HOUSE	316,234,400.00	106,255,010.27	281,067,484.27	88.9%	35,166,915.73
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	273,000,000.00	85,845,010.27	258,260,981.27	94.6%	14,739,018.73
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	42,134,400.00	20,410,000.00	21,992,400.00	52.2%	20,142,000.00
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	1,100,000.00	-	814,103.00	74.0%	285,897.00
011200000000	KWARA STATE HOUSE OF ASSEMBLY	6,046,000.00	-	-	0.0%	6,046,000.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	6,046,000.00	-	-	0.0%	6,046,000.00
012300000000	MINISTRY OF COMMUNICATIONS	519,720,629.00	114,901,369.24	309,776,168.58	59.6%	209,944,460.42
012300100100	MINISTRY OF COMMUNICATIONS	32,765,900.00	8,019,265.92	14,548,276.00	44.4%	18,217,624.00
012300300100	KWARA STATE TELEVISION SERVICE	33,000,000.00	8,055,301.23	25,041,865.69	75.9%	7,958,134.31
012300400100	KWARA STATE BROADCASTING CORPORATION	120,000,000.00	33,429,754.39	87,561,916.39	73.0%	32,438,083.61
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	300,000,000.00	59,073,323.83	166,188,637.88	55.4%	133,811,362.12
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	33,954,729.00	6,323,723.87	16,435,472.62	48.4%	17,519,256.38
012500000000	OFFICE OF HEAD OF SERVICE	59,579,000.00	7,540,997.23	27,658,100.10	46.4%	31,920,899.90
012500100100	OFFICE OF HEAD OF SERVICE	59,579,000.00	7,540,997.23	27,658,100.10	46.4%	31,920,899.90
014000000000	STATE AUDITOR-GENERAL	38,040,000.00	24,720,000.00	25,050,000.00	65.9%	12,990,000.00
014000100100	AUDITOR-GENERAL STATE	5,080,000.00	-	330,000.00	6.5%	4,750,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	32,960,000.00	24,720,000.00	24,720,000.00	75.0%	8,240,000.00
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	27,762,850,000.00	11,764,166,698.72	17,397,843,641.72	62.7%	10,365,006,358.28
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	27,762,850,000.00	11,764,166,698.72	17,397,843,641.72	62.7%	10,365,006,358.28
020000000000	ECONOMIC SECTOR	447,128,024,545.49	102,259,896,977.57	245,939,045,247.50	55.0%	201,188,979,297.99
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,169,140,000.00	10,987,790.00	12,523,000.00	0.2%	6,156,617,000.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	6,169,140,000.00	10,987,790.00	12,523,000.00	0.2%	6,156,617,000.00
022000000000	MINISTRY OF FINANCE	399,756,990,842.49	85,593,750,483.95	227,730,498,023.14	57.0%	172,026,492,819.35
022000100100	MINISTRY OF FINANCE	373,491,543,939.00	77,472,747,238.95	195,910,463,394.85	52.5%	177,581,080,544.15
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	26,265,446,903.49	8,121,003,245.00	31,820,034,628.29	121.1%	- 5,554,587,724.80
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	144,390,000.00	22,421,674.96	106,065,932.96	73.5%	38,324,067.04
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	144,390,000.00	22,421,674.96	106,065,932.96	73.5%	38,324,067.04
022900000000	MINISTRY OF TRANSPORT	215,875,000.00	67,325,004.62	143,638,009.36	66.5%	72,236,990.64
022900100100	MINISTRY OF TRANSPORT	215,875,000.00	67,325,004.62	143,638,009.36	66.5%	72,236,990.64
023100000000	MINISTRY OF ENERGY	5,025,000.00	1,140,000.00	3,180,000.00	63.3%	1,845,000.00
023100100100	MINISTRY OF ENERGY	5,025,000.00	1,140,000.00	3,180,000.00	63.3%	1,845,000.00
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	33,500,000.00	13,440,461.35	15,320,461.35	45.7%	18,179,538.65
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	33,500,000.00	13,440,461.35	15,320,461.35	45.7%	18,179,538.65
023400000000	MINISTRY OF WORKS	21,562,340,907.00	16,174,372,358.00	16,208,122,758.00	75.2%	5,354,218,149.00
023400100100	MINISTRY OF WORKS	21,535,030,907.00	16,163,810,158.00	16,174,675,658.00	75.1%	5,360,355,249.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	27,310,000.00	10,562,200.00	33,447,100.00	122.5%	- 6,137,100.00
023600000000	MINISTRY OF CULTURE AND TOURISM	9,942,000.00	1,457,700.00	5,676,900.00	57.1%	4,265,100.00
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	9,942,000.00	1,457,700.00	5,676,900.00	57.1%	4,265,100.00
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	7,818,242,621.00	7,560,000.00	395,439,799.00	5.1%	7,422,802,822.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	7,305,492,621.00	7,560,000.00	395,439,799.00	5.4%	6,910,052,822.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	510,000,000.00	-	-	0.0%	510,000,000.00
023800400100	BUREAU OF STATISTICS	2,750,000.00	-	-	0.0%	2,750,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025200000000	MINISTRY OF WATER RESOURCES	8,334,970,000.00	41,521,542.00	405,671,538.00	4.9%	7,929,298,462.00
025200100100	MINISTRY OF WATER RESOURCES	8,117,370,000.00	35,000.00	154,500.00	0.0%	8,117,215,500.00
025210200100	KWARA STATE WATER CORPORATION	211,800,000.00	40,896,542.00	402,462,038.00	190.0%	- 190,662,038.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	5,800,000.00	590,000.00	3,055,000.00	52.7%	2,745,000.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,552,516,175.00	324,319,962.69	908,814,071.69	58.5%	643,702,103.31
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	36,500,000.00	1,108,000.14	2,152,266.14	5.9%	34,347,733.86
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	1,516,016,175.00	323,211,962.55	906,661,805.55	59.8%	609,354,369.45
027000000000	MINISTRY OF LIVESTOCK	1,525,092,000.00	1,600,000.00	4,094,754.00	0.3%	1,520,997,246.00
027000100100	MINISTRY OF LIVESTOCK	1,525,092,000.00	1,600,000.00	4,094,754.00	0.3%	1,520,997,246.00
030000000000	LAW & JUSTICE SECTOR	2,504,745,000.00	781,405,976.11	1,636,413,531.14	65.3%	868,331,468.86
031800000000	STATE JUDICIARY	180,900,000.00	49,052,168.78	100,378,030.86	55.5%	80,521,969.14
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	172,400,000.00	47,169,289.78	96,182,951.86	55.8%	76,217,048.14
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	8,500,000.00	1,882,879.00	4,195,079.00	49.4%	4,304,921.00
032600000000	MINISTRY OF JUSTICE	2,323,845,000.00	732,353,007.33	1,536,035,500.28	66.1%	787,809,499.72
032600100100	MINISTRY OF JUSTICE	2,204,000,000.00	725,021,688.43	1,493,251,879.38	67.8%	710,748,120.62
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	119,845,000.00	7,332,118.90	42,783,620.90	35.7%	77,061,379.10
050000000000	SOCIAL SECTOR	104,089,794,501.00	29,670,443,546.18	54,130,159,036.30	52.0%	49,959,635,464.70
051300000000	MINISTRY OF YOUTH DEVELOPMENT	350,000.00	40,000.00	90,000.00	25.7%	260,000.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	350,000.00	40,000.00	90,000.00	25.7%	260,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS	4,502,490,000.00	967,579,371.43	968,182,371.43	21.5%	3,534,307,628.57
051400100100	MINISTRY OF WOMEN AFFAIRS	4,502,490,000.00	967,579,371.43	968,182,371.43	21.5%	3,534,307,628.57
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	49,277,580,800.00	11,354,640,573.15	23,545,926,606.85	47.8%	25,731,654,193.15
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	23,324,098,097.00	7,522,654,986.38	13,244,470,605.09	56.8%	10,079,627,491.91
051701000100	AGENCY FOR MASS EDUCATION	1,158,000.00	211,000.00	637,500.00	55.1%	520,500.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	8,742,426,400.00	723,294,904.00	3,999,814,218.00	45.8%	4,742,612,182.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	509,199,800.00	79,696,940.20	307,365,206.20	60.4%	201,834,593.80
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	695,300,100.00	144,274,514.46	613,279,427.46	88.2%	82,020,672.54
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	213,432,000.00	120,857,964.00	214,706,849.00	100.6%	- 1,274,849.00
051702100100	KWARA STATE UNIVERSITY, MALETE	14,513,683,645.00	2,655,590,565.49	4,628,189,100.47	31.9%	9,885,494,544.53
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	820,548,258.00	76,258,000.48	491,494,763.49	59.9%	329,053,494.51
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	428,400,000.00	22,615,198.14	27,645,337.14	6.5%	400,754,662.86
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	29,334,500.00	9,186,500.00	18,323,600.00	62.5%	11,010,900.00
052100000000	MINISTRY OF HEALTH	29,278,242,000.00	11,850,965,447.54	19,391,363,619.18	66.2%	9,886,878,380.82
052100100100	MINISTRY OF HEALTH	25,057,658,771.00	10,528,758,528.71	16,255,035,251.35	64.9%	8,802,623,519.65
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	796,937,829.00	192,391,346.00	586,072,010.00	73.5%	210,865,819.00
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,237,700,000.00	406,879,423.01	908,633,769.01	73.4%	329,066,230.99
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	383,604,500.00	74,067,500.00	320,157,200.00	83.5%	63,447,300.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	386,725,000.00	102,768,782.80	319,216,711.80	82.5%	67,508,288.20
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	1,415,615,900.00	546,099,867.02	1,002,248,677.02	70.8%	413,367,222.98
053500000000	MINISTRY OF ENVIRONMENT	14,904,064,500.00	2,289,605,043.16	3,260,967,601.16	21.9%	11,643,096,898.84
053500100100	MINISTRY OF ENVIRONMENT	14,703,392,500.00	2,266,722,889.77	3,185,241,614.77	21.7%	11,518,150,885.23
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	200,672,000.00	22,882,153.39	75,725,986.39	37.7%	124,946,013.61
053900000000	KWARA STATE SPORTS COMMISSION	447,988,000.00	47,957,542.00	253,628,011.00	56.6%	194,359,989.00
053900100100	KWARA STATE SPORTS COMMISSION	206,988,000.00	44,096,000.00	141,913,269.00	68.6%	65,074,731.00
053905200100	KWARA UNITED FOOTBALL CLUB	241,000,000.00	3,861,542.00	111,714,742.00	46.4%	129,285,258.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	900,000.00	50,000.00	285,000.00	31.7%	615,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	900,000.00	50,000.00	285,000.00	31.7%	615,000.00
055700000000	MINISTRY OF TERTIARY EDUCATION	5,636,604,201.00	3,145,046,116.65	6,677,342,924.43	118.5%	- 1,040,738,723.43
055700100100	MINISTRY OF TERTIARY EDUCATION	5,636,604,201.00	3,145,046,116.65	6,677,342,924.43	118.5%	- 1,040,738,723.43
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	41,575,000.00	14,559,452.25	32,372,902.25	77.9%	9,202,097.75
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	41,575,000.00	14,559,452.25	32,372,902.25	77.9%	9,202,097.75

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	582,425,034,075.49	144,729,330,575.32	319,747,013,209.61	54.9%	262,678,020,865.88
11	GOVERNMENT SHARE OF FAAC	320,487,848,335.00	77,472,219,038.95	187,164,971,204.85	58.4%	133,322,877,130.15
1101	GOVERNMENT SHARE OF FAAC	320,487,848,335.00	77,472,219,038.95	187,164,971,204.85	58.4%	133,322,877,130.15
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	72,875,034,529.00	31,565,521,551.32	73,498,513,300.32	100.9%	- 623,478,771.32
11010101	SHARE FROM FEDERATION ACCOUNT	72,875,034,529.00	31,565,521,551.32	73,498,513,300.32	100.9%	- 623,478,771.32
110102	STATE GOVERNMENT SHARE OF VAT	88,681,525,676.00	24,354,353,212.75	70,981,741,076.75	80.0%	17,699,784,599.25
11010201	SHARE FROM VAT ALLOCATION	88,681,525,676.00	24,354,353,212.75	70,981,741,076.75	80.0%	17,699,784,599.25
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	158,931,288,130.00	21,552,344,274.88	42,684,716,827.78	26.9%	116,246,571,302.22
11010303	EXCHANGE GAIN	8,375,208,759.00	-	-	0.0%	8,375,208,759.00
11010304	ECOLOGICAL FUND	960,370,397.00	425,283,973.45	1,026,989,064.45	106.9%	- 66,618,667.45
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	5,649,824,497.00	-	385,273,975.51	6.8%	5,264,550,521.49
11010308	SOLID MINERALS	153,986,859.00	-	617,967,826.39	401.3%	- 463,980,967.39
11010311	NLNG DIVIDEND	71,317,829,458.00	-	-	0.0%	71,317,829,458.00
11010313	STATE INFRASTRUCTURE FUND	49,621,621,621.00	13,000,000,000.00	27,000,000,000.00	54.4%	22,621,621,621.00
11010317	AUGUMENTATION ON SRA	5,852,446,539.00	-	1,881,684,642.00	32.2%	3,970,761,897.00
11010319	PROJECT GAZELLE INITIATIVE	12,000,000,000.00	-	-	0.0%	12,000,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	5,000,000,000.00	8,127,060,301.43	11,772,801,319.43	235.5%	- 6,772,801,319.43
12	INDEPENDENT REVENUE	89,112,818,789.49	26,700,342,393.79	65,814,296,879.55	73.9%	23,298,521,909.94
1201	TAX REVENUE	25,616,665,859.49	7,831,478,906.70	31,040,516,027.99	121.2%	- 5,423,850,168.50
120101	PERSONAL TAXES	20,505,450,706.49	7,109,976,742.00	28,080,464,301.29	136.9%	- 7,575,013,594.80
12010101	PAY-AS-YOU-EARN	16,750,715,992.49	6,973,435,653.00	22,100,264,159.00	131.9%	- 5,349,548,166.51
12010102	DIRECT ASSESSMENT	3,754,734,714.00	136,541,089.00	5,980,200,142.29	159.3%	- 2,225,465,428.29
120103	OTHER TAXES	5,111,215,153.00	721,502,164.70	2,960,051,726.70	57.9%	2,151,163,426.30
12010301	CAPITAL GAINS TAX	50,000,000.00	11,884,999.70	29,889,799.70	59.8%	20,110,200.30
12010303	STAMP DUTIES AND PENALTIES	100,000,000.00	15,212,349.00	82,389,502.00	82.4%	17,610,498.00
12010304	DEVELOPMENT TAX	4,961,215,153.00	694,404,816.00	2,847,772,425.00	57.4%	2,113,442,728.00
1202	NON-TAX REVENUE	63,496,152,930.00	18,868,863,487.09	34,773,780,851.56	54.8%	28,722,372,078.44
120201	LICENCES - GENERAL	1,001,803,869.00	241,084,317.83	697,256,579.88	69.6%	304,547,289.12
12020101	REGISTRATION OF ARTISANS	9,315,000.00	1,675,000.00	4,320,000.00	46.4%	4,995,000.00
12020102	REGISTRATION OF DEVELOPERS	5,000,000.00	-	260,000.00	5.2%	4,740,000.00
12020103	TRADE ANIMAL LICENCES	9,100,000.00	1,600,000.00	1,600,000.00	17.6%	7,500,000.00
12020104	REGISTRATION OF AGRO DEALERS	160,000.00	40,000.00	50,000.00	31.3%	110,000.00
12020105	REGISTRATION OF BUSINESS/COMPUTER/CYBERCAFE PREMISES	4,850,000.00	451,000.00	737,000.00	15.2%	4,113,000.00
12020106	REGISTRATION OF EATERIES, RESTAURANTS, BUKATERIAS & CLUB HOUSES	1,500,000.00	197,000.00	517,000.00	34.5%	983,000.00
12020107	REGISTRATION OF CRÈCHES/DAY CARE CENTRES	4,000,000.00	728,000.00	2,687,000.00	67.2%	1,313,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANISATION	3,150,000.00	528,000.00	1,526,000.00	48.4%	1,624,000.00
12020111	REGISTRATION OF FEED MILL CENTRES	60,000.00	-	232,400.00	387.3%	- 172,400.00
12020112	REGISTRATION OF LIVESTOCK FARMS	600,000.00	-	136,200.00	22.7%	463,800.00
12020113	REGISTRATION OF COOPERATIVE SOCIETY	2,500,000.00	240,000.00	1,030,000.00	41.2%	1,470,000.00
12020114	REGISTRSTION OF EVENT CENTRES	1,025,000.00	-	165,000.00	16.1%	860,000.00
12020115	REGISTRATION OF VETERINARY DRUG STORES	150,000.00	-	155,000.00	103.3%	- 5,000.00
12020116	REGISTRATION OF PRIVATE REFUSE COLLECTION AGENCIES	1,000,000.00	335,100.00	414,100.00	41.4%	585,900.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020117	REGISTRATION OF AUCTIONERS	300,000.00	30,000.00	30,000.00	10.0%	270,000.00
12020118	REGISTRATION OF HOSPITALITY AND TOURISM ENTERPRISES	6,000,000.00	3,197,500.00	5,526,000.00	92.1%	474,000.00
12020119	FISHING PERMITS	600,000.00	84,000.00	404,000.00	67.3%	196,000.00
12020120	ACCOUNTING FIRMS & STATUTORY CORP. REGISTRATION	280,000.00	-	-	0.0%	280,000.00
12020122	PRODUCE BUYING LICENCES	480,000.00	-	435,000.00	90.6%	45,000.00
12020123	REGISTRATION OF COACHING CENTRES	308,000.00	2,000.00	112,000.00	36.4%	196,000.00
12020124	SLAUGHTER HOUSE /MEAT SHOP LICENCES	150,000.00	-	65,914.00	43.9%	84,086.00
12020125	FISHER LICENCES/FISH COLD ROOMS	100,000.00	88,000.00	110,000.00	110.0%	10,000.00
12020128	DRILLING PERMIT	3,000,000.00	-	1,760,000.00	58.7%	1,240,000.00
12020129	GAMING/POOL BETTING & CASINO LICENCES	147,218,899.00	41,889,207.00	119,994,891.00	81.5%	27,224,008.00
12020130	REGISTRATION OF TOURISM TRAVELLING AGENCIES	300,000.00	15,000.00	120,000.00	40.0%	180,000.00
12020132	MOTOR VEHICLE LICENCES/REGISTRATION	200,497,500.00	65,885,532.00	186,636,719.00	93.1%	13,860,781.00
12020133	DRIVERS LICENCES & DRIVERS PERMIT	136,536,000.00	33,949,000.00	106,870,143.00	78.3%	29,665,857.00
12020134	PRIVATE SCHOOLS LICENCES	40,000,000.00	5,800,200.00	23,253,200.00	58.1%	16,746,800.00
12020135	REGISTRATION OF PATIENT MEDICINE & DRUG STORES LICENCES	5,500,000.00	-	3,220,000.00	58.5%	2,280,000.00
12020136	TRADE PERMIT LICENCES	1,200,000.00	-	-	0.0%	1,200,000.00
12020140	HACKNEY PERMIT LICENCES	45,252,220.00	12,217,340.00	36,330,740.00	80.3%	8,921,480.00
12020141	MOTOR DEALERSHIP LICENCES	12,462,500.00	6,021,625.00	14,299,625.00	114.7%	1,837,125.00
12020146	REGISTRATION RENEWAL - LICENSE	2,250,000.00	-	600,000.00	26.7%	1,650,000.00
12020147	REGISTRATION OF YOUTH SPORT ASSOCIATION	200,000.00	70,000.00	150,000.00	75.0%	50,000.00
12020149	REGISTRATION OF PRIVATE BOREHOLE DRILLING COMPANIES	1,500,000.00	550,000.00	650,000.00	43.3%	850,000.00
12020151	REGISTRATION OF PRIVATE HOSPITALS/CLINICS	5,000,000.00	-	4,200,000.00	84.0%	800,000.00
12020152	REGISTRATION OF TRADITIONAL MEDICINE CENTRES	1,000,000.00	22,490.00	555,010.00	55.5%	444,990.00
12020153	REGISTRATION OF FISH FARMERS	500,000.00	-	10,000.00	2.0%	490,000.00
12020154	RIGHT OF WAY LICENSE	10,000.00	-	-	0.0%	10,000.00
12020157	REGISTRATION OF TRADE ASSOCIATION	200,000.00	145,000.00	150,000.00	75.0%	50,000.00
12020158	REGISTRATION OF VENDORS	500,000.00	-	402,000.00	80.4%	98,000.00
12020159	ADVERTISING PERMITS	300,000,000.00	59,073,323.83	166,188,637.88	55.4%	133,811,362.12
12020160	OPERATIONAL PERMIT	40,235,000.00	4,000,000.00	6,900,000.00	17.1%	33,335,000.00
12020162	OPERATIONAL PERMIT RENEWAL	7,813,750.00	2,250,000.00	4,453,000.00	57.0%	3,360,750.00
120204	FEES - GENERAL	53,008,067,733.00	16,572,904,733.80	29,013,720,760.87	54.7%	23,994,346,972.13
12020401	COURT FEES	156,400,000.00	42,385,319.28	86,221,522.68	55.1%	70,178,477.32
12020404	STUDENTS UNION FEES - REG./RENEWAL	550,000.00	188,000.00	464,000.00	84.4%	86,000.00
12020405	CHANGE OF CATEGORY/CHANGE OF USE	10,800,300.00	237,840.00	932,255.00	8.6%	9,868,045.00
12020406	ADMINISTRATIVE FEES	368,913,200.00	62,124,484.53	198,365,738.53	53.8%	170,547,461.47
12020407	RELIGIOUS PILGRIMAGE FEES	25,695,000,000.00	11,741,681,698.72	15,854,588,641.72	61.7%	9,840,411,358.28
12020409	FEES FROM CONSUMERS	3,500,000.00	438,828.00	1,019,500.00	29.1%	2,480,500.00
12020410	LAND DEVELOPMENT/COMPENSATION FEE	30,000,000.00	1,700,000.00	5,551,000.00	18.5%	24,449,000.00
12020411	INSURANCE FEES	55,352,400.00	17,221,000.00	31,491,900.00	56.9%	23,860,500.00
12020412	DOCUMENT SEARCH AND VERIFICATION FEES	3,000,000.00	970,000.00	2,120,000.00	70.7%	880,000.00
12020413	DEPARTMENTAL FEES	1,038,943,000.00	115,492,000.00	176,049,000.00	16.9%	862,894,000.00
12020414	BED OCCUPANCY FEES	53,600,000.00	16,197,040.00	43,834,150.00	81.8%	9,765,850.00
12020415	TRADE TESTING FEES	1,200,000.00	30,000.00	30,000.00	2.5%	1,170,000.00
12020416	MATERIAL TESTING FEES	100,000.00	20,000.00	20,000.00	20.0%	80,000.00
12020417	CONTRACTOR REGISTRATION FEES (NON-REFUNDABLE)	86,274,800.00	18,016,910.27	55,759,831.27	64.6%	30,514,968.73
12020418	MARRIAGE/DIVORCE FEES	28,725,000.00	8,896,102.25	19,158,552.25	66.7%	9,566,447.75
12020419	ACCEPTANCE FEES	791,860,000.00	414,710,000.00	419,560,000.00	53.0%	372,300,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020420	WELFARE FEES	248,250,000.00	28,500,000.00	42,645,000.00	17.2%	205,605,000.00
12020421	CONTRACT DEVELOPMENT FEES (NON-REFUNDABLE)	2,760,000.00	-	-	0.0%	2,760,000.00
12020422	COMPUTER TRAINING FEES	6,651,500.00	1,592,000.00	5,720,000.00	86.0%	931,500.00
12020424	ACCREDITATION FEES	1,500,000.00	25,000.00	875,040.00	58.3%	624,960.00
12020427	TENDER FEES (NON-REFUNDABLE)	143,280,000.00	56,350,000.00	145,525,000.00	101.6%	- 2,245,000.00
12020428	FIRE OCCURRENCE REPORT/FIRE SAFETY CERTIFICATE FEES	25,060,000.00	10,024,158.00	20,789,658.00	83.0%	4,270,342.00
12020429	REGISTRATION RENEWAL - FEES	243,642,500.00	33,804,031.47	229,938,995.55	94.4%	13,703,504.45
12020430	REGISTRATION FEES	720,919,500.00	104,542,170.41	201,204,577.71	27.9%	519,714,922.29
12020432	ESTATE DISTRIBUTION FEES	2,000,000.00	690,000.00	1,445,000.00	72.3%	555,000.00
12020433	ALUMNI FEES	136,536,000.00	1,459,000.00	31,454,000.00	23.0%	105,082,000.00
12020434	CAUTION FEES	102,534,000.00	13,014,070.00	60,777,000.00	59.3%	41,757,000.00
12020435	OTHER SUNDRIES FEES	1,275,129,400.00	280,506,023.91	1,205,724,185.91	94.6%	69,405,214.09
12020436	GEO SPATIAL INFORMATION REQUEST FEES	100,000.00	60,000.00	440,000.00	440.0%	- 340,000.00
12020437	DEEDS REGISTRATION FEES (DEEDS OF RELEASE)	2,000,000.00	264,000.00	726,000.00	36.3%	1,274,000.00
12020438	SURVEY FEES	25,000,000.00	4,789,900.00	13,256,600.00	53.0%	11,743,400.00
12020439	CERTIFICATES/STATEMENT OF RESULTS/VERIFICATION OF RESULTS/INTERNATIONAL STUD	1,067,561,500.00	137,715,891.73	457,305,088.73	42.8%	610,256,411.27
12020440	HOSPITAL SERVICE FEES	264,616,000.00	81,017,595.00	208,243,609.00	78.7%	56,372,391.00
12020441	LABORATORY FEES	305,262,500.00	122,927,076.00	269,271,061.00	88.2%	35,991,439.00
12020443	STREET NAMING/HOUSE NUMBERING FEES	10,000,000.00	1,400,000.00	3,460,000.00	34.6%	6,540,000.00
12020444	ROAD SET BACKS FEES/ROAD CUTTING	10,100,000.00	423,620.00	2,515,620.00	24.9%	7,584,380.00
12020445	CHANGE OF OWNERSHIP FEES	15,282,625.00	3,925,125.00	10,467,400.00	68.5%	4,815,225.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	420,000.00	-	409,470.00	97.5%	10,530.00
12020449	BUSINESS/TRADE OPERATING FEES	1,500,000.00	1,500,000.00	1,500,000.00	100.0%	-
12020450	INSPECTION FEES	115,362,000.00	31,458,946.40	54,237,122.40	47.0%	61,124,877.60
12020451	FOREST RE-GENERATION - TIMBER/FOREST FEES	30,000,000.00	11,791,000.00	12,054,000.00	40.2%	17,946,000.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - UNDERGRADUATE	8,340,046,308.00	1,062,575,780.73	3,521,524,074.15	42.2%	4,818,522,233.85
12020453	APPLICATION FEES	964,201,000.00	267,745,500.00	367,608,000.00	38.1%	596,593,000.00
12020454	PARKING & GATE FEES	12,150,900.00	1,861,542.00	2,714,742.00	22.3%	9,436,158.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	6,080,622,300.00	822,332,287.94	2,360,412,187.92	38.8%	3,720,210,112.08
12020457	CERTIFICATE OF ROAD WORTHINESS FEES	85,000,000.00	32,896,390.06	71,902,911.99	84.6%	13,097,088.01
12020458	PROOF OF OWNERSHIP FEES	51,387,000.00	10,639,857.00	36,703,801.00	71.4%	14,683,199.00
12020459	DRIVERS TESTING FEE	700,000.00	325,000.00	1,030,000.00	147.1%	- 330,000.00
12020460	SHORT TERM SEMINAR AND WORKSHOP (MDU) FEES	320,000.00	149,999.00	149,999.00	46.9%	170,001.00
12020461	GRAZING RESERVE FEES	50,000.00	-	20,000.00	40.0%	30,000.00
12020462	VALUATION VETTING FEES	8,000,000.00	1,936,978.00	3,786,397.51	47.3%	4,213,602.49
12020463	SUBSEQUENT TRANSACTION APPROVAL FEES	192,000,000.00	30,263,750.41	76,156,849.41	39.7%	115,843,150.59
12020464	C. OF O. PROCESSING FEES	25,500,000.00	7,632,000.14	19,989,737.14	78.4%	5,510,262.86
12020465	SPORTS/RECREATIONAL FACILITIES FEES	488,731,000.00	52,933,300.00	154,154,970.00	31.5%	334,576,030.00
12020466	C. OF O. CERTIFIED TRUE COPY FEE	7,000,000.00	1,745,500.00	6,028,500.00	86.1%	971,500.00
12020468	CAVEAT EMPTOR FEES	150,000.00	-	15,000.00	10.0%	135,000.00
12020469	FUNMIGATION / PEST CONTROL CERTIFICATE	35,102,000.00	9,281,100.38	41,189,749.38	117.3%	- 6,087,749.38
12020471	LAND INFRASTRUCTURAL CHARGES (SPECIAL SCHEME)	50,000,000.00	100,000.00	10,150,000.00	20.3%	39,850,000.00
12020472	CHANGE OF PURPOSE CLAUSE FEES	5,000,000.00	150,000.00	350,000.00	7.0%	4,650,000.00
12020473	CERTIFICATE OF OCCUPANCY	7,100,000.00	613,500.00	1,374,300.00	19.4%	5,725,700.00
12020474	HOSPITAL CARD FEES	57,320,000.00	20,098,950.00	46,676,618.00	81.4%	10,643,382.00
12020475	COMPLAINT FEES	2,000,000.00	85,000.00	340,000.00	17.0%	1,660,000.00
12020476	HAULAGE FEES ON INDUSTRIAL GOODS/INDUSTRIAL MINING	21,000,000.00	10,340,000.10	11,370,000.10	54.1%	9,629,999.90
12020477	CONTRACT AGREEMENT FEES	2,200,000,000.00	722,888,688.43	1,489,919,129.38	67.7%	710,080,870.62
12020479	PLANTS/TOOLS HIRING CHARGES	-	8,000.00	8,000.00	-	8,000.00
12020480	SITE ANALYSIS AND REPORT FEES	3,000,000.00	732,261.30	1,557,261.30	51.9%	1,442,738.70

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020482	FEE FROM PUBLIC TOILET	720,000.00	60,000.00	240,000.00	33.3%	480,000.00
12020483	OTHER SERVICES FEES (MISCELLANEOUS)	451,387,500.00	1,840,000.00	46,338,000.00	10.3%	405,049,500.00
12020486	SAFETY PERMIT FEES	6,000,000.00	4,558,100.51	13,393,134.51	223.2%	7,393,134.51
12020487	CHARGES FOR CONFIRMATION	10,000,000.00	3,850,975.00	11,341,100.00	113.4%	1,341,100.00
12020488	LAYOUT REGISTRATION FEES	10,000,000.00	610,000.00	6,391,500.00	63.9%	3,608,500.00
12020489	ENVIRONMENTAL IMPACT STATEMENT FEES	74,142,000.00	11,353,442.50	28,009,642.50	37.8%	46,132,357.50
12020490	HAULAGE FEES FROM MINING OPERATORS (TIPPER LOADERS)	12,000,000.00	3,100,461.25	3,950,461.25	32.9%	8,049,538.75
12020491	FEES FROM FISH HAULAGE	200,000.00	-	-	0.0%	200,000.00
12020492	BUILDING SERVICES CHARGES	1,500,000.00	500,000.14	1,284,266.14	85.6%	215,733.86
12020493	FEEDING FEES	70,000,000.00	28,410,000.00	72,870,000.00	104.1%	2,870,000.00
12020494	MEDICAL / HEALTH INSURANCE FEES	118,956,000.00	1,830,000.00	45,928,000.00	38.6%	73,028,000.00
12020495	DEMOLITION / ROAD OPENING	5,000,000.00	3,800,000.00	5,700,000.00	114.0%	700,000.00
12020496	CBT SERVICES CHARGES	4,000,000.00	-	-	0.0%	4,000,000.00
12020497	BUILDING PLAN FEES	250,000,000.00	55,157,225.00	170,639,975.00	68.3%	79,360,025.00
12020498	SCHOOL CERTIFICATE EXAMINATION FEES	215,514,500.00	4,408,112.50	194,981,524.00	90.5%	20,532,976.00
12020499	WATER FEES	62,581,000.00	28,002,200.44	312,370,409.44	499.1%	249,789,409.44
120205	FINES - GENERAL	190,010,000.00	28,783,258.66	75,524,437.34	39.7%	114,485,562.66
12020502	COURTS FINES	20,000,000.00	5,396,849.50	11,263,508.18	56.3%	8,736,491.82
12020503	FINE FOR ILEGAL REMOVAL OF FOREST PRODUCT	7,000,000.00	1,056,000.00	3,556,900.00	50.8%	3,443,100.00
12020504	FOOD OUTLET FINES (FOOD VENDOR)	3,000,000.00	1,516,000.00	2,311,500.00	77.1%	688,500.00
12020506	UNCOVERED TIPPER LOADS FINES	250,000.00	-	-	0.0%	250,000.00
12020507	CONTRAVENTION/FINES	30,000,000.00	10,429,500.00	34,728,000.00	115.8%	4,728,000.00
12020508	TOWING FINES	2,110,000.00	335,000.00	1,140,000.00	54.0%	970,000.00
12020509	DEMURRAGE	200,000.00	47,700.00	79,100.00	39.6%	120,900.00
12020511	VIO FINES	12,000,000.00	3,060,899.16	6,845,159.16	57.0%	5,154,840.84
12020513	FINES FROM ENCROACHMENT ON PUBLIC UTILITIES	600,000.00	40,500.00	156,500.00	26.1%	443,500.00
12020514	ENVIRONMENTAL POLLUTION CONTROL FINES	450,000.00	26,000.00	167,000.00	37.1%	283,000.00
12020515	ENVIRONMENTAL HAZARD INSPECTION CONTROL FINES	900,000.00	63,000.00	196,000.00	21.8%	704,000.00
12020516	ENVIRONMENTAL SANITATION AFFAIRS CHARGES	7,000,000.00	1,275,300.00	4,174,210.00	59.6%	2,825,790.00
12020517	FINES FROM WASTE BINS & BAGS (MODEL) VIOLATION	94,000,000.00	3,830,000.00	5,845,000.00	6.2%	88,155,000.00
12020518	FINES ON WASTE MANAGEMENT AGENTS (DEFAULT/VIOLATION)	3,000,000.00	1,254,000.00	2,649,000.00	88.3%	351,000.00
12020519	ROAD USE VIOLATION AND FINE	6,000,000.00	50,000.00	150,000.00	2.5%	5,850,000.00
12020520	EFFLUENT DISCHARGE FINES	3,000,000.00	402,500.00	1,952,550.00	65.1%	1,047,450.00
12020521	FINE FROM GASEOUS EMISSION	500,000.00	10.00	310,010.00	62.0%	189,990.00
120206	SALES - GENERAL	2,884,100,300.00	771,000,434.01	1,965,443,573.01	68.1%	918,656,726.99
12020601	SALES OF JOURNAL & PUBLICATIONS	147,293,400.00	32,284,769.00	69,813,840.00	47.4%	77,479,560.00
12020602	SALES OF HANDBOOK	2,000,000.00	502,000.00	1,417,000.00	70.9%	583,000.00
12020603	SALES OF I D CARDS	142,781,000.00	29,142,000.00	60,785,900.00	42.6%	81,995,100.00
12020604	SALES OF STORES / SCRAPS / UNSERVICEABLE ITEMS	25,200,000.00	623,200.00	4,418,026.00	17.5%	20,781,974.00
12020606	SALES OF APPLICATION FORMS	819,517,400.00	186,088,750.00	512,035,533.00	62.5%	307,481,867.00
12020612	PROCEED FROM THE SALES OF DRUGS & MEDICATIONS	1,146,060,000.00	321,343,365.01	797,278,769.01	69.6%	348,781,230.99
12020615	SALES OF UNIFORMS & OTHERS	95,940,000.00	37,730,500.00	57,102,350.00	59.5%	38,837,650.00
12020616	SALES OF REGISTRATION BOOKLET/FORMS	15,287,500.00	5,175,475.00	13,308,220.00	87.1%	1,979,280.00
12020617	SALES OF NEW STANDARDIZED PLATE NUMBER	415,800,000.00	149,966,375.00	431,149,935.00	103.7%	15,349,935.00
12020618	SALES OF HANSARD	3,250,000.00	-	-	0.0%	3,250,000.00
12020622	PROCEED FROM THE SALES OF HOME ECONOMIC EXTENTION PRODUCTS	50,000.00	-	10,000.00	20.0%	40,000.00
12020627	SALES OF LIVESTOCK INPUTS (BIRDS)	40,000.00	-	-	0.0%	40,000.00
12020629	SALES OF GRAPHIC ART PRODUCTS	50,000.00	72,000.00	72,000.00	144.0%	22,000.00
12020630	SALES OF MARRIAGE CERTIF. BOOKLET TO PLACES OF WORSHIP	600,000.00	22,000.00	659,000.00	109.8%	59,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020631	SALES OF SPORTS PLAYERS (LOCAL & ABROAD)	45,000,000.00	2,000,000.00	2,000,000.00	4.4%	43,000,000.00
12020632	SALES OF TEXTILE, TIE & DYE	300,000.00	-	106,000.00	35.3%	194,000.00
12020633	SALES OF SCULPTURE CERAMICS & CRAFT	417,000.00	123,000.00	217,000.00	52.0%	200,000.00
12020636	SALES OF LOG BOOK (INDUSTRIAL ATTACHMENT)	4,750,000.00	-	1,141,000.00	24.0%	3,609,000.00
12020640	SALES OF FLAGS TO PUBLIC AND PRIVATE SCHOOLS	600,000.00	60,000.00	165,000.00	27.5%	435,000.00
12020645	SALES OF CLINIC CARD/FOLDER	15,144,000.00	3,799,000.00	11,166,000.00	73.7%	3,978,000.00
12020647	SALES OF LEARNER'S PERMIT & PLATE	2,520,000.00	670,000.00	1,000,000.00	39.7%	1,520,000.00
12020648	SALES OF HIGHWAY CODE	1,500,000.00	798,000.00	998,000.00	66.5%	502,000.00
12020650	PROCEEDS FROM SALES OF GOVERNMENT BUILDINGS	-	600,000.00	600,000.00	-	600,000.00
120207	EARNINGS -GENERAL	5,389,300,703.00	1,051,105,160.71	2,345,328,913.92	43.5%	3,043,971,789.08
12020701	EARNINGS FROM CONSULTANCY SERVICES	137,045,000.00	12,425,990.00	20,171,490.00	14.7%	116,873,510.00
12020702	EARNINGS FROM LABORATORY SERVICES	139,080,000.00	1,174,000.00	27,192,000.00	19.6%	111,888,000.00
12020703	EARNINGS FROM THE HIRE OF PLANTS & EQUIPMENT	14,250,000.00	-	-	0.0%	14,250,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALL / OFFICES	5,975,000.00	1,559,410.00	4,795,000.00	80.3%	1,180,000.00
12020706	EARNINGS FROM NHIS	67,639,000.00	31,208,503.00	66,839,982.00	98.8%	799,018.00
12020707	EARNINGS FROM MEDICAL SERVICES	464,052,300.00	61,626,400.00	170,332,720.00	36.7%	293,719,580.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,140,000.00	-	-	0.0%	5,140,000.00
12020709	EARNINGS FROM PERFORMING ACTIVITIES/TOURISM/ARTS CENTRES	4,000,000.00	950,000.00	2,670,000.00	66.8%	1,330,000.00
12020710	EARNINGS FROM HEALTH RESEARCH ETHICS CLEARANCE	1,800,000.00	466,000.00	2,234,000.00	124.1%	- 434,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	319,598,000.00	56,224,668.39	195,457,804.39	61.2%	124,140,195.61
12020713	EARNINGS FROM LIBRARY SERVICES	464,679,900.00	53,964,700.00	149,160,800.00	32.1%	315,519,100.00
12020714	EARNINGS FROM ICT SERVICES	852,968,000.00	101,233,700.00	240,224,500.00	28.2%	612,743,500.00
12020716	EARNINGS FROM CATERING SERVICE	36,000.00	-	-	0.0%	36,000.00
12020720	EARNINGS FROM INTEGRATED YOUTH FARM CENTRE, MALETE	1,500,000.00	-	-	0.0%	1,500,000.00
12020722	EARNINGS FROM KWARA COOPERATIVE TRAINING INSTITUTES	390,000.00	-	165,000.00	42.3%	225,000.00
12020730	EARNINGS FROM PRINTING	100,000.00	-	20,000.00	20.0%	80,000.00
12020731	EARNINGS FROM VIDEO SERVICES AND PUBLIC ADDRESS SYSTEM	150,000.00	-	5,000.00	3.3%	145,000.00
12020734	EARNINGS FROM POST GRADUATE SCHOOL	396,000,000.00	44,539,000.00	252,813,000.00	63.8%	143,187,000.00
12020735	EARNINGS FROM OTHER REVENUE	795,417,029.00	276,555,458.17	496,642,192.17	62.4%	298,774,836.83
12020739	EARNINGS FROM MECHANICAL WORKSHOP	1,080,000.00	70,000.00	140,000.00	13.0%	940,000.00
12020747	EARNINGS FROM VOCATIONAL TRAINING CENTRE/STUDENT TRAINING	698,630,000.00	60,806,000.00	171,288,000.00	24.5%	527,342,000.00
12020753	EARNINGS FROM EDUCATION RESOURCE CENTRE	3,750,000.00	-	-	0.0%	3,750,000.00
12020759	EARNINGS FROM TANKER SERVICES	2,600,000.00	795,000.00	2,513,000.00	96.7%	87,000.00
12020761	EARNINGS FROM THE USE OF OPEN SPACE	2,505,000.00	66,000.00	875,000.00	34.9%	1,630,000.00
12020762	EARNINGS FROM THE USE OF STADIUM FACILITIES	5,650,000.00	1,778,800.00	8,338,800.00	147.6%	- 2,688,800.00
12020764	EARNINGS FROM HOSTEL/ACCOMMODATION	873,801,145.00	317,608,700.00	419,231,150.00	48.0%	454,569,995.00
12020777	EARNINGS FROM TELEVISION SERVICES	16,500,000.00	6,887,022.73	19,251,392.19	116.7%	- 2,751,392.19
12020781	EARNINGS FROM ADVERTISEMENT	39,953,329.00	5,754,562.37	19,054,596.12	47.7%	20,898,732.88
12020784	EARNINGS FROM AMBULANCES HEARSE SERVICES	250,000.00	-	85,000.00	34.0%	165,000.00
12020790	EARNINGS FROM BASEBALL STADIUM SHOPS	1,170,000.00	620,000.00	1,520,000.00	129.9%	- 350,000.00
12020791	EARNINGS FROM PRODUCTIVITY ENHANCEMENT TRAINING	10,950,000.00	2,595,546.05	8,824,587.05	80.6%	2,125,412.95
12020796	EARNINGS FROM EXCURSION	1,225,000.00	21,700.00	973,700.00	79.5%	251,300.00
12020798	EARNINGS FROM OTHER SUNDRIES	60,516,000.00	12,174,000.00	64,362,200.00	106.4%	- 3,846,200.00
12020799	EARNINGS FROM EVENTS/BUSINESS/CRECHE/DAY CARE/KIDDIES CENTRE	900,000.00	-	148,000.00	16.4%	752,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	75,971,000.00	17,902,268.75	44,862,026.20	59.1%	31,108,973.80
12020801	RENT ON GOVERNMENT QUARTERS	14,571,000.00	3,717,268.75	7,667,026.20	52.6%	6,903,973.80
12020803	RENT ON GOVERNMENT BUILDINGS	55,200,000.00	13,985,000.00	34,755,000.00	63.0%	20,445,000.00
12020804	RENT ON COLLEGE HALL/CONFERENCE CENTRES	1,200,000.00	200,000.00	720,000.00	60.0%	480,000.00
12020805	GROUND RENT ON CERTIFICATE OF OCCUPANCY	2,000,000.00	-	-	0.0%	2,000,000.00
12020806	GRAND RENT ON ULTRAL MODERN MARKET	3,000,000.00	-	1,720,000.00	57.3%	1,280,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
120209	RENT ON LAND & OTHERS - GENERAL	571,136,175.00	157,105,106.06	448,724,868.06	78.6%	122,411,306.94
12020902	RENT ON COSTUMES & SEWING	1,000,000.00	103,000.00	545,200.00	54.5%	454,800.00
12020903	PREMIUM ON THE ALLOCATION OF LAND	200,000,000.00	53,202,010.13	141,276,265.13	70.6%	58,723,734.87
12020905	LEASE RENTAL	3,000,000.00	2,719,000.00	3,288,000.00	109.6%	- 288,000.00
12020906	RENT ON GOVERNMENT PROPERTIES	7,506,175.00	1,870,500.00	3,873,300.00	51.6%	3,632,875.00
12020907	RENT ON ACADEMIC/MATRIC GOWN	6,030,000.00	3,085,000.00	7,044,500.00	116.8%	- 1,014,500.00
12020909	LAND USE CHARGE	320,000,000.00	96,125,595.93	292,697,602.93	91.5%	27,302,397.07
12020910	RENT ON GOVERNMENT TRACTORS	33,600,000.00	-	-	0.0%	33,600,000.00
120210	REPAYMENTS - GENERAL	4,363,150.00	200,000.00	4,699,839.01	107.7%	- 336,689.01
12021008	REVENUE ON MASS TRANSIT PARK	1,800,000.00	200,000.00	700,000.00	38.9%	1,100,000.00
12021015	INSURANCE CLAIM	2,563,150.00	-	3,999,839.01	156.1%	- 1,436,689.01
120211	INVESTMENT INCOME	290,000,000.00	-	135,624,869.00	46.8%	154,375,131.00
12021104	SOLIDARITY COMPENSATION	290,000,000.00	-	135,624,869.00	46.8%	154,375,131.00
120212	INTEREST EARNED	20,000,000.00	306,400.00	472,900.00	2.4%	19,527,100.00
12021210	BANK INTEREST (INTEREST RECEIVABLE FROM BANK)	18,000,000.00	-	23,400.00	0.1%	17,976,600.00
12021212	INTEREST ON SPECIAL LOAN / ADVANCES	2,000,000.00	306,400.00	449,500.00	22.5%	1,550,500.00
120213	RE-IMBURSEMENT GENERAL	61,400,000.00	28,471,807.27	42,122,084.27	68.6%	19,277,915.73
12021301	REIMBURSEMENT OF COOPERATIVE AUDIT AND SUPERVISION FEES	25,000,000.00	4,471,807.27	18,122,084.27	72.5%	6,877,915.73
12021302	REIMBURSEMENT OF AUDIT FEES	36,400,000.00	24,000,000.00	24,000,000.00	65.9%	12,400,000.00
13	AID AND GRANTS	53,043,161,539.00	14,022,218,253.47	25,525,156,398.90	48.1%	27,518,005,140.10
1301	AID	16,481,701,786.00	423,039,828.36	4,269,547,677.01	25.9%	12,212,154,108.99
130101	DOMESTIC AIDS	15,880,201,286.00	152,498,388.50	3,999,006,237.15	25.2%	11,881,195,048.85
13010102	CAPITAL DOMESTIC AIDS	15,880,201,286.00	152,498,388.50	3,999,006,237.15	25.2%	11,881,195,048.85
130102	FOREIGN AIDS	601,500,500.00	270,541,439.86	270,541,439.86	45.0%	330,959,060.14
13010202	CAPITAL FOREIGN AIDS	601,500,500.00	270,541,439.86	270,541,439.86	45.0%	330,959,060.14
1302	GRANTS	36,561,459,753.00	13,599,178,425.11	21,255,608,721.89	58.1%	15,305,851,031.11
130201	DOMESTIC GRANTS	34,160,924,905.00	13,489,498,470.03	20,540,808,530.91	60.1%	13,620,116,374.09
13020102	CAPITAL GRANTS FROM FGN	31,893,102,290.00	12,732,063,130.03	19,783,373,190.91	62.0%	12,109,729,099.09
13020105	CURRENT GRANTS FROM OTHER SOURCES	2,267,822,615.00	757,435,340.00	757,435,340.00	33.4%	1,510,387,275.00
130202	FOREIGN GRANTS	2,400,534,848.00	109,679,955.08	714,800,190.98	29.8%	1,685,734,657.02
13020201	CURRENT FOREIGN GRANTS	1,950,534,848.00	109,679,955.08	714,800,190.98	36.6%	1,235,734,657.02
13020202	CAPITAL FOREIGN GRANTS	450,000,000.00	-	-	0.0%	450,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	119,781,205,412.00	26,534,550,889.11	41,242,588,726.31	34.4%	78,538,616,685.69
1402	OTHER CAPITAL RECEIPTS	43,044,825,604.00	8,000,000.00	17,200,000.00	0.0%	43,027,625,604.00
140201	OTHER CAPITAL RECEIPTS	43,044,825,604.00	8,000,000.00	17,200,000.00	0.0%	43,027,625,604.00
14020103	SALES OF BUILDING	66,130,000.00	8,000,000.00	17,200,000.00	26.0%	48,930,000.00
14020108	RECEIPT FROM MISCELLANEOUS SOURCES	42,978,695,604.00	-	-	0.0%	42,978,695,604.00
1403	LOANS/ BORROWINGS RECEIPT	76,736,379,808.00	26,526,550,889.11	41,225,388,726.31	53.7%	35,510,991,081.69
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	2,500,000,000.00	2,500,000,000.00	-	2,500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	2,500,000,000.00	2,500,000,000.00	-	2,500,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	76,736,379,808.00	24,026,550,889.11	38,725,388,726.31	50.5%	38,010,991,081.69
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	76,736,379,808.00	24,026,550,889.11	38,725,388,726.31	50.5%	38,010,991,081.69

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	656,595,559,298.49	149,470,689,757.06	298,429,536,798.40	45.5%	358,166,022,500.09
010000000000	ADMINISTRATION SECTOR	90,527,171,828.99	29,582,287,553.64	51,340,686,575.77	56.7%	39,186,485,253.22
011100000000	GOVERNMENT HOUSE	6,085,509,103.00	1,874,093,553.35	4,463,044,427.98	73.3%	1,622,464,675.02
011100100100	GOVERNMENT HOUSE	5,585,447,844.00	1,744,617,895.74	4,205,779,165.37	75.3%	1,379,668,678.63
011100100200	OFFICE OF THE DEPUTY GOVERNOR	440,747,339.00	99,545,792.23	209,232,746.23	47.5%	231,514,592.77
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	38,026,000.00	22,735,000.00	28,585,000.00	75.2%	9,441,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	15,990,332.00	6,453,019.38	17,221,978.38	107.7%	- 1,231,646.38
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	5,297,588.00	741,846.00	2,225,538.00	42.0%	3,072,050.00
011200000000	KWARA STATE HOUSE OF ASSEMBLY	9,651,058,381.99	1,157,742,829.00	2,130,275,361.00	22.1%	7,520,783,020.99
011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	3,264,098,089.62	301,059,161.00	1,137,213,828.00	34.8%	2,126,884,261.62
011200300100	KWARA STATE HOUSE OF ASSEMBLY	6,378,663,288.37	855,800,834.00	989,971,614.00	15.5%	5,388,691,674.37
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	8,297,004.00	882,834.00	3,089,919.00	37.2%	5,207,085.00
012300000000	MINISTRY OF COMMUNICATIONS	4,299,283,728.00	880,462,733.14	1,628,293,522.79	37.9%	2,670,990,205.21
012300100100	MINISTRY OF COMMUNICATIONS	3,627,181,843.00	693,258,763.50	1,137,868,287.50	31.4%	2,489,313,555.50
012300300100	KWARA STATE TELEVISION SERVICE	180,027,486.00	43,707,453.99	118,632,851.99	65.9%	61,394,634.01
012300400100	KWARA STATE BROADCASTING CORPORATION	328,531,927.00	100,935,344.77	256,470,207.77	78.1%	72,061,719.23
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	13,720,408.00	2,736,000.00	8,208,000.00	59.8%	5,512,408.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	149,822,064.00	39,825,170.88	107,114,175.53	71.5%	42,707,888.47
012500000000	OFFICE OF HEAD OF SERVICE	21,208,671,286.00	5,311,033,309.50	15,404,071,113.93	72.6%	5,804,600,172.07
012500100100	OFFICE OF HEAD OF SERVICE	21,208,671,286.00	5,311,033,309.50	15,404,071,113.93	72.6%	5,804,600,172.07
014000000000	STATE AUDITOR-GENERAL	714,767,721.00	144,960,822.29	439,467,914.71	61.5%	275,299,806.29
014000100100	AUDITOR-GENERAL STATE	434,097,632.00	75,165,903.05	241,378,786.05	55.6%	192,718,845.95
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	280,670,089.00	69,794,919.24	198,089,128.66	70.6%	82,580,960.34
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	104,949,965.00	32,325,577.24	96,302,471.24	91.8%	8,647,493.76
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	104,949,965.00	32,325,577.24	96,302,471.24	91.8%	8,647,493.76
014800000000	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
014900000000	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	9,510,768.00	2,201,799.97	6,405,393.97	67.3%	3,105,374.03
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	9,510,768.00	2,201,799.97	6,405,393.97	67.3%	3,105,374.03
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	48,410,154,504.00	20,172,031,585.18	27,151,042,341.18	56.1%	21,259,112,162.82
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	48,410,154,504.00	20,172,031,585.18	27,151,042,341.18	56.1%	21,259,112,162.82
016300000000	MINISTRY OF SPECIAL DUTIES	23,020,000.00	1,500,000.00	4,500,000.00	19.5%	18,520,000.00
016300100100	MINISTRY OF SPECIAL DUTIES	23,020,000.00	1,500,000.00	4,500,000.00	19.5%	18,520,000.00
020000000000	ECONOMIC SECTOR	334,893,043,260.18	73,111,220,212.73	146,953,210,273.03	43.9%	187,939,832,987.15
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	10,174,362,130.00	3,072,963,036.87	3,595,815,801.87	35.3%	6,578,546,328.13
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	10,153,060,915.00	3,069,775,978.65	3,586,254,637.65	35.3%	6,566,806,277.35
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	18,806,215.00	2,587,058.22	7,761,164.22	41.3%	11,045,050.78
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	2,495,000.00	600,000.00	1,800,000.00	72.1%	695,000.00
022000000000	MINISTRY OF FINANCE	88,112,383,777.18	17,530,585,335.76	47,142,059,499.43	53.5%	40,970,324,277.75
022000100100	MINISTRY OF FINANCE	71,654,297,907.18	16,224,317,914.76	41,164,231,650.81	57.4%	30,490,066,256.37
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	16,458,085,870.00	1,306,267,421.00	5,977,827,848.62	36.3%	10,480,258,021.38
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	41,890,803,458.00	17,000,262,194.75	20,445,324,810.75	48.8%	21,445,478,647.25
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	37,876,601,458.00	13,807,396,990.40	16,611,634,855.40	43.9%	21,264,966,602.60
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	4,014,202,000.00	3,192,865,204.35	3,833,689,955.35	95.5%	180,512,044.65

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022900000000	MINISTRY OF TRANSPORT	4,757,225,171.00	1,068,573,414.27	1,730,317,036.97	36.4%	3,026,908,134.03
022900100100	MINISTRY OF TRANSPORT	4,757,225,171.00	1,068,573,414.27	1,730,317,036.97	36.4%	3,026,908,134.03
023100000000	MINISTRY OF ENERGY	4,035,230,325.00	1,005,950,246.70	3,166,173,220.70	78.5%	869,057,104.30
023100100100	MINISTRY OF ENERGY	3,874,523,415.00	949,231,980.75	3,027,174,824.75	78.1%	847,348,590.25
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	160,706,910.00	56,718,265.95	138,998,395.95	86.5%	21,708,514.05
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	342,192,876.00	52,624,984.62	143,779,125.30	42.0%	198,413,750.70
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	342,192,876.00	52,624,984.62	143,779,125.30	42.0%	198,413,750.70
023400000000	MINISTRY OF WORKS	110,879,521,492.00	26,503,407,659.36	53,063,508,848.36	47.9%	57,816,012,643.64
023400100100	MINISTRY OF WORKS	110,485,566,431.00	26,366,206,639.50	52,728,677,224.50	47.7%	57,756,889,206.50
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	393,955,061.00	137,201,019.86	334,831,623.86	85.0%	59,123,437.14
023600000000	MINISTRY OF CULTURE AND TOURISM	151,324,738.00	31,574,648.25	85,318,377.25	56.4%	66,006,360.75
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	151,324,738.00	31,574,648.25	85,318,377.25	56.4%	66,006,360.75
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	11,686,951,200.00	1,236,368,073.74	3,376,772,751.74	28.9%	8,310,178,448.26
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	5,086,191,949.00	1,147,001,851.00	1,971,893,711.00	38.8%	3,114,298,238.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	539,661,000.00	-	-	0.0%	539,661,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	5,553,373,100.00	6,188,004.03	1,098,807,975.03	19.8%	4,454,565,124.97
023800400100	BUREAU OF STATISTICS	507,725,151.00	83,178,218.71	306,071,065.71	60.3%	201,654,085.29
025000000000	FISCAL RESPONSIBILITY COMMISSION	63,349,778.00	8,809,397.90	8,809,397.90	13.9%	54,540,380.10
025000100100	FISCAL RESPONSIBILITY COMMISSION	63,349,778.00	2,928,892.90	8,809,397.90	13.9%	54,540,380.10
025200000000	MINISTRY OF WATER RESOURCES	12,295,463,558.00	402,476,092.58	1,772,286,616.58	14.4%	10,523,176,941.42
025200100100	MINISTRY OF WATER RESOURCES	11,689,175,786.00	321,100,764.58	1,443,973,478.58	12.4%	10,245,202,307.42
025210200100	KWARA STATE WATER CORPORATION	588,873,038.00	80,739,145.00	323,064,589.00	54.9%	265,808,449.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	17,414,734.00	636,183.00	5,248,549.00	30.1%	12,166,185.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	47,248,701,858.00	5,131,043,868.18	12,329,106,056.18	26.1%	34,919,595,800.82
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	43,300,060,667.00	4,839,166,436.48	11,322,430,601.48	26.1%	31,977,630,065.52
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	3,945,393,090.00	291,151,757.70	1,004,523,222.70	25.5%	2,940,869,867.30
025301000100	KWARA STATE HOUSING CORPORATION	3,248,100.00	725,674.00	2,152,232.00	66.3%	1,095,868.00
027000000000	MINISTRY OF LIVESTOCK	3,255,532,900.00	72,461,764.75	93,938,730.00	2.9%	3,161,594,170.00
027000100100	MINISTRY OF LIVESTOCK	3,255,532,900.00	72,461,764.75	93,938,730.00	2.9%	3,161,594,170.00
030000000000	LAW & JUSTICE SECTOR	7,242,987,627.32	1,473,236,729.71	3,799,546,465.79	52.5%	3,443,441,161.53
031800000000	STATE JUDICIARY	6,213,583,682.32	1,198,882,338.93	2,994,900,997.01	48.2%	3,218,682,685.31
031801100100	STATE JUDICIAL SERVICE COMMISSION	264,453,572.00	18,999,484.84	72,121,460.92	27.3%	192,332,111.08
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	4,335,459,140.32	996,081,010.09	2,461,753,251.09	56.8%	1,873,705,889.23
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	1,613,670,970.00	183,801,844.00	461,026,285.00	28.6%	1,152,644,685.00
032600000000	MINISTRY OF JUSTICE	1,029,403,945.00	274,354,390.78	804,645,468.78	78.2%	224,758,476.22
032600100100	MINISTRY OF JUSTICE	401,604,228.00	95,282,491.27	323,107,930.27	80.5%	78,496,297.73
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	627,799,717.00	179,071,899.51	481,537,538.51	76.7%	146,262,178.49
050000000000	SOCIAL SECTOR	223,932,356,582.00	45,303,945,260.98	96,336,093,483.81	43.0%	127,596,263,098.19
051300000000	MINISTRY OF YOUTH DEVELOPMENT	464,191,090.00	95,001,698.87	185,184,571.87	39.9%	279,006,518.13
051300100100	MINISTRY OF YOUTH DEVELOPMENT	464,191,090.00	95,001,698.87	185,184,571.87	39.9%	279,006,518.13
051400000000	MINISTRY OF WOMEN AFFAIRS	5,298,056,647.00	351,975,167.70	1,092,542,529.70	20.6%	4,205,514,117.30
051400100100	MINISTRY OF WOMEN AFFAIRS	5,298,056,647.00	351,975,167.70	1,092,542,529.70	20.6%	4,205,514,117.30
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	93,476,906,292.00	26,099,120,404.64	53,691,666,059.08	57.4%	39,785,240,232.92
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	54,616,179,850.00	13,317,522,654.71	18,500,457,915.71	33.9%	36,115,721,934.29
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	749,125,195.00	65,972,359.28	218,854,863.28	29.2%	530,270,331.72
051701000100	AGENCY FOR MASS EDUCATION	55,551,932.00	17,871,168.37	38,131,903.37	68.6%	17,420,028.63
051701800100	KWARA STATE POLYTECHNIC, ILORIN	6,830,203,466.00	1,691,612,341.00	4,473,886,250.00	65.5%	2,356,317,216.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	1,203,787,734.00	340,193,923.61	872,731,297.61	72.5%	331,056,436.39
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,860,220,672.00	546,695,790.14	1,485,819,272.14	79.9%	374,401,399.86
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIGI	776,992,945.00	283,271,486.00	633,710,708.00	81.6%	143,282,237.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051702100100	KWARA STATE UNIVERSITY, MALETE	11,756,760,356.00	3,382,613,268.06	10,106,752,385.06	86.0%	1,650,007,970.94
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	911,120,338.00	229,121,635.52	698,421,631.52	76.7%	212,698,706.48
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	1,150,530,105.00	189,044,041.81	517,118,666.81	44.9%	633,411,438.19
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	13,323,269,060.00	5,957,775,558.41	15,956,487,373.41	119.8%	- 2,633,218,313.41
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	240,258,139.00	77,109,432.20	188,352,257.64	78.4%	51,905,881.36
051705600100	KWARA STATE SCHOLARSHIP BOARD	2,906,500.00	316,745.53	941,534.53	32.4%	1,964,965.47
052100000000	MINISTRY OF HEALTH	88,982,819,048.00	13,785,772,936.89	30,337,109,301.78	34.1%	58,645,709,746.22
052100100100	MINISTRY OF HEALTH	83,454,281,494.00	12,635,997,305.97	27,347,213,895.51	32.8%	56,107,067,598.49
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	1,324,885,099.00	13,458,223.33	37,828,623.33	2.9%	1,287,056,475.67
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	1,024,136,089.00	219,275,972.53	269,092,043.53	26.3%	755,044,045.47
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,293,827,200.00	325,057,558.99	967,806,863.99	74.8%	326,020,336.01
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	316,668,589.00	64,466,116.78	281,124,873.03	88.8%	35,543,715.97
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	378,207,790.00	137,275,251.00	347,578,666.10	91.9%	30,629,123.90
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	805,253,152.00	385,552,362.32	857,393,886.32	106.5%	- 52,140,734.32
053500000000	MINISTRY OF ENVIRONMENT	18,228,593,761.00	3,469,936,821.79	4,369,952,766.79	24.0%	13,858,640,994.21
053500100100	MINISTRY OF ENVIRONMENT	18,169,073,089.00	3,458,007,437.82	4,328,703,219.82	23.8%	13,840,369,869.18
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	59,520,672.00	11,929,383.97	41,249,546.97	69.3%	18,271,125.03
053900000000	KWARA STATE SPORTS COMMISSION	4,179,866,690.00	363,613,854.11	1,400,520,460.11	33.5%	2,779,346,229.89
053900100100	KWARA STATE SPORTS COMMISSION	3,613,550,290.00	287,594,904.11	958,142,160.11	26.5%	2,655,408,129.89
053905200100	KWARA UNITED FOOTBALL CLUB	566,316,400.00	76,018,950.00	442,378,300.00	78.1%	123,938,100.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,549,818,728.00	113,180,345.37	313,873,881.37	20.3%	1,235,944,846.63
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,549,818,728.00	113,180,345.37	313,873,881.37	20.3%	1,235,944,846.63
055700000000	MINISTRY OF TERTIARY EDUCATION	10,229,758,673.00	633,655,380.41	4,257,418,848.91	41.6%	5,972,339,824.09
055700100100	MINISTRY OF TERTIARY EDUCATION	10,229,758,673.00	633,655,380.41	4,257,418,848.91	41.6%	5,972,339,824.09
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	1,522,345,653.00	391,688,651.20	687,825,064.20	45.2%	834,520,588.80
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	1,522,345,653.00	391,688,651.20	687,825,064.20	45.2%	834,520,588.80

Table 5: Personnel Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	72,080,317,446.00	20,519,476,026.75	61,592,488,858.16	85.4%	10,487,828,587.84
010000000000	ADMINISTRATION SECTOR	19,684,401,248.00	4,824,765,528.88	16,098,386,051.88	81.8%	3,586,015,196.12
011100000000	GOVERNMENT HOUSE	12,278,971.00	5,744,442.13	16,269,732.13	132.5%	- 3,990,761.13
011100100100	GOVERNMENT HOUSE	860,639.00	-	1,311,481.00	152.4%	- 450,842.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	11,418,332.00	5,744,442.13	14,958,251.13	131.0%	- 3,539,919.13
011200000000	KWARA STATE HOUSE OF ASSEMBLY	166,400,000.00	27,925,834.00	64,971,614.00	39.0%	101,428,386.00
011200300100	KWARA STATE HOUSE OF ASSEMBLY	166,400,000.00	27,925,834.00	64,971,614.00	39.0%	101,428,386.00
012300000000	MINISTRY OF COMMUNICATIONS	786,700,775.00	230,967,544.49	685,882,135.49	87.2%	100,818,639.51
012300100100	MINISTRY OF COMMUNICATIONS	302,821,070.00	93,825,712.00	309,838,733.00	102.3%	- 7,017,663.00
012300300100	KWARA STATE TELEVISION SERVICE	110,673,246.00	25,711,682.52	80,027,534.52	72.3%	30,645,711.48
012300400100	KWARA STATE BROADCASTING CORPORATION	264,421,951.00	78,326,061.47	208,881,359.47	79.0%	55,540,591.53
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	108,784,508.00	33,104,088.50	87,134,508.50	80.1%	21,649,999.50
012500000000	OFFICE OF HEAD OF SERVICE	16,757,746,031.00	4,277,040,593.20	14,020,644,752.20	83.7%	2,737,101,278.80
012500100100	OFFICE OF HEAD OF SERVICE	16,757,746,031.00	4,277,040,593.20	14,020,644,752.20	83.7%	2,737,101,278.80
014000000000	STATE AUDITOR-GENERAL	290,561,433.00	110,091,972.19	334,540,539.19	115.1%	- 43,979,106.19
014000100100	AUDITOR-GENERAL STATE	154,308,744.00	47,516,969.53	158,111,158.53	102.5%	- 3,802,414.53
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	136,252,689.00	62,575,002.66	176,429,380.66	129.5%	- 40,176,691.66
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	22,693,465.00	7,985,573.30	24,198,971.30	106.6%	- 1,505,506.30
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	22,693,465.00	7,985,573.30	24,198,971.30	106.6%	- 1,505,506.30
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,648,020,573.00	165,009,569.57	951,878,307.57	57.8%	696,142,265.43
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	1,648,020,573.00	165,009,569.57	951,878,307.57	57.8%	696,142,265.43
020000000000	ECONOMIC SECTOR	9,193,538,088.00	2,081,360,701.82	7,169,830,530.82	78.0%	2,023,707,557.18
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
022000000000	MINISTRY OF FINANCE	4,215,584,096.00	882,721,972.33	3,074,209,155.33	72.9%	1,141,374,940.67
022000100100	MINISTRY OF FINANCE	933,434,572.00	253,549,542.33	850,959,446.33	91.2%	82,475,125.67
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	3,282,149,524.00	629,172,430.00	2,223,249,709.00	67.7%	1,058,899,815.00
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	491,748,231.00	136,864,115.00	467,118,202.00	95.0%	24,630,029.00
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	491,748,231.00	136,864,115.00	467,118,202.00	95.0%	24,630,029.00
022900000000	MINISTRY OF TRANSPORT	170,078,208.00	-	-	0.0%	170,078,208.00
022900100100	MINISTRY OF TRANSPORT	170,078,208.00	-	-	0.0%	170,078,208.00
023100000000	MINISTRY OF ENERGY	335,136,635.00	104,782,466.68	301,876,960.68	90.1%	33,259,674.32
023100100100	MINISTRY OF ENERGY	183,108,087.00	50,233,796.20	169,387,336.20	92.5%	13,720,750.80
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	152,028,548.00	54,548,670.48	132,489,624.48	87.1%	19,538,923.52
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	151,663,860.00	50,603,223.95	140,409,191.95	92.6%	11,254,668.05
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	151,663,860.00	50,603,223.95	140,409,191.95	92.6%	11,254,668.05
023400000000	MINISTRY OF WORKS	811,009,544.00	234,574,860.36	715,284,210.36	88.2%	95,725,333.64
023400100100	MINISTRY OF WORKS	427,897,093.00	100,000,000.00	388,459,546.00	90.8%	39,437,547.00
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	383,112,451.00	134,574,860.36	326,824,664.36	85.3%	56,287,786.64
023600000000	MINISTRY OF CULTURE AND TOURISM	99,853,694.00	29,662,450.45	79,925,727.45	80.0%	19,927,966.55
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	99,853,694.00	29,662,450.45	79,925,727.45	80.0%	19,927,966.55
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	868,839,062.00	122,084,452.21	590,856,737.21	68.0%	277,982,324.79
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	163,406,278.00	43,872,696.00	145,633,553.00	89.1%	17,772,725.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	424,800,000.00	-	149,400,000.00	35.2%	275,400,000.00
023800400100	BUREAU OF STATISTICS	280,632,784.00	78,211,756.21	295,823,184.21	105.4%	- 15,190,400.21
025000000000	FISCAL RESPONSIBILITY COMMISSION	4,246,506.00	1,499,401.87	4,520,918.87	106.5%	- 274,412.87
025000100100	FISCAL RESPONSIBILITY COMMISSION	4,246,506.00	1,499,401.87	4,520,918.87	106.5%	- 274,412.87

Kwara State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025200000000	MINISTRY OF WATER RESOURCES	680,928,337.00	130,143,508.63	497,617,806.63	73.1%	183,310,530.37
025200100100	MINISTRY OF WATER RESOURCES	249,635,151.00	56,476,705.63	202,950,585.63	81.3%	46,684,565.37
025210200100	KWARA STATE WATER CORPORATION	431,293,186.00	73,666,803.00	294,667,221.00	68.3%	136,625,965.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	587,218,050.00	179,592,691.69	605,795,688.69	103.2%	- 18,577,638.69
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	216,157,476.00	68,749,286.23	238,541,106.23	110.4%	- 22,383,630.23
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	371,060,574.00	110,843,405.46	367,254,582.46	99.0%	3,805,991.54
030000000000	LAW & JUSTICE SECTOR	2,401,805,546.00	792,347,906.53	2,208,034,084.53	91.9%	193,771,461.47
031800000000	STATE JUDICIARY	1,649,514,851.00	573,084,335.36	1,600,783,377.36	97.0%	48,731,473.64
031801100100	STATE JUDICIAL SERVICE COMMISSION	53,483,216.00	16,001,416.19	46,903,220.19	87.7%	6,579,995.81
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	1,317,821,607.00	453,652,691.17	1,245,336,269.17	94.5%	72,485,337.83
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	278,210,028.00	103,430,228.00	308,543,888.00	110.9%	- 30,333,860.00
032600000000	MINISTRY OF JUSTICE	752,290,695.00	219,263,571.17	607,250,707.17	80.7%	145,039,987.83
032600100100	MINISTRY OF JUSTICE	189,635,880.00	53,271,454.30	166,415,257.30	87.8%	23,220,622.70
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	562,654,815.00	165,992,116.87	440,835,449.87	78.3%	121,819,365.13
050000000000	SOCIAL SECTOR	40,800,572,564.00	12,821,001,889.52	36,116,238,190.93	88.5%	4,684,334,373.07
051300000000	MINISTRY OF YOUTH DEVELOPMENT	93,269,243.00	25,025,934.00	88,205,305.00	94.6%	5,063,938.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	93,269,243.00	25,025,934.00	88,205,305.00	94.6%	5,063,938.00
051400000000	MINISTRY OF WOMEN AFFAIRS	55,037,473.00	13,458,660.99	48,716,534.99	88.5%	6,320,938.01
051400100100	MINISTRY OF WOMEN AFFAIRS	55,037,473.00	13,458,660.99	48,716,534.99	88.5%	6,320,938.01
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	29,601,490,690.00	10,670,197,264.68	27,939,059,943.68	94.4%	1,662,430,746.32
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	435,922,863.00	90,101,673.63	369,106,863.63	84.7%	66,815,999.37
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
051701000100	AGENCY FOR MASS EDUCATION	23,838,848.00	8,080,551.00	24,350,743.00	102.1%	- 511,895.00
051701800100	KWARA STATE POLYTECHNIC, ILORIN	4,017,884,664.00	803,954,311.00	2,331,091,424.00	58.0%	1,686,793,240.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	998,300,734.00	310,205,764.47	690,720,042.47	69.2%	307,580,691.53
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	1,668,000,000.00	485,538,313.38	1,292,567,671.38	77.5%	375,432,328.62
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	641,560,945.00	257,541,951.00	544,129,565.00	84.8%	97,431,380.00
051702100100	KWARA STATE UNIVERSITY, MALETE	7,187,465,356.00	2,472,652,875.53	6,013,570,017.53	83.7%	1,173,895,338.47
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	200,585,388.00	67,747,643.78	191,101,341.78	95.3%	9,484,046.22
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	893,795,105.00	135,279,049.13	314,411,826.13	35.2%	579,383,278.87
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	13,263,846,673.00	5,949,639,191.41	15,928,081,427.41	120.1%	- 2,664,234,754.41
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	107,045,866.00	42,994,543.35	87,303,110.35	81.6%	19,742,755.65
052100000000	MINISTRY OF HEALTH	9,413,348,657.00	1,711,608,409.34	6,723,006,774.75	71.4%	2,690,341,882.25
052100100100	MINISTRY OF HEALTH	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	839,291,005.00	6,854,575.33	15,422,790.33	1.8%	823,868,214.67
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	519,171,889.00	-	-	0.0%	519,171,889.00
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	64,923,589.00	1,731,786.00	33,720,992.00	51.9%	31,202,597.00
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	174,742,990.00	61,031,867.42	129,955,407.83	74.4%	44,787,582.17
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	48,546,152.00	14,536,539.97	35,609,613.97	73.4%	12,936,538.03
053500000000	MINISTRY OF ENVIRONMENT	455,502,063.00	119,930,044.98	403,074,597.98	88.5%	52,427,465.02
053500100100	MINISTRY OF ENVIRONMENT	425,172,037.00	109,930,044.98	367,983,550.98	86.5%	57,188,486.02
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	30,330,026.00	10,000,000.00	35,091,047.00	115.7%	- 4,761,021.00
053900000000	KWARA STATE SPORTS COMMISSION	406,034,436.00	109,875,813.82	302,702,487.82	74.6%	103,331,948.18
053900100100	KWARA STATE SPORTS COMMISSION	93,488,436.00	57,784,813.82	94,338,487.82	100.9%	- 850,051.82
053905200100	KWARA UNITED FOOTBALL CLUB	312,546,000.00	52,091,000.00	208,364,000.00	66.7%	104,182,000.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	327,781,278.00	109,225,015.37	271,447,927.37	82.8%	56,333,350.63
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	327,781,278.00	109,225,015.37	271,447,927.37	82.8%	56,333,350.63
055700000000	MINISTRY OF TERTIARY EDUCATION	289,191,492.00	33,592,973.82	200,184,077.82	69.2%	89,007,414.18
055700100100	MINISTRY OF TERTIARY EDUCATION	289,191,492.00	33,592,973.82	200,184,077.82	69.2%	89,007,414.18
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48

Table 6: Overhead Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	<i>95,972,810,468.62</i>	<i>21,385,121,389.86</i>	<i>50,352,845,582.91</i>	<i>52.5%</i>	<i>45,619,964,885.71</i>
010000000000	ADMINISTRATION SECTOR	24,312,109,072.62	6,870,521,912.26	14,040,472,211.39	57.8%	10,271,636,861.23
011100000000	GOVERNMENT HOUSE	6,073,230,132.00	1,868,349,111.22	4,446,774,695.85	73.2%	1,626,455,436.15
011100100100	GOVERNMENT HOUSE	5,584,587,205.00	1,744,617,895.74	4,204,467,684.37	75.3%	1,380,119,520.63
011100100200	OFFICE OF THE DEPUTY GOVERNOR	440,747,339.00	99,545,792.23	209,232,746.23	47.5%	231,514,592.77
011101000100	KWARA STATE PUBLIC PROCUREMENT AGENCY	38,026,000.00	22,735,000.00	28,585,000.00	75.2%	9,441,000.00
011103700100	KWARA STATE MUSLIM PILGRIMS WELFARE BOARD	4,572,000.00	708,577.25	2,263,727.25	49.5%	2,308,272.75
011103800100	KWARA STATE CHRISTIAN PILGRIMS WELFARE BOARD	5,297,588.00	741,846.00	2,225,538.00	42.0%	3,072,050.00
011200000000	KWARA STATE HOUSE OF ASSEMBLY	4,011,995,093.62	301,941,995.00	1,140,303,747.00	28.4%	2,871,691,346.62
011200100100	KWARA STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	3,264,098,089.62	301,059,161.00	1,137,213,828.00	34.8%	2,126,884,261.62
011200300100	KWARA STATE HOUSE OF ASSEMBLY	739,600,000.00	-	-	0.0%	739,600,000.00
011200400100	KWARA STATE HOUSE OF ASSEMBLY COMMISSION	8,297,004.00	882,834.00	3,089,919.00	37.2%	5,207,085.00
012300000000	MINISTRY OF COMMUNICATIONS	1,883,377,936.00	537,629,076.15	815,565,149.80	43.3%	1,067,812,786.20
012300100100	MINISTRY OF COMMUNICATIONS	1,695,155,756.00	487,566,939.00	701,183,317.00	41.4%	993,972,439.00
012300300100	KWARA STATE TELEVISION SERVICE	69,354,240.00	17,995,771.47	38,605,317.47	55.7%	30,748,922.53
012300400100	KWARA STATE BROADCASTING CORPORATION	64,109,976.00	22,609,283.30	47,588,848.30	74.2%	16,521,127.70
012301100100	KWARA STATE SIGNAGE AND ADVERTISEMENT AGENCY	13,720,408.00	2,736,000.00	8,208,000.00	59.8%	5,512,408.00
012301300100	KWARA STATE PRINTING AND PUBLISHING CORPORATION	41,037,556.00	6,721,082.38	19,979,667.03	48.7%	21,057,888.97
012500000000	OFFICE OF HEAD OF SERVICE	658,750,791.00	122,742,716.30	357,893,238.73	54.3%	300,857,552.27
012500100100	OFFICE OF HEAD OF SERVICE	658,750,791.00	122,742,716.30	357,893,238.73	54.3%	300,857,552.27
014000000000	STATE AUDITOR-GENERAL	251,816,288.00	34,868,850.10	104,927,375.52	41.7%	146,888,912.48
014000100100	AUDITOR-GENERAL STATE	166,773,888.00	27,648,933.52	83,267,627.52	49.9%	83,506,260.48
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	85,042,400.00	7,219,916.58	21,659,748.00	25.5%	63,382,652.00
014700000000	KWARA STATE CIVIL SERVICE COMMISSION	82,256,500.00	24,340,003.94	72,103,499.94	87.7%	10,153,000.06
014700100100	KWARA STATE CIVIL SERVICE COMMISSION	82,256,500.00	24,340,003.94	72,103,499.94	87.7%	10,153,000.06
014800000000	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
014800100100	KWARA STATE INDEPENDENT ELECTORAL COMMISSION	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
014900000000	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	9,510,768.00	2,201,799.97	6,405,393.97	67.3%	3,105,374.03
014900100100	KWARA STATE LOCAL GOVERNMENT SERVICE COMMISSION	9,510,768.00	2,201,799.97	6,405,393.97	67.3%	3,105,374.03
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	11,297,905,192.00	3,971,013,015.61	7,074,715,081.61	62.6%	4,223,190,110.39
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	11,297,905,192.00	3,971,013,015.61	7,074,715,081.61	62.6%	4,223,190,110.39
016300000000	MINISTRY OF SPECIAL DUTIES	23,020,000.00	1,500,000.00	4,500,000.00	19.5%	18,520,000.00
016300100100	MINISTRY OF SPECIAL DUTIES	23,020,000.00	1,500,000.00	4,500,000.00	19.5%	18,520,000.00
020000000000	ECONOMIC SECTOR	47,278,260,575.00	8,919,212,375.51	21,083,113,920.76	44.6%	26,195,146,654.24
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	268,975,465.00	14,131,478.22	50,634,422.22	18.8%	218,341,042.78
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	247,674,250.00	10,944,420.00	41,073,258.00	16.6%	206,600,992.00
021510200100	KWARA STATE AGRICULTURAL DEVELOPMENT PROJECT	18,806,215.00	2,587,058.22	7,761,164.22	41.3%	11,045,050.78
021510600100	KWARA STATE FADAMA DEVELOPMENT PROJECT	2,495,000.00	600,000.00	1,800,000.00	72.1%	695,000.00
022000000000	MINISTRY OF FINANCE	33,668,234,185.00	7,559,887,448.70	17,205,924,766.32	51.1%	16,462,309,418.68
022000100100	MINISTRY OF FINANCE	24,905,525,339.00	7,275,496,170.70	14,419,134,564.70	57.9%	10,486,390,774.30
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	8,762,708,846.00	284,391,278.00	2,786,790,201.62	31.8%	5,975,918,644.38
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,147,165,995.00	38,312,946.95	117,574,382.95	5.5%	2,029,591,612.05
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	2,132,963,995.00	34,979,634.98	108,452,805.98	5.1%	2,024,511,189.02
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	14,202,000.00	3,333,311.97	9,121,576.97	64.2%	5,080,423.03
022900000000	MINISTRY OF TRANSPORT	126,359,035.00	18,800,014.27	26,300,024.97	20.8%	100,059,010.03
022900100100	MINISTRY OF TRANSPORT	126,359,035.00	18,800,014.27	26,300,024.97	20.8%	100,059,010.03
023100000000	MINISTRY OF ENERGY	652,691,225.00	112,436,836.81	302,385,448.81	46.3%	350,305,776.19
023100100100	MINISTRY OF ENERGY	644,012,863.00	110,267,241.34	295,876,677.34	45.9%	348,136,185.66
023100300100	KWARA STATE RURAL ELECTRIFICATION BOARD	8,678,362.00	2,169,595.47	6,508,771.47	75.0%	2,169,590.53

Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	30,529,016.00	2,021,760.67	3,369,933.35	11.0%	27,159,082.65
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	30,529,016.00	2,021,760.67	3,369,933.35	11.0%	27,159,082.65
023400000000	MINISTRY OF WORKS	106,156,513.00	11,244,119.73	36,263,651.73	34.2%	69,892,861.27
023400100100	MINISTRY OF WORKS	95,313,903.00	8,617,960.23	28,256,692.23	29.6%	67,057,210.77
023401100100	KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY	10,842,610.00	2,626,159.50	8,006,959.50	73.8%	2,835,650.50
023600000000	MINISTRY OF CULTURE AND TOURISM	51,471,044.00	1,912,197.80	5,392,649.80	10.5%	46,078,394.20
023600400100	KWARA STATE COUNCIL FOR ARTS AND CULTURE	51,471,044.00	1,912,197.80	5,392,649.80	10.5%	46,078,394.20
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	8,791,776,787.00	927,283,621.53	2,542,181,014.53	28.9%	6,249,595,772.47
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	3,601,955,300.00	916,129,155.00	1,582,525,158.00	43.9%	2,019,430,142.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	81,497,000.00	-	-	0.0%	81,497,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	4,928,573,100.00	6,188,004.03	949,407,975.03	19.3%	3,979,165,124.97
023800400100	BUREAU OF STATISTICS	179,751,387.00	4,966,462.50	10,247,881.50	5.7%	169,503,505.50
025000000000	FISCAL RESPONSIBILITY COMMISSION	12,103,272.00	1,429,491.03	4,288,479.03	35.4%	7,814,792.97
025000100100	FISCAL RESPONSIBILITY COMMISSION	12,103,272.00	1,429,491.03	4,288,479.03	35.4%	7,814,792.97
025200000000	MINISTRY OF WATER RESOURCES	1,224,517,221.00	188,419,503.83	681,880,642.83	55.7%	542,636,578.17
025200100100	MINISTRY OF WATER RESOURCES	1,049,522,635.00	180,710,978.83	648,234,725.83	61.8%	401,287,909.17
025210200100	KWARA STATE WATER CORPORATION	157,579,852.00	7,072,342.00	28,397,368.00	18.0%	129,182,484.00
025210300100	KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY	17,414,734.00	636,183.00	5,248,549.00	30.1%	12,166,185.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	132,068,417.00	34,629,441.22	86,738,024.22	65.7%	45,330,392.78
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	20,300,459.00	2,640,115.47	8,040,349.47	39.6%	12,260,109.53
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	108,519,858.00	31,263,651.75	76,545,442.75	70.5%	31,974,415.25
025301000100	KWARA STATE HOUSING CORPORATION	3,248,100.00	725,674.00	2,152,232.00	66.3%	1,095,868.00
027000000000	MINISTRY OF LIVESTOCK	66,212,400.00	8,703,514.75	20,180,480.00	30.5%	46,031,920.00
027000100100	MINISTRY OF LIVESTOCK	66,212,400.00	8,703,514.75	20,180,480.00	30.5%	46,031,920.00
030000000000	LAW & JUSTICE SECTOR	1,251,867,072.00	240,970,199.18	984,680,873.26	78.7%	267,186,198.74
031800000000	STATE JUDICIARY	1,003,725,222.00	185,879,379.57	787,286,111.65	78.4%	216,439,110.35
031801100100	STATE JUDICIAL SERVICE COMMISSION	35,860,000.00	2,998,068.65	25,218,240.73	70.3%	10,641,759.27
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	622,230,100.00	102,509,694.92	614,504,223.92	98.8%	7,725,876.08
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	345,635,122.00	80,371,616.00	147,563,647.00	42.7%	198,071,475.00
032600000000	MINISTRY OF JUSTICE	248,141,850.00	55,090,819.61	197,394,761.61	79.5%	50,747,088.39
032600100100	MINISTRY OF JUSTICE	182,996,948.00	42,011,036.97	156,692,672.97	85.6%	26,304,275.03
032600600100	KWARA STATE COLLEGE OF ARABIC AND ISLAMIC LEGAL STUDIES	65,144,902.00	13,079,782.64	40,702,088.64	62.5%	24,442,813.36
050000000000	SOCIAL SECTOR	23,130,573,749.00	5,354,416,902.91	14,244,578,577.50	61.6%	8,885,995,171.50
051300000000	MINISTRY OF YOUTH DEVELOPMENT	135,921,847.00	63,316,362.87	90,319,864.87	66.4%	45,601,982.13
051300100100	MINISTRY OF YOUTH DEVELOPMENT	135,921,847.00	63,316,362.87	90,319,864.87	66.4%	45,601,982.13
051400000000	MINISTRY OF WOMEN AFFAIRS	137,019,174.00	21,527,213.28	76,526,623.28	55.9%	60,492,550.72
051400100100	MINISTRY OF WOMEN AFFAIRS	137,019,174.00	21,527,213.28	76,526,623.28	55.9%	60,492,550.72
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	11,346,526,082.00	2,399,843,486.03	8,440,095,358.47	74.4%	2,906,430,723.53
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	1,651,367,467.00	198,341,327.15	818,840,295.15	49.6%	832,527,171.85
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
051701000100	AGENCY FOR MASS EDUCATION	31,713,084.00	9,790,617.37	13,781,160.37	43.5%	17,931,923.63
051701800100	KWARA STATE POLYTECHNIC, ILORIN	2,812,318,802.00	887,658,030.00	2,142,794,826.00	76.2%	669,523,976.00
051701900100	KWARA STATE COLLEGE OF EDUCATION, ORO	205,487,000.00	29,988,159.14	182,011,255.14	88.6%	23,475,744.86
051701900200	KWARA STATE COLLEGE OF EDUCATION, ILORIN	192,220,672.00	61,157,476.76	193,251,600.76	100.5%	-
051701900300	KWARA STATE COLLEGE OF EDUCATION (T), LAFIAGI	135,432,000.00	25,729,535.00	89,581,143.00	66.1%	45,850,857.00
051702100100	KWARA STATE UNIVERSITY, MALETE	4,569,295,000.00	909,960,392.53	4,093,182,367.53	89.6%	476,112,632.47

Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051702200100	INTERNATIONAL AVIATION COLLEGE, ILORIN	710,534,950.00	161,373,991.74	507,320,289.74	71.4%	203,214,660.26
051702400100	KWARA STATE UNIVERSITY OF EDUCATION, ILORIN	256,735,000.00	53,764,992.68	202,706,840.68	79.0%	54,028,159.32
051705400100	KWARA STATE TEACHING SERVICE COMMISSION	59,422,387.00	8,136,367.00	28,405,946.00	47.8%	31,016,441.00
051705500100	INTERNATIONAL VOCATIONAL, TECHNICAL AND ENTREPRENEURSHIP COLLEGE	133,212,273.00	34,114,888.85	101,049,147.29	75.9%	32,163,125.71
051705600100	KWARA STATE SCHOLARSHIP BOARD	2,906,500.00	316,745.53	941,534.53	32.4%	1,964,965.47
052100000000	MINISTRY OF HEALTH	8,435,674,348.00	2,139,432,019.76	3,941,977,264.41	46.7%	4,493,697,083.59
052100100100	MINISTRY OF HEALTH	4,974,718,669.00	1,073,811,157.56	1,166,790,662.27	23.5%	3,807,928,006.73
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	64,687,844.00	6,603,648.00	22,405,833.00	34.6%	42,282,011.00
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
052102600100	KWARA STATE UNIVERSITY TEACHING HOSPITAL	504,964,200.00	219,275,972.53	269,092,043.53	53.3%	235,872,156.47
052110200100	KWARA STATE HOSPITAL MANAGEMENT BOARD	1,293,827,200.00	325,057,558.99	967,806,863.99	74.8%	326,020,336.01
052110400100	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN	251,745,000.00	62,734,330.78	247,403,881.03	98.3%	4,341,118.97
052110400200	KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, OKE-ODE	203,464,800.00	76,243,383.58	217,623,258.27	107.0%	- 14,158,458.27
052110600100	KWARA STATE COLLEGE OF HEALTH TECHNOLOGY, OFFA	756,707,000.00	371,015,822.35	821,784,272.35	108.6%	- 65,077,272.35
053500000000	MINISTRY OF ENVIRONMENT	1,135,570,643.00	229,861,599.96	523,652,157.96	46.1%	611,918,485.04
053500100100	MINISTRY OF ENVIRONMENT	1,106,379,997.00	227,932,215.99	517,493,657.99	46.8%	588,886,339.01
053501600100	KWARA ENVIRONMENTAL PROTECTION AGENCY	29,190,646.00	1,929,383.97	6,158,499.97	21.1%	23,032,146.03
053900000000	KWARA STATE SPORTS COMMISSION	757,452,254.00	203,411,462.29	705,038,340.29	93.1%	52,413,913.71
053900100100	KWARA STATE SPORTS COMMISSION	503,681,854.00	179,483,512.29	471,024,040.29	93.5%	32,657,813.71
053905200100	KWARA UNITED FOOTBALL CLUB	253,770,400.00	23,927,950.00	234,014,300.00	92.2%	19,756,100.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	72,037,450.00	3,955,330.00	42,425,954.00	58.9%	29,611,496.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	72,037,450.00	3,955,330.00	42,425,954.00	58.9%	29,611,496.00
055700000000	MINISTRY OF TERTIARY EDUCATION	512,288,680.00	18,600,008.00	63,960,635.50	12.5%	448,328,044.50
055700100100	MINISTRY OF TERTIARY EDUCATION	512,288,680.00	18,600,008.00	63,960,635.50	12.5%	448,328,044.50
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	598,083,271.00	274,469,420.72	360,582,378.72	60.3%	237,500,892.28
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	598,083,271.00	274,469,420.72	360,582,378.72	60.3%	237,500,892.28

Table 7: Capital Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23
010000000000	ADMINISTRATION SECTOR	20,835,661,508.37	2,541,356,112.50	4,427,574,312.50	21.2%	16,408,087,195.87
011200000000	KWARA STATE HOUSE OF ASSEMBLY	5,472,663,288.37	827,875,000.00	925,000,000.00	16.9%	4,547,663,288.37
011200300100	KWARA STATE HOUSE OF ASSEMBLY	5,472,663,288.37	827,875,000.00	925,000,000.00	16.9%	4,547,663,288.37
012300000000	MINISTRY OF COMMUNICATIONS	1,629,205,017.00	111,866,112.50	126,846,237.50	7.8%	1,502,358,779.50
012300100100	MINISTRY OF COMMUNICATIONS	1,629,205,017.00	111,866,112.50	126,846,237.50	7.8%	1,502,358,779.50
012500000000	OFFICE OF HEAD OF SERVICE	3,792,174,464.00	911,250,000.00	1,025,533,123.00	27.0%	2,766,641,341.00
012500100100	OFFICE OF HEAD OF SERVICE	3,792,174,464.00	911,250,000.00	1,025,533,123.00	27.0%	2,766,641,341.00
014000000000	STATE AUDITOR-GENERAL	172,390,000.00	-	-	0.0%	172,390,000.00
014000100100	AUDITOR-GENERAL STATE	113,015,000.00	-	-	0.0%	113,015,000.00
014000200100	AUDITOR-GENERAL LOCAL GOVERNMENT	59,375,000.00	-	-	0.0%	59,375,000.00
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	9,769,228,739.00	690,365,000.00	2,350,194,952.00	24.1%	7,419,033,787.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	9,769,228,739.00	690,365,000.00	2,350,194,952.00	24.1%	7,419,033,787.00
020000000000	ECONOMIC SECTOR	260,208,248,976.00	56,097,928,853.26	102,889,131,858.26	39.5%	157,319,117,117.74
021500000000	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	9,128,154,800.00	2,850,000,000.00	2,852,965,448.00	31.3%	6,275,189,352.00
021500100100	MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	9,128,154,800.00	2,850,000,000.00	2,852,965,448.00	31.3%	6,275,189,352.00
022000000000	MINISTRY OF FINANCE	32,015,569,875.00	3,075,257,632.59	11,050,791,614.59	34.5%	20,964,778,260.41
022000100100	MINISTRY OF FINANCE	27,602,342,375.00	2,682,553,919.59	10,083,003,676.59	36.5%	17,519,338,698.41
022000800100	KWARA STATE INTERNAL REVENUE SERVICE	4,413,227,500.00	392,703,713.00	967,787,938.00	21.9%	3,445,439,562.00
022200000000	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	39,251,889,232.00	16,825,085,132.80	19,860,632,225.80	50.6%	19,391,257,006.20
022200100100	MINISTRY OF BUSINESS, INNOVATION AND TECHNOLOGY	35,251,889,232.00	13,635,553,240.42	16,036,063,847.42	45.5%	19,215,825,384.58
022202000100	KWARA STATE SOCIAL INVESTMENT AGENCY	4,000,000,000.00	3,189,531,892.38	3,824,568,378.38	95.6%	175,431,621.62
022900000000	MINISTRY OF TRANSPORT	4,460,787,928.00	1,049,773,400.00	1,704,017,012.00	38.2%	2,756,770,916.00
022900100100	MINISTRY OF TRANSPORT	4,460,787,928.00	1,049,773,400.00	1,704,017,012.00	38.2%	2,756,770,916.00
023100000000	MINISTRY OF ENERGY	3,047,402,465.00	788,730,943.21	2,561,910,811.21	84.1%	485,491,653.79
023100100100	MINISTRY OF ENERGY	3,047,402,465.00	788,730,943.21	2,561,910,811.21	84.1%	485,491,653.79
023300000000	MINISTRY OF SOLID MINERAL DEVELOPMENT	160,000,000.00	-	-	0.0%	160,000,000.00
023300100100	MINISTRY OF SOLID MINERAL DEVELOPMENT	160,000,000.00	-	-	0.0%	160,000,000.00
023400000000	MINISTRY OF WORKS	109,962,355,435.00	26,257,588,679.27	52,311,960,986.27	47.6%	57,650,394,448.73
023400100100	MINISTRY OF WORKS	109,962,355,435.00	26,257,588,679.27	52,311,960,986.27	47.6%	57,650,394,448.73
023800000000	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	2,026,335,351.00	187,000,000.00	243,735,000.00	12.0%	1,782,600,351.00
023800100100	MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT	1,320,830,371.00	187,000,000.00	243,735,000.00	18.5%	1,077,095,371.00
023800200100	OFFICE OF SUSTAINABLE DEVELOPMENT GOALS	458,164,000.00	-	-	0.0%	458,164,000.00
023800300100	KWARA STATE RESIDENTS REGISTRATION AGENCY	200,000,000.00	-	-	0.0%	200,000,000.00
023800400100	BUREAU OF STATISTICS	47,340,980.00	-	-	0.0%	47,340,980.00
025000000000	FISCAL RESPONSIBILITY COMMISSION	47,000,000.00	-	-	0.0%	47,000,000.00
025000100100	FISCAL RESPONSIBILITY COMMISSION	47,000,000.00	-	-	0.0%	47,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	10,390,018,000.00	83,913,080.12	592,788,167.12	5.7%	9,797,229,832.88
025200100100	MINISTRY OF WATER RESOURCES	10,390,018,000.00	83,913,080.12	592,788,167.12	5.7%	9,797,229,832.88
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	46,529,415,390.00	4,916,821,735.27	11,636,572,343.27	25.0%	34,892,843,046.73
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	43,063,602,732.00	4,767,777,034.78	11,075,849,145.78	25.7%	31,987,753,586.22
025300200100	KWARA GEOGRAPHIC INFORMATION SERVICE	3,465,812,658.00	149,044,700.49	560,723,197.49	16.2%	2,905,089,460.51
027000000000	MINISTRY OF LIVESTOCK	3,189,320,500.00	63,758,250.00	73,758,250.00	2.3%	3,115,562,250.00
027000100100	MINISTRY OF LIVESTOCK	3,189,320,500.00	63,758,250.00	73,758,250.00	2.3%	3,115,562,250.00

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
030000000000	LAW & JUSTICE SECTOR	3,292,283,029.00	302,997,000.00	319,909,884.00	9.7%	2,972,373,145.00
031800000000	STATE JUDICIARY	3,263,311,629.00	302,997,000.00	319,909,884.00	9.8%	2,943,401,745.00
031801100100	STATE JUDICIAL SERVICE COMMISSION	165,000,000.00	-	-	0.0%	165,000,000.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	2,108,485,809.00	302,997,000.00	314,991,134.00	14.9%	1,793,494,675.00
031805200100	JUDICIARY (SHARIA COURT OF APPEAL)	989,825,820.00	-	4,918,750.00	0.5%	984,907,070.00
032600000000	MINISTRY OF JUSTICE	28,971,400.00	-	-	0.0%	28,971,400.00
032600100100	MINISTRY OF JUSTICE	28,971,400.00	-	-	0.0%	28,971,400.00
050000000000	SOCIAL SECTOR	159,646,210,269.00	27,098,099,890.55	45,870,276,715.38	28.7%	113,775,933,553.62
051300000000	MINISTRY OF YOUTH DEVELOPMENT	235,000,000.00	6,659,402.00	6,659,402.00	2.8%	228,340,598.00
051300100100	MINISTRY OF YOUTH DEVELOPMENT	235,000,000.00	6,659,402.00	6,659,402.00	2.8%	228,340,598.00
051400000000	MINISTRY OF WOMEN AFFAIRS	5,106,000,000.00	316,989,293.43	967,299,371.43	18.9%	4,138,700,628.57
051400100100	MINISTRY OF WOMEN AFFAIRS	5,106,000,000.00	316,989,293.43	967,299,371.43	18.9%	4,138,700,628.57
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	52,528,889,520.00	13,029,079,653.93	17,312,510,756.93	33.0%	35,216,378,763.07
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	52,528,889,520.00	13,029,079,653.93	17,312,510,756.93	33.0%	35,216,378,763.07
052100000000	MINISTRY OF HEALTH	70,883,796,043.00	9,934,732,507.79	19,672,125,262.62	27.8%	51,211,670,780.38
052100100100	MINISTRY OF HEALTH	70,712,889,793.00	9,934,732,507.79	19,672,125,262.62	27.8%	51,040,764,530.38
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	170,906,250.00	-	-	0.0%	170,906,250.00
053500000000	MINISTRY OF ENVIRONMENT	16,637,521,055.00	3,120,145,176.85	3,443,226,010.85	20.7%	13,194,295,044.15
053500100100	MINISTRY OF ENVIRONMENT	16,637,521,055.00	3,120,145,176.85	3,443,226,010.85	20.7%	13,194,295,044.15
053900000000	KWARA STATE SPORTS COMMISSION	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
053900100100	KWARA STATE SPORTS COMMISSION	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
055100000000	MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
055100100100	MINISTRY OF LOCAL GOVT., CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
055700000000	MINISTRY OF TERTIARY EDUCATION	9,428,278,501.00	581,462,398.59	3,993,274,135.59	42.4%	5,435,004,365.41
055700100100	MINISTRY OF TERTIARY EDUCATION	9,428,278,501.00	581,462,398.59	3,993,274,135.59	42.4%	5,435,004,365.41
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	760,345,150.00	89,131,457.96	182,402,143.96	24.0%	577,943,006.04
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	760,345,150.00	89,131,457.96	182,402,143.96	24.0%	577,943,006.04

Table 8: Other Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	44,560,027,601.50	21,525,710,484.14	32,977,309,587.19	74.0%	11,582,718,014.31
010000000000	ADMINISTRATION SECTOR	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
016100000000	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
016100100100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
020000000000	ECONOMIC SECTOR	18,212,995,621.18	6,012,718,282.14	15,811,133,963.19	86.8%	2,401,861,657.99
022000000000	MINISTRY OF FINANCE	18,212,995,621.18	6,012,718,282.14	15,811,133,963.19	86.8%	2,401,861,657.99
022000100100	MINISTRY OF FINANCE	18,212,995,621.18	6,012,718,282.14	15,811,133,963.19	86.8%	2,401,861,657.99
030000000000	LAW & JUSTICE SECTOR	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
031800000000	STATE JUDICIARY	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
031801100100	STATE JUDICIAL SERVICE COMMISSION	10,110,356.00	-	-	0.0%	10,110,356.00
031805100100	JUDICIARY (HIGH COURT OF JUSTICE)	286,921,624.32	136,921,624.00	286,921,624.00	100.0%	0.32
050000000000	SOCIAL SECTOR	355,000,000.00	30,426,578.00	105,000,000.00	29.6%	250,000,000.00
052100000000	MINISTRY OF HEALTH	250,000,000.00	-	-	0.0%	250,000,000.00
052100200100	KWARA STATE HEALTH INSURANCE AGENCY	250,000,000.00	-	-	0.0%	250,000,000.00
053900000000	KWARA STATE SPORTS COMMISSION	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
053900100100	KWARA STATE SPORTS COMMISSION	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
056700000000	MINISTRY OF SOCIAL DEVELOPMENT	5,000,000.00	-	5,000,000.00	100.0%	-
056700100100	MINISTRY OF SOCIAL DEVELOPMENT	5,000,000.00	-	5,000,000.00	100.0%	-

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	656,595,559,298.49	149,470,689,757.06	298,429,536,798.40	45.5%	358,166,022,500.09
2	EXPENDITURES	656,595,559,298.49	149,470,689,757.06	298,429,536,798.40	45.5%	358,166,022,500.09
21	PERSONNEL COST	72,080,317,446.00	20,519,476,026.75	61,592,488,858.16	85.4%	10,487,828,587.84
2101	SALARY	54,584,828,371.00	16,382,042,196.71	48,998,029,887.12	89.8%	5,586,798,483.88
210101	SALARIES AND WAGES	54,584,828,371.00	16,382,042,196.71	48,998,029,887.12	89.8%	5,586,798,483.88
21010101	SALARY	51,332,017,598.00	15,620,554,638.31	46,392,853,257.72	90.4%	4,939,164,340.28
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	3,252,810,773.00	761,487,558.40	2,605,176,629.40	80.1%	647,634,143.60
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,295,489,075.00	102,017,907.44	369,418,808.44	16.1%	1,926,070,266.56
210201	ALLOWANCES	1,257,551,889.00	46,502,820.00	219,154,230.00	17.4%	1,038,397,659.00
21020103	REGULAR ALLOWANCES/EMOLUMENT	1,257,551,889.00	46,502,820.00	219,154,230.00	17.4%	1,038,397,659.00
210202	SOCIAL CONTRIBUTIONS	1,037,937,186.00	55,515,087.44	150,264,578.44	14.5%	887,672,607.56
21020201	NHIS CONTRIBUTION	819,400,000.00	6,400,000.00	11,200,000.00	1.4%	808,200,000.00
21020202	CONTRIBUTORY PENSION	218,537,186.00	49,115,087.44	139,064,578.44	63.6%	79,472,607.56
2103	SOCIAL BENEFITS	15,200,000,000.00	4,035,415,922.60	12,225,040,162.60	80.4%	2,974,959,837.40
210301	SOCIAL BENEFITS	15,200,000,000.00	4,035,415,922.60	12,225,040,162.60	80.4%	2,974,959,837.40
21030101	GRATUITY	2,200,000,000.00	300,000,000.00	901,800,000.00	41.0%	1,298,200,000.00
21030102	PENSION	13,000,000,000.00	3,735,415,922.60	11,323,240,162.60	87.1%	1,676,759,837.40
22	OTHER RECURRENT COSTS	140,532,838,070.12	42,910,831,874.00	83,330,155,170.10	59.3%	57,202,682,900.02
2202	OVERHEAD COST	95,972,810,468.62	21,385,121,389.86	50,352,845,582.91	52.5%	45,619,964,885.71
220201	TRAVEL & TRANSPORT - GENERAL	5,600,824,200.00	1,901,404,074.63	3,677,178,848.63	65.7%	1,923,645,351.37
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,181,311,200.00	529,066,687.32	869,638,808.32	73.6%	311,672,391.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	178,513,000.00	46,358,700.00	116,009,500.00	65.0%	62,503,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	-	15,900,000.00	79.5%	4,100,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,221,000,000.00	1,325,978,687.31	2,675,630,540.31	63.4%	1,545,369,459.69
220202	UTILITIES - GENERAL	2,253,062,317.00	389,518,249.15	1,282,079,242.02	56.9%	970,983,074.98
22020201	ELECTRICITY CHARGES	1,685,249,844.00	292,427,602.29	956,405,976.29	56.8%	728,843,867.71
22020202	TELEPHONE CHARGES	26,208,000.00	6,467,672.31	16,449,527.31	62.8%	9,758,472.69
22020203	INTERNET ACCESS CHARGES	388,090,176.00	54,812,336.05	224,893,974.02	57.9%	163,196,201.98
22020204	SATELLITE BROADCASTING ACCESS CHARGES	51,453,492.00	6,990,111.56	35,895,495.46	69.8%	15,557,996.54
22020205	WATER RATES	6,840,000.00	455,875.00	1,454,425.00	21.3%	5,385,575.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	95,220,805.00	28,364,651.94	46,979,843.94	49.3%	48,240,961.06
220203	MATERIALS & SUPPLIES - GENERAL	6,903,303,015.00	1,083,069,185.22	2,692,855,721.38	39.0%	4,210,447,293.62
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	341,212,554.00	77,279,434.52	268,407,539.19	78.7%	72,805,014.81
22020302	BOOKS	124,366,000.00	57,230,028.75	84,826,178.75	68.2%	39,539,821.25
22020303	NEWSPAPERS	15,385,000.00	2,785,680.00	8,179,430.00	53.2%	7,205,570.00
22020304	MAGAZINES & PERIODICALS	38,629,208.00	7,454,349.08	27,272,355.81	70.6%	11,356,852.19
22020305	PRINTING OF NON SECURITY DOCUMENTS	313,837,582.00	87,251,543.46	268,772,344.13	85.6%	45,065,237.87
22020306	PRINTING OF SECURITY DOCUMENTS	309,324,271.00	74,495,971.57	299,575,528.22	96.8%	9,748,742.78
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,516,353,400.00	501,156,046.11	1,104,629,248.11	72.8%	411,724,151.89
22020309	UNIFORMS & OTHER CLOTHING	193,995,000.00	69,447,470.00	101,057,349.00	52.1%	92,937,651.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	272,500,000.00	117,063,659.76	253,333,748.20	93.0%	19,166,251.80
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	579,250,000.00	75,617,501.98	226,852,499.98	39.2%	352,397,500.02
22020312	PRODUCTION, PUBLICATION & CIRCULATION OF ANNUAL FINANCIAL STATEMENTS/ANNUAL REPORT	126,450,000.00	13,287,499.99	49,949,499.99	39.5%	76,500,500.01

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020314	PRODUCTION OF MATERIALS	72,000,000.00	-	-	0.0%	72,000,000.00
22020315	PRODUCTION/PROVISION OF SECURITY IDENTITY CARDS	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,216,715,014.00	488,578,473.47	1,651,940,821.56	74.5%	564,774,192.44
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	355,304,683.00	93,770,270.48	297,003,180.48	83.6%	58,301,502.52
22020402	MAINTENANCE OF OFFICE FURNITURE	100,309,571.00	40,672,355.53	89,361,460.53	89.1%	10,948,110.47
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	580,485,052.00	107,774,915.17	488,634,634.19	84.2%	91,850,417.81
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	117,950,676.00	21,898,270.30	81,401,063.30	69.0%	36,549,612.70
22020405	MAINTENANCE OF PLANTS/GENERATORS	203,567,023.00	46,065,184.20	137,717,043.64	67.7%	65,849,979.36
22020406	OTHER MAINTENANCE SERVICES	521,665,261.00	88,422,071.36	304,418,969.99	58.4%	217,246,291.01
22020407	MAINTENANCE OF AIRCRAFTS	300,000,000.00	79,495,719.43	233,205,408.43	77.7%	66,794,591.57
22020410	MAINTENANCE OF STREET LIGHTINGS	6,000,000.00	-	-	0.0%	6,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,720,000.00	1,161,500.00	2,384,500.00	64.1%	1,335,500.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	22,712,748.00	9,318,187.00	17,814,561.00	78.4%	4,898,187.00
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	-	-	0.0%	5,000,000.00
220205	TRAINING - GENERAL	1,262,872,957.00	201,381,679.59	713,028,557.52	56.5%	549,844,399.48
22020501	LOCAL TRAINING	916,006,957.00	195,313,179.59	545,960,057.52	59.6%	370,046,899.48
22020502	INTERNATIONAL TRAINING	340,866,000.00	500,000.00	161,500,000.00	47.4%	179,366,000.00
22020503	PRODUCTIVITY ENHANCEMENT TRAINING EXPENSES	6,000,000.00	5,568,500.00	5,568,500.00	92.8%	431,500.00
220206	OTHER SERVICES - GENERAL	11,738,811,964.00	3,056,608,686.20	8,817,509,251.83	75.1%	2,921,302,712.17
22020601	SECURITY SERVICES/EXPENSES	3,491,265,255.00	852,446,181.79	2,524,145,063.79	72.3%	967,120,191.21
22020602	OFFICE RENT	3,458,000.00	189,498.00	568,500.00	16.4%	2,889,500.00
22020603	RESIDENTIAL RENT	710,000.00	-	-	0.0%	710,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000,000.00	2,157,176,000.00	6,092,379,750.00	76.2%	1,907,620,250.00
22020605	CLEANING & FUMIGATION SERVICES	243,378,709.00	46,797,006.41	200,415,938.04	82.3%	42,962,770.96
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,498,896,617.00	2,845,381,319.33	8,479,181,791.95	48.5%	9,019,714,825.05
22020701	FINANCIAL CONSULTING	15,346,600,000.00	2,592,953,807.87	7,239,129,376.49	47.2%	8,107,470,623.51
22020702	INFORMATION TECHNOLOGY CONSULTING	100,298,000.00	19,696,022.53	86,732,710.53	86.5%	13,565,289.47
22020703	LEGAL SERVICES	99,850,000.00	4,750,000.00	47,856,000.00	47.9%	51,994,000.00
22020704	ENGINEERING SERVICES	7,876,440.00	880,000.00	6,160,000.00	78.2%	1,716,440.00
22020706	SURVEYING SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
22020707	AGRICULTURAL CONSULTING	250,000.00	-	-	0.0%	250,000.00
22020709	WASTE MANAGEMENT CONSULTING	925,868,000.00	212,700,000.00	638,100,000.00	68.9%	287,768,000.00
22020710	IPSAS CONSULTING	25,000,000.00	500,000.00	4,210,850.00	16.8%	20,789,150.00
22020711	OTHER CONSULTING SERVICES	983,154,177.00	13,901,488.93	456,992,854.93	46.5%	526,161,322.07
220208	FUEL & LUBRICANTS - GENERAL	1,936,416,769.00	461,729,032.33	1,508,304,956.78	77.9%	428,111,812.22
22020801	MOTOR VEHICLE FUEL COST	641,347,489.00	156,706,049.56	498,432,390.71	77.7%	142,915,098.29
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	105,950,000.00	26,137,498.00	59,512,500.00	56.2%	46,437,500.00
22020803	PLANT/GENERATOR FUEL COST	1,099,119,280.00	266,786,912.27	906,808,823.57	82.5%	192,310,456.43
22020804	AIRCRAFT FUEL COST	90,000,000.00	12,098,572.50	43,551,242.50	48.4%	46,448,757.50
220209	FINANCIAL CHARGES - GENERAL	435,267,815.00	32,268,698.02	97,918,281.71	22.5%	337,349,533.29
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,877,989.00	6,199,270.05	12,669,060.74	55.4%	10,208,928.26
22020902	INSURANCE PREMIUM	381,773,964.00	25,684,740.00	65,540,883.00	17.2%	316,233,081.00
22020904	OTHER CRF BANK CHARGES	1,415,862.00	264,687.97	765,313.97	54.1%	650,548.03
22020905	AUDIT FEES/AUDITING OF ACCOUNT	29,200,000.00	120,000.00	18,943,024.00	64.9%	10,256,976.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220210	MISCELLANEOUS EXPENSES GENERAL	46,126,639,800.62	10,925,181,991.92	21,432,848,109.53	46.5%	24,693,791,691.09
22021001	REFRESHMENT & MEALS	160,522,731.00	45,385,945.62	138,611,161.10	86.3%	21,911,569.90
22021002	HONORARIUM & SITTING ALLOWANCE	1,068,380,000.00	161,743,493.07	587,914,255.07	55.0%	480,465,744.93
22021003	PUBLICITY & ADVERTISEMENTS	613,737,138.00	92,855,160.24	324,325,967.24	52.8%	289,411,170.76
22021004	MEDICAL EXPENSES - LOCAL	131,307,660.00	43,601,683.03	111,011,875.03	84.5%	20,295,784.97
22021005	SCHOOL SERVICES	457,296,600.00	61,593,000.00	440,200,600.00	96.3%	17,096,000.00
22021006	POSTAGES & COURIER SERVICES	22,203,463.00	3,672,213.13	10,587,238.11	47.7%	11,616,224.89
22021007	WELFARE PACKAGES	2,092,238,400.00	911,068,112.37	1,757,441,665.37	84.0%	334,796,734.63
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	111,200,000.00	5,805,502.00	46,730,000.00	42.0%	64,470,000.00
22021009	SPORTING ACTIVITIES	454,600,000.00	177,792,800.00	421,130,970.00	92.6%	33,469,030.00
22021010	DIRECT TEACHING & LABORATORY COST	12,500,000.00	3,180,000.00	11,050,325.00	88.4%	1,449,675.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	7,000,000.00	30,000.00	180,000.00	2.6%	6,820,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	1,850,000.00	250,000.00	1,850,000.00	100.0%	-
22021013	PROMOTION (SERVICE WIDE)	46,652,500.00	20,119,999.81	46,322,620.81	99.3%	329,879.19
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	110,881,000.00	2,368,462.00	20,576,136.00	18.6%	90,304,864.00
22021015	CRECHE (MAINTENANCE)	5,600,000.00	-	-	0.0%	5,600,000.00
22021016	OPERATIONAL EXPENSES	7,806,399,949.62	1,456,714,073.92	5,273,539,318.34	67.6%	2,532,860,631.28
22021017	MONITORING & EVALUATION	356,270,752.00	46,323,951.00	199,745,099.00	56.1%	156,525,653.00
22021018	GENDER	24,900,000.00	19,027,500.00	24,027,500.00	96.5%	872,500.00
22021019	INCIDENTAL EXPENSES	4,389,596,347.00	2,405,207,886.43	4,204,137,790.43	95.8%	185,458,556.57
22021020	SCHOLARSHIP/EMPOWERMENT SCHEME EXPENSES	484,600,000.00	8,690,564.00	53,155,317.50	11.0%	431,444,682.50
22021021	SPECIAL DAY/CELEBRATIONS	663,093,000.00	152,450,000.00	304,922,500.00	46.0%	358,170,500.00
22021022	MEETING/VISITATION	155,636,400.00	18,707,198.53	42,154,543.53	27.1%	113,481,856.47
22021024	TRADE FAIR FOR BUSINESSES/ENTERPRISES	308,150,000.00	300,000,000.00	300,000,000.00	97.4%	8,150,000.00
22021025	RESEARCH ACTIVITIES	232,236,000.00	8,847,500.00	54,981,699.00	23.7%	177,254,301.00
22021026	LEGAL EXPENSES	128,550,000.00	69,999.96	20,303,532.96	15.8%	108,246,467.04
22021027	PROGRAMMES/ACTIVITIES EXPENSES	16,051,931,876.00	2,620,519,562.75	3,893,619,864.75	24.3%	12,158,312,011.25
22021029	GOVERNORS' FORUM EXPENSES	150,000,000.00	-	5,000,000.00	3.3%	145,000,000.00
22021030	STATISTICAL MANAGEMENT FUND	100,000,000.00	-	-	0.0%	100,000,000.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSES	34,790,240.00	-	25,000,000.00	71.9%	9,790,240.00
22021032	SOCIAL INTERVENTION FUND	5,000,000,000.00	-	29,050,746.00	0.6%	4,970,949,254.00
22021033	AMBULANCE POINTS	4,000,000.00	-	-	0.0%	4,000,000.00
22021035	BOARD OF SURVEY	6,500,000.00	-	-	0.0%	6,500,000.00
22021036	HEALTH CARE SERVICES	18,000,000.00	2,627,999.01	8,099,997.03	45.0%	9,900,002.97
22021037	MATRICULATION. CONVOCATION & ACCREDITATION EXPENSES	185,980,000.00	75,639,399.80	182,696,183.80	98.2%	3,283,816.20
22021039	FOOD AND NUTRITION PROGRAMMES	143,575,170.00	3,982,620.47	16,786,076.68	11.7%	126,789,093.32
22021040	GENERAL OFFICE EXPENSES	1,485,219,478.00	143,876,716.51	429,326,640.51	28.9%	1,055,892,837.49
22021042	COMMERCIAL ACTIVITIES (MATERIALS FOR COMMERCIAL JOB)	500,000.00	-	-	0.0%	500,000.00
22021043	CHEMICAL FOAM COMPOUND	9,000,000.00	-	8,965,500.00	99.6%	34,500.00
22021044	COVID-19 RESPONSE ACTIVITIES	4,000,000.00	-	-	0.0%	4,000,000.00
22021045	CHILDREN PARLIAMENT	1,000,000.00	-	-	0.0%	1,000,000.00
22021046	ENTREPRENEURSHIP CONSUMABLES	54,000,000.00	-	51,500,000.00	95.4%	2,500,000.00
22021047	ALUMNA (GRADUATE SUPPORT)	55,000,000.00	46,124,642.00	48,934,322.00	89.0%	6,065,678.00
22021049	PILGRIMS WELFARE AND EXPENSES	2,000,000,000.00	1,903,268,999.67	1,953,405,043.67	97.7%	46,594,956.33
22021050	WATER TREATMENT CHEMICAL EXPENSES	385,193,496.00	96,567,610.60	289,164,364.60	75.1%	96,029,131.40

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22021051	LABOUR INTENSIVE PUBLIC WORK FORCE EXPENSES	500,000,000.00	85,749,396.00	90,079,256.00	18.0%	409,920,744.00
22021052	FOOD SYSTEMS TRANSFORMATION PATHWAYS EXPENSES	60,980,000.00	1,320,000.00	1,320,000.00	2.2%	59,660,000.00
22021053	CLIMATE CHANGE ACTIVITIES	20,000,000.00	-	-	0.0%	20,000,000.00
22021054	SOCIAL SERVICES	11,567,600.00	-	5,000,000.00	43.2%	6,567,600.00
2203	LOANS AND ADVANCES	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
220301	STAFF LOANS & ADVANCES	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
22030107	FURNISHING ADVANCES	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,800,000,000.00	15,376,070,578.00	16,879,254,000.00	65.4%	8,920,746,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,800,000,000.00	15,376,070,578.00	16,879,254,000.00	65.4%	8,920,746,000.00
22040110	GRANTS TO GOVERNMENT OWNED SPORT TEAMS	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
22040111	RELIGIOUS PILGRIMAGE CONTRIBUTIONS	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
22040113	GRANT TO UNADOPTABLE KWARANS IN HOMES OUTSIDE THE STATE	5,000,000.00	-	5,000,000.00	100.0%	-
2206	PUBLIC DEBT CHARGES	14,200,992,324.18	4,911,763,283.99	12,876,370,827.04	90.7%	1,324,621,497.14
220601	FOREIGN INTEREST / DISCOUNT	77,163,786.00	35,269,326.26	78,186,471.26	101.3%	- 1,022,685.26
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	77,163,786.00	35,269,326.26	78,186,471.26	101.3%	- 1,022,685.26
220602	DOMESTIC INTEREST / DISCOUNT	3,866,140,213.26	789,289,788.65	2,558,133,799.07	66.2%	1,308,006,414.19
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	3,866,140,213.26	789,289,788.65	2,558,133,799.07	66.2%	1,308,006,414.19
220603	FOREIGN PRINCIPAL	3,781,025,232.00	1,728,197,035.58	3,831,137,090.71	101.3%	- 50,111,858.71
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,781,025,232.00	1,728,197,035.58	3,831,137,090.71	101.3%	- 50,111,858.71
220604	DOMESTIC PRINCIPAL	6,476,663,092.92	2,359,007,133.50	6,408,913,466.00	99.0%	67,749,626.92
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	1,382,857,011.00	837,824,512.65	2,030,953,407.15	146.9%	- 648,096,396.15
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,093,806,081.92	1,521,182,620.85	4,377,960,058.85	85.9%	715,846,023.07
2207	TRANSFERS-PAYMENT	4,262,003,297.00	1,100,954,998.15	2,934,763,136.15	68.9%	1,327,240,160.85
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4,262,003,297.00	1,100,954,998.15	2,934,763,136.15	68.9%	1,327,240,160.85
22070104	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENT	4,012,003,297.00	1,100,954,998.15	2,934,763,136.15	73.1%	1,077,240,160.85
22070107	TRANSFER OF 1% CRF TO FUND HEALTH INSURANCE SCHEME	250,000,000.00	-	-	0.0%	250,000,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	CAPITAL EXPENDITURE	443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23
2301	FIXED ASSETS PURCHASED	54,628,311,624.00	8,287,373,903.96	14,439,174,342.81	26.4%	40,189,137,281.19
230101	PURCHASE OF FIXED ASSETS - GENERAL	54,628,311,624.00	8,287,373,903.96	14,439,174,342.81	26.4%	40,189,137,281.19
23010101	PURCHASE / ACQUISITION OF LAND	2,000,000,000.00	149,044,700.49	546,710,035.49	27.3%	1,453,289,964.51
23010104	PURCHASE OF MOTOR CYCLES	2,040,800,000.00	14,998,400.00	14,998,400.00	0.7%	2,025,801,600.00
23010105	PURCHASE OF MOTOR VEHICLES	10,361,950,000.00	2,246,025,000.00	2,867,390,000.00	27.7%	7,494,560,000.00
23010106	PURCHASE OF VANS	563,662,275.00	520,300,000.00	520,300,000.00	92.3%	43,362,275.00
23010107	PURCHASE OF TRUCKS	716,000,000.00	-	-	0.0%	716,000,000.00
23010108	PURCHASE OF BUSES	2,183,624,248.00	130,075,000.00	130,075,000.00	6.0%	2,053,549,248.00
23010109	PURCHASE OF SEA BOATS	200,000,000.00	-	-	0.0%	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	892,134,217.00	-	159,031,901.00	17.8%	733,102,316.00
23010113	PURCHASE OF COMPUTERS	342,385,500.00	3,204,000.00	22,339,000.00	6.5%	320,046,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	3,418,750.00	-	3,417,753.00	100.0%	997.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	27,162,000.00	-	2,500,000.00	9.2%	24,662,000.00
23010117	PURCHASE OF SHREDDING MACHINES	1,000,000.00	-	997,631.00	99.8%	2,369.00
23010119	PURCHASE OF POWER GENERATING SET	352,617,375.00	-	3,837,750.00	1.1%	348,779,625.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	15,000,000.00	-	-	0.0%	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	12,153,925,000.00	4,579,392,627.32	7,223,449,038.10	59.4%	4,930,475,961.90
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	36,730,960.00	-	19,809,562.00	53.9%	16,921,398.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	38,971,400.00	-	-	0.0%	38,971,400.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	516,481,800.00	-	-	0.0%	516,481,800.00
23010128	PURCHASE OF SECURITY EQUIPMENT	4,517,000,000.00	-	754,600,000.00	16.7%	3,762,400,000.00
23010136	PURCHASE OF LAW REPORT	3,000,000.00	2,997,000.00	2,997,000.00	99.9%	3,000.00
23010140	PURCHASE OF COMMUNICATION EQUIPMENT	382,509,511.00	10,191,000.00	10,191,000.00	2.7%	372,318,511.00
23010141	PURCHASE OF OFFICE EQUIPMENT	2,704,321,100.00	15,701,503.25	611,916,890.25	22.6%	2,092,404,209.75
23010142	PURCHASE OF SLASHERS, MOWERS & TRACTOR	50,000,000.00	-	-	0.0%	50,000,000.00
23010143	PURCHASE OF CLIMATE CHANGE MITIGATION / ADAPTATION AND ENVIRONMENTAL EQUIPMENT	15,000,000.00	-	-	0.0%	15,000,000.00
23010144	PURCHASE OF PRINTING MACHINE	101,400,000.00	-	-	0.0%	101,400,000.00
23010146	PURCHASE OF INFORMATION COMMUNICATIONS TECHNOLOGY EQUIPMENT	90,000,000.00	-	27,365,702.00	30.4%	62,634,298.00
23010147	PURCHASE OF SPARE PARTS	83,130,000.00	19,900,000.00	75,798,662.00	91.2%	7,331,338.00
23010148	PURCHASE OF TRAINING EQUIPMENT	1,905,477,061.00	-	-	0.0%	1,905,477,061.00
23010149	PURCHASE OF TRANSFORMER, ELECTRICAL PLANT AND EQUIPMENT	934,700,000.00	27,809,700.24	762,794,754.24	81.6%	171,905,245.76
23010153	PURCHASE OF TOOLS AND EQUIPMENT	6,455,729,116.00	146,590,788.16	240,180,288.16	3.7%	6,215,548,827.84
23010155	PURCHASE OF DRILLING EQUIPMENT & GEOPHYSICAL SURVEY EQUIPMENT	22,366,000.00	-	-	0.0%	22,366,000.00
23010157	PURCHASE OF BOOKS-AIDS PROGRAMME	70,923,250.00	-	-	0.0%	70,923,250.00
23010160	PURCHASE OF COMMODITIES	719,035,250.00	421,144,184.50	421,144,184.50	58.6%	297,891,065.50
23010163	PURCHASE OF LABORATORY EQUIPMENT	3,091,136,811.00	-	-	0.0%	3,091,136,811.00
23010165	PURCHASE OF TRAFFIC CONES	15,000,000.00	-	-	0.0%	15,000,000.00
23010168	PURCHASE OF INSTRUCTIONAL MATERIALS & EQUIPMENT	7,840,000.00	-	-	0.0%	7,840,000.00
23010172	PURCHASE OF HOSPITAL FURNITURE	810,000,000.00	-	17,329,791.07	2.1%	792,670,208.93
23010173	PURCHASE OF SCHOOL FACILITIES	203,880,000.00	-	-	0.0%	203,880,000.00
2302	CONSTRUCTION / PROVISION	205,996,520,165.00	50,193,981,599.22	85,169,261,932.97	41.3%	120,827,258,232.03
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	205,996,520,165.00	50,193,981,599.22	85,169,261,932.97	41.3%	120,827,258,232.03
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	39,298,293,650.00	4,396,868,707.21	15,845,908,128.21	40.3%	23,452,385,521.79
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,114,419,097.65	-	-	0.0%	1,114,419,097.65
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,342,376,679.00	479,772,247.00	866,263,415.00	64.5%	476,113,264.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,520,000,000.00	141,556,332.00	141,556,332.00	4.0%	3,378,443,668.00

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,035,000,000.00	61,847,224.88	304,065,821.88	29.4%	730,934,178.12
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	18,124,900,000.00	4,470,759,309.51	6,113,422,977.26	33.7%	12,011,477,022.74
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,200,000,000.00	2,399,750,274.51	3,685,345,197.51	36.1%	6,514,654,802.49
23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS/POSTS	245,000,000.00	-	-	0.0%	245,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	1,500,000,000.00	1,391,347,960.06	1,391,347,960.06	92.8%	108,652,039.94
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	2,000,000,000.00	-	191,284,955.00	9.6%	1,808,715,045.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	900,000,000.00	-	607,088,104.00	67.5%	292,911,896.00
23020114	CONSTRUCTION / PROVISION OF ROADS	40,000,000,000.00	17,051,039,927.02	19,172,831,112.02	47.9%	20,827,168,887.98
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71,344,427,141.31	19,230,609,051.96	34,813,569,401.96	48.8%	36,530,857,739.35
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	851,000,000.00	-	-	0.0%	851,000,000.00
23020120	CONSTRUCTION / PROVISION OF PUBLIC TOILET	180,000,000.00	-	-	0.0%	180,000,000.00
23020121	CONSTRUCTION OF STATE RURAL ROADS	1,000,000,000.00	306,648,500.89	661,163,167.89	66.1%	338,836,832.11
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	3,500,000,000.00	-	104,183,251.00	3.0%	3,395,816,749.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,064,169,738.04	83,680,835.19	100,680,835.19	4.9%	1,963,488,902.85
23020128	CONSTRUCTION / PROVISION OF SCHOOL FACILITIES	2,465,048,050.00	-	30,698,846.00	1.2%	2,434,349,204.00
23020133	CONSTRUCTION / PROVISION OF DATA PROCESSING CENTER	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23020134	CONSTRUCTION / PROVISION OF COURT FACILITIES	386,885,809.00	-	-	0.0%	386,885,809.00
23020137	CONSTRUCTION / PROVISION OF SHEA-NUTS BUTTER PROCESSING CENTRES/CLUSTERS	175,000,000.00	-	-	0.0%	175,000,000.00
23020138	CONSTRUCTION / PROVISION OF BUS DEPOTS / LAYBYES/ ROAD SIGNAGE	200,000,000.00	-	-	0.0%	200,000,000.00
23020141	CONSTRUCTION / PROVISION OF INJECTION SUB-STATIONS & POWER EVACUATION LINES/FEEDER	900,000,000.00	158,636,207.81	865,960,953.81	96.2%	34,039,046.19
23020142	CONSTRUCTION / PROVISION OF GARMENT PRODUCTION VILLAGE	1,000,000,000.00	-	252,426,453.00	25.2%	747,573,547.00
23020143	CONSTRUCTION / PROVISION OF FACTORIES/INDUSTRIES	150,000,000.00	21,465,021.18	21,465,021.18	14.3%	128,534,978.82
2303	REHABILITATION / REPAIRS	86,189,365,889.37	8,751,700,315.23	22,683,903,716.87	26.3%	63,505,462,172.50
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	86,189,365,889.37	8,751,700,315.23	22,683,903,716.87	26.3%	63,505,462,172.50
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,077,025,000.00	41,006,962.42	41,006,962.42	0.8%	5,036,018,037.58
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000.00	-	-	0.0%	5,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	7,500,000,000.00	-	-	0.0%	7,500,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,500,000,000.00	-	9,643,831.64	0.6%	1,490,356,168.36
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	22,085,474,742.00	3,286,180,858.30	6,284,017,038.30	28.5%	15,801,457,703.70
23030107	REHABILITATION / REPAIRS OF POLICE STATIONS/POSTS	300,000,000.00	-	-	0.0%	300,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	65,147,046.00	-	-	0.0%	65,147,046.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	400,000,000.00	-	-	0.0%	400,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	25,623,664,129.00	3,169,111,268.50	12,062,678,992.50	47.1%	13,560,985,136.50
23030117	REHABILITATION / REPAIRS - INFRASTRUCTURES	12,467,007,066.00	1,865,591,445.42	3,287,920,413.42	26.4%	9,179,086,652.58
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	450,423,317.00	-	44,356,213.00	9.8%	406,067,104.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,490,111,289.37	31,204,425.88	70,905,295.88	2.8%	2,419,205,993.49
23030128	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH EQUIPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
23030129	REHABILITATION / REPAIRS OF MARKETS/PARKS	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
23030134	REHABILITATION / REPAIRS OF MULTIPURPOSE CENTER	8,000,000.00	-	-	0.0%	8,000,000.00
23030138	REHABILITATION AND EXPANSION OF RURAL, SEMI-URBAN & URBAN WATER SCHEME	1,000,000,000.00	22,065,855.24	281,897,345.24	28.2%	718,102,654.76
23030144	REHABILITATION / REPAIRS OF COURT FACILITIES	220,000,000.00	-	-	0.0%	220,000,000.00
23030145	REHABILITATION / FABRICATION OF RORO-BINS	85,000,000.00	-	-	0.0%	85,000,000.00
23030146	REHABILITATION / REPAIRS - EQUIPMENT	5,012,513,300.00	336,539,499.47	601,477,624.47	12.0%	4,411,035,675.53

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
2304	PRESERVATION OF THE ENVIRONMENT	16,920,959,000.00	3,046,094,545.39	4,716,094,545.39	27.9%	12,204,864,454.61
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	16,920,959,000.00	3,046,094,545.39	4,716,094,545.39	27.9%	12,204,864,454.61
23040101	TREE PLANTING:- HIGH FOREST REGENERATION	28,625,000.00	-	-	0.0%	28,625,000.00
23040102	EROSION & FLOOD CONTROL:- CHANNELIZATION AND DREGGING OF ECOLOGICAL PROBLEM SITE	95,000,000.00	-	-	0.0%	95,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	100,000,000.00	49,622,940.62	49,622,940.62	49.6%	50,377,059.38
23040107	COCOA PRODUCTION PROGRAMME	4,500,000.00	-	-	0.0%	4,500,000.00
23040108	FISHERIES DEVELOPMENT PROGRAMME	27,354,000.00	-	-	0.0%	27,354,000.00
23040109	LIVESTOCK DISEASES CONTROL	10,480,000.00	-	10,000,000.00	95.4%	480,000.00
23040110	RABIES CONTROL	5,000,000.00	-	-	0.0%	5,000,000.00
23040114	LIVESTOCK DEVELOPMENT	2,000,000,000.00	-	1,500,000,000.00	75.0%	500,000,000.00
23040115	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE (ACRESAL)	14,650,000,000.00	2,996,471,604.77	3,156,471,604.77	21.5%	11,493,528,395.23
2305	OTHER CAPITAL PROJECTS	80,247,247,104.00	15,761,231,492.51	26,498,458,232.10	33.0%	53,748,788,871.90
230501	ACQUISITION OF NON TANGIBLE ASSETS	80,247,247,104.00	15,761,231,492.51	26,498,458,232.10	33.0%	53,748,788,871.90
23050101	RESEARCH AND DEVELOPMENT	9,003,340,001.00	581,462,398.59	4,817,846,645.59	53.5%	4,185,493,355.41
23050102	COMPUTER SOFTWARE ACQUISITION	400,371,514.00	8,540,000.00	8,540,000.00	2.1%	391,831,514.00
23050106	PROGRAMMES AND ACTIVITIES	65,453,535,589.00	14,854,239,800.49	20,704,772,215.08	31.6%	44,748,763,373.92
23050109	EMPOWERMENT PROGRAMMES	5,240,000,000.00	316,989,293.43	967,299,371.43	18.5%	4,272,700,628.57
23050111	STATE MASTER PLANS	150,000,000.00	-	-	0.0%	150,000,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	656,595,559,298.49	149,470,689,757.06	298,429,536,798.40	45.5%	358,166,022,500.09
701	GENERAL PUBLIC SERVICES	165,664,562,068.17	42,288,117,244.92	86,768,599,652.07	52.4%	78,895,962,416.10
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	81,150,036,351.99	13,526,684,195.78	37,097,542,750.45	45.7%	44,052,493,601.54
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,677,253,564.99	3,001,906,516.97	6,545,287,272.60	41.8%	9,131,966,292.39
70112	FINANCIAL AND FISCAL AFFAIRS	65,472,782,787.00	10,524,777,678.81	30,552,255,477.85	46.7%	34,920,527,309.15
7013	GENERAL SERVICES	66,281,283,723.00	22,742,779,423.03	33,842,638,909.46	51.1%	32,438,644,813.54
70131	GENERAL PERSONNEL SERVICES	6,123,132,019.00	1,310,144,764.11	3,281,738,816.54	53.6%	2,841,393,202.46
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,686,951,200.00	1,236,368,073.74	3,376,772,751.74	28.9%	8,310,178,448.26
70133	OTHER GENERAL SERVICES	48,471,200,504.00	20,196,266,585.18	27,184,127,341.18	56.1%	21,287,073,162.82
7016	GENERAL PUBLIC SERVICES N.E.C.	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
70161	GENERAL PUBLIC SERVICES N.E.C.	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
7017	PUBLIC DEBT TRANSACTIONS	14,200,992,324.18	4,911,763,283.99	12,876,370,827.04	90.7%	1,324,621,497.14
70171	PUBLIC DEBT TRANSACTIONS	14,200,992,324.18	4,911,763,283.99	12,876,370,827.04	90.7%	1,324,621,497.14
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	4,012,003,297.00	1,100,954,998.15	2,934,763,136.15	73.1%	1,077,240,160.85
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	4,012,003,297.00	1,100,954,998.15	2,934,763,136.15	73.1%	1,077,240,160.85
703	PUBLIC ORDER AND SAFETY	6,615,187,910.32	1,294,164,830.20	3,318,008,927.28	50.2%	3,297,178,983.04
7033	LAW COURTS	6,615,187,910.32	1,294,164,830.20	3,318,008,927.28	50.2%	3,297,178,983.04
70331	LAW COURTS	6,615,187,910.32	1,294,164,830.20	3,318,008,927.28	50.2%	3,297,178,983.04
704	ECONOMIC AFFAIRS	175,334,868,352.00	48,776,243,301.32	82,238,857,573.95	46.9%	93,096,010,778.05
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	41,890,803,458.00	17,000,262,194.75	20,445,324,810.75	48.8%	21,445,478,647.25
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41,890,803,458.00	17,000,262,194.75	20,445,324,810.75	48.8%	21,445,478,647.25
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,429,895,030.00	3,145,424,801.62	3,689,754,531.87	27.5%	9,740,140,498.13
70421	AGRICULTURE	13,429,895,030.00	3,145,424,801.62	3,689,754,531.87	27.5%	9,740,140,498.13
7043	FUEL AND ENERGY	4,035,230,325.00	1,005,950,246.70	3,166,173,220.70	78.5%	869,057,104.30
70435	ELECTRICITY	4,035,230,325.00	1,005,950,246.70	3,166,173,220.70	78.5%	869,057,104.30
7044	MINING, MANUFACTURING, AND CONSTRUCTION	110,827,759,307.00	26,418,831,624.12	52,872,456,349.80	47.7%	57,955,302,957.20
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	342,192,876.00	52,624,984.62	143,779,125.30	42.0%	198,413,750.70
70443	CONSTRUCTION	110,485,566,431.00	26,366,206,639.50	52,728,677,224.50	47.7%	57,756,889,206.50
7045	TRANSPORT	5,151,180,232.00	1,205,774,434.13	2,065,148,660.83	40.1%	3,086,031,571.17
70451	ROAD TRANSPORT	5,151,180,232.00	1,205,774,434.13	2,065,148,660.83	40.1%	3,086,031,571.17
705	ENVIRONMENTAL PROTECTION	18,228,593,761.00	3,469,936,821.79	4,369,952,766.79	24.0%	13,858,640,994.21
7051	WASTE MANAGEMENT	59,520,672.00	11,929,383.97	41,249,546.97	69.3%	18,271,125.03
70511	WASTE MANAGEMENT	59,520,672.00	11,929,383.97	41,249,546.97	69.3%	18,271,125.03
7056	ENVIRONMENTAL PROTECTION N.E.C.	18,169,073,089.00	3,458,007,437.82	4,328,703,219.82	23.8%	13,840,369,869.18
70561	ENVIRONMENTAL PROTECTION N.E.C.	18,169,073,089.00	3,458,007,437.82	4,328,703,219.82	23.8%	13,840,369,869.18
706	HOUSING AND COMMUNITY AMMENITIES	61,093,984,143.00	5,646,700,306.13	14,415,266,554.13	23.6%	46,678,717,588.87
7061	HOUSING DEVELOPMENT	47,248,701,857.00	5,131,043,868.18	12,329,106,056.18	26.1%	34,919,595,800.82
70611	HOUSING DEVELOPMENT	47,248,701,857.00	5,131,043,868.18	12,329,106,056.18	26.1%	34,919,595,800.82
7062	COMMUNITY DEVELOPMENT	1,549,818,728.00	113,180,345.37	313,873,881.37	20.3%	1,235,944,846.63
70621	COMMUNITY DEVELOPMENT	1,549,818,728.00	113,180,345.37	313,873,881.37	20.3%	1,235,944,846.63

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	WATER SUPPLY	12,295,463,558.00	402,476,092.58	1,772,286,616.58	14.4%	10,523,176,941.42
70631	WATER SUPPLY	12,295,463,558.00	402,476,092.58	1,772,286,616.58	14.4%	10,523,176,941.42
707	HEALTH	87,498,689,517.00	13,204,879,206.79	28,862,211,876.33	33.0%	58,636,477,640.67
7073	HOSPITAL SERVICES	2,113,227,200.00	331,457,558.99	979,006,863.99	46.3%	1,134,220,336.01
70731	GENERAL HOSPITAL SERVICES	2,113,227,200.00	331,457,558.99	979,006,863.99	46.3%	1,134,220,336.01
7074	PUBLIC HEALTH SERVICES	907,044,734.00	18,148,369.30	266,899,073.30	29.4%	640,145,660.70
70741	PUBLIC HEALTH SERVICES	907,044,734.00	18,148,369.30	266,899,073.30	29.4%	640,145,660.70
7075	R & D HEALTH	1,024,136,089.00	219,275,972.53	269,092,043.53	26.3%	755,044,045.47
70751	R & D HEALTH	1,024,136,089.00	219,275,972.53	269,092,043.53	26.3%	755,044,045.47
7076	HEALTH N.E.C.	83,454,281,494.00	12,635,997,305.97	27,347,213,895.51	32.8%	56,107,067,598.49
70761	HEALTH N.E.C.	83,454,281,494.00	12,635,997,305.97	27,347,213,895.51	32.8%	56,107,067,598.49
708	RECREATION, CULTURE AND RELIGION	8,651,763,076.00	1,282,846,100.88	3,133,579,876.53	36.2%	5,518,183,199.47
7081	RECREATIONAL AND SPORTING SERVICES	4,179,866,690.00	363,613,854.11	1,400,520,460.11	33.5%	2,779,346,229.89
70811	RECREATIONAL AND SPORTING SERVICES	4,179,866,690.00	363,613,854.11	1,400,520,460.11	33.5%	2,779,346,229.89
7082	CULTURAL SERVICES	151,324,738.00	31,574,648.25	85,318,377.25	56.4%	66,006,360.75
70821	CULTURAL SERVICES	151,324,738.00	31,574,648.25	85,318,377.25	56.4%	66,006,360.75
7083	BROADCASTING AND PUBLISHING SERVICES	4,299,283,728.00	880,462,733.14	1,628,293,522.79	37.9%	2,670,990,205.21
70831	BROADCASTING AND PUBLISHING SERVICES	4,299,283,728.00	880,462,733.14	1,628,293,522.79	37.9%	2,670,990,205.21
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	21,287,920.00	7,194,865.38	19,447,516.38	91.4%	1,840,403.62
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	21,287,920.00	7,194,865.38	19,447,516.38	91.4%	1,840,403.62
709	EDUCATION	110,804,779,895.00	28,584,605,417.22	60,993,402,664.51	55.0%	49,811,377,230.49
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
70912	PRIMARY EDUCATION	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
7093	POSTSECONDARY NONTERTIARY EDUCATION	1,137,564,159.00	300,095,070.28	876,656,681.72	77.1%	260,907,477.28
70931	POST-SECONDARY NON-TERTIARY EDUCATION	1,137,564,159.00	300,095,070.28	876,656,681.72	77.1%	260,907,477.28
7094	TERTIARY EDUCATION	25,690,424,526.00	7,193,396,480.23	20,046,453,543.58	78.0%	5,643,970,982.42
70941	FIRST STAGE OF TERTIARY EDUCATION	5,952,930,599.00	1,930,126,829.36	4,948,696,241.71	83.1%	1,004,234,357.29
70942	SECOND STAGE OF TERTIARY EDUCATION	19,737,493,927.00	5,263,269,650.87	15,097,757,301.87	76.5%	4,639,736,625.13
7095	EDUCATION NOT DEFINABLE BY LEVEL	55,551,932.00	17,871,168.37	38,131,903.37	68.6%	17,420,028.63
70951	EDUCATION NOT DEFINABLE BY LEVEL	55,551,932.00	17,871,168.37	38,131,903.37	68.6%	17,420,028.63
7096	SUBSIDIARY SERVICES TO EDUCATION	13,326,175,560.00	5,958,092,303.94	15,957,428,907.94	119.7%	- 2,631,253,347.94
70961	SUBSIDIARY SERVICES TO EDUCATION	13,326,175,560.00	5,958,092,303.94	15,957,428,907.94	119.7%	- 2,631,253,347.94
7098	EDUCATION N.E.C.	59,845,938,523.00	13,951,178,035.12	22,757,876,764.62	38.0%	37,088,061,758.38
70981	EDUCATION N.E.C	59,845,938,523.00	13,951,178,035.12	22,757,876,764.62	38.0%	37,088,061,758.38
710	SOCIAL PROTECTION	22,703,130,576.00	4,923,196,527.81	14,329,656,906.81	63.1%	8,373,473,669.19
7102	OLD AGE	15,418,537,186.00	4,084,531,010.04	12,364,104,741.04	80.2%	3,054,432,444.96
71021	OLD AGE	15,418,537,186.00	4,084,531,010.04	12,364,104,741.04	80.2%	3,054,432,444.96
7104	FAMILY AND CHILDREN	5,298,056,647.00	351,975,167.70	1,092,542,529.70	20.6%	4,205,514,117.30
71041	FAMILY AND CHILDREN	5,298,056,647.00	351,975,167.70	1,092,542,529.70	20.6%	4,205,514,117.30
7105	UNEMPLOYMENT	464,191,090.00	95,001,698.87	185,184,571.87	39.9%	279,006,518.13
71051	UNEMPLOYMENT	464,191,090.00	95,001,698.87	185,184,571.87	39.9%	279,006,518.13
7109	SOCIAL PROTECTION N.E.C.	1,522,345,653.00	391,688,651.20	687,825,064.20	45.2%	834,520,588.80
71091	SOCIAL PROTECTION N.E.C.	1,522,345,653.00	391,688,651.20	687,825,064.20	45.2%	834,520,588.80

Table 11: Personnel Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	72,080,317,446.00	20,519,476,026.75	61,592,488,858.16	85.4%	10,487,828,587.84
701	GENERAL PUBLIC SERVICES	8,570,228,937.00	1,515,964,356.07	6,713,144,943.07	78.3%	1,857,083,993.93
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,472,929,806.00	979,260,090.39	3,350,606,337.39	74.9%	1,122,323,468.61
70111	EXECUTIVE AND LEGISLATIVE ORGANS	167,260,639.00	27,925,834.00	66,283,095.00	39.6%	100,977,544.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,305,669,167.00	951,334,256.39	3,284,323,242.39	76.3%	1,021,345,924.61
7013	GENERAL SERVICES	4,097,299,131.00	536,704,265.68	3,362,538,605.68	82.1%	734,760,525.32
70131	GENERAL PERSONNEL SERVICES	1,580,439,496.00	249,610,243.90	1,819,803,560.90	115.1%	- 239,364,064.90
70132	OVERALL PLANNING AND STATISTICAL SERVICES	868,839,062.00	122,084,452.21	590,856,737.21	68.0%	277,982,324.79
70133	OTHER GENERAL SERVICES	1,648,020,573.00	165,009,569.57	951,878,307.57	57.8%	696,142,265.43
703	PUBLIC ORDER AND SAFETY	1,839,150,731.00	626,355,789.66	1,767,198,634.66	96.1%	71,952,096.34
7033	LAW COURTS	1,839,150,731.00	626,355,789.66	1,767,198,634.66	96.1%	71,952,096.34
70331	LAW COURTS	1,839,150,731.00	626,355,789.66	1,767,198,634.66	96.1%	71,952,096.34
704	ECONOMIC AFFAIRS	2,736,868,343.00	735,656,224.64	2,316,904,496.64	84.7%	419,963,846.36
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	491,748,231.00	136,864,115.00	467,118,202.00	95.0%	24,630,029.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	491,748,231.00	136,864,115.00	467,118,202.00	95.0%	24,630,029.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
70421	AGRICULTURE	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
7043	FUEL AND ENERGY	335,136,635.00	104,782,466.68	301,876,960.68	90.1%	33,259,674.32
70435	ELECTRICITY	335,136,635.00	104,782,466.68	301,876,960.68	90.1%	33,259,674.32
7044	MINING, MANUFACTURING, AND CONSTRUCTION	579,560,953.00	150,603,223.95	528,868,737.95	91.3%	50,692,215.05
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	151,663,860.00	50,603,223.95	140,409,191.95	92.6%	11,254,668.05
70443	CONSTRUCTION	427,897,093.00	100,000,000.00	388,459,546.00	90.8%	39,437,547.00
7045	TRANSPORT	553,190,659.00	134,574,860.36	326,824,664.36	59.1%	226,365,994.64
70451	ROAD TRANSPORT	553,190,659.00	134,574,860.36	326,824,664.36	59.1%	226,365,994.64
705	ENVIRONMENTAL PROTECTION	455,502,063.00	119,930,044.98	403,074,597.98	88.5%	52,427,465.02
7051	WASTE MANAGEMENT	30,330,026.00	10,000,000.00	35,091,047.00	115.7%	- 4,761,021.00
70511	WASTE MANAGEMENT	30,330,026.00	10,000,000.00	35,091,047.00	115.7%	- 4,761,021.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	425,172,037.00	109,930,044.98	367,983,550.98	86.5%	57,188,486.02
70561	ENVIRONMENTAL PROTECTION N.E.C.	425,172,037.00	109,930,044.98	367,983,550.98	86.5%	57,188,486.02
706	HOUSING AND COMMUNITY AMMENITIES	1,595,927,665.00	418,961,215.69	1,374,861,422.69	86.1%	221,066,242.31
7061	HOUSING DEVELOPMENT	587,218,050.00	179,592,691.69	605,795,688.69	103.2%	- 18,577,638.69
70611	HOUSING DEVELOPMENT	587,218,050.00	179,592,691.69	605,795,688.69	103.2%	- 18,577,638.69
7062	COMMUNITY DEVELOPMENT	327,781,278.00	109,225,015.37	271,447,927.37	82.8%	56,333,350.63
70621	COMMUNITY DEVELOPMENT	327,781,278.00	109,225,015.37	271,447,927.37	82.8%	56,333,350.63
7063	WATER SUPPLY	680,928,337.00	130,143,508.63	497,617,806.63	73.1%	183,310,530.37
70631	WATER SUPPLY	680,928,337.00	130,143,508.63	497,617,806.63	73.1%	183,310,530.37
707	HEALTH	9,141,135,926.00	1,640,708,215.95	6,534,920,760.95	71.5%	2,606,215,165.05
7073	HOSPITAL SERVICES	819,400,000.00	6,400,000.00	11,200,000.00	1.4%	808,200,000.00
70731	GENERAL HOSPITAL SERVICES	819,400,000.00	6,400,000.00	11,200,000.00	1.4%	808,200,000.00
7074	PUBLIC HEALTH SERVICES	35,891,005.00	6,854,575.33	15,422,790.33	43.0%	20,468,214.67
70741	PUBLIC HEALTH SERVICES	35,891,005.00	6,854,575.33	15,422,790.33	43.0%	20,468,214.67
7075	R & D HEALTH	519,171,889.00	-	-	0.0%	519,171,889.00
70751	R & D HEALTH	519,171,889.00	-	-	0.0%	519,171,889.00
7076	HEALTH N.E.C.	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
70761	HEALTH N.E.C.	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
708	RECREATION, CULTURE AND RELIGION	1,304,007,237.00	376,250,250.89	1,083,468,601.89	83.1%	220,538,635.11
7081	RECREATIONAL AND SPORTING SERVICES	406,034,436.00	109,875,813.82	302,702,487.82	74.6%	103,331,948.18
70811	RECREATIONAL AND SPORTING SERVICES	406,034,436.00	109,875,813.82	302,702,487.82	74.6%	103,331,948.18

Kwara State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7082	CULTURAL SERVICES	99,853,694.00	29,662,450.45	79,925,727.45	80.0%	19,927,966.55
70821	CULTURAL SERVICES	99,853,694.00	29,662,450.45	79,925,727.45	80.0%	19,927,966.55
7083	BROADCASTING AND PUBLISHING SERVICES	786,700,775.00	230,967,544.49	685,882,135.49	87.2%	100,818,639.51
70831	BROADCASTING AND PUBLISHING SERVICES	786,700,775.00	230,967,544.49	685,882,135.49	87.2%	100,818,639.51
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,418,332.00	5,744,442.13	14,958,251.13	131.0%	- 3,539,919.13
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,418,332.00	5,744,442.13	14,958,251.13	131.0%	- 3,539,919.13
709	EDUCATION	30,711,735,410.00	10,934,546,551.32	28,758,048,277.73	93.6%	1,953,687,132.27
7091	PRE-PRIMARY AND PRIMARY EDUCATION	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
70912	PRIMARY EDUCATION	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	293,816,936.00	104,606,189.69	268,287,244.69	91.3%	25,529,691.31
70931	POST-SECONDARY NON-TERTIARY EDUCATION	293,816,936.00	104,606,189.69	268,287,244.69	91.3%	25,529,691.31
7094	TERTIARY EDUCATION	16,241,874,350.00	4,702,064,574.77	11,815,412,010.18	72.7%	4,426,462,339.82
70941	FIRST STAGE OF TERTIARY EDUCATION	4,142,729,225.00	1,290,178,339.11	3,156,338,742.52	76.2%	986,390,482.48
70942	SECOND STAGE OF TERTIARY EDUCATION	12,099,145,125.00	3,411,886,235.66	8,659,073,267.66	71.6%	3,440,071,857.34
7095	EDUCATION NOT DEFINABLE BY LEVEL	23,838,848.00	8,080,551.00	24,350,743.00	102.1%	- 511,895.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	23,838,848.00	8,080,551.00	24,350,743.00	102.1%	- 511,895.00
7096	SUBSIDIARY SERVICES TO EDUCATION	13,263,846,673.00	5,949,639,191.41	15,928,081,427.41	120.1%	- 2,664,234,754.41
70961	SUBSIDIARY SERVICES TO EDUCATION	13,263,846,673.00	5,949,639,191.41	15,928,081,427.41	120.1%	- 2,664,234,754.41
7098	EDUCATION N.E.C.	725,114,355.00	123,694,647.45	569,290,941.45	78.5%	155,823,413.55
70981	EDUCATION N.E.C	725,114,355.00	123,694,647.45	569,290,941.45	78.5%	155,823,413.55
710	SOCIAL PROTECTION	15,725,761,134.00	4,151,103,377.55	12,640,867,122.55	80.4%	3,084,894,011.45
7102	OLD AGE	15,418,537,186.00	4,084,531,010.04	12,364,104,741.04	80.2%	3,054,432,444.96
71021	OLD AGE	15,418,537,186.00	4,084,531,010.04	12,364,104,741.04	80.2%	3,054,432,444.96
7104	FAMILY AND CHILDREN	55,037,473.00	13,458,660.99	48,716,534.99	88.5%	6,320,938.01
71041	FAMILY AND CHILDREN	55,037,473.00	13,458,660.99	48,716,534.99	88.5%	6,320,938.01
7105	UNEMPLOYMENT	93,269,243.00	25,025,934.00	88,205,305.00	94.6%	5,063,938.00
71051	UNEMPLOYMENT	93,269,243.00	25,025,934.00	88,205,305.00	94.6%	5,063,938.00
7109	SOCIAL PROTECTION N.E.C.	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48
71091	SOCIAL PROTECTION N.E.C.	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48

Table 12: Overhead Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	95,972,810,468.62	21,385,121,389.86	50,352,845,582.91	52.5%	45,619,964,885.71
701	GENERAL PUBLIC SERVICES	64,890,975,792.62	14,820,042,974.12	32,972,812,056.22	50.8%	31,918,163,736.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	43,969,483,382.62	9,742,291,472.80	22,869,144,798.47	52.0%	21,100,338,584.15
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,037,329,637.62	2,146,105,682.97	5,554,004,177.60	55.3%	4,483,325,460.02
70112	FINANCIAL AND FISCAL AFFAIRS	33,932,153,745.00	7,596,185,789.83	17,315,140,620.87	51.0%	16,617,013,124.13
7013	GENERAL SERVICES	20,901,246,038.00	5,071,816,157.35	10,086,383,228.78	48.3%	10,814,862,809.22
70131	GENERAL PERSONNEL SERVICES	750,518,059.00	149,284,520.21	436,402,132.64	58.1%	314,115,926.36
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,791,776,787.00	927,283,621.53	2,542,181,014.53	28.9%	6,249,595,772.47
70133	OTHER GENERAL SERVICES	11,358,951,192.00	3,995,248,015.61	7,107,800,081.61	62.6%	4,251,151,110.39
7016	GENERAL PUBLIC SERVICES N.E.C.	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
70161	GENERAL PUBLIC SERVICES N.E.C.	20,246,372.00	5,935,343.97	17,284,028.97	85.4%	2,962,343.03
703	PUBLIC ORDER AND SAFETY	1,186,722,170.00	227,890,416.54	943,978,784.62	79.5%	242,743,385.38
7033	LAW COURTS	1,186,722,170.00	227,890,416.54	943,978,784.62	79.5%	242,743,385.38
70331	LAW COURTS	1,186,722,170.00	227,890,416.54	943,978,784.62	79.5%	242,743,385.38
704	ECONOMIC AFFAIRS	3,398,089,649.00	205,650,671.40	556,708,344.03	16.4%	2,841,381,304.97
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,147,165,995.00	38,312,946.95	117,574,382.95	5.5%	2,029,591,612.05
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,147,165,995.00	38,312,946.95	117,574,382.95	5.5%	2,029,591,612.05
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	335,187,865.00	22,834,992.97	70,814,902.22	21.1%	264,372,962.78
70421	AGRICULTURE	335,187,865.00	22,834,992.97	70,814,902.22	21.1%	264,372,962.78
7043	FUEL AND ENERGY	652,691,225.00	112,436,836.81	302,385,448.81	46.3%	350,305,776.19
70435	ELECTRICITY	652,691,225.00	112,436,836.81	302,385,448.81	46.3%	350,305,776.19
7044	MINING, MANUFACTURING, AND CONSTRUCTION	125,842,919.00	10,639,720.90	31,626,625.58	25.1%	94,216,293.42
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	30,529,016.00	2,021,760.67	3,369,933.35	11.0%	27,159,082.65
70443	CONSTRUCTION	95,313,903.00	8,617,960.23	28,256,692.23	29.6%	67,057,210.77
7045	TRANSPORT	137,201,645.00	21,426,173.77	34,306,984.47	25.0%	102,894,660.53
70451	ROAD TRANSPORT	137,201,645.00	21,426,173.77	34,306,984.47	25.0%	102,894,660.53
705	ENVIRONMENTAL PROTECTION	1,135,570,643.00	229,861,599.96	523,652,157.96	46.1%	611,918,485.04
7051	WASTE MANAGEMENT	29,190,646.00	1,929,383.97	6,158,499.97	21.1%	23,032,146.03
70511	WASTE MANAGEMENT	29,190,646.00	1,929,383.97	6,158,499.97	21.1%	23,032,146.03
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,106,379,997.00	227,932,215.99	517,493,657.99	46.8%	588,886,339.01
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,106,379,997.00	227,932,215.99	517,493,657.99	46.8%	588,886,339.01
706	HOUSING AND COMMUNITY AMMENITIES	1,428,623,088.00	227,004,275.05	811,044,621.05	56.8%	617,578,466.95
7061	HOUSING DEVELOPMENT	132,068,417.00	34,629,441.22	86,738,024.22	65.7%	45,330,392.78
70611	HOUSING DEVELOPMENT	132,068,417.00	34,629,441.22	86,738,024.22	65.7%	45,330,392.78
7062	COMMUNITY DEVELOPMENT	72,037,450.00	3,955,330.00	42,425,954.00	58.9%	29,611,496.00
70621	COMMUNITY DEVELOPMENT	72,037,450.00	3,955,330.00	42,425,954.00	58.9%	29,611,496.00
7063	WATER SUPPLY	1,224,517,221.00	188,419,503.83	681,880,642.83	55.7%	542,636,578.17
70631	WATER SUPPLY	1,224,517,221.00	188,419,503.83	681,880,642.83	55.7%	542,636,578.17
707	HEALTH	7,223,757,548.00	1,629,438,483.05	2,655,165,852.76	36.8%	4,568,591,695.24
7073	HOSPITAL SERVICES	1,293,827,200.00	325,057,558.99	967,806,863.99	74.8%	326,020,336.01
70731	GENERAL HOSPITAL SERVICES	1,293,827,200.00	325,057,558.99	967,806,863.99	74.8%	326,020,336.01
7074	PUBLIC HEALTH SERVICES	450,247,479.00	11,293,793.97	251,476,282.97	55.9%	198,771,196.03
70741	PUBLIC HEALTH SERVICES	450,247,479.00	11,293,793.97	251,476,282.97	55.9%	198,771,196.03

Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7075	R & D HEALTH	504,964,200.00	219,275,972.53	269,092,043.53	53.3%	235,872,156.47
70751	R & D HEALTH	504,964,200.00	219,275,972.53	269,092,043.53	53.3%	235,872,156.47
7076	HEALTH N.E.C.	4,974,718,669.00	1,073,811,157.56	1,166,790,662.27	23.5%	3,807,928,006.73
70761	HEALTH N.E.C.	4,974,718,669.00	1,073,811,157.56	1,166,790,662.27	23.5%	3,807,928,006.73
708	RECREATION, CULTURE AND RELIGION	2,702,170,822.00	744,403,159.49	1,530,485,405.14	56.6%	1,171,685,416.86
7081	RECREATIONAL AND SPORTING SERVICES	757,452,254.00	203,411,462.29	705,038,340.29	93.1%	52,413,913.71
70811	RECREATIONAL AND SPORTING SERVICES	757,452,254.00	203,411,462.29	705,038,340.29	93.1%	52,413,913.71
7082	CULTURAL SERVICES	51,471,044.00	1,912,197.80	5,392,649.80	10.5%	46,078,394.20
70821	CULTURAL SERVICES	51,471,044.00	1,912,197.80	5,392,649.80	10.5%	46,078,394.20
7083	BROADCASTING AND PUBLISHING SERVICES	1,883,377,936.00	537,629,076.15	815,565,149.80	43.3%	1,067,812,786.20
70831	BROADCASTING AND PUBLISHING SERVICES	1,883,377,936.00	537,629,076.15	815,565,149.80	43.3%	1,067,812,786.20
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	9,869,588.00	1,450,423.25	4,489,265.25	45.5%	5,380,322.75
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	9,869,588.00	1,450,423.25	4,489,265.25	45.5%	5,380,322.75
709	EDUCATION	13,135,876,464.00	2,941,516,813.38	9,831,569,494.26	74.8%	3,304,306,969.74
7091	PRE-PRIMARY AND PRIMARY EDUCATION	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
70912	PRIMARY EDUCATION	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
7093	POSTSECONDARY NONTERTIARY EDUCATION	843,747,223.00	195,488,880.59	608,369,437.03	72.1%	235,377,785.97
70931	POST-SECONDARY NON-TERTIARY EDUCATION	843,747,223.00	195,488,880.59	608,369,437.03	72.1%	235,377,785.97
7094	TERTIARY EDUCATION	9,448,550,176.00	2,491,331,905.46	8,231,041,533.40	87.1%	1,217,508,642.60
70941	FIRST STAGE OF TERTIARY EDUCATION	1,810,201,374.00	639,948,490.25	1,792,357,499.19	99.0%	17,843,874.81
70942	SECOND STAGE OF TERTIARY EDUCATION	7,638,348,802.00	1,851,383,415.21	6,438,684,034.21	84.3%	1,199,664,767.79
7095	EDUCATION NOT DEFINABLE BY LEVEL	31,713,084.00	9,790,617.37	13,781,160.37	43.5%	17,931,923.63
70951	EDUCATION NOT DEFINABLE BY LEVEL	31,713,084.00	9,790,617.37	13,781,160.37	43.5%	17,931,923.63
7096	SUBSIDIARY SERVICES TO EDUCATION	62,328,887.00	8,453,112.53	29,347,480.53	47.1%	32,981,406.47
70961	SUBSIDIARY SERVICES TO EDUCATION	62,328,887.00	8,453,112.53	29,347,480.53	47.1%	32,981,406.47
7098	EDUCATION N.E.C.	2,163,656,147.00	216,941,335.15	882,800,930.65	40.8%	1,280,855,216.35
70981	EDUCATION N.E.C	2,163,656,147.00	216,941,335.15	882,800,930.65	40.8%	1,280,855,216.35
710	SOCIAL PROTECTION	871,024,292.00	359,312,996.87	527,428,866.87	60.6%	343,595,425.13
7104	FAMILY AND CHILDREN	137,019,174.00	21,527,213.28	76,526,623.28	55.9%	60,492,550.72
71041	FAMILY AND CHILDREN	137,019,174.00	21,527,213.28	76,526,623.28	55.9%	60,492,550.72
7105	UNEMPLOYMENT	135,921,847.00	63,316,362.87	90,319,864.87	66.4%	45,601,982.13
71051	UNEMPLOYMENT	135,921,847.00	63,316,362.87	90,319,864.87	66.4%	45,601,982.13
7109	SOCIAL PROTECTION N.E.C.	598,083,271.00	274,469,420.72	360,582,378.72	60.3%	237,500,892.28
71091	SOCIAL PROTECTION N.E.C.	598,083,271.00	274,469,420.72	360,582,378.72	60.3%	237,500,892.28

Table 13: Capital Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23
701	GENERAL PUBLIC SERVICES	48,295,361,717.37	4,593,747,632.59	14,497,254,689.59	30.0%	33,798,107,027.78
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	32,707,623,163.37	2,805,132,632.59	10,877,791,614.59	33.3%	21,829,831,548.78
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,472,663,288.37	827,875,000.00	925,000,000.00	16.9%	4,547,663,288.37
70112	FINANCIAL AND FISCAL AFFAIRS	27,234,959,875.00	1,977,257,632.59	9,952,791,614.59	36.5%	17,282,168,260.41
7013	GENERAL SERVICES	15,587,738,554.00	1,788,615,000.00	3,619,463,075.00	23.2%	11,968,275,479.00
70131	GENERAL PERSONNEL SERVICES	3,792,174,464.00	911,250,000.00	1,025,533,123.00	27.0%	2,766,641,341.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,026,335,351.00	187,000,000.00	243,735,000.00	12.0%	1,782,600,351.00
70133	OTHER GENERAL SERVICES	9,769,228,739.00	690,365,000.00	2,350,194,952.00	24.1%	7,419,033,787.00
703	PUBLIC ORDER AND SAFETY	3,292,283,029.00	302,997,000.00	319,909,884.00	9.7%	2,972,373,145.00
7033	LAW COURTS	3,292,283,029.00	302,997,000.00	319,909,884.00	9.7%	2,972,373,145.00
70331	LAW COURTS	3,292,283,029.00	302,997,000.00	319,909,884.00	9.7%	2,972,373,145.00
704	ECONOMIC AFFAIRS	169,199,910,360.00	47,834,936,405.28	79,365,244,733.28	46.9%	89,834,665,626.72
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	39,251,889,232.00	16,825,085,132.80	19,860,632,225.80	50.6%	19,391,257,006.20
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	39,251,889,232.00	16,825,085,132.80	19,860,632,225.80	50.6%	19,391,257,006.20
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,317,475,300.00	2,913,758,250.00	2,926,723,698.00	23.8%	9,390,751,602.00
70421	AGRICULTURE	12,317,475,300.00	2,913,758,250.00	2,926,723,698.00	23.8%	9,390,751,602.00
7043	FUEL AND ENERGY	3,047,402,465.00	788,730,943.21	2,561,910,811.21	84.1%	485,491,653.79
70435	ELECTRICITY	3,047,402,465.00	788,730,943.21	2,561,910,811.21	84.1%	485,491,653.79
7044	MINING, MANUFACTURING, AND CONSTRUCTION	110,122,355,435.00	26,257,588,679.27	52,311,960,986.27	47.5%	57,810,394,448.73
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	160,000,000.00	-	-	0.0%	160,000,000.00
70443	CONSTRUCTION	109,962,355,435.00	26,257,588,679.27	52,311,960,986.27	47.6%	57,650,394,448.73
7045	TRANSPORT	4,460,787,928.00	1,049,773,400.00	1,704,017,012.00	38.2%	2,756,770,916.00
70451	ROAD TRANSPORT	4,460,787,928.00	1,049,773,400.00	1,704,017,012.00	38.2%	2,756,770,916.00
705	ENVIRONMENTAL PROTECTION	16,637,521,055.00	3,120,145,176.85	3,443,226,010.85	20.7%	13,194,295,044.15
7056	ENVIRONMENTAL PROTECTION N.E.C.	16,637,521,055.00	3,120,145,176.85	3,443,226,010.85	20.7%	13,194,295,044.15
70561	ENVIRONMENTAL PROTECTION N.E.C.	16,637,521,055.00	3,120,145,176.85	3,443,226,010.85	20.7%	13,194,295,044.15
706	HOUSING AND COMMUNITY AMMENITIES	58,069,433,390.00	5,000,734,815.39	12,229,360,510.39	21.1%	45,840,072,879.61
7061	HOUSING DEVELOPMENT	46,529,415,390.00	4,916,821,735.27	11,636,572,343.27	25.0%	34,892,843,046.73
70611	HOUSING DEVELOPMENT	46,529,415,390.00	4,916,821,735.27	11,636,572,343.27	25.0%	34,892,843,046.73
7062	COMMUNITY DEVELOPMENT	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
70621	COMMUNITY DEVELOPMENT	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
7063	WATER SUPPLY	10,390,018,000.00	83,913,080.12	592,788,167.12	5.7%	9,797,229,832.88
70631	WATER SUPPLY	10,390,018,000.00	83,913,080.12	592,788,167.12	5.7%	9,797,229,832.88
707	HEALTH	70,883,796,043.00	9,934,732,507.79	19,672,125,262.62	27.8%	51,211,670,780.38
7074	PUBLIC HEALTH SERVICES	170,906,250.00	-	-	0.0%	170,906,250.00
70741	PUBLIC HEALTH SERVICES	170,906,250.00	-	-	0.0%	170,906,250.00
7076	HEALTH N.E.C.	70,712,889,793.00	9,934,732,507.79	19,672,125,262.62	27.8%	51,040,764,530.38
70761	HEALTH N.E.C.	70,712,889,793.00	9,934,732,507.79	19,672,125,262.62	27.8%	51,040,764,530.38

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	4,545,585,017.00	131,766,112.50	419,625,869.50	9.2%	4,125,959,147.50
7081	RECREATIONAL AND SPORTING SERVICES	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
70811	RECREATIONAL AND SPORTING SERVICES	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,629,205,017.00	111,866,112.50	126,846,237.50	7.8%	1,502,358,779.50
70831	BROADCASTING AND PUBLISHING SERVICES	1,629,205,017.00	111,866,112.50	126,846,237.50	7.8%	1,502,358,779.50
709	EDUCATION	66,957,168,021.00	14,708,542,052.52	22,403,784,892.52	33.5%	44,553,383,128.48
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00
70912	PRIMARY EDUCATION	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00
7098	EDUCATION N.E.C.	56,957,168,021.00	13,610,542,052.52	21,305,784,892.52	37.4%	35,651,383,128.48
70981	EDUCATION N.E.C	56,957,168,021.00	13,610,542,052.52	21,305,784,892.52	37.4%	35,651,383,128.48
710	SOCIAL PROTECTION	6,101,345,150.00	412,780,153.39	1,156,360,917.39	19.0%	4,944,984,232.61
7104	FAMILY AND CHILDREN	5,106,000,000.00	316,989,293.43	967,299,371.43	18.9%	4,138,700,628.57
71041	FAMILY AND CHILDREN	5,106,000,000.00	316,989,293.43	967,299,371.43	18.9%	4,138,700,628.57
7105	UNEMPLOYMENT	235,000,000.00	6,659,402.00	6,659,402.00	2.8%	228,340,598.00
71051	UNEMPLOYMENT	235,000,000.00	6,659,402.00	6,659,402.00	2.8%	228,340,598.00
7109	SOCIAL PROTECTION N.E.C.	760,345,150.00	89,131,457.96	182,402,143.96	24.0%	577,943,006.04
71091	SOCIAL PROTECTION N.E.C.	760,345,150.00	89,131,457.96	182,402,143.96	24.0%	577,943,006.04

Table 14: Other Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	44,560,027,601.50	21,525,710,484.14	32,977,309,587.19	74.0%	11,582,718,014.31
701	GENERAL PUBLIC SERVICES	43,907,995,621.18	21,358,362,282.14	32,585,387,963.19	74.2%	11,322,607,657.99
7013	GENERAL SERVICES	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
70133	OTHER GENERAL SERVICES	25,695,000,000.00	15,345,644,000.00	16,774,254,000.00	65.3%	8,920,746,000.00
7017	PUBLIC DEBT TRANSACTIONS	14,200,992,324.18	4,911,763,283.99	12,876,370,827.04	90.7%	1,324,621,497.14
70171	PUBLIC DEBT TRANSACTIONS	14,200,992,324.18	4,911,763,283.99	12,876,370,827.04	90.7%	1,324,621,497.14
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	4,012,003,297.00	1,100,954,998.15	2,934,763,136.15	73.1%	1,077,240,160.85
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	4,012,003,297.00	1,100,954,998.15	2,934,763,136.15	73.1%	1,077,240,160.85
703	PUBLIC ORDER AND SAFETY	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
7033	LAW COURTS	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
70331	LAW COURTS	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
707	HEALTH	250,000,000.00	-	-	0.0%	250,000,000.00
7074	PUBLIC HEALTH SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
70741	PUBLIC HEALTH SERVICES	250,000,000.00	-	-	0.0%	250,000,000.00
708	RECREATION, CULTURE AND RELIGION	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
7081	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
70811	RECREATIONAL AND SPORTING SERVICES	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
710	SOCIAL PROTECTION	5,000,000.00	-	5,000,000.00	100.0%	-
7109	SOCIAL PROTECTION N.E.C.	5,000,000.00	-	5,000,000.00	100.0%	-
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	-	5,000,000.00	100.0%	-

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<u>Total Expenditure</u>	<u>656,595,559,298.49</u>	<u>149,470,689,757.06</u>	<u>298,429,536,798.40</u>	<u>45.5%</u>	<u>358,166,022,500.09</u>
01	Agriculture	17,562,011,310.00	3,145,424,801.62	5,796,842,635.87	33.0%	11,765,168,674.13
0101	Effective governance of the Agriculture Sector	2,076,926,215.00	2,587,058.22	1,507,761,164.22	72.6%	569,165,050.78
0102	Development of the livestock value chain	1,481,692,400.00	68,366,014.75	89,842,980.00	6.1%	1,391,849,420.00
0103	Enhancement of food production and productivity	7,158,572,080.00	600,000.00	608,888,104.00	8.5%	6,549,683,976.00
0104	Reduction of post-harvest losses	1,307,674,250.00	360,944,420.00	394,038,706.00	30.1%	913,635,544.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	320,500,000.00	-	-	0.0%	320,500,000.00
0107	Promotion of enabling environment for increased agricultural development	4,439,414,500.00	2,504,095,750.00	2,504,095,750.00	56.4%	1,935,318,750.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
02	Societal Re-orientation	6,206,931,606.32	1,287,617,194.21	3,664,456,054.29	59.0%	2,542,475,552.03
0210	Societal Re-orientation - General	6,206,931,606.32	1,287,617,194.21	3,664,456,054.29	59.0%	2,542,475,552.03
03	Poverty Alleviation	3,020,648,704.00	981,531,087.96	1,449,956,313.96	48.0%	1,570,692,390.04
0310	Poverty Alleviation - General	3,020,648,704.00	981,531,087.96	1,449,956,313.96	48.0%	1,570,692,390.04
04	Health	87,923,233,027.00	13,775,904,610.92	30,278,978,695.81	34.4%	57,644,254,331.19
0401	Effective governance of the health system	2,241,543,322.00	8,884,575.09	312,628,792.58	13.9%	1,928,914,529.42
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	9,244,763,849.00	169,828,892.38	676,755,554.83	7.3%	8,568,008,294.17
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	1,198,879,079.00	280,307,839.95	399,047,451.36	33.3%	799,831,627.64
0405	Provision of adequate and modern health infrastructure for health services delivery	36,883,825,000.00	9,386,691,436.30	13,947,993,471.47	37.8%	22,935,831,528.53
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	7,025,136,811.00	6,400,000.00	491,822,557.06	7.0%	6,533,314,253.94
0407	Evidence generation and utilisation	1,211,916,800.00	509,993,536.71	1,286,811,411.65	106.2%	- 74,894,611.65
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,595,327,700.00	548,741,349.84	1,238,348,303.85	77.6%	356,979,396.15
0409	Provision of universal health coverage and financial risk protection for citizens	15,466,920,511.00	1,638,747,434.59	6,759,774,253.59	43.7%	8,707,146,257.41
0410	Health Sector Expenditures Not Elsewhere Classified	13,054,919,955.00	1,226,309,546.06	5,165,796,899.42	39.6%	7,889,123,055.58
05	Education	104,408,095,575.00	26,913,635,459.53	58,464,402,309.47	56.0%	45,943,693,265.53
0501	Effective governance of the education system	559,481,606.00	123,048,914.17	440,113,099.17	78.7%	119,368,506.83
0502	Increase in access, retention, and completion rate at all levels	8,822,514,323.00	2,000,849,331.03	7,010,459,074.03	79.5%	1,812,055,248.97
0503	Equity and inclusiveness in the provision of educational services	10,875,460,307.00	7,548,428,019.08	7,965,299,118.52	73.2%	2,910,161,188.48
0504	Improved quality of teaching and learning outcomes	29,339,637,804.00	10,015,342,224.82	26,100,583,730.82	89.0%	3,239,054,073.18
0505	Adequate infrastructure at all levels	46,914,989,419.96	6,267,393,531.40	13,962,636,371.40	29.8%	32,952,353,048.56
0506	Improved education information management system (EIMS)	3,501,261,105.04	165,992,116.87	440,835,449.87	12.6%	3,060,425,655.17
0510	Education Sector Expenditures Not Elsewhere Classified	4,394,751,010.00	792,581,322.16	2,544,475,465.66	57.9%	1,850,275,544.34
06	Housing and Urban Development	47,201,308,832.00	5,298,402,819.53	12,549,173,931.53	26.6%	34,652,134,900.47
0610	Housing and Urban Development - General	47,201,308,832.00	5,298,402,819.53	12,549,173,931.53	26.6%	34,652,134,900.47
07	Gender	6,757,524,827.00	730,205,157.91	1,731,651,058.91	25.6%	5,025,873,768.09
0710	Gender - General	6,757,524,827.00	730,205,157.91	1,731,651,058.91	25.6%	5,025,873,768.09
08	Youth	4,315,569,344.00	394,171,337.16	1,484,707,142.16	34.4%	2,830,862,201.84
0810	Youth - General	4,315,569,344.00	394,171,337.16	1,484,707,142.16	34.4%	2,830,862,201.84
09	Environmental Improvement	3,726,825,621.00	596,818,440.97	1,572,140,353.97	42.2%	2,154,685,267.03
0910	Environmental Improvement - General	3,726,825,621.00	596,818,440.97	1,572,140,353.97	42.2%	2,154,685,267.03

Kwara State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
10	Water Resources and Rural Development	12,269,408,706.00	395,403,750.58	1,799,510,348.58	14.7%	10,469,898,357.42
1010	Water Resources and Rural Deve - General	12,269,408,706.00	395,403,750.58	1,799,510,348.58	14.7%	10,469,898,357.42
11	Information Communication and Technology	10,535,178,391.00	1,792,725,005.64	2,933,566,326.29	27.8%	7,601,612,064.71
1110	Information Communication and Technology - General	10,535,178,391.00	1,792,725,005.64	2,933,566,326.29	27.8%	7,601,612,064.71
12	Growing the Private Sector	12,385,423,317.00	1,729,104,087.46	3,289,863,937.46	26.6%	9,095,559,379.54
1210	Growing the Private Sector - General	12,385,423,317.00	1,729,104,087.46	3,289,863,937.46	26.6%	9,095,559,379.54
13	Reform of Government and Governance	208,245,351,707.17	63,590,481,301.96	115,251,090,079.79	55.3%	92,994,261,627.38
1310	Reform of Government and Governance - General	208,245,351,707.17	63,590,481,301.96	115,251,090,079.79	55.3%	92,994,261,627.38
14	Power	9,141,480,358.00	1,005,950,246.70	3,924,610,970.70	42.9%	5,216,869,387.30
1410	Power - General	9,141,480,358.00	1,005,950,246.70	3,924,610,970.70	42.9%	5,216,869,387.30
16	Water Ways	157,579,852.00	7,072,342.00	28,397,368.00	18.0%	129,182,484.00
1610	Water Ways - General	157,579,852.00	7,072,342.00	28,397,368.00	18.0%	129,182,484.00
17	Road	107,938,988,121.00	24,829,770,508.14	51,053,717,666.84	47.3%	56,885,270,454.16
1710	Road - General	107,938,988,121.00	24,829,770,508.14	51,053,717,666.84	47.3%	56,885,270,454.16
20	CLIMATE CHANGE	14,800,000,000.00	2,996,471,604.77	3,156,471,604.77	21.3%	11,643,528,395.23
2010	CLIMATE CHANGE - General	14,800,000,000.00	2,996,471,604.77	3,156,471,604.77	21.3%	11,643,528,395.23

Table 16: Personnel Expenditure by Programme Classification

Kwara State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Personnel Expenditure</i>	<i>72,080,317,446.00</i>	<i>20,519,476,026.75</i>	<i>61,592,488,858.16</i>	<i>85.4%</i>	<i>10,487,828,587.84</i>
01	Agriculture	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
0110	Agriculture Sector Expenditures Not Elsewhere Classified	777,231,865.00	208,831,558.65	692,215,931.65	89.1%	85,015,933.35
02	Societal Re-orientation	2,361,744,857.00	803,621,090.12	2,254,401,539.12	95.5%	107,343,317.88
0210	Societal Re-orientation - General	2,361,744,857.00	803,621,090.12	2,254,401,539.12	95.5%	107,343,317.88
03	Poverty Alleviation	546,785,704.00	150,322,775.99	515,834,736.99	94.3%	30,950,967.01
0310	Poverty Alleviation - General	546,785,704.00	150,322,775.99	515,834,736.99	94.3%	30,950,967.01
04	Health	9,315,878,916.00	1,701,740,083.37	6,664,876,168.78	71.5%	2,651,002,747.22
0401	Effective governance of the health system	839,291,005.00	6,854,575.33	15,422,790.33	1.8%	823,868,214.67
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	693,914,879.00	61,031,867.42	129,955,407.83	18.7%	563,959,471.17
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	16,000,000.00	6,400,000.00	11,200,000.00	70.0%	4,800,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
05	Education	30,526,967,890.00	10,871,570,130.34	28,613,859,334.34	93.7%	1,913,108,555.66
0501	Effective governance of the education system	559,481,606.00	123,048,914.17	440,113,099.17	78.7%	119,368,506.83
0504	Improved quality of teaching and learning outcomes	27,300,908,606.00	10,006,889,112.29	26,071,236,250.29	95.5%	1,229,672,355.71
0506	Improved education information management system (EIMS)	562,654,815.00	165,992,116.87	440,835,449.87	78.3%	121,819,365.13
0510	Education Sector Expenditures Not Elsewhere Classified	2,103,922,863.00	575,639,987.01	1,661,674,535.01	79.0%	442,248,327.99
06	Housing and Urban Development	587,218,050.00	179,592,691.69	605,795,688.69	103.2%	- 18,577,638.69
0610	Housing and Urban Development - General	587,218,050.00	179,592,691.69	605,795,688.69	103.2%	- 18,577,638.69
07	Gender	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48
0710	Gender - General	158,917,232.00	28,087,772.52	139,840,541.52	88.0%	19,076,690.48
08	Youth	405,815,243.00	77,116,934.00	296,569,305.00	73.1%	109,245,938.00
0810	Youth - General	405,815,243.00	77,116,934.00	296,569,305.00	73.1%	109,245,938.00
09	Environmental Improvement	607,165,923.00	170,533,268.93	543,483,789.93	89.5%	63,682,133.07
0910	Environmental Improvement - General	607,165,923.00	170,533,268.93	543,483,789.93	89.5%	63,682,133.07
10	Water Resources and Rural Development	680,928,337.00	130,143,508.63	497,617,806.63	73.1%	183,310,530.37
1010	Water Resources and Rural Deve - General	680,928,337.00	130,143,508.63	497,617,806.63	73.1%	183,310,530.37
11	Information Communication and Technology	483,879,705.00	137,141,832.49	376,043,402.49	77.7%	107,836,302.51
1110	Information Communication and Technology - General	483,879,705.00	137,141,832.49	376,043,402.49	77.7%	107,836,302.51
13	Reform of Government and Governance	24,694,671,788.00	5,855,991,913.34	19,701,614,106.34	79.8%	4,993,057,681.66
1310	Reform of Government and Governance - General	24,694,671,788.00	5,855,991,913.34	19,701,614,106.34	79.8%	4,993,057,681.66
14	Power	335,136,635.00	104,782,466.68	301,876,960.68	90.1%	33,259,674.32
1410	Power - General	335,136,635.00	104,782,466.68	301,876,960.68	90.1%	33,259,674.32
17	Road	597,975,301.00	100,000,000.00	388,459,546.00	65.0%	209,515,755.00
1710	Road - General	597,975,301.00	100,000,000.00	388,459,546.00	65.0%	209,515,755.00

Table 17: Overhead Expenditure by Programme Classification**Kwara State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Overhead Expenditure</i>	<i>95,972,810,468.62</i>	<i>21,385,121,389.86</i>	<i>50,352,845,582.91</i>	<i>52.5%</i>	<i>45,619,964,885.71</i>
01	Agriculture	335,187,865.00	22,834,992.97	70,814,902.22	21.1%	264,372,962.78
0101	Effective governance of the Agriculture Sector	18,806,215.00	2,587,058.22	7,761,164.22	41.3%	11,045,050.78
0102	Development of the livestock value chain	66,212,400.00	8,703,514.75	20,180,480.00	30.5%	46,031,920.00
0103	Enhancement of food production and productivity	2,495,000.00	600,000.00	1,800,000.00	72.1%	695,000.00
0104	Reduction of post-harvest losses	247,674,250.00	10,944,420.00	41,073,258.00	16.6%	206,600,992.00
02	Societal Re-orientation	1,320,100,252.00	235,208,367.59	996,286,653.67	75.5%	323,813,598.33
0210	Societal Re-orientation - General	1,320,100,252.00	235,208,367.59	996,286,653.67	75.5%	323,813,598.33
03	Poverty Alleviation	95,699,000.00	3,333,311.97	9,121,576.97	9.5%	86,577,423.03
0310	Poverty Alleviation - General	95,699,000.00	3,333,311.97	9,121,576.97	9.5%	86,577,423.03
04	Health	8,435,674,348.00	2,139,432,019.76	3,941,977,264.41	46.7%	4,493,697,083.59
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	504,964,200.00	219,275,972.53	269,092,043.53	53.3%	235,872,156.47
0407	Evidence generation and utilisation	1,211,916,800.00	509,993,536.71	1,286,811,411.65	106.2%	- 74,894,611.65
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,293,827,200.00	325,057,558.99	967,806,863.99	74.8%	326,020,336.01
0409	Provision of universal health coverage and financial risk protection for citizens	450,247,479.00	11,293,793.97	251,476,282.97	55.9%	198,771,196.03
0410	Health Sector Expenditures Not Elsewhere Classified	4,974,718,669.00	1,073,811,157.56	1,166,790,662.27	23.5%	3,807,928,006.73
05	Education	11,923,959,664.00	2,431,523,276.67	8,544,758,082.61	71.7%	3,379,201,581.39
0502	Increase in access, retention, and completion rate at all levels	8,822,514,323.00	2,000,849,331.03	7,010,459,074.03	79.5%	1,812,055,248.97
0503	Equity and inclusiveness in the provision of educational services	875,460,307.00	205,279,497.96	622,150,597.40	71.1%	253,309,709.60
0504	Improved quality of teaching and learning outcomes	62,328,887.00	8,453,112.53	29,347,480.53	47.1%	32,981,406.47
0510	Education Sector Expenditures Not Elsewhere Classified	2,163,656,147.00	216,941,335.15	882,800,930.65	40.8%	1,280,855,216.35
06	Housing and Urban Development	227,382,320.00	43,247,401.45	114,994,716.45	50.6%	112,387,603.55
0610	Housing and Urban Development - General	227,382,320.00	43,247,401.45	114,994,716.45	50.6%	112,387,603.55
07	Gender	735,102,445.00	295,996,634.00	437,109,002.00	59.5%	297,993,443.00
0710	Gender - General	735,102,445.00	295,996,634.00	437,109,002.00	59.5%	297,993,443.00
08	Youth	893,374,101.00	266,727,825.16	795,358,205.16	89.0%	98,015,895.84
0810	Youth - General	893,374,101.00	266,727,825.16	795,358,205.16	89.0%	98,015,895.84
09	Environmental Improvement	1,498,138,643.00	302,611,599.96	741,902,157.96	49.5%	756,236,485.04
0910	Environmental Improvement - General	1,498,138,643.00	302,611,599.96	741,902,157.96	49.5%	756,236,485.04
10	Water Resources and Rural Development	1,066,937,369.00	181,347,161.83	653,483,274.83	61.2%	413,454,094.17
1010	Water Resources and Rural Deve - General	1,066,937,369.00	181,347,161.83	653,483,274.83	61.2%	413,454,094.17
11	Information Communication and Technology	1,883,377,936.00	537,629,076.15	815,565,149.80	43.3%	1,067,812,786.20
1110	Information Communication and Technology - General	1,883,377,936.00	537,629,076.15	815,565,149.80	43.3%	1,067,812,786.20
13	Reform of Government and Governance	66,610,403,803.62	14,784,294,369.77	32,866,384,795.55	49.3%	33,744,019,008.07
1310	Reform of Government and Governance - General	66,610,403,803.62	14,784,294,369.77	32,866,384,795.55	49.3%	33,744,019,008.07
14	Power	652,691,225.00	112,436,836.81	302,385,448.81	46.3%	350,305,776.19
1410	Power - General	652,691,225.00	112,436,836.81	302,385,448.81	46.3%	350,305,776.19
16	Water Ways	157,579,852.00	7,072,342.00	28,397,368.00	18.0%	129,182,484.00
1610	Water Ways - General	157,579,852.00	7,072,342.00	28,397,368.00	18.0%	129,182,484.00
17	Road	137,201,645.00	21,426,173.77	34,306,984.47	25.0%	102,894,660.53
1710	Road - General	137,201,645.00	21,426,173.77	34,306,984.47	25.0%	102,894,660.53

Table 18: Capital Expenditure by Programme Classification**Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<u>Total Capital Expenditure</u>	<u>443,982,403,782.37</u>	<u>86,040,381,856.31</u>	<u>153,506,892,770.14</u>	<u>34.6%</u>	<u>290,475,511,012.23</u>
01	Agriculture	16,449,591,580.00	2,913,758,250.00	5,033,811,802.00	30.6%	11,415,779,778.00
0101	Effective governance of the Agriculture Sector	2,058,120,000.00	-	1,500,000,000.00	72.9%	558,120,000.00
0102	Development of the livestock value chain	1,415,480,000.00	59,662,500.00	69,662,500.00	4.9%	1,345,817,500.00
0103	Enhancement of food production and productivity	7,156,077,080.00	-	607,088,104.00	8.5%	6,548,988,976.00
0104	Reduction of post-harvest losses	1,060,000,000.00	350,000,000.00	352,965,448.00	33.3%	707,034,552.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	320,500,000.00	-	-	0.0%	320,500,000.00
0107	Promotion of enabling environment for increased agricultural development	4,439,414,500.00	2,504,095,750.00	2,504,095,750.00	56.4%	1,935,318,750.00
02	Societal Re-orientation	2,228,054,517.00	111,866,112.50	126,846,237.50	5.7%	2,101,208,279.50
0210	Societal Re-orientation - General	2,228,054,517.00	111,866,112.50	126,846,237.50	5.7%	2,101,208,279.50
03	Poverty Alleviation	2,378,164,000.00	827,875,000.00	925,000,000.00	38.9%	1,453,164,000.00
0310	Poverty Alleviation - General	2,378,164,000.00	827,875,000.00	925,000,000.00	38.9%	1,453,164,000.00
04	Health	69,921,679,763.00	9,934,732,507.79	19,672,125,262.62	28.1%	50,249,554,500.38
0401	Effective governance of the health system	1,402,252,317.00	2,029,999.76	297,206,002.25	21.2%	1,105,046,314.75
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	9,244,763,849.00	169,828,892.38	676,755,554.83	7.3%	8,568,008,294.17
0405	Provision of adequate and modern health infrastructure for health services delivery	36,883,825,000.00	9,386,691,436.30	13,947,993,471.47	37.8%	22,935,831,528.53
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	7,009,136,811.00	-	480,622,557.06	6.9%	6,528,514,253.94
0408	Institution and maintenance of a responsive public health emergency preparedness system	301,500,500.00	223,683,790.85	270,541,439.86	89.7%	30,959,060.14
0409	Provision of universal health coverage and financial risk protection for citizens	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	8,080,201,286.00	152,498,388.50	3,999,006,237.15	49.5%	4,081,195,048.85
05	Education	61,957,168,021.00	13,610,542,052.52	21,305,784,892.52	34.4%	40,651,383,128.48
0503	Equity and inclusiveness in the provision of educational services	10,000,000,000.00	7,343,148,521.12	7,343,148,521.12	73.4%	2,656,851,478.88
0504	Improved quality of teaching and learning outcomes	1,976,400,311.00	-	-	0.0%	1,976,400,311.00
0505	Adequate infrastructure at all levels	46,914,989,419.96	6,267,393,531.40	13,962,636,371.40	29.8%	32,952,353,048.56
0506	Improved education information management system (EIMS)	2,938,606,290.04	-	-	0.0%	2,938,606,290.04
0510	Education Sector Expenditures Not Elsewhere Classified	127,172,000.00	-	-	0.0%	127,172,000.00
06	Housing and Urban Development	46,386,708,462.00	5,075,562,726.39	11,828,383,526.39	25.5%	34,558,324,935.61
0610	Housing and Urban Development - General	46,386,708,462.00	5,075,562,726.39	11,828,383,526.39	25.5%	34,558,324,935.61
07	Gender	5,858,505,150.00	406,120,751.39	1,149,701,515.39	19.6%	4,708,803,634.61
0710	Gender - General	5,858,505,150.00	406,120,751.39	1,149,701,515.39	19.6%	4,708,803,634.61
08	Youth	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
0810	Youth - General	2,916,380,000.00	19,900,000.00	292,779,632.00	10.0%	2,623,600,368.00
09	Environmental Improvement	1,621,521,055.00	123,673,572.08	286,754,406.08	17.7%	1,334,766,648.92
0910	Environmental Improvement - General	1,621,521,055.00	123,673,572.08	286,754,406.08	17.7%	1,334,766,648.92
10	Water Resources and Rural Development	10,521,543,000.00	83,913,080.12	648,409,267.12	6.2%	9,873,133,732.88
1010	Water Resources and Rural Development - General	10,521,543,000.00	83,913,080.12	648,409,267.12	6.2%	9,873,133,732.88
11	Information Communication and Technology	8,167,920,750.00	1,117,954,097.00	1,741,957,774.00	21.3%	6,425,962,976.00
1110	Information Communication and Technology - General	8,167,920,750.00	1,117,954,097.00	1,741,957,774.00	21.3%	6,425,962,976.00
12	Growing the Private Sector	12,385,423,317.00	1,729,104,087.46	3,289,863,937.46	26.6%	9,095,559,379.54
1210	Growing the Private Sector - General	12,385,423,317.00	1,729,104,087.46	3,289,863,937.46	26.6%	9,095,559,379.54
13	Reform of Government and Governance	73,032,280,494.37	21,591,832,736.71	30,097,703,214.71	41.2%	42,934,577,279.66
1310	Reform of Government and Governance - General	73,032,280,494.37	21,591,832,736.71	30,097,703,214.71	41.2%	42,934,577,279.66
14	Power	8,153,652,498.00	788,730,943.21	3,320,348,561.21	40.7%	4,833,303,936.79
1410	Power - General	8,153,652,498.00	788,730,943.21	3,320,348,561.21	40.7%	4,833,303,936.79
17	Road	107,203,811,175.00	24,708,344,334.37	50,630,951,136.37	47.2%	56,572,860,038.63
1710	Road - General	107,203,811,175.00	24,708,344,334.37	50,630,951,136.37	47.2%	56,572,860,038.63
20	CLIMATE CHANGE	14,800,000,000.00	2,996,471,604.77	3,156,471,604.77	21.3%	11,643,528,395.23
2010	CLIMATE CHANGE - General	14,800,000,000.00	2,996,471,604.77	3,156,471,604.77	21.3%	11,643,528,395.23

Table 19: Other Expenditure by Programme Classification

Kwara State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>44,560,027,601.50</i>	<i>21,525,710,484.14</i>	<i>32,977,309,587.19</i>	<i>74.0%</i>	<i>11,582,718,014.31</i>
02	Societal Re-orientation	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
0210	Societal Re-orientation - General	297,031,980.32	136,921,624.00	286,921,624.00	96.6%	10,110,356.32
04	Health	250,000,000.00	-	-	0.0%	250,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	250,000,000.00	-	-	0.0%	250,000,000.00
07	Gender	5,000,000.00	-	5,000,000.00	100.0%	-
0710	Gender - General	5,000,000.00	-	5,000,000.00	100.0%	-
08	Youth	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
0810	Youth - General	100,000,000.00	30,426,578.00	100,000,000.00	100.0%	-
13	Reform of Government and Governance	43,907,995,621.18	21,358,362,282.14	32,585,387,963.19	74.2%	11,322,607,657.99
1310	Reform of Government and Governance - General	43,907,995,621.18	21,358,362,282.14	32,585,387,963.19	74.2%	11,322,607,657.99

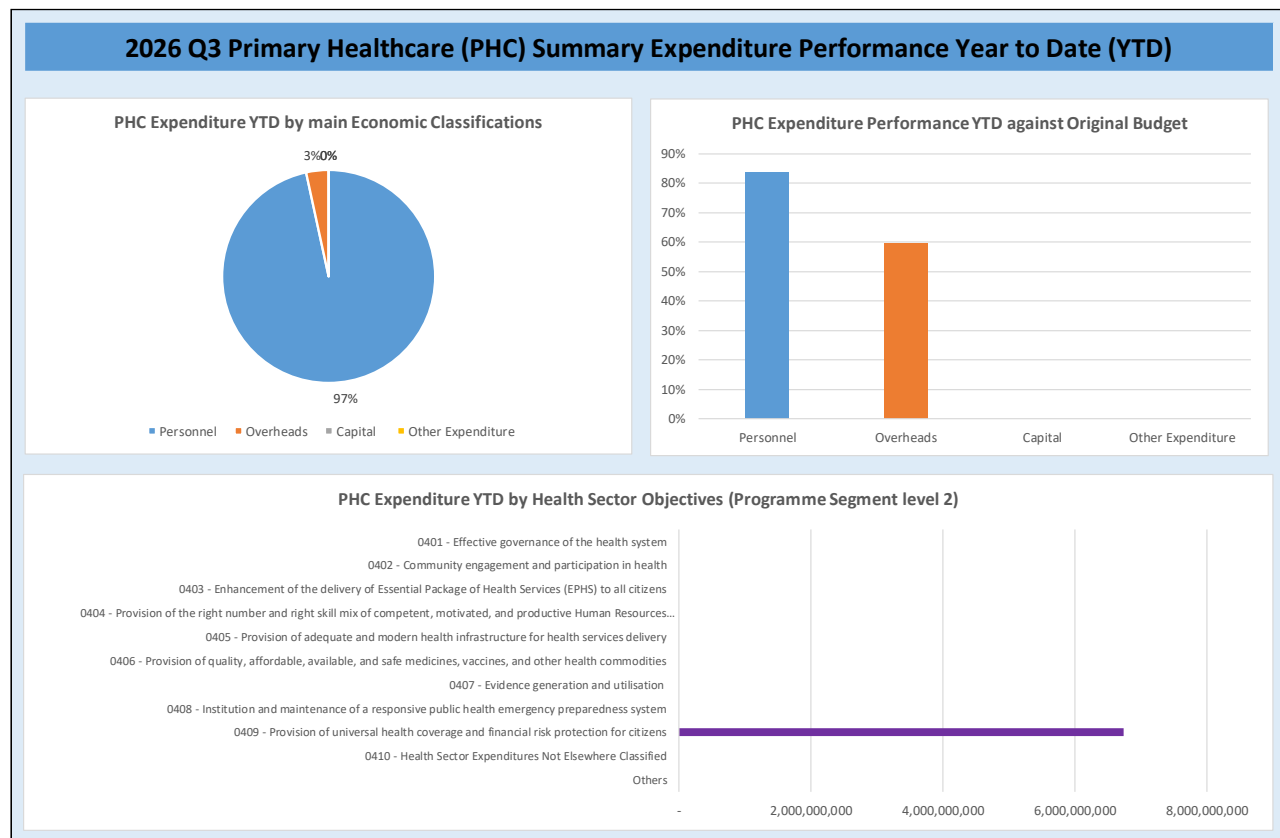
3 Primary Healthcare Budget Performance

3.A Overview

The Primary Healthcare expended a sum of ₦1,632,143,786.59 in Q3 which shows 43.1% performance against the quarterly estimate of ₦3,788,058,166.75 and ₦6,737,368,420.59 (44.5% performance) against the Original Budget of ₦15,152,232,667.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	<i>15,152,232,667.00</i>	<i>1,632,143,786.59</i>	<i>6,737,368,420.59</i>	<i>44.5%</i>	<i>8,414,864,246.41</i>
050000000000	SOCIAL SECTOR	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
052100000000	MINISTRY OF HEALTH	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
052100100100	MINISTRY OF HEALTH	14,766,673,032.00	1,627,453,640.62	6,508,297,970.62	44.1%	8,258,375,061.38
052100300100	KWARA STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03

Table 21: Primary Healthcare Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	<i>15,152,232,667.00</i>	<i>1,632,143,786.59</i>	<i>6,737,368,420.59</i>	<i>44.5%</i>	<i>8,414,864,246.41</i>
707	HEALTH	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
7074	PUBLIC HEALTH SERVICES	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
70741	PUBLIC HEALTH SERVICES	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
7076	HEALTH N.E.C.	14,766,673,032.00	1,627,453,640.62	6,508,297,970.62	44.1%	8,258,375,061.38
70761	HEALTH N.E.C.	14,766,673,032.00	1,627,453,640.62	6,508,297,970.62	44.1%	8,258,375,061.38

Table 22: Primary Healthcare Expenditure by Programme Classification

Kwara State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Expenditure</i>	<i>15,152,232,667.00</i>	<i>1,632,143,786.59</i>	<i>6,737,368,420.59</i>	<i>44.5%</i>	<i>8,414,864,246.41</i>
04	Health	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
0409	Provision of universal health coverage and financial risk protection for citizens	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41

Table 23: Primary Healthcare Expenditure by Economic Classification

Kwara State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
2	EXPENDITURES	15,152,232,667.00	1,632,143,786.59	6,737,368,420.59	44.5%	8,414,864,246.41
21	PERSONNEL COST	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
2101	SALARY	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
210101	SALARIES AND WAGES	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
21010101	SALARY	7,766,673,032.00	1,627,453,640.62	6,508,297,970.62	83.8%	1,258,375,061.38
22	OTHER RECURRENT COSTS	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
2202	OVERHEAD COST	385,559,635.00	4,690,145.97	229,070,449.97	59.4%	156,489,185.03
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	-	-	0.0%	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	-	-	0.0%	1,500,000.00
220202	UTILITIES - GENERAL	420,000.00	105,000.00	315,000.00	75.0%	105,000.00
22020203	INTERNET ACCESS CHARGES	420,000.00	105,000.00	315,000.00	75.0%	105,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,340,600.00	1,085,148.00	3,255,444.00	75.0%	1,085,156.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,292,400.00	323,100.00	969,300.00	75.0%	323,100.00
22020304	MAGAZINES & PERIODICALS	202,800.00	50,700.00	152,100.00	75.0%	50,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,845,400.00	711,348.00	2,134,044.00	75.0%	711,356.00
220204	MAINTENANCE SERVICES - GENERAL	1,770,000.00	442,500.00	1,327,500.00	75.0%	442,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,110,000.00	277,500.00	832,500.00	75.0%	277,500.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	420,000.00	105,000.00	315,000.00	75.0%	105,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	60,000.00	180,000.00	75.0%	60,000.00
220205	TRAINING - GENERAL	3,000,000.00	-	-	0.0%	3,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	-	-	0.0%	3,000,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	124,998.00	374,994.00	75.0%	125,006.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	124,998.00	374,994.00	75.0%	125,006.00
220208	FUEL & LUBRICANTS - GENERAL	4,800,000.00	1,200,050.97	3,600,164.97	75.0%	1,199,835.03
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	499,998.03	1,500,000.03	75.0%	499,999.97
22020803	PLANT/GENERATOR FUEL COST	2,800,000.00	700,052.94	2,100,164.94	75.0%	699,835.06
220209	FINANCIAL CHARGES - GENERAL	1,500,000.00	-	-	0.0%	1,500,000.00
22020905	AUDIT FEES/AUDITING OF ACCOUNT	1,500,000.00	-	-	0.0%	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	367,729,035.00	1,732,449.00	220,197,347.00	59.9%	147,531,688.00
22021001	REFRESHMENT & MEALS	244,800.00	61,200.00	183,600.00	75.0%	61,200.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	-	-	0.0%	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	228,000.00	57,000.00	171,000.00	75.0%	57,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	-	-	0.0%	200,000.00
22021016	OPERATIONAL EXPENSES	6,257,199.00	1,614,249.00	4,842,747.00	77.4%	1,414,452.00
22021017	MONITORING & EVALUATION	12,759,552.00	-	-	0.0%	12,759,552.00
22021021	SPECIAL DAY/CELEBRATIONS	1,000,000.00	-	-	0.0%	1,000,000.00
22021022	MEETING/VISITATION	2,000,000.00	-	-	0.0%	2,000,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	310,749,244.00	-	190,000,000.00	61.1%	120,749,244.00
22021031	EMERGENCY & ROUTINE IMMUNIZATION EXPENSES	30,290,240.00	-	25,000,000.00	82.5%	5,290,240.00
22021036	HEALTH CARE SERVICES	3,000,000.00	-	-	0.0%	3,000,000.00
23	CAPITAL EXPENDITURE	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
2305	OTHER CAPITAL PROJECTS	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	7,000,000,000.00	-	-	0.0%	7,000,000,000.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
							PHC	BED
052100100100 - MINISTRY OF HEALTH	PHC Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	7,000,000,000.00	-	-	0.0%	7,000,000,000.00		

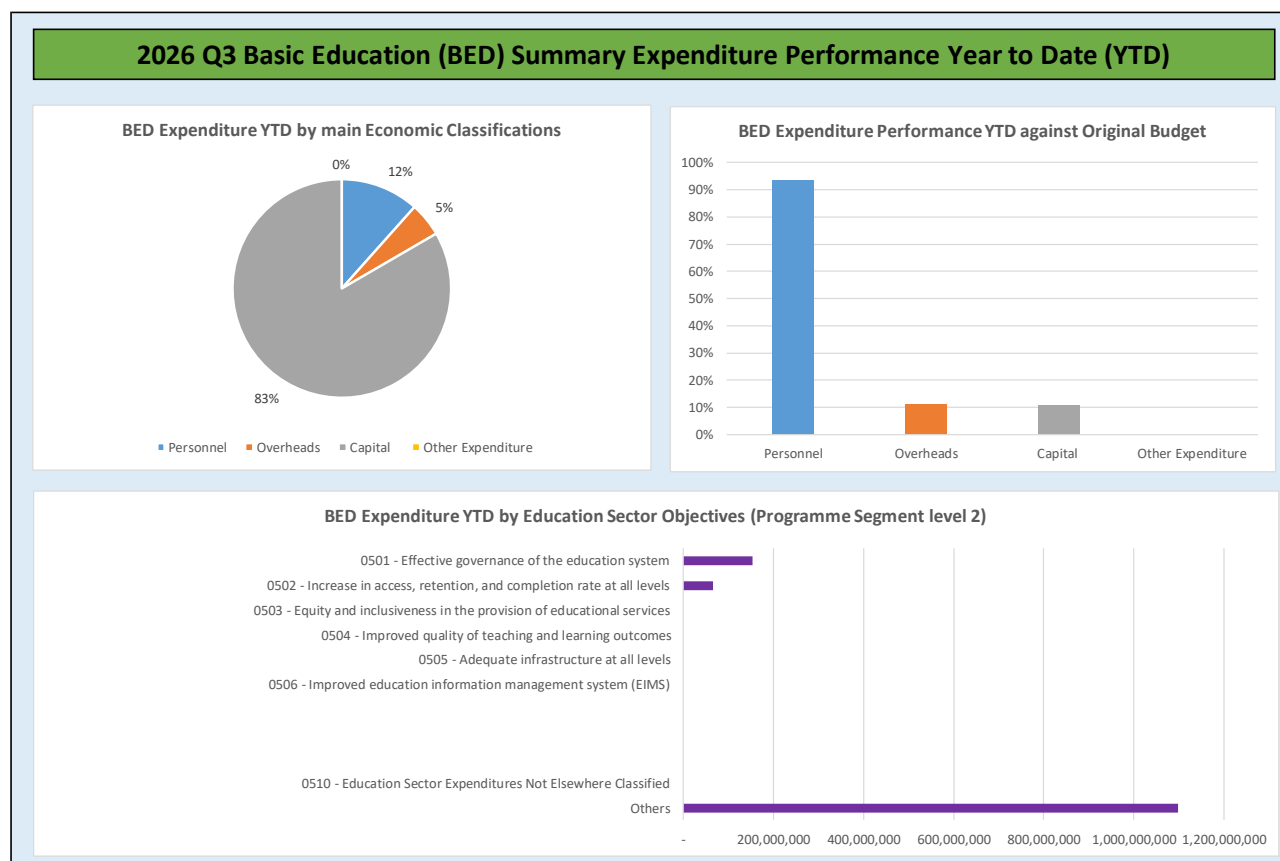
4 Basic Education Budget Performance

4.A Overview

Basic Education expenditure in the third quarter was ₦1,163,972,359.28 which shows 43.3% performance against the quarterly estimate of ₦2,687,281,298.75 and ₦1,316,854,863.28 (12.3% performance) against the Approved Revised Budget of ₦10,749,125,195.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 4: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Kwara State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
020000000000	ECONOMIC SECTOR	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00
022000000000	MINISTRY OF FINANCE	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00
022000100100	MINISTRY OF FINANCE	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00
050000000000	SOCIAL SECTOR	5,749,125,195.00	65,972,359.28	218,854,863.28	3.8%	5,530,270,331.72
051700000000	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	5,749,125,195.00	65,972,359.28	218,854,863.28	3.8%	5,530,270,331.72
051700100100	MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
051700300100	KWARA STATE UNIVERSAL BASIC EDUCATION BOARD	749,125,195.00	65,972,359.28	218,854,863.28	29.2%	530,270,331.72

Table 26: Basic Education Expenditure by Functional Classification

Kwara State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
709	EDUCATION	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
70912	PRIMARY EDUCATION	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72

Table 27: Basic Education Expenditure by Programme Classification

Kwara State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
05	Education	5,749,125,195.00	65,972,359.28	218,854,863.28	3.8%	5,530,270,331.72
0501	Effective governance of the education system	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
0502	Increase in access, retention, and completion rate at all levels	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
0505	Adequate infrastructure at all levels	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
11	Information Communication and Technology	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00
1110	Information Communication and Technology - General	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00

Table 28: Basic Education Expenditure by Economic Classification

Kwara State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
2	EXPENDITURES	10,749,125,195.00	1,163,972,359.28	1,316,854,863.28	12.3%	9,432,270,331.72
21	PERSONNEL COST	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
2101	SALARY	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
210101	SALARIES AND WAGES	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
21010101	SALARY	163,244,248.00	46,461,397.00	152,625,911.00	93.5%	10,618,337.00
22	OTHER RECURRENT COSTS	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
2202	OVERHEAD COST	585,880,947.00	19,510,962.28	66,228,952.28	11.3%	519,651,994.72
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	-	9,104,000.00	91.0%	896,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	-	9,104,000.00	91.0%	896,000.00
220202	UTILITIES - GENERAL	3,500,000.00	600,000.00	1,750,000.00	50.0%	1,750,000.00
22020203	INTERNET ACCESS CHARGES	3,000,000.00	480,000.00	1,430,000.00	47.7%	1,570,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	120,000.00	320,000.00	64.0%	180,000.00
220203	MATERIALS & SUPPLIES - GENERAL	27,000,000.00	3,396,322.28	11,633,982.28	43.1%	15,366,017.72
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	8,500,000.00	930,000.00	5,280,500.00	62.1%	3,219,500.00
22020304	MAGAZINES & PERIODICALS	3,000,000.00	720,000.00	1,820,000.00	60.7%	1,180,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,000,000.00	1,746,322.28	4,533,482.28	56.7%	3,466,517.72
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	7,500,000.00	-	-	0.0%	7,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,370,400.00	1,505,000.00	3,014,500.00	36.0%	5,355,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,700,000.00	430,000.00	720,000.00	42.4%	980,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	60,000.00	175,000.00	58.3%	125,000.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	300,000.00	60,000.00	175,000.00	58.3%	125,000.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	5,070,400.00	865,000.00	1,704,500.00	33.6%	3,365,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	90,000.00	240,000.00	48.0%	260,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	-	-	0.0%	500,000.00
220205	TRAINING - GENERAL	5,000,000.00	-	-	0.0%	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	-	-	0.0%	5,000,000.00
220206	OTHER SERVICES - GENERAL	750,000.00	37,500.00	300,000.00	40.0%	450,000.00
22020601	SECURITY SERVICES/EXPENSES	600,000.00	-	200,000.00	33.3%	400,000.00
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	37,500.00	100,000.00	66.7%	50,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,500,000.00	-	5,500,000.00	64.7%	3,000,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	-	1,500,000.00	50.0%	1,500,000.00
22020703	LEGAL SERVICES	1,500,000.00	-	-	0.0%	1,500,000.00
22020704	ENGINEERING SERVICES	4,000,000.00	-	4,000,000.00	100.0%	-
220208	FUEL & LUBRICANTS - GENERAL	9,894,087.00	3,275,000.00	6,396,500.00	64.6%	3,497,587.00
22020801	MOTOR VEHICLE FUEL COST	7,894,087.00	2,600,000.00	5,289,500.00	67.0%	2,604,587.00
22020803	PLANT/GENERATOR FUEL COST	2,000,000.00	675,000.00	1,107,000.00	55.4%	893,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	512,866,460.00	10,697,140.00	28,529,970.00	5.6%	484,336,490.00
22021001	REFRESHMENT & MEALS	4,000,000.00	978,000.00	2,434,000.00	60.9%	1,566,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,020,000.00	-	2,840,930.00	40.5%	4,179,070.00
22021005	SCHOOL SERVICES	4,000,000.00	-	-	0.0%	4,000,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	19,140.00	55,040.00	55.0%	44,960.00
22021007	WELFARE PACKAGES	4,000,000.00	-	-	0.0%	4,000,000.00
22021009	SPORTING ACTIVITIES	5,000,000.00	-	-	0.0%	5,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	200,000.00	-	-	0.0%	200,000.00

Kwara State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22021016	OPERATIONAL EXPENSES	33,000,000.00	7,950,000.00	21,450,000.00	65.0%	11,550,000.00
22021017	MONITORING & EVALUATION	2,000,000.00	-	-	0.0%	2,000,000.00
22021021	SPECIAL DAY/CELEBRATIONS	1,593,000.00	-	-	0.0%	1,593,000.00
22021027	PROGRAMMES/ACTIVITIES EXPENSES	438,860,000.00	1,750,000.00	1,750,000.00	0.4%	437,110,000.00
22021036	HEALTH CARE SERVICES	3,000,000.00	-	-	0.0%	3,000,000.00
22021039	FOOD AND NUTRITION PROGRAMMES	10,093,460.00	-	-	0.0%	10,093,460.00
23	CAPITAL EXPENDITURE	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00
23050106	PROGRAMMES AND ACTIVITIES	10,000,000,000.00	1,098,000,000.00	1,098,000,000.00	11.0%	8,902,000,000.00

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Kwara State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		443,982,403,782.37	86,040,381,856.31	153,506,892,770.14	34.6%	290,475,511,012.23	PHC	BED
022000100100 - MINISTRY OF FINANCE	BED Capital activities on Human Capital Opportunities for Prosperity and Equity(HOPE) Project in the State.	5,000,000,000.00	1,098,000,000.00	1,098,000,000.00	22.0%	3,902,000,000.00		
051700100100 - MINISTRY OF EDUCATION AND	KwaraLearn Activities	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		